



QP CODE: 22100971



Reg No :

Name :

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

Sixth Semester

CORE - CO6CRT18 - ADVERTISEMENT AND SALES MANAGEMENT

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

3407CA17

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 Advertising.
2. What is Persuasive Advertising?
3. What is meant by advertisement appeal?
4. What is meant by Advertising Layout?
5. Define advertising research.
6. Explain DAGMAR model of advertising.
7. State the components of promotion mix.
8. Explain the importance of Sale Promotion towards Consumers.
9. What is meant by push strategy?
10. How can personal selling help in selling of products?
11. Explain AIDAS approach.
12. Is it important to have a social approach while making sales?

(10×2=20)





Part B

Answer any **six** questions.

Each question carries **5** marks.

13. Explain the forms of ethical violations in advertising.
14. Explain the objectives of Advertising Standards Council of India.
15. Explain the process of media planning.
16. Explain the process of permission marketing.
17. What are the advantages of measuring the effectiveness of advertising?
18. What are the methods of measuring the effectiveness of advertising?
19. Explain the Consumer Promotion Techniques of Sales Promotion.
20. Explain the positive and negative effects of Brand Equity.
21. What are the different types of sales objectives?

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Describe the social, economic and legal aspects of advertisement.
23. Explain the elements of ad copy for different media.
24. Explain the advantages and limitations of measuring the effectiveness of advertising research.
25. Explain the process followed by sales department in Personal Selling .

(2×15=30)





22100970

QP CODE: 22100970

Reg No :

Name :

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

Sixth Semester

CORE - CO6CRT17 - COST ACCOUNTING - 2

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

D31A36ED

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 notional profit?
2. Compute the economic batch quantity for a company.
Monthly demand for the component 2000 units
Set up cost per month Rs. 120
Annual rate of interest 6%
Cost of manufacture per unit Rs.6
3. From the following information, calculate passenger kilometres:
Number of buses : 10
Days operated in a month : 28
Trips made by each bus : 2
Distance of route : 25 kms (one side)
Seating capacity : 50 Passengers
Normal passengers travelling: 80% of capacity
4. What are the difference between hotel boarding costing and hotel lodging costing.
5. What are the advantages of cost plus contract to the Contractor?
6. Name the four important aspects of process costing.
7. Write a short note on Waste and Defectives in Process Costing.





8. Distinguish between marginal cost and direct cost.
9. What is Break-Even Point?
10. Define marginal costing. point out the merits and demerits of marginal costing.(any two)
11. What is Material Budget?
12. Define ZBB.

(10×2=20)

Part B

Answer any six questions.

Each question carries 5 marks.

13. In a factory in a month three jobs were commenced. The materials and labour used on them were as follows.

	Job 1	Job 2	Job 3
Materials	Rs. 4,000	4,500	2,700
Labour	5,100	8,300	1,400

Works overhead is charged at 60% of labour and office expenses at 10% of works cost. Job 1 and Job 2 were completed but Job 3 was still in progress.

Prepare the job accounts.

14. ABC company is running 6 buses between two towns which are 40 kms apart. Seating capacity of each bus is 50 passengers. The following particulars were obtained from their books for April 2019.

Wages of Drivers and conductors	2,00,000
Office staff salary	80,000
Cost of Diesel and oil	2,00,000
Repairs and maintenance	60,000
Tax and Insurance	1,20,000
Depreciation	1,30,000
Interest and other charges	1,00,000

Actual passengers carried were 80% of the seating capacity. All the Six buses run on days of the month. Each bus made one round trip per day. Find out the cost per passenger kilometer

15. 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.





16. A factory produces three products which originate from a joint process. Cost incurred and the relevant details are:

Joint Costs:

Materials	30,000
Labour	14,000
Overheads	13,800
Total	57,800

Subsequent Processing Costs:

	Product A (Rs)	Product B (Rs)	Product C (Rs)
Material	7,000	6,000	5,000
Labour	3,000	2,400	1,800
Overheads	2,000	1,600	1,400
Total	12,000	10,000	8,200
Sales Value	56,000	44,000	30,000
Estimated profit on sales	25%	20%	30%

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

17. Distinguish between Marginal costing and Differential costing?
18. From the following Calculate P/V Ratio, Break- Even Point in Units and in Value and Margin of Safety:
- Budgeted output 50,000 units
Selling price per unit ₹ 20
Fixed Expenses ₹ 300,000
Variable Cost per unit ₹ 10
19. Explain market value method of apportioning joint cost to joint products. Give examples of each.
20. From the following information find out the overhead costs at 70%, 80% and 90% capacity and also determine the overhead rates:

	Expenses at 50% capacity
Variable Overheads:	
Indirect labour	15,000
Indirect materials	9,400
Semi- variable overheads:	
Repairs and maintenance (60% fixed)	5,000
Power (50% variable)	20,000
Fixed overheads:	
Office expenses	20,000
Depreciation	15,000
Others	8,000
Estimated direct labour hours	1, 40,000





21. What are the preliminaries taken for the installation of a system of Budgetary Control?

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. M/S Arun Nayak and Company undertook a contract on 1-1-2019. The contract price was Rs. 10,00,000. From the following particulars, prepare a Contract account for the year ended 31/12/2019

	Amount		Amount
Machinery installed	50,000	Cash received	4,50,000
Materials issued	1,60,000	Retention money	50,000
Labour	1,30,000	cost of work not certified	20,000
Direct expenses	6,000	materials on hand	4,000
Overhead charges	5,000	wages accrued	3,000
materials returned	2,000	value of machinery at the end	38,000

General plant costing Rs. 1,00,000 was used for 3 months. Depreciation at 20% p.a is to be provided. Material costing Rs. 2,000 were sold for Rs. 3,000. In addition scraps were sold for Rs. 1,000. Material costing Rs. 8,000 were lost and Rs. 5,000 had been recovered from insurance company.

23. A manufacturing Co. finds that while it costs Rs.6.25 to make component" X725" , the same is available in the market at Rs 5.75 each, with an assurance of continued supply. The breakdown of the cost is:

Materials	Rs 2.75 each
Labour	Rs 1.75 "
Other variables	Rs 0.50 "
Depreciation and other fixed cost	Rs 1.25 "

Total	Rs 6.25

a. Should you make or buy?

b. What would be your decision, if the supplier offered the component at Rs 4.85 each?





24. A product is obtained after it passes through three distinct processes. The following information is obtained for the month ending 31st December 2019.

	Total(Rs)	Processes(Rs)		
		I	II	III
Material	7,542	2,600	1,980	2,962
Direct Wages	9,000	2,000	3,000	4,000
Production Overheads	9,000	-----	-----	-----

1,000 units at Rs.3 each were introduced to Process I. The output of each process passes direct to the next process and finally to Finished Stock.

Production overhead is recovered at 100 per cent of Direct Wages. The following additional data are obtained:

Process	Output	Normal loss	Scrap Value per unit (Rs)
I	950	5%	2
II	840	10%	4
III	750	15%	5

Prepare process Cost Accounts, and Abnormal loss or Abnormal Effectiveness Account

25. From the following information prepare a Cash Budget for September- November,2018

	Actual			Budgeted		
	September	October	November	September	October	November
Sales	20,000	90,000	85,000	1, 00,000	95,000	90,000
Purchases	45,000	50,000	42,000	60,000	45,000	30,000
Wages	20,000	15,000	25,000	24,000	22,000	18,000
Expenses	5,000	8,000	8,000	5,000	4,000	5,000





Other Information

1. Advance income tax in October Rs. 4000
2. Plant in September Rs. 10,000
3. Rent Rs 300 payable each month, not included in expenses
4. 20% of purchases and 10% sales are on cash basis
5. Credit purchases are paid after two months and credit sales are collected after one month.
6. Time lag in wages and expenses half month
7. Cash and Bank Balance on 1st September,2018 Rs. 15,000

(2×15=30)





QP CODE: 22101005

22101005

Reg No :

Name :

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

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

C2DB933B

Time: 3 Hours

Max. Marks : 60

Part A

*Answer any **ten** questions.*

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

1. Name the four basic operations in SQL.
2. Who is database administrator?
3. What is RDBMS?
4. What is Candidate key?
5. What is a contextual tab?
6. What is Table Views?
7. What is an Action Query ?
8. Difference between bound and unbound form.
9. What is report header?
10. What information can be given to display in page footer?
11. Differentiate textbox and label controls?
12. How will you send your report as an email message?

(10×1=10)

Part B

*Answer any **six** questions.*

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





13. What are analytical databases?
14. What are the objectives of DBMS?
15. Explain Relational data model?
16. What is Functional Dependency?
17. How is database closed?
18. Explain the method of editing relationship.
19. What is Summery Query? Give SQL aggregate functions.
20. What is conditional formatting? Explain the process of conditional formatting in forms.
21. How will you modify a report ?

(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 RDBMS?Explain One-to-One relationship in RDBMS with the help of an example?
24. Explain the process of designing a database using examples.
25. Explain the procedure for creating the following in forms.
a)Combo box b)List box c) Command box

(2×10=20)



QP CODE: 22100973



Reg No :

Name :

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

Sixth Semester

CORE - CO6CRT20 - MANAGEMENT ACCOUNTING

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

73151BFE

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. How does lack of expert knowledge becomes a limitation of a Management Accountant ?
2. What is Budgetary Control ?
3. Write a short note on Financial Statements.
4. Calculate trend percentages from the following taking 2015 as base year. Also interpret the results.

Year	2015	2016	2017	2018	2019
Gross Profit (Rs.)	25,000	32,000	35,000	43,000	50,000

5. Define Ratio Analysis.
6. Compute Current Ratio. Given: Total Assets Rs. 4,00,000; Fixed Assets Rs. 25,00,000; Non- Current liabilities Rs. 4,00,000; Non- Current Investment Rs. 5,00,000; Shareholders' Fund Rs. 28,00,000.
7. What is Stock Turnover Ratio?
8. What is Dividend Per Share?
9. Prepare a proforma of Schedule of Changes in Working Capital.





10. Compute Funds from Operations: Profit after tax: Rs. 83,000, Provision for Tax: Rs. 25,000, Income tax paid: Rs 35,900, Depreciation Rs.15, 500, Goodwill written off: Rs. 5000.
11. Give two examples of cash inflows from Financing Activities
12. GSC Ltd. purchased a building for Rs.25,00,000 and paid the consideration by the issue of Equity Shares. Ajas, the accountant, has prepared the cash flow statement and has shown the transaction as follows;
Investing Activities: Purchase of Building Rs.25,00,000
Financing Activities: Issue of Equity Shares Rs.25,00,000
Do you think that it is in accordance with per AS – 3?

(10×2=20)

Part B

Answer any **six** questions.

Each question carries **5** marks.

13. Explain the role and functions of Management Accounting.
14. Explain the objectives of Financial Statement Analysis.
15. Prepare a Common Size Balance Sheet with imaginary figures.
16. Distinguish between solvency and liquidity
17. The Balance Sheet of Alakapuri Ltd. as on 31.03.2019 is given below:

Balance Sheet

Particulars	Note No.	Amount
I. EQUITY & LIABILITIES		
(1) Shareholder's Fund		
(a) Share capital		3,00,000
(b) Reserves & Surplus (P & L a/c)		40,000
(2) Non-Current Liabilities		
Long term borrowings (8% debentures)	1	1,00,000
(3) Current Liabilities		
		90,000
Total		5,30,000
II. ASSETS		
(1) Non- Current Assets:		
Fixed Assets		3,60,000
(2) Current assets:		
(a) Inventories (Stock)		50,000
(b) Trade Receivables (Debtors)		1,16,000
© Cash & Cash Equivalents (Bank Balance)		4,000
Total		5,30,000





Notes to Account

Particulars	Amount
1. Share Capital:	
Equity share capital	2,00,000
4% Preference share capital	1,00,000
Total	3,00,000

Calculate:

- (1) Debt Equity ratio
- (2) Proprietary ratio
- (3) Fixed Assets to Net worth Ratio
- (4) Capital Gearing Ratio

18. What are the objectives of Funds Flow Statement?
19. "Funds Flow Statement presents a decision view of business" Comment.
20. From the following income statement calculate Cash Flow from Operating Activities by direct method.

Particulars	Rs	Particulars	Rs
To Materials Purchased	50,000	By Sales (Cash)	1,05,000
To Wages Paid	16,000	By Commission Received	7,000
To Wages Outstanding	2,000	By Commission Due	8,000
To Salaries	15,000		
To Salaries Outstanding	5,000		
To Loss on Sale of Plant	3,000		
To Net Profit	29,000		
	1,20,000		1,20,000

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

Particulars	31 st March 2020 (Rs.)	31 st 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. Prepare a comparative income statement from the following details of XY Ltd as on 31st March 2018 and 31st March 2019.

Particulars	31-03-2018	31-03-2019
Sales	20,00,000	16,00,000
Purchases	4,00,000	2,00,000
Opening Stock	6,00,000	3,00,000
Closing Stock	12,00,000	10,00,000
Salaries	8,00,000	9,00,000
Rent and rates	40,00,000	32,00,000
Selling Expenses	10,00,000	8,00,000
Interest Paid	10,000	1,50,000
Tax Paid	70,000	1,10,000
Interest received	52,500	65,000
Administrative Expenses	75,000	76,500

23. You are required to prepare a Balance Sheet from the following data:

1. Current ratio	1.4
2. Liquid ratio	1.0
3. Stock turnover ratio	8(based on closing stock)
4. Gross profit ratio	20%
5. Debt collection period	1.5 months
6. Reserves & surplus to capital	0.6
7. Fixed assets turnover ratio	1.6
8. Capital gearing ratio	0.5
9. Fixed assets to net worth	1.25
10. Sales for the year	Rs.10,00,000

24. From the following balance sheets of Z Ltd as on 31/03/2018 and 2019 given below, you are required to prepare Funds Flow Statement.

	31-03-2018	31-03-2019
I. Equity and Liabilities:		
1. Share Holder's Fund		
a) Share Capital	2,40,000	3,60,000
b) Share Premium	24,000	36,000
c) General reserve	18,000	27,000
d) Profit and Loss Account	58,500	62,400
2. Non-Current Liabilities		
a) 8 % Debentures		78,000





b) Long Term Provisions		
Provision for Taxation	29,400	32,700
3. Current Liabilities		
Trade Creditors	1,00,500	1,09,200
Total Liabilities	4,70,400	7,05,300
II. Assets:		
1. Non-Current Assets		
a) Fixed: Tangible Assets		
i) Land and Building	1,66,200	3,39,600
ii) Machinery	1,06,800	1,53,900
iii) Furniture	7,200	4,500
2. Current Assets		
i) Stock	66,300	78,000
ii) Debtors	1,09,500	1,17,300
iii) Cash	14,400	12,000
Total Assets	4,70,400	7,05,300

Depreciation written off during the year:

On machinery: Rs. 38,400

On Furniture: Rs. 1,200

25. The JG Ltd. has furnished the following Trading and Profit and Loss Account and also the balances of Assets and Liabilities.

Income Statement for the year ended 31st March, 2019

<i>Particulars</i>	<i>Note No.</i>	<i>Rs.</i>
I. Revenue From Operations	1	1,00,000
II. Other Income		3,000
III. Total Revenue (I + II)		1,03,000
IV. Expenses		
a. Cost Of Materials Consumed	
b. Purchase of Stock In trade		65,000
c. Change in Inventories	2	5,000
d. Employee Benefit Expenses (Salaries)		10,000
e. Finance Cost (Interest on loan)		3,000
f. Depreciation and Amortization		5,000
Expenses		2,000





<i>g. Other Expense (Loss On sale of Fixed Assets)</i>		90,000
<i>h. Total Expenses</i>		13,000
<i>V. Profit Before Tax (III – IV)</i>		6,000
<i>VI. Tax</i>		7,000
<i>VII. Profit After Tax (V – VI)</i>		

Notes to Accounts :

<i>Particulars</i>	<i>Amount (Rs.)</i>
<i>1. Other income</i>	
<i>a. Income from investment</i>	2,000
<i>b. Profit in sale of investment</i>	1,000
<i>2. Change in Inventories</i>	
<i>a. Opening Stock</i>	15,000
<i>b. Closing Stock</i>	10,000

Assets and Liabilities:

<i>Particulars</i>	<i>1.4.2018 (Rs.)</i>	<i>31.3.2019 (Rs.)</i>
<i>Stock</i>	15,000	10,000
<i>Debtors</i>	10,000	15,000
<i>Creditors</i>	8,000	10,000
<i>Outstanding Salaries</i>	3,000	2,000
<i>Fixed Assets</i>	20,000	25,000

Present the cash flows from the operating activities as they appear in the cash flow statement under: I) Direct Method II) Indirect Method.

(2×15=30)

