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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.
Prapare 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 us 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 Calulate P/V Ratio, Break- Even Point in Units and in Value and Margin of Safety:

Budgected 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
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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)

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)

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

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

57160B2B

Time: 3 Hours   Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. What are the deductions available for a firm under chapter VI A?

2. What are the situations in which an AOP is liable to pay tax at MMR?

3. How will you compute book profit of a firm?

4. What is an urban consumer's co-operative society?

5. What is the rate of Health and Education Cess levied in case of a co-operative society?

6. Explain 'Mitakshara School' of Hindu Law.

7. Who is principal officer of a company?

8. What is the purpose of MAT?

9. What isTax Planning?

10. Distinguish between tax planning and tax management

11. State any two tax planning methods which can be adopted by individuals having income from house property.

12. State any two tax planning methods which can be adopted by individuals having income from other sources.

(10×2=20)

Part B

13. How is income of a firm assesssed when Section 184 is not compiled with?

14. How is assessment of Association of Persons done?

15. List the deductions which can be claimed by a co-operative society in respect of non-business activities?

16. Discuss the basis of assessment of HUF.

17. What are the rates of taxes for HUF?

18. What are the tax rates applicable to Indian and foreign companies?

19. What is deemed dividend under section 2 (22) (e)?

20. How the daily tonnage income of qualifying ship tonnage tax scheme is determined?

21. What is the need for tax planning?What are its limitations?

(6×5=30)

Part C

Answer any two questions.

Each question carries 15 marks.

22. A, B & C are members of an AOP sharing in the ratio of 1:2:3. During the financial year 2018-19, the taxable income of AOP was ₹9,00,000 while the personal incomes of A,B and C were ₹90,000, ₹50,000 and ₹2,50,000 respectively. Compute the tax liability of AOP and the members A, B and C for the previous year 2018-19.

23. From the following information for the PY 2018-19, compute the total income of a rural co-operative society and its gross tax liability.
    1. Income from securities (gross) – Rs 3,000
    2. Income from house property (Computed) – Rs 5,000
    3. Cycle business – Rs 7,000
    4. Income from lottery – Rs 2,000
    5. Long term capital gains – Rs 700
    6. Dividend from another Co-operative society – Rs 1,000

24. What is the deduction available to companies under 80 IC?

25. Explain in detail the methods adopted by individuals earning income from business for the purposes of tax planning?

(2×15=30)

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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)