



QP CODE: 21100110



21100110

Reg No :

Name :

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)





QP CODE: 21100106



21100106

Reg No :

Name :

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.

(10×2=20)

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 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:
- Purchase price of the machine 90000
 - Freight & installation charges 10000
 - Life of the machine- 10 years @2000 working hours per year
 - Repair charges,40% of depreciation
 - Power – 20units per hour @ Rs.0.80 per unit
 - Lubricating oil @ Rs.2 per day of 8 hours
 - Consumable stores @Rs.10 per day of 8 hours
 - Wages of machine operator @4 per day of 8 hours
20. What is a production Account? Prepare a production account with imaginary 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-
- Cost of production,
 - profit per unit sold and
 - profit for the period.
25. From the following particulars prepare:
- A statement of cost of manufacture for the year 2017
 - A statement of profit as per cost accounts
 - Profit and loss account in the financial books
 - Show how you would attribute the difference in the profit as shown by 2 and 3. Opening stock of raw materials Rs.30,000; Purchase of 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)





QP CODE: 21100128



21100128

Reg No :

Name :

B.COM DEGREE (CBCS) EXAMINATION, FEBRUARY 2021

Fifth Semester

Complementary Course - CO5CMT07 - E- COMMERCE

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 Taxation, B.Com Model III Travel & Tourism, B.Com
Model III Office Management & Secretarial Practice

2017 Admission Onwards

858D906C

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

Each question carries 2 marks.

1. What is E- Procurement?
2. What is Mega Mall Model?
3. What do you mean by newsletters?
4. List the advantages of e-learning.
5. What are the services offered by online career services in e-commerce?
6. Define eNAM.
7. What are the essential requirements of an EPS?
8. What are combination smart cards?
9. Why do we need e-Security?
10. What is Cryptography ?
11. List out the ways of promotions of an E-commerce website.
12. Define customer loyalty.

(10×2=20)

Part B

*Answer any **six** questions.*

Each question carries 5 marks.





13. Compare B2E with B2G E - Commerce.
14. Give an account of the transition of e - commerce in India.
15. Explain e-advertising. Mention the types of e-advertising.
16. Explain e-branding. Mention the strategies and advantages of online branding.
17. Write a note on Electronic Banking in India.
18. What are Malicious Codes? Explain.
19. Briefly explain the operation of digital signature in an e- Commerce platform.
20. Explain the ways to create websites.
21. Explain Customer relationship management.

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. Explain the merits and demerits of electronic commerce.
23. Explain the applications of e-commerce.
24. Explain the cyber related provisions of IPC .
25. Explain the components of a good e-commerce website.

(2×15=30)



QP CODE: 21100107



Reg No :

Name :

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)



21100109



21100109



Reg. No.....

Name.....

B.Com. DEGREE (C.B.C.S.) EXAMINATION, FEBRUARY 2021

Fifth Semester

Optional Core : CO 50 CT 01—INCOME TAX-I

(B.Com. Model II Finance and Taxation, B.Com. Model III, B.Com. Model I Finance and Taxation)

(2017 Admission onwards)

Time : Three Hours

Maximum Marks : 80

Part A

*Answer any ten questions.
Each question carries 2 marks.*

1. Who is an assessee ?
2. What is Casual income ?
3. State clearly the difference between an Ordinarily resident and a non-resident.
4. Define the term 'Salary'.
5. Write a brief note on taxable allowances.
6. Write a brief note on house-rent allowance.
7. Define 'Annual value'.
8. What is standard rent ?
9. Define Profession.
10. Expand : 1) DIN ; 2) ITAT.
11. What is meant by unabsorbed depreciation ?
12. Explain the term 'Capital Assets'.

(10 × 2 = 20)

Part B

*Answer any six questions.
Each question carries 5 marks.*

13. State clearly the difference between Gross total income and Total income.
14. Distinguish between Widely- held company and Closely - held company.

Turn over





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15. How is residence of assesses determined for income tax purposes ?
16. What is partially taxable allowances ?
17. What is meant by perquisites ? Give four examples of tax free perquisites.
18. Write a short notes on : a) Leave salary ; and b) Profit in lieu of salary.
19. What deductions are allowed to a businessman in computing profit ?
20. Define provident fund and explain the tax treatment of provident fund.
21. Mr. Kuriakose, who was born and brought up in India, went for further studies to UK, on 1st March, 2018 and came back to India on 1st October, 2019 early in the morning. Find out his residential status for the Assessment Year 2020 — 21.

(6 × 5 = 30)

Part C

Answer any two questions.

Each question carries 15 marks.

22. State the items of income from house property which are not liable to tax.
23. From the following information, determine the annul value of the house :

Municipal Value	..	₹ 80,000
Fair rent	..	₹ 1,20,000
Standard rent	..	₹ 1,00,000

The house was self occupied for four months and then let - out a) @ ₹ 10,000 p .m. b) @ 15,000 p.m.
Municipal tax paid by the owner ₹ 10,000.

24. P & L A/c of a trader shows Net profit of ₹ 3,38,000 after debiting following items. Find out income from business for the Assessment Year 2020 - 21.
 - 1) Payment of income tax ₹ 7,000 and income tax proceeding expenses ₹ 11,000.
 - 2) Interest on loan taken for payment of income tax ₹ 1,000.
 - 3) GST ₹ 1,800 and interest ₹ 4,000 for delay in payment of GST.
 - 4) Cash payment to a creditor ₹ 28,000.
 - 5) Municipal tax ₹ 1,800. 1/3 portion of house is used for business and half portion is used for self residence and remaining portion is let out.





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25. From the following information compute the taxable income under the head 'Salaries' of Mr. Hentry, who is working as driver with a transport company at Sikkim for the assessment year 2020-21 :

- (i) Salary ₹20,000 p.m.
- (ii) Dearness allowance ₹1,500 p.m.
- (iii) Bonus equal to one month's pay.
- (iv) Remote Locality Allowance ₹1,500 p.m.
- (v) Allowance to meet his personal expenses while on duty ₹3,000 p.m.
- (vi) Children Education Allowance ₹195 p.m. (For 3 children @ ₹65 p.m. per children)
- (vii) One son of Mr. Hentry lives in a hostel for studies and the employer pays ₹400 p.m. to meet hostel expenditure.
- (viii) Entertainment Allowance ₹450 p.m.

(2 × 15 = 30)





21100011

QP CODE: 21100011

Reg No :

Name :

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)

