B.COM DEGREE (CBCS) EXAMINATION, FEBRUARY 2021

Fifth Semester

Optional Core - CO5OCT02 - COMPUTERISED ACCOUNTING (THEORY)

B.Com Model I Computer Applications, B.Com Model II Computer Applications, B.Com Model III Computer Applications

2017 Admission Onwards

FC112284

Time: 3 Hours   Max. Marks : 60

Part A

*Answer any **ten** questions.*

*Each question carries **1** mark.*

1. How do you create a new company in tally?

2. Explain reserved groups.

3. Write the steps to create a voucher ' Purchase from stockist'.

4. How do you create budget in tally?

5. What do you mean by rejection-in voucher?

6. What is restore ?

7. What is TCS?

8. Give two examples for items coming under 28 % GST.

9. What is UTGST?

10. What is GSTR-2 report?

11. How can you configure a payroll report?

12. What is pay slip?

(10×1=10)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. What are the screen components of Tally?

14. Explain the F12 configuration in Tally.

15. Explain the procedure of creating and displaying profit and loss account in Tally.

16. Explain all the account book reports.

17. Explain the steps for creating a group company?

18. Explain the procedure for displaying, altering & deleting cost category?

19. Explain the following terms: i) GST Council ii)Zero-rated Supply iii)Demerit goods iv)HSN Code

20. What is Set off entry? Give the entry with imaginary figures.

21. Explain the features of tally payroll ?

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **10** marks.*

22. Explain the merits and demerits of computerised accounting.

23. What is bank reconciliation statement? Explain the reconciliation procedures in Tally.

24. List out and explain all the inventory books reports.

25. Explain the various Payroll statements reports.

(2×10=20)

BCOM DEGREE (CBCS) EXAMINATION, FEBRUARY 2021

Fifth Semester

Core Course - CO5CRT14 - COST ACCOUNTING - 1

B.Com Model II Computer Applications ,B.Com Model II Finance & Taxation,B.Com Model II Logistics Management,B.Com Model II Marketing,B.Com Model II Travel & Tourism,B.Com Model III Computer Applications,B.Com Model III Office Management & Secretarial Practice,B.Com Model III Taxation,B.Com Model III Travel & Tourism,B.Com Model I Finance & Taxation,B.Com Model I Co-operation,B.Com Model I Computer Applications,B.Com Model I Marketing,B.Com Model I Travel & Tourism

2017 Admission Onwards

2F14ACAF

Time: 3 Hours   Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1.   Define Profit Centre.

2.   What are the advantages of cost accounting to the workers?

3.   What is Direct costing?

4.   What is Inventory Turnover Ratio?

5.   What is a Bin Card?

6.   What do you mean by scrap?

7.   Who are Casual workers?

8.   Calculate wages due to a worker from the following data.
      Normal hours in a week   - 44 hours
      Actual booked hours   - 50 hours
      Rate per hour:
      Normal ` 12. 5
      Overtime, 200% of Normal rate

9.   What is labour hour rate?

10.   Define cost allocation & cost apportionment

11. What is Blanket rate ?

12. Explain purely financial charges.

<div align="right">(10×2=20)</div>

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Differentiate between cost, expense and loss.

14. How simple average method of pricing the issue of material differ from the weighted avergae average method ?

15. What is Time booking? What are its objectives?

16. What are the merits of Rowan plan?

17. "Overhead which is common to two or more dept. or cost centres are required to be apportion among these depts. It has to be made on some equitable basis" Explain the important bases for apportionment of overhead.

18. A company's expenses for the month of June 2018 is given below
    Rent – Rs12500
    Insurance –Rs1050
    Depreciation-- 15% of value of machinery
    Power—Rs3800
    Lighting– Rs1250
    Additional information relating to the company:

Items	Production departments			Service departments		
	P1	P2	P3	Office	Service	workshop
Direct wages	20000	25000	30000			
Direct material	30000	35000	45000			
Indirect material	2000	3000	3000	1000	2000	2000
Indirect wages	3000	3000	4000	10000	10000	5000
Area in square metres	200	250	300	150	100	250
Value of machinery	30000	35000	25000	--	--	15000
Horse power of machines	15	20	25	--	--	5
Machine hours worked	10000	20000	15000	--	--	5000

Prepare an overhead primary distribution summary statement for the departments showing clearly the basis of apportionment where necessary

19. Calculate the composite machine hour rate from the following:
    i. Purchase price of the machine 90000
    ii. Freight & installation charges 10000
    iii. Life of the machine- 10 years @2000 working hours per year
    iv. Repair charges,40% of depreciation
    v. Power – 20units per hour @ Rs.0.80 per unit
    vi. Lubricating oil @ Rs.2 per day of 8 hours
    vii. Consumable stores @Rs.10 per day of 8 hours
    viii. Wages of machine operator @4 per day of 8 hours

20. What is a production Account? Prepare a production account with imaginery figures.

21. The following information are obtained from books of Arun Ltd.for the year ending 31st March 2019. Materials used-Rs.1,20,000; Direct wages-Rs.12,000; Factory overhead-Rs.5,000; Administration overhead-Rs.5,000. Prepare a cost sheet and calculate the price which the company should quote for the manufacture of a machine requiring materials-Rs.10,500; Direct wages-Rs.1,500, so that the price may yield a profit of 25% on cost.

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the different classification of cost.

23. Following particulars relate to a manufacturing company which has three production departments A, B and C and 2 service departments X and Y.
    Overhead as per primary distribution are as follows
    Dept A Rs 6300
    Dept B Rs 7400
    Dept C Rs 2800
    Dept X Rs 4500
    Dept Y Rs 2000
    The company decided to charge the overheads of service departments on the basis of following percentages

	A	B	C	X	Y
X	40%	30%	20%	--	10%
Y	30%	30%	20%	20%	--

    Find the overheads of production departments after charging service department cost to production department by using simultaneous equation method.

24. Mr.X furnishes the following data relating to the manufacture of a standard product during the month of June 2016. Raw materials consumed-Rs.25,000; Direct labour-Rs.5,000; Machine hours worked-500hrs.; Machine hour rate-Rs.5; Administrative overheads-20% on works cost; Selling overheads-Rs.0.25 per unit. Units produced- 20,000. Units sold 18,000 @ Rs.4.50 per unit. You are required to prepare a Cost sheet showing-
a. Cost of production, b. profit per unit sold and c. profit for the period.

25. From the following particulars prepare:
1. A statement of cost of manufacture for the year 2017
2. A statement of profit as per cost accounts
3. Profit and loss account in the financial books
4.Show how you would attribute the difference in the profit as shown by 2 and 3. Opening stock of raw materials Rs.30,000; Purchaseof raw materials Rs.1,80,000; Closing stock of raw materials Rs.45,000; OPening stock of finished goods Rs.60,000; Closing stock of finished goods Rs.15,000; Wages-Rs.75,000. Calculate the factory expenses at 25% on prime cost, Office expenses at 75% on factory expenses. Actual works expenses amounted to Rs.58,125 and actual office expense amounted to Rs.45,750. The selling price was fixed at a profit of 25 % on cost.

(2×15=30)

B.COM DEGREE (CBCS) EXAMINATION, FEBRUARY 2021

Fifth Semester

Core Course - CO5CRT15 - ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

B.Com Model II Computer Applications ,B.Com Model II Finance & Taxation,B.Com Model II Logistics Management,B.Com Model II Marketing,B.Com Model II Travel & Tourism,B.Com Model III Computer Applications,B.Com Model III Office Management & Secretarial Practice,B.Com Model III Taxation,B.Com Model III Travel & Tourism,B.Com Model I Finance & Taxation,B.Com Model I Co-operation,B.Com Model I Computer Applications,B.Com Model I Marketing,B.Com Model I Travel & Tourism

2017 Admission Onwards

578867B0

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. Define 'Environmental Studies'.

2. What do you mean by ground water resources?

3. What are the uses of minerals?

4. What is an ecosystem?

5. What are the option values of biodiversity?

6. What do you mean by Industrial Waste?

7. What are the four environmental ethics?

8. What is green business?

9. What is Instabanking?

10. What is FAA?

11. What are Suo moto disclosures?

12. What are the fundamental rights as per the universal declaration of Human Rights?

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. What are the different types of natural resources?

14. Explain the effects of mining on forest.

15. What are the causes of soil erosion? How can it be prevented?

16. What are the causes of destructions considering different risk factors?

17. Explain Category A, B and C projects.

18. What are the features of sustainable energy development?

19. Explain the major impact of green marketing.

20. Explain the procedure for making appeal?

21. Explain the goals of Human Rights Education.

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. What are the effects of modern agriculture practices on environment?

23. What do you mean by air pollution? What are the measures to be exercised to control air pollution?

24. Explain briefly about the recent developments in commerce and management related to environment.

25. Critically evaluate the functions of UN for protecting Human Rights.

(2×15=30)

UNDERGRADUATE (CBCS) EXAMINATION, FEBRUARY 2021

Fifth Semester

(Offered by the Board of Studies in Computer Science)

Open Course - CS5OPT01 - INFORMATICS AND CYBER ETHICS

2017 Admission Onwards

644FCA9B

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. Define spamming.

2. What are the issues of intranet?

3. How to specify a number range in GOOGLE searching.

4. Define the term cyber presence.

5. Compare gold and green publishing models of open access.

6. What is copyright?

7. What is the need of plagiarism?

8. What is the need of free software?

9. Define Cyber Ethics.

10. What is Cyber Relationship addiction?

11. What is meant by biodegradable?

12. Explain how IT revolutionized health industry?

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Explain in detail about various classes of IP Address.

14. Explain in detail about various client/server communication models.

15. Explain the importance of Web browser and Web server in detail.

16. Explain how internet work as a knowledge repository?

17. Explain License in detail.

18. Explain how cyber addiction affect youth? Can you suggest some solutions?

19. What are important Cyber Security protocols?

20. How to review incoming information?

21. Explain important features of E-GOVERNANCE.

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain open access initiatives in India.

23. Comment about guarantee, warranty in consideration with your newly bought mobile phone.

24. "Digital information explosion many times produce poor decisions" Give reasons.

25. "Social media is a necessary evil". Do you support this statement? Explain.

(2×15=30)

B.COM DEGREE (CBCS) EXAMINATION, FEBRUARY 2021

Fifth Semester

Complementary Course - CO5CMT08 - PROGRAMMING IN"C" (THEORY)

B.Com Model II Computer Applications, B.Com Model III Computer Applications

2017 Admission Onwards

C963D924

Time: 3 Hours   Max. Marks : 60

Part A

*Answer any **ten** questions.*

*Each question carries **1** mark.*

1. Give two examples for keywords in C language.

2. Explain the logical operators in C language.

3. What is meant by escape sequence?

4. What are the two types of control statements?

5. Draw a flow chart for 'if…...else' statement.

6. Define Array in C.

7. What is a string?

8. Explain the need of return type 'void' in function.

9. Define global variable.

10. Define header files.

11. Define a structure book with members – id, title and price.

12. What is a pointer ?

(10×1=10)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Explain the methods to add comments in a C program.

14. Describe the functions involved in formatted input output operations with suitable examples.

15. Write C program to find the largest of three different numbers ?

16. Explain the do….while loop ?

17. Explain the concept of multidimensional array with example.

18. Write a user defined function to find largest among three numbers?

19. Explain 'call by value' with an example?

20. How to define a union?

21. What is the output of following program?

```
#include < stdio.h >
int main()
{
        int *ptr, a=5;
        ptr = &a;
        *ptr += 1;
        printf("%d, %d", *ptr, a);
          return 0;
}
```

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **10** marks.*

22. Write algorithm and draw flow chart to find the biggest of ten numbers given as input.

23. What are jump statements in C language and how these works?

24. Write a C program to check whether the string is palindrome or not?

25. Write a C program to find sum of digits using function?

(2×10=20)