



QP CODE: 21101151



21101151

Reg No : .....

Name : .....

**B.COM DEGREE (CBCS) EXAMINATION, APRIL 2021**

**Sixth Semester**

**CORE - CO6CRT18 - ADVERTISEMENT AND SALES MANAGEMENT**

Common for 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, 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 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

2017 Admission Onwards

8B36DB86

Time: 3 Hours

Max. Marks : 80

**Instructions to Private candidates only:** This question paper contains **two sections**. Answer **SECTION I** questions in the answer-book provided. **SECTION II**, Internal examination questions must be answered in the question paper itself. Follow the detailed instructions given under

**SECTION II**

**SECTION I**

**Part A**

Answer any **ten** questions.

Each question carries **2** marks.

1. What do you mean by Brand Switch?
2. Explain the following terms: a. Local Advertising b. Trade Advertising
3. What is meant by humour appeal?
4. What is meant by expository copy?
5. State 2 objectives of advertising research.
6. What is concurrent testing?
7. What is meant by sales promotion? Give any two advantages of sales promotion.
8. What is meant by quantity-of-offer?
9. What do you understand by brand equity?
10. Define Personal Selling.
11. What is the role of Professionalism in personal selling?





12. What are the qualitative sales objectives?

(10×2=20)

**Part B**

*Answer any **six** questions.*

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

13. Explain the positive impacts of advertising on the society.

14. Explain the key principles and standards of self-regulation in advertising set by the ASCI.

15. Explain the factors considered in the selection of media.

16. Explain the objects of internet advertisement.

17. What are the need and importance of measuring the effectiveness of advertising?

18. What is DAGMAR model of advertising? What are the steps in purchase according to this model?

19. Explain Promotion Mix.

20. Explain the drawbacks of Sales Promotion.

21. What are the most relevant qualities needed by a sales man in personal selling?

(6×5=30)

**Part C**

*Answer any **two** questions.*

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

22. Explain the various types of ethical violations in advertisement.

23. Explain advertisement layout. Describe the important elements of advertisement layout.

24. Explain the advantages and limitations of measuring the effectiveness of advertising research.

25. Depending upon the nature, skill and personality some salesman are more successful than others do you agree? Explain.

(2×15=30)





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**B.COM DEGREE (CBCS) EXAMINATION, APRIL 2021**

**Sixth Semester**

**CORE - CO6CRT17 - COST ACCOUNTING - 2**

Common for 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, 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 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

2017 Admission Onwards

C15057B7

Time: 3 Hours

Max. Marks : 80

*Instructions to Private candidates only: This question paper contains two sections. Answer **SECTION I** questions in the answer-book provided. **SECTION II**, Internal examination questions must be answered in the question paper itself. Follow the detailed instructions given under **SECTION II***

**SECTION I**

**Part A**

*Answer any **ten** questions.*

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

1. What is work certified?
2. Calculate EBQ  
Annual Demand                      50,000 units  
Setting up cost                      Rs. 100 per unit  
Interest on capital                      10%  
Cost of storage per unit              50 paise  
Cost of manufacturing              Rs. 20 per unit
3. A transport company operates 4 buses between two cities which are 100 kms apart. Each bus makes 3 round trips per day. The seating capacity of the buses are 80 passengers. The buses operate on all days during the month of April 2019. On an average all the buses run with 80% capacity. Calculate total kilometres run and passenger kilometres.
4. What is operation costing?





5. What are the Limitations of Cost Plus Contract to the Contractor?
6. What is process costing?
7. What is Normal Process Loss?.
8. Why are P/V ratio and Margin of safety calculated?
9. Describe how the following factors will have an impact on the break even point and profit volume ratio:  
a) Increase in sales quantity ; b) Increase sales price per unit
10. Define Marginal Costing. Point out the limitations of marginal costing.
11. What is Budgeting?
12. What are the advantages and disadvantages of ZBB? ( any two)

(10×2=20)

**Part B**

*Answer any **six** questions.*

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

13. Printwell Ltd, took up two jobs during the first week of April 2019. Following details are available:

	Job 101	Job 102
Materials supplied	Rs. 2100	1400
Wages paid	900	600
Materials transfered from 102 to 101	100	100
Material returned to stores	-	50

find the cost of each job

14. From the following data calculate the cost per running kilometers of a vehicle:

Value of Vehicle	1,50,000
Garage rent per year	6,000
Insurance charge per year	1,000
Road lcience per year	5,000
Driver's wage per month	2,000
Cost of diesel per litre	8
Tyre maintenance per kilometers	2
Estimated life	1,50,000 kilometers
Kilometers per litre of diesel	8
Estimated annual kilometers run	6,000





15. write short notes on: a) Physical unit method b) Average unit cost method c) survey method d) Contribution Margin method, and e) standard cost method of apportioning joint cost among joint product.
16. A factory produces three products which originate from a joint process. Cost incurred and the relevant details are:

Joint Costs:

Materials	15,000
Labour	7,000
Overheads	6,900
Total	28,900

Subsequent Processing Costs:

	Product A (Rs)	Product B (Rs)	Product C (Rs)
Material	3,500	3,000	2,500
Labour	1,500	1,200	900
Overheads	1,000	800	700
Total	<b>6,000</b>	<b>5,000</b>	<b>4,100</b>
Sales Value	28,000	22,000	15,000
Estimated profit on sales	25%	20%	30%

Prepare a statement showing apportionment of joint cost under Reverse cost method.

17. Raymond Limited has prepared the budget for the production of 1,00,000 units from a costing period as under:

	Per unit(Rs)
Raw materials	10.08
Direct Labour	3.00
Direct expenses	0.40
Works Overheads (60% fixed)	10.00
Administration overhead (80% fixed)	1.60
Sales overhead (50% fixed)	0.80

Actual production in the period was only 60,000 units. Prepare budgets for the original and revised levels of output.

18. The fixed cost of a concern amounts to ₹ 80,000 and percentage of variable cost is 60%. If sales at 100% capacity is ₹ 5,00,000, find out Break even Point and Percentage of Sales when it occurred. Determine profit at 75% Capacity.
19. What are the preliminaries taken for the installation of a system of Budgetary Control?





20. Explain the distinguishing features of absorption costing.
21. You are given the following data:  
 Budgeted Output- 1,00,000 units  
 Fixed Expenses- Rs. 2,00,000  
 Variable cost per unit - Rs.6  
 Selling Price Per Unit- Rs. 10  
 Draw a Break Even Chart showing the Break Even Point.

(6×5=30)

**Part C**

*Answer any two questions.*

*Each question carries 15 marks.*

22. KHB Construction Ltd has undertaken two contracts on Oct 1, 2018. The position of the contracts on September 30, 2019 is as follows-

II	Contract I	Contract
	Rs	Rs
Contract Price	27,00,000	
60,00,000		
Materials	5,80,000	
10,80,000		
wages paid	11,24,000	
16,50,000		
other expenses	28,000	
60,000		
Plant at site	1,60,000	
3,00,000		
unused materials at site	40,000	
60,000		
wages accrued	36,000	
54,000		
other expenses due	4,000	
9,000		
work certified	16,00,000	
30,00,000		
cash received	12,00,000	
22,50,000		
work uncertified	80,000	
90,000		

The plant at site is to be depreciated at 10%. Prepare the contract account in respect of





each work showing the notional profit and profit to be transferred to profit and loss account.

23. Product Z is obtained after it passes through three distinct processes. Following information's is available

	Process 1	Process 11	Process 111	Total
Direct materials	2600	1980	2962	7542
Direct labour	2000	3000	4000	9000
Production overheads	-----	-----	-----	9000

1,000 units @ Rs.3 each were introduced to Process 1. Production overhead is recovered on 100% of direct wages. Following additional data are obtained:

Process	Out put	percentage of normal loss to input	Value of scrap per unit
1	950	5%	2
11	840	10%	4
111	750	15%	5

Prepare process Account and Abnormal Gain or Loss Account.

24. A company has capacity of producing 1,00,000 units of a certain product in a month . The schedule of prices is given below

Volume of Output (%)	Selling prices per unit (₹)
60	90
70	80
80	75
90	67
100	61

The variable cost of manufacture is ₹ 15 per unit and fixed cost is ₹ 40 Lakhs.

1. State at what volume of production will the profit be maximum?
2. If there is a bulk offer at ₹ 40 per unit for the balance capacity over maximum profit volume for export and the price quoted will not affect the international and local market , will u advice accepting this bid? Acceptance will entail an additional fixed cost of ₹ 1,00,000 per month.





25. From the following information, prepare a cash budget for the month April, May and June 2018

Month	Sales	Purchases	Wages	Overheads
February	90,000	86,000	5,000	6,000
March	1, 00,000	70,000	3,000	5,000
April	95,000	87,000	6,000	5,000
May	80,000	60,000	4,000	7,200
June	1, 20,000	60,000	5,000	8,000

Customers credits are allowed a period of one month.

Creditors allowed a time lag of two months for making payments.

Time lag in payment of wages is one month. Overheads of a month are paid in the first week of the next month.

A plant is to be purchased for cash in May for Rs. 22,000.

All purchases and sales are on credit terms.

Opening cash balance is Rs. 8500

(2×15=30)







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**QP CODE: 21101185**

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**B.COM DEGREE (CBCS) EXAMINATION, APRIL 2021**

**Sixth Semester**

**Complementary Course - CO6CMT10 - DATABASE MANAGEMENT SYSTEM**

Common for B.Com Model II Computer Applications & B.Com Model III Computer Applications

2017 Admission Onwards

2EB5A250

Time: 3 Hours

Max. Marks : 60

**Part A**

*Answer any **ten** questions.*

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

1. What is a data warehouse database?
2. Who is Naive End User?
3. What are matching keys?
4. What is Candidate key?
5. What is a Module in Access?
6. What is Data Sheet?
7. What is an Action Query ?
8. Difference between bound and unbound form.
9. What is detail section?
10. What is a report layout?
11. How will you design the detail section?
12. How will you send your report to print?

(10×1=10)

**Part B**

*Answer any **six** questions.*

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





13. What are the components of database system?
14. What is DBMS? What are its basic principles?
15. Examine the advantages and disadvantages of Hierarchical data model?
16. Explain 1NF and 2NF?
17. What are the limitations of MS Access?
18. Explain the method of creating relationship.
19. What is conditional formatting? Explain the process of conditional formatting in forms.
20. Give notes on different controls in a form.
21. What are the different ways to save a report in access?

(6×5=30)

### **Part C**

*Answer any **two** questions.*

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

22. Examine the role of 'People' involved in the design, use and maintenance of Databases.
23. What is Master table and Detail table in One-to-many Relationship? Explain with the help of an example.
24. Explain the process of designing a database using examples.
25. What is an action query? Explain the different types of action queries.

(2×10=20)





21101184

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**B.COM DEGREE (CBCS) EXAMINATION, APRIL 2021**

**Sixth Semester**

**Complementary Course - CO6CMT09 - INCOME TAX- ASSESSMENT AND  
PLANNING**

Common for B.Com Model II Finance & Taxation and B.Com Model III Taxation

2017 Admission Onwards

35D6FBFE

Time: 3 Hours

Max. Marks : 80

**Part A**

*Answer any **ten** questions.*

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

1. What do you mean by dissolution of a firm?
2. What do you mean by Book Profit?
3. State the taxability of AOP, if share of members are ascertainable and one of the member is liable to tax.
4. What is the tax rate applicable for a co-operative society?
5. What are the rates of taxes for HUF?
6. Explain how the income earned by a member of a HUF in his personal capacity is treated?
7. What is a mutual benefit finance company?
8. How the dividend of a company is taxed?
9. What are the measures to be adopted to curtail the avoidance of tax?
10. Distinguish between tax planning and tax evasion.
11. Suggest two techniques which can be adopted by individuals as a tool for tax planning in order to reduce tax liability.
12. State any two tax planning methods which can be adopted by individuals having capital gains.





(10×2=20)

**Part B**

*Answer any **six** questions.*

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

13. Briefly explain the computation of AMT in case of partnership firm.
14. Explain the different contexts of taxability of an AOP.
15. State the deductions coming under Sec 80P.
16. List the deductions which can be claimed by a co-operative society in respect of business activities.
17. What are the incomes not treated as family income of HUF during its assessment?
18. What is marginal relief?
19. Explain the deduction u/s 80IBA.
20. Which are the companies for which minimum alternate tax apply?
21. Cite a few reasons stressing the need for tax planning.

(6×5=30)

**Part C**

*Answer any **two** questions.*

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

22. A, N and P are partners in a firm sharing profits and losses equally. The net profit of the year 2018-19 for the firm was Rs 3,40,000 after considering the following items:
  1. Interest on securities – Rs 8,000
  2. Interest on capital @ 14% - A – Rs 14,000 N – Rs 7,000 and P – Rs 7,000
  3. Rent to P – Rs 25,000
  4. Commission to N – Rs 24,0000
  5. Salary to A – Rs 18,000Compute the total income for the AY 2019-2020 of the firm and partners in business assuming all of them are working partners.
23. The income of a Co-operative society for the previous year ended 31st March 2019, is as under :
  - (i) Income from the house property (computed) – Rs 4,000
  - (ii) Income from fishing and allied activities – Rs 7,000
  - (iii) Income from processing the agricultural produce of its members (without the aid of power) – Rs 22,000





(iv) Income from interest on Government securities – RS 3,000

(v) Income from other business – Rs 58,000

The society has given a donation of Rs 2,000 by cheque to the State Government for family planning programme for the PY 2018-19.

Compute the total income of the society and the tax payable by it for the AY 2019-2020.

24. Explain tonnage tax scheme.

25. Explain in detail the methods adopted by individuals having taxable income from sale of capital assets for the purposes of tax planning?

(2×15=30)



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Reg. No.....

Name.....

**B.Com. DEGREE (C.B.C.S.) EXAMINATION, APRIL 2021**

**Sixth Semester**

Optional Core—CO6OCT01—INCOME TAX—II

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

[2017 Admission onwards]

Time : Three Hours

Maximum Marks : 80

**Instructions to Private Candidates only :** *This question paper contains two sections. Answer Section I questions in the answer-book provided. Section II Internal Examination questions must be answered in the question paper itself. Follow the detailed instructions given under Section II.*

**Part A**

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

1. What is slump sale ?
2. What is Gross Total Income ?
3. What is Tax Planning ?
4. State the deductions under Section 80U.
5. What is tax clearance certificate ?
6. What is grossing up of interest ?
7. What is agricultural income ?
8. What are short term capital assets ?
9. What are anonymous donations ?
10. Mr. Mehta received Rs. 10,15,000 from an Indian company on March 2021. What is his tax liability ?
11. Mr. Raju holds 5,400 debentures of SM Ltd. He gifted these debentures to his wife. Will the income from debentures be clubbed with the income of Mr. Raju ?
12. Give an example for indexing of capital asset.

(10 × 2 = 20)

**Turn over**





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**Part B**

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

13. Discuss the calculation of tax on agricultural income.
14. Write short notes on : (a) Compulsory return ; and (b) Importance of PAN.
15. What is the significance of Capital Gain Account Scheme.
16. Compute total income of Ms. Laya for A.Y. 2021-22 from following information :

	Rs.
(a) Taxable salary (Net) ...	1,40,000
(b) Income from other sources ...	60,000
(c) Agricultural income ...	4,000
(d) She deposited in LIC annuity plan ...	18,000
(e) She paid medical insurance premium by cheque for his dependant blind mother (certified as severe disable person), aged 68 years ...	20,000

17. Mr. Babu purchases a piece of agricultural land in urban area in 2006-07 for Rs. 1,00,000. He was using it for agricultural purpose and in March 2021 he sold the same for Rs. 12,00,000. He purchases another piece of agricultural land immediately for Rs. 5,00,000 and deposited Rs. 3,50,000 in Capital Gains Accounts Scheme, 1988.

Find out Capital Gains Taxable if any, for the year 2020-21.

Cost Inflation Index : 2006-07 - 122, 2020-21 - 301.

18. Calculate the total eligible amount of deduction Us 80 G for Mr. Ram for March 2021 :

	Rs.
(a) Donation to National Foundation for communal harmony ...	4,000
(b) Donation to Prime Minister's Drought Relief Fund ...	5,000
(c) Donation to Approved Charitable Institution ...	12,000
(d) Donation to Central Government for promotion of family planning ...	3,000
(e) Donation to a poor boy for higher education ...	10,000
(f) Donation of cloth to an approved institution worth ...	12,000
(g) Donation to charitable institution for construction of home for a particular community ...	8,000





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19. Compute Gross total income of Mr. Sam from following details for the A.Y. 2021-22 :

	Rs.
(a) Income from house property A ...	60,000
(b) Income from house property B ...	1,50,000
(c) Income from house property C ...	1,00,000
(d) Income from other sources ...	1,00,000
(e) Losses u/s 22 for the A.Y. 2020-21 ...	(30,000)
(f) Losses u/s 22 for the A.Y. 1998-99 ...	(15,000)
(g) Losses u/s 56 for the A.Y. 2020-21 ...	(45,000)

20. Mr. Prasad aged 42 years has non-agro income of Rs. 3,25,000 and agro income of Rs. 2,55,000. Compute his tax liability for the A.Y. 2021-22.

21. Find out the amount of advance tax payable by ABC Ltd. on specified dates for the F.Y. 2020-21 :

	Rs.
(a) Business income ...	1,75,000
(b) Long term capital gain on 31-7-2020 ...	2,50,000
(c) Bank interest ...	10,000
(d) TDS on business Income ...	20,550

(6 × 5 = 30)

### Part C

*Answer any two questions.*

*Each question carries 15 marks.*

22. Ms. Ritu's Gross Total income is Rs. 10,50,000 which includes long term capital gains Rs. 1,00,000 interest on education loan repaid Rs. 16,000 and Accrued interest on NSC 10,000. She made the following donations during the previous year 2020-21.

**Turn over**







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	Rs.
(a) Prime Minister's Drought Relief Fund ...	20,000
(b) National Foundation for Communal Harmony ...	15,000
(c) National Blood Transfusion council ...	9,000
(d) National Children's Fund ...	8,000
(e) Notified Church at Goa ...	18,000
(f) Government hospital for building expansion ...	15,000
(g) Family planning Association of India ...	12,000
(h) Recognized political party ...	5,000
(i) Scholarships to poor students ...	10,000

During the year she paid Rs. 20,000 as medical insurance premium. Compute her Total Income.

23. Mr. Murthy retired from bank on 31.03.21. He gives the following particulars of his income earned during the previous year :

	Rs.
(a) Salary (after deducting tax on employment Rs. 2,000 and income tax Rs. 12,000) ...	1,80,000
(b) Own contribution to recognised pension fund ...	8,000
(c) Pension ...	25,000
(d) Club bills paid by employer ...	6,000
(e) Share of profit from a partnership firm ...	50,000
(f) Share of profit from a HUF in which he is a member ...	75,000
(g) Amount received as interest on Government securities ...	1,10,000
(h) Rent received from house property ...	33,000
(i) Municipal tax due on house property ...	3,000
(j) Long term capital gains ...	2,40,000
(k) Received winning from lottery of Government of Kerala ...	1,40,000

Compute total income and tax payable for the Assessment Year 2021-22.





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24. Mr. Prabhu submits the following details for the year 2020-21 :

(1) Salary from income (computed)	...	24,000
(2) <i>Income from house property</i> :		
House A (Income)	...	10,000
House B (Loss)	...	40,000
House C (Self occupied) (Loss)	...	28,000
(3) <i>Income from business</i> :		
Cloth business (Profit)	...	10,000
Hardware business (Loss)	...	12,000
Speculation (Profit)	...	12,000
Speculation (Loss)	...	17,000
(4) <i>Capital Gains</i> :		
Short term gain	...	8,000
Short term loss	...	24,000
Long term capital gain	...	8,000
(5) <i>Other sources</i> :		
Income from betting	...	12,000
Loss from card games	...	6,000
Income from card games	...	9,000
Interest on securities (gross)	...	8,000

Show how the losses are set off and carried forward.

25. What is Assessment ? What are different type of assessment ? Discuss the power of income tax officers with assessment.

(2 × 15 = 30)



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**B.COM DEGREE (CBCS) EXAMINATION, APRIL 2021**

**Sixth Semester**

**CORE - CO6CRT20 - MANAGEMENT ACCOUNTING**

Common for 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, 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 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

2017 Admission Onwards

3373CDF9

Time: 3 Hours

Max. Marks : 80

**Instructions to Private candidates only:** This question paper contains **two sections**. Answer **SECTION I** questions in the answer-book provided. **SECTION II**, Internal examination questions must be answered in the question paper itself. Follow the detailed instructions given under **SECTION II**

**SECTION I**

**Part A**

Answer any **ten** questions.

Each question carries **2** marks.

1. Define Management Accounting.
2. What is meant by Responsibility Accounting?
3. Write a short note on Financial Statement Analysis.
4. Write a short note on vertical analysis.
5. Define Ratio Analysis.
6. What is Fixed Assets to Proprietor's Fund Ratio?
7. Inventory turnover ratio is 2.5 times. Average Inventory is Rs. 20,000. Calculate cost of revenue for operations and Revenue from operations, if profit earned is 25% of cost.
8. What is Return on Shareholders fund?
9. Compute Funds from Operations: Profit after tax: Rs. 2, 63,000, Provision for Tax: Rs. 1,15,000, Profit on sale of machinery: Rs. 25,000, Depreciation Rs.75, 500, Interest on investment: Rs.50,000.
10. How will you treat proposed dividend while preparing the Funds Flow Statement.
11. What is meant by Cash Outflow ? Give an example.
12. Calculate Cash from Operations from the following information :

Net Profit	Rs.3,20,000
Opening Stock	Rs.60,000
Closing Stock	Rs.80,000

(10×2=20)





**Part B**

Answer any **six** questions.

Each question carries **5** marks.

- 13. How does Management Accounting differ from Cost Accounting?
- 14. Explain the different types of Financial Statements.
- 15. Prepare a Common Size Statement of Profit and Loss of H Ltd from the following information.

Particulars	31-03-2019
Revenue From Operations	4,00,000
Cost of materials consumed	1,82,000
Employee Benefit Expenses	42,000
Depreciation	24,000
Other Expenses	5 % of Revenue from operations
Other Income	1,200
Income Tax	50%

- 16. Examine the relationship between Solvency, Liquidity and Profitability.
- 17. Calculate the value of Current Asset, Liquid assets and Stock in Trade. Given, Current Ratio is 2.25:1, Quick Ratio: 1.25:1 and Current liabilities is Rs.30,000.
- 18. What is 'Funds Flow Statement'? Examine its managerial uses.

- 19. Prepare a Statement of Changes in Working Capital from the Balance Sheet given below;

	2018	2019
<b>Capital and Liabilities:</b>		
Share Capital	3,00,000	3,75,000
Trade Creditors	1,06,000	70,000
Profit and Loss Account	14,000	31,000
<b>Total Liabilities</b>	<b>4,20,000</b>	<b>4,76,000</b>
<b>Assets:</b>		
Machinery	70,000	1,00,000
Stock-in- trade	1,21,000	1,36,000
Debtors	1,81,000	1,70,000
Cash	48,000	70,000
<b>Total Assets</b>	<b>4,20,000</b>	<b>4,76,000</b>

- 20. From the following information, find out Cash Flow from Investing Activities

PARTICULARS	CLOSING BALANCE (Rs.)	OPENING BALANCE (Rs.)
Machinery at Cost	4,20,000	4,00,000
Accumulated Depreciation	1,10,000	1,00,000
Patents	1,60,000	2,80,00

Additional Information:





1. During the year, a machine costing Rs.40,000 with its accumulated depreciation of Rs.24,000 was sold for Rs.20,000.
2. Patents were written off to the extent of Rs.40,000 and some patents were sold at a profit of Rs.20,000.

21. From the following information, calculate Cash Flow from Financing Activities:

Particulars	31 <sup>st</sup> March 2020 (Rs.)	31 <sup>st</sup> March 2019 (Rs.)
Equity Share Capital	5,00,000	4,00,000
10% Debentures	1,00,000	1,50,000
Securities Premium Reserve	50,000	40,000
Bank Overdraft	2,00,000	1,50,000
Interest on Bank Overdraft	15,000	10,000

Additional Information : Interest Paid on Debentures Rs.10,000.

(6×5=30)

### Part C

Answer any **two** questions.

Each question carries **15** marks.

22. From the following Balance Sheets of Lavender Ltd as at 31 st March 2018 and 2019, prepare a Comparative Balance Sheet.

	31-03-2018	31-03-2019
<b>I. Equity and Liabilities:</b>		
1. Share Holder's Fund		
a) Share Capital	5,00,000	10,00,000
b) Profit and Loss Account	2,50,000	8,60,000
2. Non-Current Liabilities		
a) Long- Term Borrowings	2,00,000	1,50,000
b) Long -Term Provisions	50,000	60,000
3. Current Liabilities		
a) Income Tax Payable	15,000	20,000
b) Trade Creditors	40,000	30,000
<b>Total</b>	<b>10,55,000</b>	<b>21,20,000</b>
<b>II. Assets:</b>		
1. Non-Current Assets		
a) Fixed: Tangible Assets		
i) Buildings and Equipment	7,00,000	15,00,000
ii) Long Term Loans and Advances	3,00,000	4,00,000
2. Current Assets		
a) Stock	10,000	50,000
b) Debtors	16,000	59,000
c) Sundry Advances	14,000	21,000
d) Cash	15,000	90,000
<b>Total</b>	<b>10,55,000</b>	<b>21,20,000</b>





23. From the following Balance Sheets of Samba Ltd. at 31st March 2019 and 31st March 2018, prepare the Cash Flow Statement:

Particulars Note No. 31st March 2019 (Rs.) 31st March 2018 (Rs.)

I. EQUITY AND LIABILITIES

1. Shareholder's Funds

(a) Share Capital	1	7,50,000	7,50,000
(b) Reserves and Surplus	2	3,10,000	(20,000)

2. Non - Current Liabilities

Long Term Borrowings (8% Debentures)		2,60,000	1,50,000
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3. Current Liabilities

(a) 8% Bank Loan		40,000	50,000
(b) Trade Payables		1,20,000	1,10,000
(c) Short Term Provisions	3	50,000	40,000

**TOTAL** **15,30,000** **10,80,000**

II. ASSETS

1. Non- Current Assets

(a) Fixed Assets

(i) Tangible Assets (Net)	8,60,000	6,20,000
(ii) Intangible Assets (Goodwill)	15,000	40,000

(b) Non- Current Investments	1,25,000	80,000
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2. Current Assets

(a) Current Investments	5,000	15,000
(b) Inventories	1,95,000	1,00,000
(c) Trade Receivables	2,00,000	2,00,000
(d) Cash and Cash Equivalents	1,30,000	25,000

**TOTAL** **15,30,000** **10,80,000**

Notes to Accounts

Particulars 31st March 2019 (Rs) 31st March 2018 (Rs)

1. Share Capital

Equity Share Capital	5,50,000	4,50,000
10% Preference Share Capital	2,00,000	3,00,000
	<b>7,50,000</b>	<b>7,50,000</b>

2. Reserves and Surplus

Securities Premium Reserve	10,000	....
General Reserve	1,50,000	1,20,000
Surplus a/c	1,50,000	(1,40,000)
	<b>3,10,000</b>	<b>(20,000)</b>

3. Short - Term Provisions

Provision for Tax	<b>50,000</b>	<b>50,000</b>
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Additional Information:





1. During the year a piece of machinery costing Rs.60,000 on which depreciation was charged was Rs.20,000 was sold at 50 % of its book value. Depreciation provided on tangible assets was Rs.60,000
2. Income Tax Rs.45,000 was provided.
3. At the end of the year Preference shares were redeemed at a premium of 5 %.
4. Additional Debentures were issued at par on 1st October 2018 and Bank loan was repaid on the same date.

24. From the following balance sheets given below, you are required to prepare Funds Flow Statement.

	31-12-2018	31-12-2019
<b>I. Equity and Liabilities:</b>		
1. Share Holder's Fund		
a) Share Capital	1,10,000	1,50,000
b) Reserves and Surplus		
General Reserves	4,000	4,000
Profit and Loss Account	2,000	2,400
2) Non- Current Liabilities		
a) 9% Debentures	12,000	14,000
b) Long Term Provisions		
c) Provision for Taxation	6,000	8,400
3) Current Liabilities		
a) Trade Creditors	49,000	35,600
b) Proposed Dividend	10,000	11,600
<b>Total Liabilities</b>	<b>1,93,000</b>	<b>2,26,000</b>
<b>II. Assets:</b>		
1. Non-Current Assets		
a) Fixed: Tangible Assets		
i) Land and Building	60,000	50,000
ii) Plant and Machinery	30,000	50,000
2. Current Assets		
i) Stock	60,000	70,000
ii) Debtors	40,000	48,000
iii) Bank	2,400	7,000
iv) Cash	600	1,000
<b>Total Assets</b>	<b>1,93,000</b>	<b>2,26,000</b>

25. Given:

Receivables Turnover	4
Payables Turnover	6
Inventory Turnover	8
Capital Turnover Ratio	2 Times
Fixed Assets Turnover Ratio	8 Times
Gross Profit Ratio	25%

Gross Profit during the year amounted to Rs. 80,000. There is no long term loan or overdraft.





Reserves and surplus amount to Rs. 28,000. Ending inventory of the year is Rs. 2,000 above the beginning inventory. Notes receivable amount to Rs. 5,000 and notes payable are Rs. 2,000. Prepare a Balance Sheet on the basis of the information given above.

(2×15=30)







QP CODE: 21101155

21101155

Reg No : .....

Name : .....

**B.COM DEGREE (CBCS) EXAMINATION, APRIL 2021**

**Sixth Semester**

**Optional Core - CO6OCT02 - SOFTWARE FOR BUSINESS AND RESEARCH  
(THEORY )**

Common for B.Com Model I Computer Applications, B.Com Model II Computer Applications &  
B.Com Model III Computer Applications

2017 Admission Onwards

07E2FD7B

Time: 3 Hours

Max. Marks : 60

**Part A**

*Answer any **ten** questions.*

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

1. What is Data Life Cycle?
2. What is 'Primary case' in SPSS?
3. What do you know about 'variable labels' in SPSS?
4. What are the different variable types available in variable view of SPSS?
5. What do you mean by 'rank cases' in SPSS ?
6. Give two examples for ordinal scale variable.
7. What is a box plot?
8. What are Free softwares?
9. What are the two levels of document protection in Writer?
10. How do you insert rows and columns to a Writer document?
11. Explain the steps for following operations in Calc:-  
i) Text Wrapping ii) Shrink to Fit
12. Explain the process of formatting cell border in Calc

(10×1=10)

**Part B**

*Answer any **six** questions.*

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





13. Explain the role of information in business research.
14. Discuss the features of SPSS.
15. Give a brief account of the important menu bar options in SPSS.
16. What do you mean by recode into same variables?
17. What are the steps to obtain kurtosis and skewness in SPSS?
18. Explain the 'auto formatting' feature in Writer.
19. Explain 'Bulleted and Numbered list' in Writer.
20. Explain the various 'cell navigation' methods available in Calc
21. Explain the steps to set password for a Calc spreadsheet.

(6×5=30)

### **Part C**

*Answer any **two** questions.*

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

22. What is Sorting Cases? Describe the steps in SPSS for sorting cases.
23. Write a note on Descriptive Data Analysis. Explain the procedure for performing descriptive analysis in SPSS
24. Explain the different ways and procedure to 'Find and Replace' a word or phrase in a Writer document.
25. Explain the alignment and formatting operations in calc. How to add and delete cells in a worksheet?

(2×10=20)

