B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, JANUARY 2022

Fifth Semester

CORE COURSE - CO5CRT15 - ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

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 II Computer Applications ,B.Com Model II Finance & Taxation,B.Com Model II Logistic 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

For Regular Candidates : 2017 Admission Onwards

For Private Candidates : 2019 Admission Only

FA0D6EEC

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. Explain ecological factor with an example.

2. What are the differences between inexhaustible natural resources and exhaustible natural resources?

3. What is deforestation?

4. What do you mean by energy resources?

5. What is Pyrolysis?

6. What is ozone layer depletion?

7. What is Industrial ecology?

8. What is Instabanking?

9.   Explain the 4 Ps of green marketing activities.

10.   Who is a Public Information Officer as per RTI Act?

11.   What are the documents supporting the Appeal?

12.   What is OHCHR?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13.   What do you mean by sustainable water management?

14.   What are the different kinds of food problems in the World?

15.   Whar are the causes of desertification? How can it be prevented?

16.   Explain the reasons of habitat loss.

17.   Explain the heads under which adverse effects of water pollution is studied.

18.   Explain the different modes and measures for water conservation.

19.   What do you mean by green washing and consequences?

20.   Briefly explain the ground of rejection of application for information by PIO.

21.   Explain the human rights of prisoners.

(6×5=30)

Part C

*Answer any **two** questions.*

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

22.   What are the different types of ecosystem?

23.   What do you mean by biodiversity? Explain the various threats to biodiversity.

24.   Write an essay on green accounting.

25.   Explain the evolution of Human Rights.

(2×15=30)

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, JANUARY 2022

Fifth Semester

CORE COURSE - CO5CRT14 - COST ACCOUNTING - 1

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 II Computer Applications ,B.Com Model II Finance & Taxation,B.Com Model II Logistic 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

For Regular Candidates : 2017 Admission Onwards

For Private Candidates : 2019 Admission Only

B51FBA01

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 Profit Centre.

2. List out the factors to be considered while selecting a suitable method of overhead absorption.

3. What are chargeable expenses? Give an example.

4. Define inventory control. What are its objectives?

5. How will you treat materials returned to store?

6. What is weighted average price?

7. What is Time Wage system?

8. From the following particulars, find the amount of cash required for payment of wages in a factory for a particular month

Wages for normal hours worked	20500
Wages for overtime	2200
Leave wages	2700
Deduction of employee's share to State insurance	500
Employee's contribution to provident fund	1600

House rent is to be recovered from 30 employees at 20 per month

9. Calculate value of stock and profit. Direct material - Rs. 100000; factory expenses- Rs.60000; Prime cost-Rs. 205000; Office expenses- Rs.45000; Sales- Rs.315000. 10% of total output is in stock.

10. Calculate the Re - ordering level of material A from the following particulars:
    1. Minimum limit 500 units 2. Maximum limit 2500 units
    3. Daily requirement of material 100 units 4.Time required for fresh delivery 10 days.

11. Explain the terms : 1.Primary distribution   2.Secondary distribution

12. What are factory overheads?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. Calculate the Inventory turnover ratio from the following details:

	Material X(Rs)	Material Y(Rs)
Opening Stock	25000	87500
Closing Stock	15000	62500
Purchases	190000	125000

    Determine the fast moving material.

14. Distinguish between scrap and spoilage.

15. What is Overtime? Explain the treatment of overtime premium in Cost Accounts.

16. Distinguish between Halsey plan and Rowan plan.

17. Prepare a cost sheet with imaginary figures.

18. "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.

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. The following are the estimated cost of producing 2,500 units. Raw materials-Rs.25,000; Direct

21. The following information relates to Bala Ltd. for the year ended 31.03.2016. Sales Rs.80,000; Raw material:Rs.24,000; Labour Rs.18,000; Works overhead and office expenses charged in cost accounts Rs.18,000 stands in2:1 respectively. The actual expenses incurred are manufacturing Rs.13,000; Office Rs.5,600; Selling price includes 25% profit on sales. Prepare Trading, profit and loss account and cost sheet and reconcile the profits shown by them.

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. The following are the particulars applicable to a work process:

Time Rate: 50 per hour

High Task: 40 units per week

Piece Rate above the High Task: 65 per unit

In a 40 hour week, the production of the workers was as follows:

A - 35 units

B - 40 units

C - 41 units

D - 52 units

Calculate the earnings of workers under Gantt task Bonus Plan.

23. In a factory there are 4 production departments A, B, C and D and 2 service departments X and Y. The departmental overheads are obtained in a summarised form as under:

Production Departments A Rs 1270

B Rs1460

C Rs 990

D Rs 830

Service departments X Rs 750

Y Rs 340

The overhead of service departments are charged out on percentage basis as given below

	A	B	C	D	X	Y
Department X	10%	30%	20%	20%	--	20%
Department Y	30%	20%	30%	10%	10%	--

 Reapportion the service departments' overheads to production departments under simultaneous equation method

Ascertain overhead recovery rate in each production departments A,B ,C and D in which estimated working hours are 2000,3000,2600 and 1600 respectively

24. The Mature Company furnishes the following information on 31st December 2017. Opening Raw material:Rs.16,000;Closing Raw material:Rs.18,000; Raw material purchased:Rs.2,40,000;Direct Labour:Rs.1,80,000; Direct Expense:Rs.5,000; Works overhead @ 75% on direct labour cost; Administration overhead @ 10% of sales; Selling and distribution overhead @ 15% of sales.

Opening Work in progress:Rs.16,000; Closing Work in progress:Rs.10,000; Opening finished goods:Rs.5,000; Closing finished goods Rs.13,000; Sales:Rs.6,50,000. Prepare a cost sheet.

25. What is a reconciliation statement? Why is it necessary to reconcile the profit shown by cost and financial accounts? Explain the main sources of differences which would enter into such a reconciliation.

(2×15=30)

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Reg No : ....

Name : ....

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, JANUARY 2022

Fifth Semester

Complementary Course - CO5CMT07 - E- COMMERCE

(Common for 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 and B.Com Model III Office Management & Secretarial Practice)

2017 Admission Onwards

9F505BAF

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. Give two examples of E - Commerce.

2. What is E - Sales?

3. What is meant by aggregator model?

4. List out the tools needed for e-publishing.

5. What do you mean by pull marketing in e-marketing ?

6. What do you mean by data mining technique in Big Data Analysis ?

7. Point out any two limitations of Internet Banking services.

8. What is PCI - DSS Compliance?

9. Expand AES. What's it ?

10. What are different categories of cyber crimes?

11. What are the convenient ways of payment through a website using e-commerce?

12. Define CRM.

(10×2=20)

Part B

*Answer any **six** questions.*

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

Turn Over

13. Give a note on B2G E - Commerce.

14. Compare C2B with C2C E - Commerce.

15. Explain e-branding. Mention the strategies and advantages of online branding.

16. Explain Cloud computing and its advantages.

17. Write a note on BHIM UPI App.

18. What is Digital Certificate? What are its components?

19. E Commerce and Consumer Protection . Explain.

20. Explain the components of a good e-commerce website.

21. Explain Supply chain 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 e-marketing.

24. What is E Commerce Security ? What are the different ways of ensuring E Commerce security?

25. Explain Website development and the ways to create websites.

(2×15=30)

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B.Com. DEGREE (C.B.C.S.) [REGULAR/REAPPEARANCE] EXAMINATION JANUARY 2022

Fifth Semester

Optional Core—CO 5O CT 01—INCOME TAX–I

[B.Com. Model II Finance and Taxation, B.Com. Model III Taxation, B.Com. Model I Finance and Taxation]

(Regular Candidates : 2017 Admission onwards]

(Private Candidates : 2019 Admission only)

Time : Three Hours   Maximum Marks : 80

Part A

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

1. Define Previous year under I.T. Act.

2. What is meant by Total Income Under I.T. Act ?

3. Who is a Deemed Assessee ?

4. Who is an ordinary resident in India ?

5. What is the section 10 of I.T. Act ?

6. What allowances are exempted from tax ?

7. What is meant by Perquisites ?

8. Write a short notes on valuation of transfer of movable asset.

9. Define Gratuity.

10. Write a short notes on Standard rent.

11. Distinguish between Business and Profession.

12. What is meant by additional depreciation ?

(10 × 2 = 20)

Turn over

Part B

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

13. What are the different types of Income under I.T. Act ?

14. What is the exemption available on commuted pension ?

15. Discuss briefly the tax free allowances.

16. What is meant by annual value of property ?

17. What are the allowances that are admissible in determining the income from business ?

18. Mr. Ramesh has the following incomes from the Financial year 2019–2020 :

    (i)   Income from house property situated in London–Rs. 40,000.

    (ii) Income from salary received in India for services rendered in London (computed)– Rs. 28,000.

    (iii) Profit from business in London controlled from India–Rs. 1,20,000.

    (iv) Profit from Kanpur business–Rs. 1,10,000.

    (v)   Agricultural income in India–Rs. 10,000.

    Compute the income of Mr. Ramesh for the Assessment Year 2020–2021, if he is :

    (i)   Ordinarily resident in India.

    (ii) Non-resident.

19. Mr. X started the construction of his house on 01–06–2012 and for this he took a loan of Rs. 2,00,000 at 13.5 % p.a. from SBI. He took another loan of Rs. 6,00,000 at 13 % p.a. On 01–04–2015 to complete the house. The construction was completed on 30–11–2015 and was self-occupied from 01–12–2015.

    Compute his income under the head Income from 'House Property' for the Assessment Year 2020–21.

20. Explain bond washing transactions.

21. Mr. Alex Mathew, an employee of Excel Co. Ltd., receives Rs. 2,05,000 as gratuity under the payment of Gratuity Act 1972. He retires an 10th September 2019. After rendering service for 35 years and 7 months. The last drawn salary was Rs. 2,700 per month. calculate the amount of gratuity chargeable to tax

    $(6 \times 5 = 30)$

Part C

Answer any **two** *questions.*

Each question carries 15 *marks.*

22. Mr. A gets Rs. 18,000 per month as salary and dearness allowance at 10 % of the salary. He is getting entertainment allowance of Rs. 8,000 p.a. During the previous year ended 31st March, 2020, he received a bonus of three month's salary. He is also provided with a rent-free house (unfurnished) in a town (whose population is less than four lakhs) whose fair rent is Rs. 5,000 per month. Find out his income under the head 'salaries' for the Assessment year relevant the previous year 2019–2020.

23. Mr. Gupta owns a house property in pune which is let out for Rs. 8,000 p.m. Its municipal valuation and municipal taxes are respectively Rs. 8,000 and 30 %. Mr. Gupta paid municipal taxes of past 4 years along with for the current previous year. Other expenses relating to property are following :

    (i) Repair and insurance premium Rs. 7,000.

    (ii) Interest for purchase of house Rs. 42,000. The house was vacant for 3 months in the year.

    Compute income of house property for the Assessment Year 2020–21.

24. Mr. Priyan gives you the following information from his book of accounts for the year ended 31–3–2020 :

		Rs.
Net Profit as per Profit and Loss Account	–	5,40,000
(before charging the following)		
Expenditure on staff welfare	–	30,000
Revenue expenditure on family planning among employees	–	32,000
Capital expenditure on above	–	8,00,000
Lump sum consideration for purchase of technical know-how on 1.7.2019	–	1,00,000
Entertainment expenditure	–	15,000
Expenditure on acquisition of patent rights on 1-11-2018	–	1,25,000
Expenditure on advertisement paid in cash	–	90,000
Amount paid to Anna University for an approved research program		
in the field of social science and connected with the business	–	40,000

    Compute business income of Mr. Priyan for the Assessment year 2020–21.

25. Explain, how house properties are classified for a computation of their taxable income.

(2 × 15 = 30)

Turn over

UNDER GRADUATE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, JANUARY 2022

Fifth Semester

(Offered by the Board of Studies in Computer Science)

OPEN COURSE - CS5OPT01 - INFORMATICS AND CYBER ETHICS

2017 Admission Onwards

5C53635A

Time: 3 Hours   Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. Define protocol.

2. Explain e-mail.

3. Define the term knowledge repository.

4. List the basic steps for creating cyber presence.

5. Mention why IT is needed in teaching and learning?

6. What is warranty?

7. What is the need of plagiarism?

8. What is free software?

9. Give general causes for Information Overload.

10. What is Malicious Software?

11. What the book "Future Shock" tells about information overload?

12. What are different types of waste?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. Explain the evolution of internet.

14. Discuss about importance of sockets and pipes in interprocess communication.

15. What are the differences between internet and intranet?

16. Explain how internet work as a knowledge repository?

17. Compare the different types of patents.

18. "Cyber Ethics is the study of moral, legal issues involving cyber technology". Comment.

19. Explain cyber crimes in relation to 1) persons 2) property   3) government

20. What are the steps in removal of IT addiction?

21. Explain:Important features of E-GOVERNANCE

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. Explain the features of different learning management systems.

23. What are the considerations in purchasing of technology?

24. "Many people suffering from anxiety and depression are cyber addicts". Do you agree? Explain.

25. Explain advantages and disadvantages of use of IT in modern society.

(2×15=30)