

**PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE
KONDOTTY**



**REPORT
NET/SET COACHING**

2021-22



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PG DEPARTMENT OF COMMERCE EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY *NET/SET COACHING 2021-22*

PG Department of Commerce, in collaboration with Centre for Competitive Examinations, EMEA College of Arts and Science, Kondotty, started UGC NET and LBS SET Coaching on 07/03/2021 through Offline mode. All PG Students from the college and Students from neighbor institutions were admitted to the course. After two months the Offline mode were shifted in to online mode and new admissions were taken to the online classes. Duration of the course extends to 10 Month as the UGC NET examinations were conducted by combining both December 2020 and June 2021 as a combined examination in January 2022 due to the Covid pandemic situation.

104 Students were admitted to the course and provided classes for **300 hours** in online and offline mode. In addition to the classes continuous model examinations were conducted regularly in every week and special examinations in every month. Total of **50 online model examinations** were conducted during the period. On the basis of the marks awarded by each student, special appreciation and cash awards have been provided to the students who attained higher marks and Special Coaching and individualized instructions were provided to the students who were weak in the examinations. A **cash award of Rs.500**, were provided to the **Monthly** toppers regularly throughout the period. During the **Last 5 weeks Revisions classes** and daily examinations were conducted and Special awareness and orientation classes were provided in order to improve the confidence level of the students.

Faculties from Different institutions, who were expert in each subject, were handled the different sessions. In addition to the regular classes motivation classes were provided by JRF holders and PhD holders which lead to improve the confidence level and interest of the students. Study materials in all the commerce subjects and general papers were distributed to the students in both soft copy and hard copy. Department library and college library facilities were also provided. The recorded online classes and study materials were also provided through an **application**, developed by the Department named as '**Educomx**'. The application helps the students to watch the classes at any time through their mobile phones and to access the study materials at any time. The students can watch the classes again to clear the doubts and this was very helpful to those students who cannot attend the live classes due to technical defects or personal problems.

14, Students from the group **qualified NET/SET** in the results publish in 2022. A **Grand awarding function** were arranged to honor the winners on 30/03/2022 at Audio Visual Theatre. College Principal, LT. Abul Rasheed, inaugurated the function and all the students from commerce department were participated in the function. The department has decided to carry on the coaching classes and asked the students, who not qualified the eligibility, to continue the classes.



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SCHEDULE OF THE NET/SET COACHING CLASS 2021-22

SL NO	Date	Time	Subject	Name of Faculty	Mode	Hours
1	7/3/2021	10 am-5pm	Business Finance	Rafeeqe ali Mundodan	Offline@EMEA College	5
2	11/3/2021	10 am-5pm	Accounting	Rafeeqe ali Mundodan	Offline@EMEA College	5
3	13/3/2021	10 am-5pm	Marketing Management	Munavar Jasim PK	Offline@EMEA College	5
4	20/3/2021	10 am-5pm	Business Finance	Rafeeqe ali Mundodan	Offline@EMEA College	5
5	21/3/2021	10 am-5pm	Accounting	Rafeeqe ali Mundodan	Offline@EMEA College	5
6	28/3/2021	10 am-5pm	Accounting	Rafeeqe ali Mundodan	Offline@EMEA College	5
7	29/3/2021	10 am-5pm	International Business	Muhammed Althaf TK	Offline@EMEA College	5
8	1/4/2021	10 am-5pm	Legal Aspects of Business	Rafeeqe ali Mundodan	Offline@EMEA College	5
9	3/4/2021	10 am-5pm	Business Statistics	Moideen Shafeeq	Offline@EMEA College	5
10	4/4/2021	10 am-5pm	Legal Aspects of Business	Rafeeqe ali Mundodan	Offline@EMEA College	5
11	7/4/2021	10 am-5pm	Accounting	Rafeeqe ali Mundodan	Offline@EMEA College	5
12	9/4/2021	10 am-5pm	Business Management	Muhammed Faisal T	Offline@EMEA College	5
13	10/4/2021	10 am-5pm	Income Tax	Aboobacker Sidheeq KC	Offline@EMEA College	5
14	11/4/2021	10 am-5pm	Income Tax	Aboobacker Sidheeq KC	Offline@EMEA College	5
15	15/4/2021	10 am-5pm	Marketing Management	Munavar Jasim PK	Offline@EMEA College	5
16	19/4/2021	10 am-5pm	Business Statistics	Moideen Shafeeq	Offline@EMEA College	5
17	20/4/2021	10 am-5pm	Income Tax	Aboobacker Sidheeq KC	Offline@EMEA College	5
18	21/4/2021	10 am-5pm	Business Finance	Rafeeqe ali Mundodan	Offline@EMEA College	5
19	22/4/2021	10 am-5pm	International Business	Muhammed Althaf TK	Offline@EMEA College	5



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20	5/5/2021	10 am-12pm	Legal Aspects of Business	Rafeeque ali Mundodan	Online/Google Meet	2
21	6/5/2021	10 am-12pm	Legal Aspects of Business	Rafeeque ali Mundodan	Online/Google Meet	2
22	17/5/2021	2 pm-4 pm	Business Finance	Rafeeque ali Mundodan	Online/Google Meet	2
23	18/5/2021	2 pm-4 pm	Business Finance	Rafeeque ali Mundodan	Online/Google Meet	2
24	19/5/2021	2 pm-4 pm	Mathematical Reasoning	Muhammed Fasil	Online/Google Meet	2
25	20/5/2021	2 pm-4 pm	Marketing Management	Munavar Jasim PK	Online/Google Meet	2
26	21/5/2021	2 pm-4 pm	Mathematical Reasoning	Muhammed Fasil	Online/Google Meet	2
27	22/5/2021	2 pm-4 pm	Marketing Management	Munavar Jasim PK	Online/Google Meet	2
28	24/5/2021	2 pm-4 pm	Business Finance	Rafeeque ali Mundodan	Online/Google Meet	2
29	25/5/2021	2 pm-4 pm	Business Finance	Rafeeque ali Mundodan	Online/Google Meet	2
30	26/5/2021	2 pm-4 pm	Business Economics	Aboobacker Sidheeq KC	Online/Google Meet	2
31	27/5/2021	2 pm-4 pm	research Aptitude	Abdul Rahman	Online/Google Meet	2
32	28/5/2021	2 pm-4 pm	Business Economics	Aboobacker Sidheeq KC	Online/Google Meet	2
33	29/5/2021	2 pm-4 pm	Reading Comprehension	Abdul Rahman	Online/Google Meet	2
34	31/5/2021	2 pm-4 pm	International Business	Muhammed Althaf TK	Online/Google Meet	2
35	1/6/2021	2 pm-4 pm	Marketing Management	Munavar Jasim PK	Online/Google Meet	2
36	2/6/2021	3 pm-5 pm	Business Management	Muhammed Faisal T	Online/Google Meet	2
37	3/6/2021	3 pm-5 pm	Logical Reasoning	Abdul Rahman	Online/Google Meet	2
38	4/6/2021	3 pm-5 pm	Marketing Management	Munavar Jasim PK	Online/Google Meet	2
39	5/6/2021	3 pm-5 pm	Logical Reasoning	Abdul Rahman	Online/Google Meet	2
40	7/6/2021	3 pm-5 pm	International Business	Muhammed Althaf TK	Online/Google Meet	2
41	8/6/2021	3 pm-5 pm	Business Economics	Aboobacker Sidheeq KC	Online/Google Meet	2



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42	9/6/2021	3 pm-5 pm	Business Economics	Aboobacker Sidheeq KC	Online/Google Meet	2
43	10/6/2021	3 pm-5 pm	Banking and Finacial Institutions	Moideen Shafeeq	Online/Google Meet	2
44	11/6/2021	3 pm-5 pm	ICT	Munavar Jasim PK	Online/Google Meet	2
45	12/6/2021	3 pm-5 pm	Mathematical Reasoning	Muhammed Fasil	Online/Google Meet	2
46	14/6/2021	3 pm-5 pm	Business Economics	Aboobacker Sidheeq KC	Online/Google Meet	2
47	15/6/2021	3 pm-5 pm	Mathematical Reasoning	Muhammed Fasil	Online/Google Meet	2
48	16/6/2021	3 pm-5 pm	International Business	Muhammed Althaf TK	Online/Google Meet	2
49	17/6/2021	3 pm-5 pm	Business Management	Muhammed Faisal T	Online/Google Meet	2
50	18/6/2021	3 pm-5 pm	Banking and Finacial Institutions	Moideen Shafeeq	Online/Google Meet	2
51	19/6/2021	3 pm-5 pm	ICT	Munavar Jasim PK	Online/Google Meet	2
52	21/6/2021	3 pm-5 pm	Income Tax	Aboobacker Sidheeq KC	Online/Google Meet	2
53	22/6/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
54	23/6/2021	3 pm-5 pm	Business Environment	Muhammed Althaf TK	Online/Google Meet	2
55	24/6/2021	3 pm-5 pm	Testing of Hypothesis	Jaseem	Online/Google Meet	2
56	25/6/2021	3 pm-5 pm	Banking and Finacial Institutions	Moideen Shafeeq	Online/Google Meet	2
57	26/6/2021	3 pm-5 pm	Data analysis & interpretations	Muhammed Fasil	Online/Google Meet	2
58	28/6/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
59	29/6/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
60	30/6/2021	3 pm-5 pm	People and Environment	Abdul Rahman	Online/Google Meet	2
61	1/7/2021	3 pm-5 pm	Income Tax	Aboobacker Sidheeq KC	Online/Google Meet	2
62	2/7/2021	3 pm-5 pm	Business Management	Muhammed Faisal T	Online/Google Meet	2
63	3/7/2021	3 pm-5 pm	Higher Education	Abdul Rahman	Online/Google Meet	2



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64	6/7/2021	3 pm-5 pm	Business Management	Muhammed Faisal T	Online/Google Meet	2
65	7/7/2021	3 pm-5 pm	Income Tax	Aboobacker Sidheeq KC	Online/Google Meet	2
66	8/7/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
67	9/7/2021	3 pm-5 pm	Higher Education	Dr. Muhammed	Online/Google Meet	2
68	10/7/2021	3 pm-5 pm	Communication	Munavar Jasim PK	Online/Google Meet	2
69	12/7/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
70	13/7/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
71	14/7/2021	3 pm-5 pm	Income Tax	Aboobacker Sidheeq KC	Online/Google Meet	2
72	15/7/2021	3 pm-5 pm	Business Environment	Muhammed Althaf TK	Online/Google Meet	2
73	16/7/2021	3 pm-5 pm	Communication	Munavar Jasim PK	Online/Google Meet	2
74	17/7/2021	3 pm-5 pm	Teaching Aptitude	Abdul Rahman	Online/Google Meet	2
75	19/7/2021	3 pm-5 pm	Income Tax	Aboobacker Sidheeq KC	Online/Google Meet	2
76	20/7/2021	3 pm-5 pm	Business Statistics	Moideen Shafeeq	Online/Google Meet	2
77	21/06/2021	7.30pm-9.30pm	STO Orientation	Rafeeqe ali Mundodan	Online/Google Meet	2
78	23/7/2021	3 pm-5 pm	People and Environment	Munavar Jasim PK	Online/Google Meet	2
79	24/7/2021	3 pm-5 pm	Teaching Aptitude	Rafeeqe ali Mundodan	Online/Google Meet	2
80	26/7/2021	3 pm-5 pm	Business Statistics	Moideen Shafeeq	Online/Google Meet	2
81	27/7/2021	3 pm-5 pm	People and Environment	Munavar Jasim PK	Online/Google Meet	2
82	28/7/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
83	29/7/2021	3 pm-5 pm	Income Tax	Aboobacker Sidheeq KC	Online/Google Meet	2
84	30/7/2021	3 pm-5 pm	Business Statistics	Moideen Shafeeq	Online/Google Meet	2
85	31/7/2021	3 pm-5 pm	Teaching Aptitude	Rafeeqe ali Mundodan	Online/Google Meet	2



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86	3/8/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
87	4/8/2021	3 pm-5 pm	Legal Aspects of Business	Rafeeqe ali Mundodan	Online/Google Meet	2
88	5/8/2021	3 pm-5 pm	Business Statistics	Moideen Shafeeq	Online/Google Meet	2
89	6/8/2021	3 pm-5 pm	HRM	Munavar Jasim PK	Online/Google Meet	2
90	10/8/2021	3 pm-5 pm	HRM	Munavar Jasim PK	Online/Google Meet	2
91	11/8/2021	3 pm-5 pm	Legal Aspects of Business	Rafeeqe ali Mundodan	Online/Google Meet	2
92	12/8/2021	3 pm-5 pm	Legal Aspects of Business	Rafeeqe ali Mundodan	Online/Google Meet	2
93	17/8/2021	4 pm-6 pm	Legal Aspects of Business	Rafeeqe ali Mundodan	Online/Google Meet	2
94	19/8/2021	3 pm-5 pm	Legal Aspects of Business	Rafeeqe ali Mundodan	Online/Google Meet	2
95	25/8/2021	7.30 pm-9.30 pm	NET Orientation	Rafeeqe ali Mundodan	Online/Google Meet	2
96	27/8/2021	3 pm-5 pm	Financial Management	Rafeeqe ali Mundodan	Online/Google Meet	2
97	28/8/2021	3 pm-5 pm	Business Finance	Rafeeqe ali Mundodan	Online/Google Meet	2
98	31/8/2021	3 pm-5 pm	Business Finance	Rafeeqe ali Mundodan	Online/Google Meet	2
99	2/9/2021	3 pm-5 pm	Accounting	Rafeeqe ali Mundodan	Online/Google Meet	2
100	3/9/2021	3 pm-5 pm	Business Finance	Rafeeqe ali Mundodan	Online/Google Meet	2
101	4/9/2021	3 pm-5 pm	Logical Reasoning	Abdul Rahman	Online/Google Meet	2
102	5/9/2021	3 pm-5 pm	Logical Reasoning	Shafeeqe	Online/Google Meet	2
103	6/9/2021	3 pm-5 pm	Marketing Management	Munavar Jasim PK	Online/Google Meet	2
104	7/9/2021	3 pm-5 pm	Marketing Management	Munavar Jasim PK	Online/Google Meet	2
105	9/9/2021	3 pm-5 pm	Reading Comprehension	Rafeeqe ali Mundodan	Online/Google Meet	2
106	11/9/2021	3 pm-5 pm	Legal Aspects of Business	Rafeeqe ali Mundodan	Online/Google Meet	2
107	12/9/2021	10.30 am-12.30 pm	Marketing Management	Munavar Jasim PK	Online/Google Meet	2



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108	14/9/2021	3 pm-5 pm	Business Economics	Aboobacker Sidheeq KC	Online/Google Meet	2
109	16/9/2021	3 pm-5 pm	Business Economics	Aboobacker Sidheeq KC	Online/Google Meet	2
110	21/9/2021	3 pm-5 pm	Business Management	Rafeeqe ali Mundodan	Online/Google Meet	2
111	23/9/2021	3 pm-5 pm	Business Management	Rafeeqe ali Mundodan	Online/Google Meet	2
112	24/9/2021	3 pm-5 pm	HRM	Munavar Jasim PK	Online/Google Meet	2
113	25/9/2021	3 pm-5 pm	research Aptitude	Jaseem	Online/Google Meet	2
114	2/10/2021	2 pm-4 pm	International Business	Muhammed Althaf TK	Online/Google Meet	2
115	3/10/2021	3 pm-5 pm	International Business	Muhammed Althaf TK	Online/Google Meet	2
116	21/10/2021	7 PM-9 PM	People and Environment	Dr.Muhammed	Online/Google Meet	2



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STUDENTS REGISTER

SL NO	Name	Date of Birth	Mobile Number	Address	Name of the Institution from which PG Completed /Doing	Admission for	Email Address
1	Jamsheena. K	13/02/1996	8590173550	Kainikkara(h) karaparamba, pulpatta. P. O	Unity womens college manjeri	Comm erce Only	Jamsheenaaniz@gmail.com
2	ATHIRA K	19/01/1993	9072481220	Kunnummal house Thurakkal Manjeri pin :676121	NSS College Mnajeri	Comm erce & General Paper	manjeriathira@gmail.Com
3	Rabvath .k	11/9/1997	9207161691	Mullanmadakkal (H)South Tripanachi, Trippanachi (p.o),673641(pin)	RCSH MUNDUPA RAMBU	Comm erce & General Paper	rabvakmh@gmail.com
4	Sumayya KC	15/08/1995	7356155123	Thazhatheyil house , pullancheri, kuzhimanna po, kizhisseri	Blossom Arts and a Science college	Comm erce & General Paper	sumayyanazar1@gmail.com
5	Shahul hameed. TP	31/08/1997	9745848102	Thayyil parengal, mutthanoor, trippanachi po	MAMO COLLEGE MANNASSERY	Comm erce Only	Shahulhameedtp85@gmail.com
6	MUFEE DA SHERIN .K	25/07/1994	8075415670	MAKKAH MANZIL (H.O) PANDIKKAD,KONDOTTY (P.O) MALAPPURAM	EMEA ART& SCIENCE COLLEGE	Comm erce & General Paper	mufeedasherinkdty@gmail.com
7	Joseena Jose	19/03/1993	9645449668	Kummayathottiyil (H) Kallurutty (po) Omassery Calicut 673582	Dayapuram Arts & Science College Calicut	Comm erce & General Paper	joseena2014@gmail.com



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8	Navami P	12/5/2000	6282722820	Thommanghat House, Chettippuramadu Kooriyad PO Tirurangadi via	P.S.M.O College Tirurangadi	Comm erce & Gener al Paper	navamipnavamip@gmail.com
9	Asla TP	20/07/1995	8593809779	Vadakkan house, karappuram po edakkara	SVPK PALEMAD COLLEGE	Comm erce & Gener al Paper	aslavadakkan@gmail.com
10	Faris	20/06/1992	7025712625	Payyanur	Nehru arts and science college, kanhangad	Comm erce & Gener al Paper	farismohmed25@gmail.com
11	Hasla. P	25/05/1997	9745139719	Ponnet House. chappanangadi(po) chappanangadi malappuram pin 676503	PSMO college TIRURANG ADI (doing)	Comm erce Only	haslainr@gmail.com
12	Mufeeda Banu P	19/09/1997	9061398013	Kudumbikal (h) Morayour (po) Malappuram(Dt)	IGNOU	Comm erce & Gener al Paper	Mufee916@gmail.com
13	Aparna T	7/8/1997	9656477068	Thottiyam, Thadathil (house), Parambil peedika (PO) PIN:676317	EMEA college	Comm erce & Gener al Paper	aparnathottiyam@gmail.com
14	HARIPR ASAD.P	15/10/1996	7907131593	Meleparambil house Kolakkatuchali p/o Chelembra malappuram	EMEA kondotty	Comm erce & Gener al Paper	hariprasad7720@gmail.com
15	NASRIB ANU	18/04/1985	8943946261	MAYALANGOTT HOUSE VAZHAKKAD MALAPPURAM 673640	ANNAMAL AI UNIVERSI TY AS DISTANT	Comm erce Only	nasribanukarattuchali@gmail.com
16	Shadina p	21/05/1998	7994188525	Karathodi pulliserei (h) valiyaparamb po pulikkal	EMEA College of arts and science Kondotty	Comm erce & Gener al Paper	pshadina@gmail.com
17	Fathima ismail	2/5/1995	9544259613	Thalapoyil(h)Kaithapoyil p.oThamarassery	Farook college	Comm erce & Gener al Paper	fathimaismail22@gmail.com



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18	Sreelakshmi sethuma dhavan	16/12/ 1998	8113951 755	Kizhepat House ozhur p.o malappuram	Nss college Manjeri	Comm erce Only	Sreelakshmisethumadhavan11@gmail.com
19	Thasniya .PE	10/3/2 000	7306553 632	Palamadathil Eranippurath H, kannamangalam (p.o) Kunnumpuram	Ignou	Comm erce & Gener al Paper	thasniyape@gmail.com
20	BIJI ROSE MATHE W	1/5/19 73	8547390 501	OONNUKALLAMATTATHI L(HOUSE), VYDIARANGADI(PO), VELAPPAMENON ROAD, MALAPPURAM(DIST)6736 33	Distant education	Comm erce & Gener al Paper	bjirosevino@gmail.com
21	Sherin.C P	12/4/1 995	8921462 030	Charakkuparamban H Nallamthanni po Pathipara, chakkappaly Nilambur Malappuram	Sree vivekanand a padana kendram Palemad	Comm erce & Gener al Paper	meenushafi29@gmail.com
22	FATHIM A FARSA NA. C	7/6/20 21	7593013 687	Near ITI AREEKODE UGRAPURAM (PO)	SULLAMU SSALAM SCIENCE COLLEGE	Comm erce & Gener al Paper	fathimafarsanac01@gmail.com
23	Sreelakshmi T	11/1/1 994	8330873 237	Sreeragam, Kovilakathumuri, Nilambur	SVPKM Palemad	Comm erce & Gener al Paper	sreelakshmisreenivasan94@gmail.com
24	SHARE ENA. K	31/01/ 1982	9048082 149	Nheliyathodi House, Pulamanthole, 679323	Private	Comm erce & Gener al Paper	shareenaiqbal@gmail.com
25	JASNA. KK	14/12/ 1992	8113942 231	Thekkum thottathil, chelembra	Ignou university	Comm erce & Gener al Paper	Jasna1383@gmail.com
26	Shamila banu	10/12/ 1998	9645923 304	Kanhiragadan Thazhathethil (H) Vengad(PO) Malappuram (dist) 679338(pin)	Mes Ponnani College, Ponnani	Gener al Paper Only	shamilaabk81@gmail.com
27	Haifa P	14/08/ 1993	8589936 826	Parakkal House, Chungathara post, 679334	Jamia Nadawwiya Arts and Science College Edavanna	Comm erce & Gener al Paper	haifanavas.25@gmail.com



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28	Krishna priya p k	2/1/1999	8129666797	Puthirikkatt house. Putguparamba p.o, edarikode via. Malappuram	PSMO COLLEGE TIRURANG ADI	Comm erce Only	priyabind1999@gmail.com
29	Shabna Asmi k k	27/03/2000	9207962806	Kunhikadavath (H) tanur	Psmo college tirurangadi	Comm erce & Gener al Paper	shabnaasmi4@gmail.com
30	ABIN JOSE	7/7/1998	9745167618	Thiruvambady	ABIN JOSE	Comm erce & Gener al Paper	abinjose75@gmail.com
31	Remya c	4/5/1985	9656204340	Sarath vihar.kodakkad . Malappuram	Distance education	Comm erce & Gener al Paper	remyacvinod@gmail.com
32	Shahab as Basil k	22/03/1995	9526777787	Karuthedath house indianoor post Kottur	Pondicherr y university	Comm erce Only	shabaas1100@gmail.com
33	Subeesh K P	27/07/1992	9846854092	Kanhiraparambath house Thuppilikkattu kunnu, thurakkal, Narukara (po), manjeri	H M college of science and technology, Alukkal, manjeri	Gener al Paper Only	Subeeshkp27@gmail.com
34	SHARFI DHA K A	23/11/1999	8136945595	Kuzhikkarakattil athanikkal (h)	P S M O COLLEGE TIRURANG ADI	Comm erce & Gener al Paper	fidhamoidu9550@gmail.com
35	Fousiya mv	20/06/1988	8086877922	PTP house mamburam. 676306 pin	Psmo	Comm erce & Gener al Paper	mvaysha88@gmail.com
36	Abdul Latheef Aslam c	16/03/2021	9037395128	Chakkumthodi house,Ramapuram,malapp uram dt pin 679321	EMEA college kondotty M.com	Comm erce & Gener al Paper	Ab.latheefaslam@gmail.com
37	Keertha na Krishnan k.l	2/2/2000	7902256054	Thekkumpookkottu (H) Narikkuni (p.o) 673585 Kozhikode.	St Joseph's college Devagiri	Comm erce & Gener al Paper	keerthanakrishnan599@gmail.com



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38	Fasla pp	5/6/19 87	7510897 486	Nedumkalariyil (h) Karipur(p/o) Kondotty (via) Pin: 673638	Malabar college, wayanad	Comm erce & Gener al Paper	faslanoushad.pp@gmail.com
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SYLLABUS

PAPER I (GENERAL)

1. Teaching Aptitudes
2. Research Aptitude
3. Reading Comprehension
4. Communication
5. Reasoning (Including Mathematical)
6. Logical Reasoning
7. Data Analysis and Interpretation
8. Information and Communication Technology
9. People and Environment Interaction
10. Higher Education System

Unit-I: Teaching Aptitude Syllabus

Teaching: Concept, Objectives, Levels of teaching (Memory, Understanding and Reflective), Characteristics and basic requirements.-Learner's characteristics: Characteristics of adolescent and adult learners (Academic, Social, Emotional and Cognitive), Individual differences.-Factors affecting teaching related to Teacher, Learner, Support material, Instructional facilities, Learning environment and Institution.-Methods of teaching in Institutions of higher learning: Teacher centered vs. Learner-centred methods; offline vs. Online methods (Swayam, Swayamprabha, MOOCs etc.).Teaching Support System: Traditional, Modern and ICT based. Evaluation Systems: Elements and Types of evaluation, Evaluation in Choice Based Credit System in Higher education, Computer-based testing, Innovations in evaluation systems.

Unit-II: Research Aptitude Syllabus

Research: Meaning, Types, and Characteristics, Positivism and Postpositivistic approach to research. Methods of Research: Experimental, Descriptive, Historical, Qualitative and Quantitative Methods, Steps of Research-Thesis and Article writing: Format and styles of referencing.Application of ICT in research. Research ethics.

Unit-III Comprehension Syllabus

A passage of text is given. Questions are asked from the passage to be answered.

Unit-IV: Communication



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Communication: Meaning, types and characteristics of communication. Effective communication: Verbal and Non-verbal, Inter-Cultural and group communications, Classroom communication. Barriers to effective communication. Mass-Media and Society. Unit-V: Mathematical Reasoning and Aptitude Syllabus-Types of reasoning. Number series, Letter series, Codes and Relationships. Mathematical Aptitude (Fraction, Time & Distance, Ratio, Proportion and Percentage, Profit and Loss, Interest and Discounting, Averages etc.).

Unit-VI: Logical Reasoning Syllabus

Understanding the structure of arguments: argument forms, the structure of categorical propositions, Mood and Figure, Formal and Informal fallacies, Uses of language, Connotations and denotations of terms, Classical square of opposition. Evaluating and distinguishing deductive and inductive reasoning. Analogies. Venn diagram: Simple and multiple uses for establishing the validity of arguments. Indian Logic: Means of knowledge. Pramanas: Pratyaksha (Perception), Anumana (Inference), Upamana (Comparison), Shabda (Verbal testimony), Arthapatti (Implication) and Anupalabdhi (Non-apprehension). Structure and kinds of Anumana (inference), Vyapti (invariable relation), Hetvabhasas (fallacies of inference).

Unit-VII: Data Interpretation Syllabus

Sources, acquisition and classification of Data-Quantitative and Qualitative Data-Graphical representation (Bar-chart, Histograms, Pie-chart, Table-chart and Line-chart) and mapping of Data-Data Interpretation-Data and Governance.

Unit-VIII: Information and Communication Technology (ICT) Syllabus

ICT: General abbreviations and terminology. Basics of the Internet, Intranet, E-mail, Audio and Video-conferencing. Digital initiatives in higher education. ICT and Governance.

Unit-IX: People, Development and Environment Syllabus

Development and environment: Millennium development and Sustainable development goals. Human and environment interaction: Anthropogenic activities and their impacts on the environment. Environmental issues: Local, Regional and Global; Air pollution, Water pollution, Soil pollution, Noise pollution, Waste (solid, liquid, biomedical, hazardous, electronic), Climate change and its Socio-Economic and Political dimensions. Impacts of pollutants on human health. -Natural and energy resources: Solar, Wind, Soil, Hydro, Geothermal, Biomass, Nuclear and Forests. -Natural hazards and disasters: Mitigation strategies. Environmental Protection Act (1986), National Action Plan on Climate Change, International agreements/efforts -Montreal Protocol, Rio Summit, Convention on Biodiversity, Kyoto Protocol, Paris Agreement, International Solar Alliance.

Unit-X: Higher Education System Syllabus

Institutions of higher learning and education in ancient India. -Evolution of higher learning and research in Post Independence India. Oriental, Conventional and Non-conventional learning programmes in India.



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Professional, Technical and Skill-Based education. Value education and environmental education Policies, Governance, and Administration.

PAPER II (COMMERCE)

Unit 1: Business Environment and International Business

Unit 2: Accounting and Auditing

Unit 3: Business Economics

Unit 4: Business Finance

Unit 5: Business Statistics and Research Methods

Unit 6: Business Management and Human Resource Management

Unit 7: Banking and Financial Institutions

Unit 8: Marketing Management

Unit 9: Legal Aspects of Business

Unit 10: Income-tax and Corporate Tax Planning

Unit 1: Business Environment and International Business

Concepts and elements of business environment: Economic environment- Economic systems, Economic policies (Monetary and fiscal policies); Political environment- Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR) Scope and importance of international business; Globalization and its drivers; Modes of entry into international business Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy Balance of payments (BOP): Importance and components of BOP, Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD, World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

Unit 2: Accounting and Auditing

Basic accounting principles; concepts and postulates - Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms - Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies

□ Holding company accounts - Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT - Financial Statements Analysis: Ratio



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analysis; Funds flow Analysis; Cash flow analysis - Human Resources Accounting; Inflation Accounting; Environmental Accounting - Indian Accounting Standards and IFRS- Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit - Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit

Unit 3: Business Economics

Meaning and scope of business economics - Objectives of business firms - Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR -Consumer behavior: Utility analysis; Indifference curve analysis -Law of Variable Proportions: Law of Returns to Scale - Theory of cost: Short-run and long-run cost curves - Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination -Pricing strategies: Price skimming; Price penetration; Peak load pricing

Unit 4: Business Finance

Scope and sources of finance; Lease financing - Cost of capital and time value of money -Capital structure - Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis - Working capital management; Dividend decision: Theories and policies - Risk and return analysis; Asset securitization International monetary system - Foreign exchange market; Exchange rate risk and hedging techniques- International financial markets and instruments: Euro currency; GDRs; ADRs - International arbitrage; Multinational capital budgeting

Unit 5: Business Statistics and Research Methods

Measures of central tendency -Measures of dispersion -Measures of skewness -Correlation and regression of two variables -Probability: Approaches to probability; Bayes' theorem -Probability distributions: Binomial, poisson and normal distributions -Research: Concept and types; Research designs -Data: Collection and classification of data -Sampling and estimation: Concepts; Methods of sampling - probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation Hypothesis testing: z-test; t-test; ANOVA; Chi-square test; Mann-Whitney test (U-test); Kruskal-Wallis test (H-test); Rank correlation test -Report writing

Unit 6: Business Management and Human Resource Management

Principles and functions of management -Organization structure: Formal and informal organizations; Span of control -Responsibility and authority: Delegation of authority and decentralization - Motivation and leadership: Concept and theories - Corporate governance and business ethics - Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning - Compensation management: Job evaluation; Incentives and fringe benefits -Performance appraisal including 360 degree performance appraisal - Collective bargaining and workers' participation in management - Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and



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negotiation; Stress management - Organizational Culture: Organizational development and organizational change

Unit 7: Banking and Financial Institutions

Overview of Indian financial system -Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks -Reserve Bank of India: Functions; Role and monetary policy management - Banking sector reforms in India: Basel norms; Risk management; NPA management - Financial markets: Money market; Capital market; Government securities market - Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds - Financial Regulators in India - Financial sector reforms including financial inclusion - Digitisation of banking and other financial services: Internet banking; mobile banking; Digital payments systems- Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role

Unit 8: Marketing Management

Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning -Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development- Pricing decisions: Factors affecting price determination; Pricing policies and strategies - Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix - Distribution decisions: Channels of distribution; Channel management - Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions - Service marketing- Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM - Logistics management

Unit 9: Legal Aspects of Business

Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; - Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency- Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer - Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiable instruments - The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company - Limited Liability Partnership: Structure and procedure of formation of LLP in India - The Competition Act, 2002: Objectives and main provisions -The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties - The RTI Act, 2005: Objectives and main provisions - Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property - Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST

Unit 10: Income-tax and Corporate Tax Planning



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Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes International Taxation: Double taxation and its avoidance mechanism; Transfer pricing -Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations - Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns

MODEL EXAMINATION MARK LIST

JRF/NET/SET COACHING PAPER 2 (COMMERCE) EXAMINATION RESULT (MONTH 1)								
SL NO	NAME	W1	W2	W3	W4	M1	LOW	TOTAL
1	HYDER ALI KT	68	64	66	0	74	0	272
2	NAVAMI P	76	64	64	62	0	0	266
3	SHAHABAS BASIL	64	62	64	64	0	0	254
4	SANGEETHA K K	72	66	56	44	58	44	252
5	SWATHI. V	66	64	60	0	62	0	252
6	HARIPRASAD P	62	60	66	58	62	58	250
7	NIHALA KK	58	56	66	50	66	50	246
8	HASBA	60	66	54	50	60	50	240
9	KRISHNA PRIYA PK	66	60	62	0	52	0	240
10	APARNA T	62	54	58	38	64	38	238
11	MOHAMMED ASHIQ K	66	56	54	52	62	52	238
12	FIDHA CP	54	34	62	56	64	34	236
13	HASNA P	60	46	62	0	60	0	228
14	MUFEEDA SHERIN .K	62	62	52	40	50	40	226
15	RAHMATHUNNISA C	62	46	60	42	56	42	224
16	FAIZAL OT	56	58	52	50	56	50	222
17	KRISHNAVENI H	60	60	48	48	52	48	220
18	HASLA. P	52	54	64	48	0	0	218
19	PRAVITHA PN	50	50	54	0	64	0	218
20	SHADINA P	58	52	62	44	0	0	216
21	HAFEEFA C	62	60	0	40	52	0	214



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
NET/SET COACHING 2021-22

22	REMYA C	56	52	54	0	52	0	214
23	ANOOPA P K	54	50	48	48	60	48	212
24	BIJI	62	54	52	42	0	0	210
25	SHILPA K K	46	46	52	42	62	42	206
26	SREESHNA.V	52	46	52	38	56	38	206
27	ANUSREE. P	52	54	0	46	52	0	204
28	FABNA P	68	42	40	32	54	32	204
29	RAHEENA	56	52	50	46	42	42	204
30	SREELAKSHMI SETHUMADHAVAN	58	42	54	48	0	0	202
31	KEERTHANA KRISHNAN K.L	46	42	56	34	54	34	198
32	NIMYA.P	48	44	40	52	54	40	198
33	ANAGHA AK	52	40	54	40	46	40	192
34	HAJARA CHENGODAN	46	52	48	26	46	26	192
35	HANNA JEBIN K	56	44	50	42	38	38	192
36	JULNA AK	50	34	54	42	46	34	192
37	HIBA BANU. M	52	46	54	38	38	38	190
38	SHABNA ASMI K K	74	50	60	0	0	0	184
39	MAHABOOBA	52	0	42	40	48	0	182
40	MUHAMMED RAEES K	46	52	38	34	42	34	178
41	RINSHI	38	44	48	36	46	36	176
42	MUZAMMIL KP	56	40	40	0	38	0	174
43	JINANA	44	40	52	36	0	0	172
44	MAJIDA JANNATH P	48	46	44	34	0	0	172
45	NUSAIBA A	60	54	0	0	58	0	172
46	SARANYA MV	52	34	44	38	0	0	168
47	SHABANA THASNEEM	36	44	38	44	40	36	166
48	JAMSHEENA K	44	46	48	24	0	0	162
49	ASWATHY	0	54	50	56	0	0	160
50	AKHILA K	36	42	42	38	0	0	158
51	FOUSIYA	58	0	0	36	60	0	154
52	SUHAILA	52	0	52	0	50	0	154
53	SHARFIDHA	0	58	0	36	58	0	152



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EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
NET/SET COACHING 2021-22

54	MUHAMMED SUHAIL. K	64	46	0	40	0	0	150
55	ASLA TP	54	48	46	0	0	0	148
56	ASWATHI K	44	38	38	28	0	0	148
57	SHANIB	38	52	54	0	0	0	144
58	SHAREENA. K	44	52	48	0	0	0	144
59	MUHSINA P	42	32	34	34	30	30	142
60	JAFAR SADIQUE	72	0	66	0	0	0	138
61	SAFABANU.P	30	26	44	26	36	26	136
62	MUFEEDA BANU P	48	38	0	0	42	0	128
63	RABVATH.K	70	0	52	0	0	0	122
64	MANSOOR ALI K	62	44	0	0	0	0	106
65	SUHAIL	40	0	62	0	0	0	102
66	JASNA. KK	34	34	30	0	0	0	98
67	SABREENA KC	34	34	0	28	0	0	96
68	FASLA PP	0	34	22	36	0	0	92
69	MEHAROOF ALI	48	40	0	0	0	0	88
70	SHANIBA M.T	28	24	34	0	0	0	86
71	NIVYA C K	48	36	0	0	0	0	84
72	VISHNUMAYA P	48	0	36	0	0	0	84
73	USUNUL MUBARACK KP	38	44	0	0	0	0	82
74	JOSEENA JOSE	38	40	0	0	0	0	78
75	SUHAILA. KP	42	0	0	34	0	0	76
76	ASWANI. MC	38	30	0	0	0	0	68
77	SADIQUE	0	58	0	0	0	0	58
78	SHAHNA	0	0	0	0	58	0	58
79	ABDUL RAHMAN K. K	36	20	0	0	0	0	56
80	ABDUL LATHEEF ASLAM	0	24	28	0	0	0	52
81	THESNI	0	52	0	0	0	0	52
82	THASNIYA.PE	50	0	0	0	0	0	50
83	MIKHDAD MK	48	0	0	0	0	0	48
84	HAFSATH AP	44	0	0	0	0	0	44
85	SHERIN CP	42	0	0	0	0	0	42



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NET/SET COACHING 2021-22

86	SREELAKSHMI T	42	0	0	0	0	0	42
87	HAIFA P	38	0	0	0	0	0	38
88	VARSHA.K	38	0	0	0	0	0	38
89	FOUSIYA MV	34	0	0	0	0	0	34
90	AFSAL KV	32	0	0	0	0	0	32
91	ASWANI C	28	0	0	0	0	0	28
92	NITHIN ANAND	0	0	0	0	18	0	18

MODEL EXAMINATION MARK LIST-GENERAL

**JRF/NET/SET COACHING PAPER 1 (GENERAL) EXAMINATION RESULT
(MONTH 1)**

SL NO	NAME	Week1	Week2	Week3	Week4	Month1	Least	TOTAL
1	HARIPRASAD P	36	24	24	34	34	24	128
2	HYDER ALI KT	38	28	30	0	28	0	124
3	NIHALA KK	38	10	22	32	30	10	122
4	NAVAMI P	0	30	26	30	34	0	120
5	SWATHI. V	32	20	26	28	32	20	118
6	HASBA PP	30	16	32	24	30	16	116
7	ANOOPA P K	32	24	28	16	24	16	108
8	BIJI	30	26	24	26	0	0	106
9	MUFEEDA SHERIN.K	32	22	18	26	26	18	106
10	SANGEETHA K K	30	10	22	24	30	10	106
11	MUHAMMED RAEES K	34	14	18	24	28	14	104
12	SHARFIDHA	32	20	30	0	22	0	104
13	SHADINA P	28	28	20	24	0	0	100
14	SREESHNA.V	30	14	18	22	30	14	100
15	MOHAMMED ASHIQ K	34	18	22	16	24	16	98
16	RAHMATHUNNISA C	24	20	30	20	24	20	98
17	ANAGHA AK	30	12	20	18	28	12	96
18	JULNA AK	26	24	16	24	22	16	96
19	KEERTHANA KRISHNAN K.L	30	0	16	22	26	0	94
20	KRISHNA PRIYA M	30	18	22	24	0	0	94
21	KRISHNAVENI. H	34	14	22	22	16	14	94



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NET/SET COACHING 2021-22

22	FABNA P	26	20	20	26	0	0	92
23	HIBA BANU	34	14	12	20	22	12	90
24	NIMYA.P	20	20	26	22	22	20	90
25	SHILPA K K	30	0	10	24	26	0	90
26	HAJARA CHENGODAN	26	14	0	18	30	0	88
27	HANNA JEBIN K	28	16	14	20	22	14	86
28	MAJIDA JANNATH P	22	16	22	24	14	14	84
29	RASIMATH NISHA T	0	12	18	30	24	0	84
30	SHAHABAS BASIL	0	20	34	28	0	0	82
31	APARNA T	32	0	22	26	0	0	80
32	FOUSIYA	0	0	30	24	26	0	80
33	HAFFEEFA C	24	12	0	20	22	0	78
34	RINSHI	14	0	26	18	20	0	78
35	HASNA P	20	0	0	24	30	0	74
36	MUHSINA P	20	14	16	20	18	14	74
37	MUZAMMIL KP	30	12	12	0	20	0	74
38	SHABNA ASMI K K	26	12	18	0	18	0	74
39	SUHAILA	16	0	16	18	22	0	72
40	SAFABANU.P	26	0	14	12	18	0	70
41	RAHEENA	24	12	0	10	22	0	68
42	REMYA C	0	16	26	0	26	0	68
43	ASLA T P	24	18	0	0	24	0	66
44	SHABANA THAZNEEM	28	8	8	20	0	0	64
45	NUSAIBA A	26	8	0	0	28	0	62
46	JASNA	0	0	14	18	30	0	62
47	MANSOOR ALI K	22	18	0	20	0	0	60
48	HASLA.P	32	4	20	0	0	0	56
49	SHANIB	22	12	20	0	0	0	54
50	FASLA PP	0	16	16	20	0	0	52
51	JOSEENA JOSE	22	8	0	18	0	0	48
52	RESHMA A R	30	8	10	0	0	0	48
53	SHANIBA M.T	20	16	10	0	0	0	46
54	MEHAROOOF ALI	30	14	0	0	0	0	44
55	SHAMLA VK	0	14	6	0	24	0	44
56	AKHILA K	0	10	16	16	0	0	42
57	MUFEEDA BANU P	0	18	0	0	24	0	42
58	ABDUL LATHEEF ASLAM	28	0	12	0	0	0	40
59	ASWANI. MC	26	14	0	0	0	0	40



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NET/SET COACHING 2021-22

60	ASWATHY. K	22	0	0	18	0	0	40
61	FIDHA CP	0	8	16	0	16	0	40
62	SREELAKSHMI T	38	0	0	0	0	0	38
63	VISHNUMAYA P	30	8	0	0	0	0	38
64	SAHARA BATHOOL	0	0	14	24	0	0	38
65	USUNUL MUBARACK KP	24	12	0	0	0	0	36
66	JAFAR	0	0	16	20	0	0	36
67	MUHAMMED SUHAIL K	0	16	0	18	0	0	34
68	SHERIN.CP	34	0	0	0	0	0	34
69	M K MOHAMMED SHEMEER	32	0	0	0	0	0	32
70	MAHABOoba M	26	6	0	0	0	0	32
71	THASNIYA.PE	32	0	0	0	0	0	32
72	FATHIMA FARSANA	0	0	0	32	0	0	32
73	NIVYA C K	22	6	0	0	0	0	28
74	SUBEESH K P	28	0	0	0	0	0	28
75	SUHAILA. KP	28	0	0	0	0	0	28
76	HAIFA P	26	0	0	0	0	0	26
77	HAFSATH AP	24	0	0	0	0	0	24
78	SADIQUE	0	24	0	0	0	0	24
79	SARANYA MV	14	0	0	10	0	0	24
80	SUHAIL	24	0	0	0	0	0	24
81	ASWANI C	22	0	0	0	0	0	22
82	MIKHDAD MK	20	0	0	0	0	0	20
83	SABREENA KC	20	0	0	0	0	0	20
84	SHAREENA. K	0	14	0	0	0	0	14
85	VARSHA	12	0	0	0	0	0	12
86	FAIZAL OT	0	0	10	0	0	0	10
87	ABDUL RAHMAN K K	0	6	0	0	0	0	6



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NET/SET COMMERCE PAPER

MEGA TEST SERIES

... WINNERS ...



APARNA T

Rank 1



SWATHI

Rank 2



JAFAR

Rank 3

Congratulations



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Kondotti, Malappuram (Dt) Kerala, Pin-673638

NET/SET COMMERCE PAPER

MEGA TEST SERIES

... WINNERS ...



HYDER ALI KT

Rank 1



NAVAMI P

Rank 2



SHAHABAS BASIL

Rank 3

Congratulations



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5:20

VoLTE 4G LTE1 83%



To HYDER ALI
+91 97476 20779

₹500.00

Congratulations

✓ Completed • 17 Jun, 17:19



State Bank of India
XXXXXX2010



UPI transaction ID
116817827976

To: HYDER ALI K T
khyderali01@oksbi

From: RAFEEQUE ALI MUNDODAN (State Bank
of India)
rafeequelimundodan@oksbi

Google Transaction ID
CICAgOD0-vfUXA

Get help



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NET/SET COACHING 2021-22

1:08

81%

← **Transaction Successful**
01:08 PM on 17 Jul 2021

Transaction ID

T2107171308069227322733

[COPY](#)

Paid to



Aparna

XXXXXXXXXX7849

Canara Bank

₹500

[PAY AGAIN](#)

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*****2010

UTR:119827519010

₹500



Money sitting idle in your bank account?

Move it to Liquid Funds and give it a chance to grow



Message

Congratulations Aparna??? for the first rank in mega test series of NET Commerce



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1:00 M

83%



To Hasla shafeeq P
+91 97474 90303

₹500.00

Congratulations 🎉🎉🎉 Hasla for the
first rank in the Mega test series
competition

✓ Completed • 17 Jul, 12:59



State Bank of India
XXXXXX2010



UPI transaction ID
119858314774

To: HASLA P
haslainr@oksbi

From: RAFEEQUE ALI MUNDODAN (State Bank
of India)
rafeequelimundodan@okicici

Google Transaction ID
CICAgOCcp5ezUA

Get help



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LBS SET RESULT



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EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
NET/SET COACHING 2021-22

STATE ELIGIBILITY TEST- Jan-2022
DIRECTORATE OF GENERAL EDUCATION
GOVERNMENT OF KERALA
(Conducted by LBS Centre for Science &
Technology)

RESULT OF THE TEST CONDUCTED ON
09/01/2022

RESULT PUBLISHED ON 29/01/2022

Roll Number	80050051		
Name of Candidate	FATHIMA FARSANA C		
Marks Secured	Paper I 49/120		
	Paper II 82/120		
Percentage of Mark	Paper I	40.8333 %	
	Paper II	68.3333 %	
	Aggregate	54.58 %	
Result *	Passed		
	! Congratulations !		
Subject: COMMERCE			
Community/ Quota	Open Quota		
* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.			
Click here to see instructions to successful candidates for obtaining SET-Jan-2022 Certificate			
Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.			

*** Percentage required for Pass**

Paper	General	OBC - Non-Creamy Layer	SC/ST/PH-VH
I	40 %	35 %	35 %
II	40 %	35 %	35 %
Aggregate	48 %	45 %	40 %

Aggregate is calculated as $(\text{Part1} + \text{Part2}) / (\text{Max 1} + \text{Max 2}) \times 100$
In computing marks, fraction shall be rounded off only to the first two decimal places in the calculation of aggregate percentage of marks. No rounding off of marks shall be made for calculating the percentage for pass for Paper I and Paper II separately. Refer **Clause 3** of the Prospectus.



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
NET/SET COACHING 2021-22

THE ELIGIBILITY TEST- July-2021
DIRECTORATE OF GENERAL EDUCATION
GOVERNMENT OF KERALA
**conducted by the LBS Centre for
Science & Technology)**
LIST OF THE TEST CONDUCTED ON 14/08/2021
RESULT PUBLISHED ON 25/09/2021

Roll Number	60050196
Name of Candidate	AFSAL KV
Marks Secured	Paper I : 65/119
	Paper II : 55/120
Result *	Passed ! Congratulations !
Subject: COMMERCE	
Community/ Quota	Open Quota
* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.	
<u>Click here to see instructions to successful candidates for obtaining SET-July-2021 Certificate</u>	
Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.	



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EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
NET/SET COACHING 2021-22

STATE ELIGIBILITY TEST- July-2021
DIRECTORATE OF GENERAL EDUCATION

GOVERNMENT OF KERALA

(Conducted by the LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 14/08/2021
RESULT PUBLISHED ON 25/09/2021

Roll Number	60050244
Name of Candidate	HYDER ALI K T
Marks Secured	Paper I : 56/119 Paper II : 70/120
Result *	Passed ! Congratulations !
Subject: COMMERCE	
Community/ Quota	OBC(Creamy Layer)
* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.	
Click here to see instructions to successful candidates for obtaining SET-July-2021 Certificate	
Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.	



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EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
NET/SET COACHING 2021-22

STATE ELIGIBILITY TEST- Jan-2022

DIRECTORATE OF GENERAL EDUCATION

GOVERNMENT OF KERALA

(Conducted by LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 09/01/2022

RESULT PUBLISHED ON 29/01/2022

Roll Number	80050050	
Name of Candidate	SHANIB C P	
Marks Secured	Paper I 56/120	
	Paper II 74/120	
Percentage of Mark <small>Refer below table for Percentage required for Pass *</small>	Paper I	46.6667 %
	Paper II	61.6667 %
	Aggregate	54.17 %
Result *	Passed ! Congratulations !	
Subject: COMMERCE		
Community/ Quota	Open Quota	
* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.		
<u>Click here to see instructions to successful candidates for obtaining SET-Jan-2022 Certificate</u>		
Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.		



**PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
NET/SET COACHING 2021-22**

STATE ELIGIBILITY TEST- July 2021

**DIRECTORATE OF GENERAL EDUCATION
GOVERNMENT OF KERALA**

(Conducted by the LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 14/08/2021

RESULT PUBLISHED ON 25/09/2021

Roll Number	60050207
Name of Candidate	FAIZAL OT
Marks Secured	Paper I : 55/119
	Paper II : 66/120
Result *	Passed ! Congratulations !
Subject: COMMERCE	
Community/ Quota	Open Quota
* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.	
Click here to see instructions to successful candidates for obtaining SET-July-2021 Certificate	
<small>Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.</small>	

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NET/SET COACHING 2021-22

STATE ELIGIBILITY TEST- Jan-2022

DIRECTORATE OF GENERAL EDUCATION

GOVERNMENT OF KERALA

(Conducted by LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 09/01/2022

RESULT PUBLISHED ON 29/01/2022

Roll Number	80050252	
Name of Candidate	SABREENA K.C	
Marks Secured	Paper I	55/120
	Paper II	54/120
Percentage of Mark Refer below table for Percentage required for Pass *	Paper I	45.8333 %
	Paper II	45 %
	Aggregate	45.42 %
Result *	Passed ! Congratulations !	
Subject: COMMERCE		
Community/ Quota	OBC(Non Creamy Layer)	
* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.		
Click here to see instructions to successful candidates for obtaining SET-Jan-2022 Certificate		
Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results.		



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NET/SET COACHING 2021-22

STATE ELIGIBILITY TEST- Jan-2022
DIRECTORATE OF GENERAL EDUCATION

GOVERNMENT OF KERALA

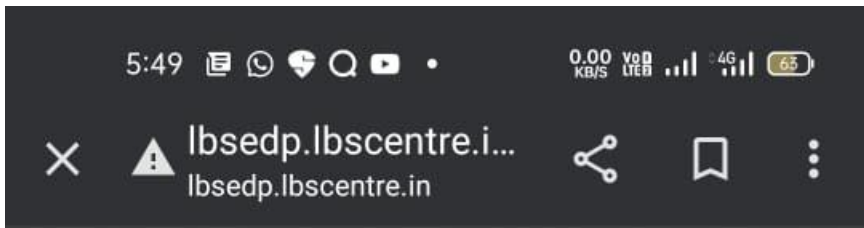
(Conducted by LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 09/01/2022
RESULT PUBLISHED ON 29/01/2022

Roll Number	80050183	
Name of Candidate	MUHAMMED SUHAIL K	
Marks Secured	Paper I	45/120
	Paper II	72/120
Percentage of Mark	Paper I	37.5 %
	Paper II	60 %
	Aggregate	48.75 %
Refer below table for Percentage required for Pass *		
Result *	Passed	
! Congratulations !		
Subject: COMMERCE		
Community/ Quota	OBC(Non Creamy Layer)	
* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.		
Click here to see instructions to successful candidates for obtaining SET-Jan-2022 Certificate		
Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.		



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NET/SET COACHING 2021-22**



**STATE ELIGIBILITY TEST- Jan-2022
DIRECTORATE OF GENERAL EDUCATION
GOVERNMENT OF KERALA
Conducted by LBS Centre for Science
Technology)
RESULT OF THE TEST CONDUCTED ON
09/01/2022
RESULT PUBLISHED ON 29/01/2022**

Roll Number	80050238	
Name of Candidate	HAJARA C	
Marks Secured	Paper I	62/120
	Paper II	53/120
Percentage of Mark	Paper I	51.6667 %
	Paper II	44.1667 %
	Aggregate	47.92 %
Refer below table for Percentage required for Pass		
Result *	Passed	
! Congratulations !		
Subject: COMMERCE		
Community/ Quota	OBC(Non Creamy Layer)	
* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.		
Click here to see instructions to successful candidates for obtaining SET-Jan-2022 Certificate		
Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.		

*** Percentage required for Pass**

Paper	General	OBC - Non-Creamy Layer	SC/ST/PH-VH
I	40 %	35 %	35 %
II	40 %	35 %	35 %
Aggregate	48 %	45 %	40 %

Aggregate is calculated as $(Part1+Part2)/(Max 1+Max 2) \times 100$
In computing marks, fraction shall be rounded off only to the first two decimal places in the calculation of aggregate percentage of marks. No rounding off of marks shall be made for calculating the percentage for pass for Paper I and Paper II separately. Refer Clause 3 of the Prospectus.

Disclaimer:-LBS, Trivandrum provides this information as a service. The information applied is at the discretion of the provider and no warranty is given or intended by the LBS as to the accuracy or reliability of the information and questions of content or



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UGC NET RESULT



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NET/SET COACHING 2021-22





Ministry of Education
Government of India

UGC-NET RESULT December 2020
& June 2021



राष्ट्रीय परीक्षा एजेंसी
National Testing Agency
Excellence in Assessment

Roll Number :	KL13004308	Application Number :	210510570005	 B2924400EAC70956B2D4752CF078BB85	
Candidate's Name :	NAVAMI P				
Mother's Name :	NISHA R				
Father's Name :	PRADEEP KUMAR P				
Category :	GEN	Person with Disability(PwD)* :	--		
Subject :	Commerce				
No of Candidates in this Subject	Registered :	134224	Appeared :		74012
Applied For :	JRF & ASSISTANT PROFESSOR				
Paper	Percentile Score Obtained@				
Paper-1 :	94.6861640				
Paper-2 :	98.1861041				
Total :	98.1022014				
Total Percentile Score obtained in Words :	Ninety Eight point One Zero Two Two Zero One Four Only				
Result :	QUALIFIED FOR ASSISTANT PROFESSOR ONLY				





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UGC-NET RESULT December 2020
& June 2021



Roll Number :	KL13005359	Application Number :	210511016622	 F91817F4EE1CFDD10B6CCC09314FED0D
Candidate's Name :	FATHIMA FARSANA.C			
Mother's Name :	KADEEJA C			
Father's Name :	ABDUL MAJEED C			
Category :	OBC	Person with Disability(PwD)* :	--	
Subject :	Commerce			
No of Candidates in this Subject	Registered : 134224	Appeared :	74012	
Applied For :	JRF & ASSISTANT PROFESSOR			
Paper	Percentile Score Obtained@			
Paper-1 :	84.7675775			
Paper-2 :	95.6056315			
Total :	93.9561813			
Total Percentile Score obtained in Words :	Ninety Three point Nine Five Six One Eight One Three Only			
Result :	QUALIFIED FOR ASSISTANT PROFESSOR ONLY			

*VI-Visually Impaired, HI- Hearing Impaired, LM-Locomotor Disability, OD-Other Disability

@

(a) Percentile Scores are normalised scores across multi session papers and are based on the relative performance of all those who appeared for the examination in this subject. The marks obtained are transformed into a scale ranging from 100 to 0 for each session of examinees.

(b) The Percentile Score indicates the percentage of candidates who have scored EQUAL TO OR BELOW (same or lower raw scores) that particular candidate in that session.

(c) The Percentile scores of a Candidate have been calculated as follows:

$$\frac{100 \times \text{Number of candidates appeared in the 'Session' with raw score EQUAL TO OR LESS than the candidate}}{\text{Total number of the candidates appeared in the 'Session'}}$$

(d) The Percentile Score of the Total is NOT an aggregate or average of the Percentile Score of individual papers.

(e) Percentile score is not the same as percentage of marks obtained.

Dated : 19-02-2022


Senior Director, NTA UGC NET

Subject wise/Category wise cut-off for Assistant Professor only and Junior Research Fellowship (JRF)& Assistant Professor Both are available on website.

Note:

1. This electronically generated Score Card is the official result declared by NTA and does not require any signature.
2. Candidate's particulars including Category and Person with Disability (PwD) have been indicated as mentioned by the candidate in the online Application Form
3. Subject wise Cut-Off is based on the Percentage of Marks Obtained.
4. Those qualified for Assistant Professor will not be considered for award of JRF. Candidates who qualify the Test for eligibility for Assistant Professor will be governed by the rules and regulations for recruitment of Assistant Professor of the concerned universities/colleges/State governments, as the case may be.
5. The slots of JRFs of both UGC-NET December 2020 and June 2021 cycles have been merged, while the methodology for Subject wise cum Category-wise allocation of JRFs remains unchanged.
6. The candidates who qualify for the award of Junior Research Fellowship are eligible to pursue research in the subject of their post-graduation or in a related subject and are also eligible for Assistant Professor. The universities, institutions, IITs and other national organizations may select the JRF awardees for full time research work in accordance with the procedure prescribed by them.
7. Economically Weaker Section (EWS), Scheduled Caste(SC)/Scheduled Tribe(ST)/Persons with Disability(PwD)/ Thirdgender /Other Backward Classes -Non creamy layer (OBC-NCL), as per the central list of Other Backward Classes available on National Commission for Backward Classes (NCBC), Government of India website: www.ncbc.nic.in, candidate will be given such special concessions as may be decided by the UGC.
8. Candidates qualifying for the award of Junior Research fellowship will be eligible to receive fellowship of UGC under various schemes, subject to their finding placement in universities/IITs/institutions. The validity period of the offer is three years w.e.f. the date of issue of JRF Award Letter. However, in case the candidates who have already joined M. Phil. / Ph.D., the date of commencement of fellowship shall be from the date of declaration of NET result or date of their joining, whichever is later.

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12:59

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Ministry of Education Government of India		UGC-NET RESULT December 2020 & June 2021		राष्ट्रीय परीक्षा एजेंसी National Testing Agency	
Roll Number :	K113002883	Application Number :	210510441867	 FMB1LAD8E6C5C34DE96A43GTT1454CB	
Candidate's Name :	JAFAR SADIQUE K				
Mother's Name :	EADICEJA				
Father's Name :	MUHAMMED KAINOTT				
Category :	OBC	Person with Disability(PwD)* :	-		
Subject :	COMMERCE				
No of Candidates in this Subject	Registered :	134224	Appeared :	74012	
Applied For :	JRF & ASSISTANT PROFESSOR				
Paper	Percentile Score Obtained@				
Paper-1 :	92.9329329				
Paper-2 :	87.0350350				
Total :	91.3873874				
Total Percentile Score obtained in Words :	Ninety One point Three Eight Seven Three Eight Seven Four Only				
Result :	QUALIFIED FOR ASSISTANT PROFESSOR ONLY				

* VI-Visually Impaired, HI-Hearing Impaired, LM-Locomotor Disability, OD-Other Disability

(a) Percentile Scores are normalised scores across multi session papers and are based on the relative performance of all those who appeared for the examination in this subject. The marks obtained are transformed into a scale ranging from 100 in 0 for each session of examinations.

(b) The Percentile Score indicates the percentage of candidates who have scored EQUAL TO OR BELOW (same or lower raw scores) that particular candidate in that session.

(c) The Percentile scores of a Candidate have been calculated as follows:

$$\frac{100 \times \text{Number of candidates appeared in the 'Session' with raw score EQUAL TO OR LESS than the candidate}}{\text{Total number of the candidates appeared in the 'Session'}}$$

(d) The Percentile Score of the Total is NOT an aggregate or average of the Percentile Score of individual papers.

(e) Percentile score is not the same as percentage of marks obtained.

Dated: 19-02-2022

V. Parashar
Senior Director, NTA UGC NET

Subject wise/Category wise cut-off for Assistant Professor only and Junior Research Fellowship (JRF) & Assistant Professor both are available on website.

Note:

1. This electronically generated Score Card is the official result declared by NTA and does not require any signature.
2. Candidate's particulars including Category and Person with Disability (PwD) have been indicated as mentioned by the candidate in the online Application Form.
3. Subject wise Cut-Off is based on the Percentage of Marks Obtained.
4. Those qualified for Assistant Professor will not be considered for award of JRF. Candidates who qualify the Test for eligibility for Assistant Professor will be governed by the rules and regulations for recruitment of Assistant Professor of the concerned universities/colleges/state governments, as the case may be.
5. The slots of JRFs of both UGC-NET December 2020 and June 2021 cycles have been merged, while the methodology for Subject wise cum Category wise allocation of JRFs remains unchanged.
6. The candidates who qualify for the award of Junior Research Fellowship are eligible to pursue research in the subject of their post-graduation or in a related subject and are also eligible for Assistant Professor. The universities, institutions, IITs and other national organisations may select the JRF awardees for full time research work in accordance with the procedure prescribed by them.
7. Economically Weaker Section (EWS), Scheduled Caste (SC) Scheduled Tribe (ST) Person with Disability (PwD), Third gender (Other Backward Classes - Non creamy layer (OBC-NCL), as per the central list of Other Backward Classes available on National Commission for Backward Classes (NCBC), Government of India website: www.ncbc.nic.in, candidate will be given such special concessions as may be decided by the UGC.
8. Candidates qualifying for the award of Junior Research Fellowship will be eligible to receive fellowship of UGC under various schemes, subject to their finding place in universities/institutions. The validity period of the offer is three years w.e.f. the date of issue of JRF Award Letter. However, in case the candidates who have already joined M. Phil./ Ph.D., the date of commencement of fellowship shall be from the date of declaration of NET result or date of their joining, whichever is later.

1/2



9. The National Testing Agency shall not be responsible for any printing error in the publication. While preparing the scores due care has been taken. However, any inadvertent error cannot be ruled out. The NTA reserves the right to rectify any error at a later stage.
10. No separate termination letter shall be issued.



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NTA Result
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Ministry of Education
Government of India

UGC-NET RESULT December 2020 & June 2021

Roll Number :	KL13003604	Application Number :	210510594079	
Candidate's Name :	SWATHI V			
Mother's Name :	BINDHU P			
Father's Name :	VELAYUDHAN V			
Category :	OBC	Person with Disability(PwD)* :	-	
Subject :	Commerce			
No of Candidates in this Subject	Registered :	134224	Appeared :	74012
Applied For :	JRF & ASSISTANT PROFESSOR			
Paper	Percentile Score Obtained@			
Paper-1 :	95.3402607			
Paper-2 :	92.1531024			
Total :	95.0337608			
Total Percentile Score obtained in Words :	Ninety Five point Zero Three Three Seven Six Zero Eight Only			
Result :	QUALIFIED FOR ASSISTANT PROFESSOR ONLY			

*VI-Visually Impaired, HI- Hearing Impaired, LM-Locomotor Disability, OD-Other Disability

(a) Percentile Scores are normalized scores across multi-session papers and are based on the relative performance of all those who appeared for the examination in this subject. The marks obtained or session of examination.

(b) The Percentile Score indicates the percentage of candidates who have scored EQUAL TO OR BELOW (same or lower raw scores) that particular candidate in that session.

(c) The Percentile scores of a Candidate have been calculated as follows:

$$100 \times \frac{\text{Number of candidates appeared in the 'Session' with raw score EQUAL TO OR LESS than the candidate}}{\text{Total number of the candidates appeared in the 'Session'}}$$

(d) The Percentile Score of the Total is NOT an aggregate or average of the Percentile Score of individual papers.

(e) Percentile score is not the same as percentage of marks obtained.

Dated : 19-02-2022

Subject wise/Category wise cut-off for Assistant Professor only and Junior Research Assistant Professor Both are available on website.

Note:

1. This electronically generated Score Card is the official result declared by NTA a signature.
2. Candidate's particulars including Category and Person with Disability (PwD) have mentioned by the candidate in the online Application Form
3. Subject wise Cut-Off is based on the Percentage of Marks Obtained.
4. Those qualified for Assistant Professor will not be considered for award of JRF the Test for eligibility for Assistant Professor will be governed by the rules and recruitment of Assistant Professor of the concerned universities/colleges/State case may be.
5. The slots of JRFs of both UGC-NET December 2020 and June 2021 cycles have methodology for Subject wise cum Category-wise allocation of JRFs remains unchanged.
6. The candidates who qualify for the award of Junior Research Fellowship are eligible in the subject of their post-graduation or in a related subject and are also eligible Professor. The universities, institutions, IITs and other national organizations may awardees for full time research work in accordance with the procedure prescribed.
7. Economically Weaker Section (EWS), Scheduled Caste(SC)/Scheduled Tribe(ST) Disability(PwD)/ Thirdgender /Other Backward Classes -Non creamy layer (OBC) list of Other Backward Classes available on National Commission for Backward Government of India website: www.ncbc.nic.in, candidate will be given such special may be decided by the UGC.
8. Candidates qualifying for the award of Junior Research fellowship will be eligible of UGC under various schemes, subject to their finding placement in universities validity period of the offer is three years w.e.f. the date of issue of JRF Award Letter the candidates who have already joined M. Phil. / Ph.D., the date of commencement be from the date of declaration of NET result or date of their joining, whichever is earlier.
9. The National Testing Agency shall not be responsible for any printing error in the result card.



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Malayalam





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4:43 pm



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Government of India

UGC-NET RESULT December 2020 & June 2021

Roll Number :	KL12035089	Application Number :	210511115011	
Candidate's Name :	FASEELA NK			
Mother's Name :	SAFIYA			
Father's Name :	HASSAN NK			
Category :	OBC	Person with Disability(PwD)* :	-	
Subject :	Commerce			
No of Candidates in this Subject	Registered :	134224	Appeared :	74612
Applied For :	JRF & ASSISTANT PROFESSOR			
Paper	Percentile Score Obtained@			
Paper-1 :	95.4802030			
Paper-2 :	96.4641015			
Total :	95.6650239			
Total Percentile Score obtained in Words	Ninety Five point Six Six Nine Zero Two Three Nine Only			
Result :	QUALIFIED FOR ASSISTANT PROFESSOR ONLY			

* VI-Visually Impaired, HI-Hearing Impaired, LM-Locomotor Disability, OD-Other Disability

- (a) Percentile Scores are normalised scores across multi session papers and are based on the relative performance of all those who appeared for the examination in this session of examinations.
- (b) The Percentile Score Indicates the percentage of candidates who have scored EQUAL TO OR BELOW (same or lower raw scores) that particular candidate in that session.
- (c) The Percentile scores of a Candidate have been calculated as follows:
$$\frac{100 \times \text{Number of candidates appeared in the 'Session' with raw score EQUAL TO OR LESS than the candidate's raw score}}{\text{Total number of the candidates appeared in the 'Session'}}$$
- (d) The Percentile Score of the Total is NOT an aggregate or average of the Percentile Score of individual papers.
- (e) Percentile score is not the same as percentage of marks obtained.

Date: 19-02-2022

Subject wise/Category wise cut-off for Assistant Professor only and Junior Assistant Professor Both are available on website.

Note:

1. This electronically generated Score Card is the official result declare signature.
2. Candidate's particulars including Category and Person with Disability mentioned by the candidate in the online Application Form
3. Subject wise Cut-Off is based on the Percentage of Marks Obtained.
4. Those qualified for Assistant Professor will not be considered for av Test for eligibility for Assistant Professor will be governed by the rul Assistant Professor of the concerned universities/colleges/State go
5. The slots of JRFs of both UGC-NET December 2020 and June 2021 methodology for Subject wise cum Category-wise allocation of JRFs
6. The candidates who qualify for the award of Junior Research Fellow the subject of their post-graduation or in a related subject and are al universities, institutions, IITs and other national organizations may s research work in accordance with the procedure prescribed by them
7. Economically Weaker Section (EWS), Scheduled Caste(SC)/Schedul Disability(PwD)/ Thirdgender /Other Backward Classes -Non creamy of Other Backward Classes available on National Commission for B of India website: www.ncbc.nic.in, candidate will be given such spec the UGC.
8. Candidates qualifying for the award of Junior Research fellowship w UGC under various schemes, subject to their finding placement in ur period of the offer is three years w.e.f. the date of issue of JRF Awar candidates who have already joined M. Phil. / Ph.D., the date of com the date of declaration of NET result or date of their joining, whichever



HONORING



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30/03/2022
10AM



LT Abdul Rasheed sir
Principal of EMEA College



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SWATHI V
(NET)



NAVAMI P
(NET)



JAFAR SADIQ K
(NET)



FATHIMA
FARSANA C (NET)



FASEELA NK
(NET)

LBS SET RESULT 2022



SHANIB CP
(SET)



SABREENA KC
(SET)



AFSAL KV
(SET)



HYDER ALI KT
(SET)



FAIZAL OT
(SET)



HAJARA C
(SET)



SUHAIL K
(SET)



FATHIMA
FARSANA C (SET)



SHIJILA
MAJIED C (SET)

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SHANIB CP

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SABREENA KC

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AFSAL KV

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FAIZAL OT

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HAJARA C

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SUHAIL K

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FATHIMA FARSANA C

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SHIJILA MAJEED C

Congratulations!



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NET HOLDER



SWATHI V

Congratulations!



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NAVAMI P

Congratulations!



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JAFAR SADIK K

Congratulations!



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NET HOLDER



FATHIMA FARSANA C

Congratulations!



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UGC NTA NET RESULT 2022

NET HOLDER



FASEELA NK

Congratulations!



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STUDY MATERIALS

Study Materials

The Department provided study materials in printed form as well as digital form. The Study materials of the entire subjects were distributed to the students in printed form and the soft copy of the materials were sent to the students in their WhatsApp group. The study materials were prepared by the subject experts in each subjects from various institutions all over Kerala. The materials and recorded classes were also available in an education application named Educomx.

Educomx is an online platform for managing data associated with its tutoring classes in the most efficient and transparent manner. It is a user-friendly app with amazing features like online attendance, fees management, homework submission, detailed performance reports and much more- a perfect on- the- go solution for parents to know about their wards' class details. It's a great amalgamation of simple user interface design and exciting features; greatly loved by students, parents, and tutors.



Educomx



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SAMPLE OF STUDY MATERIAL-ACCOUNTING



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NET/SET COACHING 2021-22

Introduction to Accounting

Meaning

Accounting is mainly concerned with recording of financial transactions, summarizing them and communicating the users. Since accounting is the medium of communication, it is called **language of business**.

Definition:

According to **AICPA** (American Institute of Certified Public Accountants) “Accounting is the art of recording, classifying and summarizing in a significant manner in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results thereof”.

- Recording: Journal, Book of Primary entry, Book of original entry
- Classifying: Ledger (derived from the Dutch word Legger, which means to kept), Secondary record, Chief Book of Accounting, Book of Final entry
- Summarising: Trial Balance, Income Statement/ Profit and Loss Account, and Balance Sheet.
- Analysis and Interpretation: Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis, Trend Analysis, Comparative Statement, Common size Statement
- Communication: Preparation of Accounting Reports and communicate to the interested parties. The Interested parties are :
 - Internal – owners , management
 - External-Customers, Researchers, Investors, Banks, creditors, Government, suppliers etc.

History

- Babylonia-City of commerce (4000 BC)-Recorded payment of wages and taxes on clay tables.
- Egypt (4000 BC)- Used some form of accounting for their treasuries where gold and other valuables were kept.
- Greece-Accounting was used for apportioning the revenues received among treasuries, maintaining total receipts, total payments and balance of government financial transactions.
- Luca Pacioli-Introduced a book on Double entry system of accounting
- Kautilya , minister in Chandragupta’s kingdom wrote a book named “Arthashastra” which also described how accounting records had to be maintained.
- ✓ Father of accounting - **Luca Pacioli**
 - Full name- Luca Bartolomeo de Pacioli
 - Italian, friar, mathematician, writer
 - Who first published his book on **Double entry system** of Accounting in 1494 known as “The summa de arithmetica proportioni et proportionalita”. [The Collected Knowledge of Arithmetic, Geometry, Proportion and Proportionality]



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- The following is a list of accounting terms, rules and principles that Luca Pacioli described in his book:
- ❖ The double-entry accounting system;
 - ❖ Debit is the left side of an account, and the credit is the right side of an account;
 - ❖ All debit amounts have to be equal to all credit amounts;
 - ❖ The usage of three books: a *memoriale*, a ledger, and a journal;
 - ❖ The *memoriale* is the document where a transaction is recorded first;
 - ❖ A journal contains records about all transactions in a chronological order listed in the debit and credit form;
 - ❖ All journal information is posted to the ledger;
 - ❖ Closing entries must be made at the year-end;
 - ❖ The trial balance (*summa summarium*) is the final important step in the accounting cycle;
 - ❖ Assets (account receivables, inventories), liabilities, equity, income, and expense accounts are presented in the ledger;

Features or Characteristics or Nature of Accounting

- 1) Accounting is an art.
- 2) Accounting is a science.
- 3) Recording of business transactions.
- 4) Classifying business transactions.
- 5) Summarizing the classified data
- 6) Analysis and interpret the summarized data
- 7) Communicating information to the interested parties.
- 8) Records transaction and events which are financial character.
- 9) Language of business

Objectives of Accounting or Functions of accounting

1. To keep systematic records.
2. To ascertain the operational profit or loss.
3. To ascertain the financial position of the business.
4. To make information available to various users.
5. To protect business properties.
6. To facilitate rational decision making.
7. To ascertain the cost of production and selling price.
8. To control expenditure of business.
9. To satisfy the requirements of law.
10. To calculate the amount due to and due from others.

Advantages of Accounting

1. Maintain business records
2. Prevention and detection of fraud
3. Information about profit or loss
4. Present true financial position
5. Helps in preparing financial statements
6. Helps to assess tax liabilities

7. Comparison of result
8. Acts as legal evidence
9. Assist the management

Limitations of Accounting

1. It is historical in nature.
2. Transactions of non-monetary nature will not be recorded in accounting.
3. It is influenced by the personal judgment of the accountant
4. In accounting valueless assets are also shown.
5. In accounting price changes are not considered.
6. It is not an exact science.
7. Use of different accounting methods reduces the reliability of accounts.
8. Accounting records show only actual cost figures.
9. Provide information about the concern as a whole

Book Keeping:

Bookkeeping is keeping the record of business transactions on day to day basis. It includes identifying, measuring and recording of transactions.

S. No	Basis of distinction	Book-keeping	Accounting
1	Scope	It is concerned with recording and classifying the business transactions.	It is concerned with recording, classifying, summarising, analysing and interpreting the financial data.
2	Stage	Book-keeping is the primary stage in accounting. It is the base for accounting.	Apart from the primary stage, it includes secondary stage of analysis and interpretation.
3	Nature of job	It is routine and clerical in nature.	It is analytical in nature.
4	Knowledge required	It requires basic knowledge of the principles of journalising and posting.	It requires thorough knowledge of accounting principles, procedures and practices.
5	Skill required	Analytical skill is not required for book-keeping.	It requires analytical skill.



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Basic terms in accounting:

➤ **Assets:** properties of the business. Assets are classified in to two :

1) **Current assets**

Current assets are the assets which can be converted in to cash within a short period of time.

Examples:

- ❖ Cash in hand
- ❖ Cash at bank
- ❖ Short term investment/marketable securities
- ❖ Bills receivables
- ❖ Sundry debtors
- ❖ Stock in trade
- ❖ Work in progress
- ❖ Prepaid expenses

2) **Fixed assets**

Fixed assets are the assets which cannot be converted in to cash within a short period of time. Fixed assets can be classified in to ;

1. **Tangible assets** –are the assets which can be see and touch. Examples are;

- ❖ Plant
- ❖ Machinery
- ❖ Land
- ❖ Building
- ❖ Furniture
- ❖ Computer
- ❖ Investments etc.

2. **Intangible assets**-which cannot be see and touch. Examples are;

- ❖ Goodwill
- ❖ Patent
- ❖ Trade mark
- ❖ Copy right etc.

3. **Wasting assets**-the value of the assets are exhausted during the usage of assets. Examples are

- ❖ Gas
- ❖ Timber
- ❖ Mine
- ❖ Quarries
- ❖ Oil field

4. **Fictitious assets** –Actually not assets but treated as assets in order to tally the balance sheet for technical reasons. These are assets whose benefit is derived over a longer period of time. These are written off against the firm’s earnings in more than one accounting period. These are shown on the asset side of the balance sheet under the head “miscellaneous expenditure”. Examples are



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- ❖ Promotional expenses of a business
- ❖ Preliminary expenses
- ❖ Discount allowed on issue of shares and debentures
- ❖ Underwriting commission

➤ **Liabilities:**

Liabilities are the legal obligations of a business (creditor's equity). Liabilities can be classified in to

1) **Current liabilities-** the company's debt or obligation that are due within one year. Examples are;

- ❖ Short term loans
- ❖ Sundry creditors
- ❖ Bills payable
- ❖ Dividends payable
- ❖ Interest payable
- ❖ Salary payable
- ❖ Outstanding expenses
- ❖ Overdraft etc.

2) **Fixed liabilities-** The financial obligations of a company that are due after a year. Examples are;

- ❖ Long term loans
- ❖ Debentures
- ❖ Bonds
- ❖ Mortgages
- ❖ Pension payable
- ❖ Post-retirement health care obligation
- ❖ Deferred tax liabilities(O/s Tax payable after TDS)

3) **Contingent liability-**It is a potential liability that may occur, depending on the outcome of an uncertain future event. It is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated. Examples are:

- ❖ Liability on bills discounted outstanding or bills accepted on behalf of others
- ❖ Liability under a guarantee given in favour of others
- ❖ Liability for disputed claims and cases pending decision of the court
- ❖ Calls on partly paid shares held as investments
- ❖ Liability for arrear of dividends on cumulative preference shares
- ❖ Warrantee reserve

➤ **Capital**

Money or money's worth invested by owners. It is the fund raised to support a particular business or project. It is also known as net assets or equity. Capital is affected by the following:

- a) Initial and additional contribution of owners
- b) Withdrawals made by owners
- c) Income



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d) Expenses

Owner contribution and income increases the capital and withdrawal and expenses decreases the capital.

Capital is divided in to two major forms;

1) Fixed capital

It is the amount invested in fixed assets.

2) Working capital

It is the excess of current assets over current liabilities

➤ **Income**

Income refers to an increase in economic benefit during the accounting period in the form of an increase in asset or decrease in liability that result in increase in equity other than contribution from owners.

Income includes *revenues* and *gains*. Revenue refers to the amounts earned from the company's ordinary course of business such as sales, fees etc. Gains come from other activities, such as gains on sale of equipment, gain on sale of short term investments and other gains

➤ **Expense**

Expense refers to a decrease in economic benefit during the accounting period in the form of a decrease in asset or increase in liability that result in decrease in equity other than distribution to owners. It includes

a) Revenue expense(expense for earning revenue),

b) Capital expense(expense for acquiring various assets) and

c) Deferred revenue expense is an expenditure which is revenue in nature and **incurred during an accounting period, but its benefits are to be derived from a number of following accounting periods**..Example:Heavy advertisement expenditure. Part of the amount which is charged to profit and loss account in the current accounting period is reduced from total expenditure and rest is shown in the [balance sheet](#) as an asset (*fictitious asset, i.e. it is not really an asset*).

Cost Vs expense:

Cost is the amount invested in the acquisition of goods or services which have not yet been expired or benefits or services of which have not yet been received or which have not yet been utilized or consumed in connection with realization of revenue.

Expense is defined as a cost that has given a benefit and is now expired. It refers to all expired cost which are deductible from revenue.

Cost	Expense
Investment made towards acquisition of asset	Regular payment made towards ongoing business for revenue generation
Reflected on asset side of the balance sheet	Reflected on P/L A/C
Doesn't impact the profitability directly	Affect the profitability directly
Examples: fixed assets, prepaid expenses, inventory etc.	Examples: depreciation, interest expense, raw material expenses etc



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GAAP(Generally Accepted Accounting Principles)

It is a collection of commonly followed accounting rules and standards for financial reporting

Accounting Assumptions/postulates/concepts

1) Accounting entity concept

Business is separate from its owners. It is applicable for all forms of business organisations including partnership and sole proprietorship.

- ✓ Capital is shown in the liabilities side of the balance sheet
- ✓ Owner withdrawal for personal use is shown as deduction from owners capital

2) Money measurement concept

Only transactions which can be expressed in terms of money can be recorded.

- ✓ Dedication, Loyalty etc. of the worker cannot be recorded

3) Going concern concept

Business has indefinite future life. The going concern status of the concern will stand terminated from the date of appointment of a liquidator or the concern become insolvent.

- ✓ Charging of Depreciation
- ✓ Concept of assets and liabilities
- ✓ Outstanding expense as liability in Balance Sheet
- ✓ Prepaid expense as an asset in Balance Sheet

4) Periodicity concept

Life of the business is divided in to different periods

- ✓ Preparation of financial statements

Accounting principles/conventions

1) Historical cost concept

Assets are recorded in its actual cost

- ✓ Book value of the asset is different from its market value

2) Dual aspect concept

Each business transaction has two aspects, debit and credit (Luca Pacioli- father of accounting)

- ✓ Accounting Equation(Assets =Capital +Liabilities)
- ✓ Tallying of Balance Sheet

3) Matching concept

Determination of profit and loss can be done by matching revenue and expenditure.

- ✓ Outstanding expenses added with the concerned expenses , in P/L Account
- ✓ Pre-paid expenses are deducted from the concerned expense , in P/L Account

4) Realization concept/revenue recognition concept

Revenue is said to be realized when goods or services are sold to a customer. It emphasizes the fact that the mere receipt of an order for goods or services cannot be taken for the realization of revenue. Only those revenue or income which shall create certain obligation to business is treated as revenue and income.

- ✓ Advance money received from a customer cannot be considered as revenue earned.



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5) Objective evidence/verifiability concept

The transactions should be recorded only on the basis of supporting documents.

- ✓ Truthful representation of a company's financial condition

6) Accrual concept

Not only the cash transactions are recorded, but the accrued transactions are also recorded.

- ✓ Outstanding expenses
- ✓ Accrued income

7) Convention of consistency

This means the methods adopted in one accounting year should not be changed in another year.

- ✓ Method of depreciation

8) Convention of conservatism (Prudence)

This is a convention of playing safe, which is followed while preparing the financial statements. The idea of this convention is to consider all possible losses and to ignore all probable profits.

- ✓ Inventory is valued at cost price or market price whichever is lower
- ✓ Provision for bad and doubtful debt

9) Convention of Materiality

Materiality means relevance or importance or significance. It is generally accepted in the accounting circle that the accounting statements and records must reveal all material facts.

- ✓ Ignoring paise in financial statements

10) Convention of full disclosure

The accounting convention of full disclosure implies that accounts must be honestly prepared and all material information must be disclosed therein.

- ✓ contingent liabilities,
- ✓ method of providing depreciation,
- ✓ debts due by directors (explanatory statements in b/s)



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MODEL QUESTION PAPERS



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1. **Assertion (A):** Personal transactions of the owners of the business are not recorded in the books.
Reasoning (R): According to the business entity concept, each business enterprise is considered as an accounting unit separate from owners.
- (1) Both (A) and (R) are correct and (R) is the correct explanation of (A).
(2) Both (A) and (R) are correct but (R) is not the correct explanation of (A).
(3) (A) is correct but (R) is not correct.
(4) (A) is wrong but (R) is correct.
2. Which one of the following is not an example of 'financing activities' with reference to cash flow statement?
- (1) Repayment of bank loan
(2) Interest on debentures/Dividend paid
(3) Cash proceeds from public deposits
(4) Sale of fixed assets
3. Which one of the following statements is not true?
- (1) An expenditure intended to benefit current year is revenue expenditure.
(2) Amount paid for acquiring goodwill is capital expenditure.
(3) Wages paid for installation of a new machine is usually debited to wages account.
(4) Revenue expenditure is not intended to benefit future period.
4. X Ltd. forfeited 20 shares of Rs. 10 each, Rs. 8 called up, on which John had paid application and allotment money of Rs. 5 per share, of these, 15 shares were reissued to Parker as fully paid up for Rs. 6 per share. What is the balance in the share Forfeiture Account after the relevant amount has been transferred to Capital Reserve Account?
- (1) NIL
(2) Rs. 5
(3) Rs. 25
(4) Rs. 100
5. X and Y sharing profits in the ratio of 7: 3, admit Z for 3/7 share in the new firm in which he takes 2/7 from X and 1/7 from Y. The new ratio of X, Y and Z will be:
- (1) 7: 3: 3
(2) 4: 2: 3
(3) 14: 6: 15
(4) 29: 11: 30
6. **Assertion (A):** A high operating ratio indicates a favourable position.
Reasoning (R): A high operating ratio leaves a high margin to meet non operating expenses.
- (1) (A) and (R) both are correct and (R) correctly explains (A).
(2) Both (A) and (R) are correct but (R) does not explain (A).
(3) Both (A) and (R) are incorrect.
(4) (A) is correct but (R) is incorrect.



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7. Which of the following is not an approach to the Capital Structure?

- (1) **Gross Profit Approach**
- (2) Net Operating Income Approach
- (3) Net Income Approach
- (4) Modigliani and Miller Approach

8. Which one of the following methods of Capital Budgeting assumes that cash-inflows are reinvested at the project's rate of return?

- (1) Net Present Value
- (2) Accounting Rate of Return
- (3) **Internal Rate of Return**
- (4) Discounted Pay Back Period

9. Cost of Equity Share Capital is more than cost of Debt because:

- (1) Equity shares are not easily saleable.
- (2) Equity shares do not provide the fixed dividend rate.
- (3) Generally the face value of equity shares is less than the face value of debentures.
- (4) **Equity shares have high risk than debts.**

10. Negative Net Working Capital implies that:

- (1) Long-term funds have been used for fixed assets.
- (2) **Short-term funds have been used for fixed assets.**
- (3) Long-term funds have been used for current assets.
- (4) Short-term funds have been used for current assets.

11. Which of the following is an implicit cost of increasing proportion of debt of a company?

- (1) P.E. Ratio of the company would increase.
- (2) Rate of return of the company would decrease.
- (3) Tax-shield would not be available on new debts.
- (4) **Equity shareholders would demand higher return.**

12. Profitability Index of a Project is the ratio of present value of cash inflows to:

- (1) Total cash inflows
- (2) Total cash outflows
- (3) **Present value of cash outflows**
- (4) Initial cost minus Depreciation

13. Which one of the following statements is false?

- (1) Effective dividend policy is an important tool to achieve the goal of wealth maximisation.
- (2) **According to Walter, the optimal payout ratio for a growth firm is 100%.**
- (3) MM model asserts that the value of the firm is not affected whether the firm pays dividend or not.
- (4) 'Bird-in-the-hand theory' in reference to dividend decision has been developed by Myron Gordon.

14. Amount withdrawn by the proprietor for personal use reduces both

- A. Liabilities and capital



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B. Assets and owners equity

- C. Expenses and liabilities
- D. None of these

15. From the following details , find out current assets

Current ratio	2.5
Liquid ratio	1.5
Working capital	60,000

- A. 1,00,000**
- B. 80,000
- C. 60,000
- D. None of these

16. According to which accounting principle, personal expenses of proprietor are recorded in drawings account.

- A. Prudence
- B. Business entity concept**
- C. Matching
- D. Money measurement

17. On 1st Feb 2020, a loan of Rs.1,00,000 was given to Raju @ 12% p.a . Interest was received for 3 months from February to April 2020. In the financial statements for the year ended 31st march 2020, amount of advance interest should be

- A. 1,200
- B. 1,000**
- C. 3,600
- D. 4,800

18. Closing stock, if given outside the trial balance, it is shown in.....

- A. Trading account and balance sheet**
- B. Profit and loss account
- C. Profit and loss account and balance sheet
- D. Balance sheet

19. Following information is extracted from the Trial balance of a business

Sales 1,00,000; Purchase 60,000; wages 21,000; closing stock was 3000 more than opening stock. 1/3 of the wages was charged to cost of goods sold in the trading account. What was the Gross profit

- A. 30,000
- B. 33,000
- C. 36,000**



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- D. 40,000
20. At the time of admission of a new partner
- A. old firm has to be dissolved
 - B. old partnership has to be dissolved**
 - C. Both old firm and partnership have to be dissolved
 - D. neither the firm nor the partnership has to be dissolved
21. Which of the following is incorrect
- A. premium of goodwill brought in cash by a new partner on admission is shared by old partners in Sacrificing ratio
 - B. profit on revaluation of assets and liabilities is shared by old partners in old ratio
 - C. In case of admission of partner, the entry for unrecorded asset will be Revaluation a/c Debit and Asset a/c Credit**
 - D. At the time of admission, general reserve is transferred to old partner's capital account
22. On 1st September 2021, Ram, a partner had given a loan of Rs.5,00,000 to the firm . Calculate interest on loan to be allowed as per partnership Act 1932 for the year ended 31st March 2022.
- A. 30,000
 - B. 17,500**
 - C. 15,000
 - D. None of these
23. A and B are partners with capital of 5,00,000 and 3,00,000 respectively. As per partnership deed they were entitled to i) Interest on capital @ 10% p.a ii) Salary to A : Rs.60,000 p.a , iii) Commission to B Rs.20,000 iv) Profit sharing ratio 3:2 , v) Net profit earned during the year Rs.2,00,000. Calculate balance of partner's capital account at the end of the year under fluctuating capital method.
- A. 6,34,000 and 3,66,000**
 - B. 5,00,000 and 3,00,000
 - C. 6,20,000 and 3,80,000
 - D. 6,20,000 and 3,66,000
24. A,B and C are partners sharing profits in the ratio of 2:2:1. On retirement of B, goodwill was valued as Rs.30,000. Find the contribution of A and C to compensate B
- A. 20,000 and 10,000
 - B. 8,000 and 4,000**
 - C. No contribution
 - D. 15,000 and 15,000
25. X,Y ,Z were partners sharing profits in the ratio of 5:3:2. Goodwill does not appear in the books, but it is agreed to be worth Rs.1,00,000, X retires from the firm and Y and Z decided to share future profits equally. X's share of goodwill will be debited to Y's and Z's capital account in the ratio of
- A. 1:1
 - B. 2:3**
 - C. 3:2



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- D. None of these
26. Hari, Roy and Prasad are partners in the ratio of 3:5:1. Roy wants to retire. His share is being purchased by Prasad. What would be the new ratio of Hari and Prasad ?
- A. 1:2**
B. 2:1
C. 3:5
D. 3:1
27. A and B are partners sharing profits and losses in the ratio of 3:2. A's capital is 60,000 and B's capital is 30,000. They admit C for $\frac{1}{5}$ th share of profits. How much C should bring in towards his capital?
- A. 18,000
B. 24,000
C. 29,000
D. 22,500
28. Short term source of finance does not include
- A. Bank credit
B. Customer advances
C. Ploughing back of profits
D. Trade credits
29. _____ is the minimum required rate of earnings or the cut off rate of capital expenditure.
- A. Cost of capital**
B. Working capital
C. Equity capital
D. None of the above
30. The shares firstly offered to the existing shareholders are called.....
- A. Right share**
B. Bonus shares
C. Ordinary shares
D. Sweat Equity shares
31.is defined as the opportunity cost in terms of dividends forgone by withholding from the equity share holders
- A. Cost of debenture
B. Cost of preference capital
C. Cost of term loans
D. Cost of retained earnings
32. X Ltd issues rupees 50,000 8% debentures at a discount of 5%. The tax rate is 50% the cost of debt capital is _____.
- A. 4%.
B. 4.2%.
C. 4.6%.



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D. 5%.

33. Indicate the cost of equity capital, based on CAPM, with the following information

Beta co-efficient 1.4, Risk free rate of interest 9%, Expected rate of return 16%

- A. 9.8%
- B. 18%
- C. 18.8%**
- D. 16%

34. Match the following

Equity share capital	a. Implicit Cost of capital
Preference share capital	b. Highest cost of capital
Debentures	c. After tax basis
Retained earnings	d. Redeemable

- A. a,b,c,d
- B. b,d,c,a**
- C. a,d,b,c
- D. b,c,d,a

35. Which of the following cost inclusive of all cost of capital from all sources

- a. Composite cost**
- b. Cost of debt
- c. Fixed cost
- d. Specific cost

36. Classic industries sell a new issue of 8%, 1000 irredeemable debentures of 100 each at 20% premium. The company falls in 20% tax bracket. Find cost of capital

- e. 8%
- f. 6%
- g. 5.33%**
- h. 1.6%

37. Which of these is a long-term fixed-income financial security.

- a. Debenture**
- b. Shares
- c. Vehicles
- d. None of the above

38. Increase in sales volume leads to.....

- A] increase in BEP
- B] Decrease in BEP
- C] No change in BEP**
- D] all of these

39. Calculate equilent production from the following informations:



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Opening WIP 10,000 Units(60% completed)
Unit brought in to production 50,000
Transferred to next process 40,000 (complete)
Closing WIP 20,000 Units(75% completed)

- A. 59,000 units
- B. 49000 units**
- C. 40,000 units
- D. 50,000 units

40. Who Introduced ZBB

- A. Peter F. Drucker
- B. Peter A Phyhrr**
- C. Peter check
- D. EguniFema

1. Security premium account may be utilized by a company for

- A. Writing off any loss on sale of fixed assets
- B. Writing off any loss of revenue nature
- C. Payment of dividend
- D. Writing off the expenses/discount on the issue of debentures**

2. When shares are forfeited, the share capital account is debited withthe the share forfeited account is credited with

- A. Paid-up capital of shares forfeited; Called up capital of shares forfeited
- B. Called up capital of shares forfeited; Calls in arrear of shares forfeited
- C. Called up capital of shares forfeited; Amount received on shares forfeited**
- D. Calls in arrear of shares forfeited; Amount received on shares forfeited

3. Gopal held 100 shares of 10 each of a company on which he had paid Rs.3 on application, Rs.2 on allotment but could not pay Rs.2 on first call. The directors forfeited the above share . The share capital will be debited by

- A. Rs.1000
- B. Rs.700**
- C. Rs.500
- D. Rs.800

4. A Limited issued a prospectus inviting application for 2000 shares. Applications were received for 3000 shares and prorata allotments were made on the applications of 2400 shares. If A was allotted 40 shares , for how many shares he must have applied ?

- A. 60
- B. 44
- C. 48**



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- D. 52
5. Which of the following statement is false
- E. Every holding company is required to present a consolidated balance sheet under the companies Act 2013.**
 - F. Minority interest shown in the consolidated balance sheet is the equity held by the outsiders in the subsidiary company.
 - G. Cost of control is the excess price paid for investment over and above proportionate share of net assets acquired by the holding company
 - H. There is no need to show inter-company dividends in the consolidated profit and loss account
6. If opening stock is 2,45,000, Purchase 15,00,000, sales 17,40,000, and rate of gross profit is 20% on cost of goods sold , then the closing stock would be
- A. 3,53,000
 - B. 2,95,000**
 - C. 2,45,000
 - D. 1,95,000
7. While calculating purchase consideration,.....value of assets is to be considered
- E. Book value
 - F. Revalued price**
 - G. Average price
 - H. Capital
8. In amalgamation of two companies:
- A. Both companies lose their existence**
 - B. Both companies continue
 - C. Any one company continue
 - D. Both A and B
9. Shares received from the new company are recorded at
- E. Face value
 - F. Average price
 - G. Market value**
 - H. Paid up value
10. If amalgamation is in the nature ofthe general reserve or profit and loss account balance will not be shown in the balance sheet
- A. Form of merger
 - B. Form of purchase**
 - C. Both A and B
 - D. Net Asset method
11. When purchasing company pays purchase consideration, it will be debited to
- A. Business purchase account
 - B. Asset account



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- C. Liquidators of selling company's account**
D. New company account
12. When vendor company(Seller) agrees to bear liquidation expenses, it will debit
A. Realization account
B. Bank account
C. Goodwill account
D. Vendor company account
13. If ABC limited and XYZ company are taken over by a new company DEF limited
A. It is called absorption
B. It is called amalgamation
C. It is called external re-construction
D. It is called internal re-construction
14. If ABC limited and XYZ company are taken over by a new company DEF limited
A. ABC limited and XYZ limited are known as the vendor companies
B. ABC limited and DEF limited are known as the vendor companies
C. XYZ limited and DEF limited are known as the vendor companies
D. DEF Limited is Known as the Vendor company
15. A feature which is common in all cases of merger viz, absorption, amalgamation and external re-construction
A. Purchase of one company by another company
B. Liquidation of at least two companies
C. formation of at least one new company
D. liquidation of at least one existing company and formation of at least one new company
16. When the merger involves liquidation of one or more existing companies and formation of no new company , it is called
A. Amalgamation
B. Absorption
C. Internal re-construction
D. External re-construction
17. If there is any balance in the capital reduction account after writing off all the accumulated losses, then the same is transferred to
A. share capital account
B. capital reserve account
C. general reserve account
D. None of these
18. If creditors are willing to reduce their claims against the company , then the amount of reduction in the claim will be transferred to
A. share capital account
B. capital reserve account



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C. general reserve account

D. Capital reduction account

19. The first item in order of payment to be made by liquidator is:

A. Secured creditors

B. Preferential creditors

C. Liquidation expenses

D. Preferential creditors

20. List H shows

A. Deficiency or surplus

B. preferential creditors

C. Fixed asset account

D. none of the above