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Name :

Reg No

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, MARCH 2024

Sixth Semester

CORE - CO6CRT17 - COST ACCOUNTING - 2

(Common to all B.Com Degree Programmes) 2017 Admission Onwards

8A23F126

Time: 3 Hours

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. Distinguish between contract costing and job costing. (any two)
- 2. Annual demand for a component is 5000 units. Set up cost per batch is Rs. 75. Annual rate of interest is 15%. Cost of production per unit is Rs. 80. Calculate economic batch quantity.
- 3. What are the advantages of cost plus contract?
- 4. Explain the costing procedure in transportation costing.
- 5. From the following information, calculate kilometres and total passenger kilometres:

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Number of buses: 4Days operated in a month: 30Trips made by each bus: 4Distance of route: 50 kms (one side)Seating capacity: 50 PassengersNormal passengers travelling: 80% of capacity

- 6. What is Abnormal Effectiveness?
- 7. What is Abnormal Loss?
- 8. What is contribution?



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Max. Marks : 80

- 9. State the limitations of break even analysis.
- 10. Define marginal costing. Point out any merit of marginal costing.
- 11. What is Material Budget?
- 12. Difference between Performance Budget and ZBB. (any two)

(10×2=20)

Part B

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

13. Following particulars relate to the year ended 30/06/2019

	Completed Jobs	Work in Progress		
Materials used	Rs. 50,000	10,000		
Wages	35,000	7,000		
Chargeable expenses	7,500	500		
Materials returned to stores	500	-		

Work expenses were 60% of prime costs, Administrative overheads were 30% of works cost. The value of jobs completed during the year was Rs. 2,50,000. Prepare Consolidated Job account to find out Profit or Loss during the year and Consolidated Work in progress account.

14. A transport company is running 4 buses between two towns which are 50 kms apart. Seating capacity of each bus is 40 passengers. The following particulars were obtained from their books for April 2019.

Wages of Drivers and conductors	2,40,000
Office staff salary	1,00,000
Cost of Diesel and oil	4,00,000
Repairs and maintenance	80,000
Tax and Insurance	1,60,000
Depreciation	2,60,000
Interest and other charges	2,00,000

Actual passengers carried were 75% of the seating capacity. All the four buses run on all days of the month. Each bus made one round trip per day. Find out the cost per passenger kilometre.

- 15. Explain the various methods used for apportionment of joint costs to joint products.
- 16. A factory produces product X and Y is obtained as a by-product. The joint cost of manufacture amounts to Rs 15,000. Subsequent expenses for producing X was Rs 3,800 and Y, Rs 1,700. Total amount realised on sale of Y was Rs 3,500. It yielded a profit of 20





% on selling price. You are required to prepare accounts relating to Product X and Product Y after apportionment of joint cost.

- 17. Explain the distinguishing features of absorption costing.
- 18. The sales and profit of a company during two years were as follows:

Year	Sales (Rs.)	Total Cost (Rs.)
2020	1,20,000	1,08,000
2021	1,40,000	1,24,000

Calculate

a. P/V Ratio b. BEP c. Sales to earn a profit of Rs 20,000/-

19. You are given the following data:

Budgeted Output- 80,000 units Fixed Expenses- Rs. 5,00,000 Variable cost per unit - Rs.10 Selling Price Per Unit- Rs. 20

Draw a Break Even Chart showing the Break Even Point.

20. From the following information find out the overhead costs at 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. Describe the various steps in budgetary control.

(6×5=30)

Part C

Answer any two questions. Each question carries **15** marks. 22. Smart Construction company commenced a contract work on 1/1/2019. The following particulars are given in connection with Contract No. 505 for the year ending 31/12/2019:

	Amount
Contract Price	18,00,000
Work Certified upto 15/12/2019	12,00,000
Contractee's account(Cash received)	9,60,000
Materials issued	3,60,000
Direct wages paid	3,10,000
Overheads incurred	18,000
Sub contract cost	16,000
Depreciation on plant for the whole year	24,000
Cost of Extra Work	7,000
Recoveries for Extra Work	8,000
Materials at site on 31/12/2019	6,000
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The expenditures given above include expenses incurred after December 15th also. Such expenses are:

21,000
8,000
1,500
800

23. Jeeva Chemicals manufacture and sell their chemicals produced by three consecutive processes. The products of these processes are dealt with as under

	Process I	Process II	Process III
Transferred to Next Process	662/3%	60%	
Transferred to Warehouse for sale	331/3%	40%	100%

In each process 4% of the weight put in is lost and 6% is scrap which from Process I realised Rs.3 per tonne, from Process II, Rs.5 per tonne and from Process III, Rs.6 tonne.

The following pa	articulars relate	e to April	2019.
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	Process I	Process II	Process III
Raw Material used (Tonnes)	1,400	160	1,260
Material Cost per Tonne (Rs)	10	16	7
Manufacturing Expenses (Rs)	5,152	3140	2,898

Prepare Process Cost Accounts showing cost per tonne of each process.

24. Due to industrial depression , a plant is running at present, at 50% of its capacity. The following details are available.



Particulars	Cost of production per unit
Direct material	₹2
Direct Labour	₹1
Variable overhead	₹3
Fixed Overhead	₹2
Total cost	₹8

Production per month	20000 unit
Total cost of Production	₹ 1,60,000
Sales	₹ 1,40,000
Loss:	₹ 20,000

An exporter offers to buy 5000 units per month @ 6.50 per unit and the company hesitates to accept the offer for fear of increasing its already operating losses. Advise whether the company should accept or decline this offer?

25. Prepare a cash budget for the period from 2018, July to September, from the given information.

	May	June	July	August	September
Total Sales	1,50,000	1,70,000	1,80,000	1,60,000	1,85,000
Total Purchases	80,000	78,000	1,10,000	1,20,000	1,00,000
Wages	6,000	7,500	8,800	9,000	8,400
Admn. Expenses	6,000	6,200	6,800	9,500	4,700
Selling expenses	4,000	4,500	4,300	4,400	5,200

Additional information:

- 1. 20% of total sales and 20% of total purchases are on cash terms.
- 2. Time lag for making payments to creditors is two months and that for receiving payments from debtors is one month.
- An amount of Rs. 1, 20,000 should be given to bank as repayment of loan in August and an amount of Rs 7500 will be collected on interest and dividend in the same month.
- 4. Wages are paid in the same month.
- 5. Administrative expenses are paid after one month and selling expenses are paid on a time lag of half month.
- 6. Every month installment on machinery purchased is to be paid Rs. 4,500.
- 7. Cash and bank balance on 1st July, 2018 was Rs. 8,000.



Turn Over



QP CODE: 24000974

Reg No : Name :

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, MARCH 2024

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

5321E68A

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. Write the advantages of database systems.
- 3. What is Master table?
- 4. What is Primary key
- 5. What is Access?
- 6. What do you mean by indexing field?
- 7. How to save a Query?
- 8. Difference between bound and unbound form.
- 9. What is report footer?
- 10. What is a basic report?
- 11. Differentiate textbox and label controls?
- 12. What is the use of zoom button?

(10×1=10)

Part B

Answer any **six** questions.

Each question carries 5 marks.

- 13. Write a short note on null values
- 14. What are the objectives of DBMS?





- 15. Define RDBMS?Why pure One-to-One relationship is not possible?
- 16. What is Functional Dependency?
- 17. How can you rename, copy and delete objects?
- 18. Write a short note on table templates.
- 19. What are the functions of Queries?
- 20. What is conditional formatting? Explain the process of conditional formatting in forms.
- 21. Comment on design of report using design view.

(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 Hierarchical data model?What are the advantages of Hierarchical data model? Give an example?
- 24. Explain the method of creating and editing relationships.
- 25. Explain the procedure for creating the following in forms. a)Combo box b)List box c) Command box

(2×10=20)





QP CODE: 24000970

Reg No	:	
Name	:	

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, MARCH 2024

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

FFDF6974

Time: 3 Hours

Max. Marks : 80

Part A

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

- 1. What do you mean by a change in the constitution of firm for tax purpose?
- 2. Briefly explain the levy of AMT in case of a firm.
- 3. State the taxability of AOP, if share of memebrs are ascertainable and member is liable to tax at a higher rate?
- 4. What is the rate of Health and Education Cess levied in case of a co-operative society?
- 5. What is converted property?
- 6. Explain 'Dhayabhaga School' of Hindu Law.
- 7. What is minimum alternate tax?
- 8. What are the purposes for which the reserve created under tonnage tax scheme can be utilised?
- 9. Cite the reasons of avoidance of tax.
- 10. Difference between tax avoidance and tax evasion
- 11. State any two tax planning methods which can be adopted by individuals having capital gains.
- 12. Explain the term benami transactions.

(10×2=20)

Turn Over

Part B

Answer any **six** questions.

Each question carries 5 marks.

- 13. How is income of a firm assesssed when Section 184 is not compiled with?
- 14. How will you compute the income of an AOP?
- 15. How does a society differ from urban co-operative soiety?
- 16. List the deductions which can be claimed by a co-operative society in respect of business activities?
- 17. How is residential status of H.U.F determined?
- 18. Define companies in which the public are substantially interested.
- 19. What is marginal relief?
- 20. Which are the types of dividend for which dividend distribution tax is payable?
- 21. How can the following assessees reduce their tax liability? A)Salaried Persons B)Owners of house Properties

(6×5=30)

Part C

Answer any **two** questions. Each question carries **15** marks.

- 22. X & Y are partners in a firm sharing in the ratio of 2:1. The net profit of the firm for the year ending March 31,2019 was ₹5,00,000 after considering the following information:
 - a) Salary to X ₹ 40,000 and Y ₹60,000 (X and Y are working partners).
 - b) Interest on capital @13%: X ₹13,000.
 - c) Income from House Property (computed) -₹.70,000.
 - d) Commission to Y ₹.45,000.

Compute the Book Profit, Total Income and tax liability of the firm and total income of the partners from business for the AY 2019-2020.

- 23. Maxmillan College Co-operative Society Ltd., Mumbai had the following incomes during the year ended 31st march 2019.
 - 1. Income from college canteen Rs 10,000
 - 2. Income from the general merchandise business Rs 43,000
 - 3. Income from credit facilities given to members Rs 8,000
 - 4. Interest on Government securities Rs 10,000
 - 5. Taxable income from house property Rs 6,000



6. Dividends (gross) on shares held in another co-operative society – Rs 5,000 Determine the gross total income of the society for the AY 2019-2020.

- 24. What is the deduction available to companies under 80 IAB & 80 IAC
- 25. Define the term tax planning? Discuss the features and scope of tax planning?

QP CODE: 24000873

Reg No : Name :

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, MARCH 2024

Sixth Semester

Optional Core - CO6OCT01 - INCOME TAX- II

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

2017 Admission Onwards

7620C1E2

Time: 3 Hours

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 Capital gains are exempted from tax?
- 2. Mention any two differences between Long term and Short term capital gains.
- 3. How are gifts and cash prizes taxed under Income from Other Sources.?
- 4. Explain the tax implications of dividend?
- 5. Write a short note on tax implications of unexplained expenditure under section 69 C.
- 6. What are Provisions regarding set-off long term capital gains?
- 7. Define Agricultural income?
- 8. What is rebate in income tax?
- 9. What do you mean by marginal Relief?
- 10. What is PAN card used for?
- 11. What is the Supreme Authority of Income?
- 12. Explain the term Tax Holiday.

(10×2=20)

Part B

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











- 13. What do you understand by the term capital gains? What are the rules regarding exemption of capital gains?
- 14. What do you mean by 'Transfer' and what are the transactions not regarded as Transfer?
- 15. What do you understand by aggregation of income? Explain.
- 16. Define tax planning. How is it different from tax avoidance and tax evasion?
- 17. Describe the procedure and steps for assessment of income of an individual.

 An Assessee Mr. X had purchased 500 shares of total face value of Rs.5000 for Rs. 8540 in May 2008. He received 100 bonus shares of the value of Rs.10 each from the same company in May 2021. He sold the original 500 shares on 1-6-2021 for Rs 60000. For the Assessment Year 2022-23 calculate capital gains of Mr. X. The cost inflation indices are: 2008-09-122 2021-22-289

- Suggest the tax implications in each of the following cases, in respect of Mr. Y. Case 1. Rs. 50000 from his friend A Case 2. Rs. 49000 from his friend B Case 3. Rs. 51000 and a video camera (cost Rs. 25000) from his friend C. Case 4. Rs. 50001 from D, cousin of his father Case 5. Rs. 75000 from E, who is elder brother of his grandfather.
- 20. The following particulars are submitted by Mr. David for the Assessment year 2022-23. You are required to compute his gross tax liability.
 Income from House Property (computed) Rs. 78000
 Agricultural Income Rs. 15000
 Long-term capital gains Rs. 20000
 Lottery winning from Tamil Nadu state Rs. 50000
 Life Insurance Premium paid Rs. 7000
 Casual Income from TV. Game Show Rs.14000
 Business Income Rs. 600000.
- Salary income of Smt. Beena is Rs. 600000 (computed). She donated Rs. 5000 to a political party by cheque. She deposited Rs. 60000 in PPF and paid instalment of loan taken to purchase a residential house Rs. 50000.
 She donated books worth Rs. 5000 to a school.
 She paid medical insurance premia on her health Rs. 6000 in cash.
 Compute total income for the Assessment year 2022-23.

(6×5=30)

Part C

Answer any **two** questions. Each question carries **15** marks.



- 22. Enumerate the items of deductions allowable in computing income under the head ' income from other sources.'
- 23. Write a notes on the following:
 - (a) Tax clearance certificate.
 - (b) E- filing of Return.
 - (c) Advance payment of tax.
 - (d) Bond washing Transaction.
- 24. From the following particulars of Mr. Kiran, compute total income for the Assessment Year 2022-23.
 - (a) Gross salary (per annum) RS. 230000
 - (b) Loss from self- occupied house 20000
 - (c) Rent from let-out house 60000
 - Interest payable on the loan taken for the
 - Let- out house for the year 45000
 - (d) Interest on bank time deposit 16000
 - (e) Income from a cloth business 50000
 - (f) Loss from Silver speculation 10000
 - (g) Profit from gold speculation 25000
 - (h) Gross winning from lotteries 12000
 - (i) Agricultural Indian Income 15000
 - (j) Agricultural Foreign Income 10000
- 25. Mr. Anil Purchased a house property for Rs.76000 in January 1990. The following expenses were incurred by him on the Property.
 - 1) Cost of construction of first floor 1995-96 Rs. 110000
 - 2) Cost of Construction of the second floor 2008-09 Rs. 440000
 - 3) Renvation of the property 2012-13 Rs. 290000
 - 4) Fair market value of the property on 1-4-2001 Rs. 650000
 - The property was sold for Rs. 9000000 in January 2018

incurring commission 2% and selling expenses Rs. 50000.

Compute capital gains taxable.

CII 2001-02-100, 2008-09-137

2012-13-200, 2017-18-272.



QP	CODE:	24000840
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Reg No : Name :

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, MARCH 2024

Sixth Semester

CORE - CO6CRT20 - MANAGEMENT ACCOUNTING

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

2C9CC2BF

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**

Part A

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

- 1. What is meant by Window Dressing?
- 2. What is Performance Budgeting ?
- 3. Write a short note on Financial Statement Analysis.
- 4. List the objectives of Trend Analysis.
- 5. List four uses of Ratio Analysis.
- 6. Write a note on Secondary ratios.
- 7. What is Current ratio and state an ideal current ratio?
- 8. Compute Interest Coverage Ratio. Given; Net Profit after Interest and Tax Rs. 9,00,000; Tax rate 40%; Long Term Debt of the company 20,00,000 (Average interest rate 8%).
- 9. Write a short note on the concept of 'Flow of Fund'.
- 10. Compute Funds from Operations: Profit after tax: Rs. 53,000, Provision for Tax: Rs. 15,000, Income tax paid: Rs 15,900, Depreciation Rs.5, 500.
- 11. What is meant by Cash Flow from Financing Activity?



12. A Company had the following balances:

PARTICULARS	(Rs.)
Investments in the beginning	34,000
Investments at the end	28,000

During the year the company sold 40% of its investment held in the beginning of the year at a profit of Rs. 8,400. Calculate Cash Flow from investing activity.

(10×2=20)

Part B

Answer any **six** questions.

Each question carries 5 marks.

- 13. Management Accounting has been evolved to meet the needs of the management'. Explain the statement.
- 14. Explain the uses of Financial Statements.
- 15. Prepare a Comparative Statement of Profit and Loss from the following information.

Particulars	31-03-2018	31-03-2019
Net Sales	15,00,000	18,00,000
Cost of Goods Sold	9,00,000	10,00,000
Administrative expenses	1,20,000	1,50,000
Selling Expenses	1,80,000	1,90,000
Interest on Loan	50,000	60,000
Income Tax	1,25,000	1,45,000

^{16.} Calculate the Trade Payable Turnover Ratio and Average Payment Period.

1,05,000
5,000
20,000
10,000
4,000
6,000

- 17. From the following information, compute:
 - (a) Gross Profit Ratio
 - (b) Net Profit Ratio
 - (c) Operating Ratio



(d) Operating Profit Ratio

Income Statement

Particulars	Note No.	Current Year Amount
I. Revenue from Operations		12,00,000
II. Other income		-
III. Total Revenue (I+ II)		12,00,000
IV. Expenses:		
Cost of materials consumed		-
Purchase of Stock in trade		7,00,000
Changes in inventories of finished goods, Work in progress & stock in trade		(40,000)
Employee Benefits expenses(Wages)		80,000
Finance Costs (Interest)	1	10,000
Depreciation & amortization expenses	1	-
Other expenses(Administration & selling expenses)		40,000
Total Expenses		7,90,000
V. Profit before Tax (III-IV)		4,10,000
VI. Tax		1,10,000
VII. Profit after Tax (V-VI)		3,00,000

Notes to Account

Particulars	Amount
1. Change in Inventories	
Opening Stock	1,20,000
Closing Stock	(1,60,000)
	(40,000)

18.

^{3.} The Balance Sheets of Texas Ltd as on 31/03/2018 and 31/03/2019 is given below;

	31-12-2018	31-12-2019
I. Equity and Liabilities:		
1. Share Holder's Fund		
a) Share Capital	5,00,000	6,50,000
b) General reserve	74,000	78,000
c) Profit and Loss Account	86,000	94,000
2. Current Liabilities		
a) Trade Creditors	1,87,000	1,90,000
b) Outstanding Expenses	13,000	16,500
c) Provision for Taxation	50,000	75,000
d) Proposed Dividend	50,000	65,000
Total Liabilities	9,60,000	11,68,500



II. Assets:		
1. Non-Current Assets		
a) Fixed: Tangible Assets		
i)Land and Building	4,75,000	4,17,500
ii) Machinery	2,20,000	3,98,000
iii) Furniture	8,500	7,650
2. Current Assets		
i) Stock	1,33,100	1,86,500
ii) Debtors	1,08,500	1,15,300
iii) Bills Receivable		29,550
iv) Cash	14,900	14,000
Total Assets	10,60,000	11,68,500

Prepare a schedule of changes in working capital. Your assumptions will form part of the answer.

- 19. "Funds Flow Statement presents a decision view of business" Comment.
- 20. Calculate Cash from Operations from the following:

I. Profit made during the year Rs.3,00,000 after considering the following items:

- a. Depreciation Rs.10,000
- b. Amortisation of Goodwill Rs.6,000
- c. Transfer to General Reserve Rs.8,000
- d. Profit on sale of land Rs.3,000

II. Following is the position of the current assets and current liabilities :

PARTICULARS	31 st March 2019	31 st March 2020
	(Rs.)	(Rs.)
Debtors	15,000	12,000
Creditors	10,000	15,000
Bills Receivable	8,000	10,000
Prepaid Expenses	2,000	8,000

21. XYZ Ltd. provides the following information. Calculate Cash Flow from Financing Activities:

PARTICULARS	31 st March 2020	31 st March 2019
	(Rs)	(Rs)
Equity Share Capital	15,00,000	10,00,000
10% Debentures		1,00,000
8% Debentures	2,00,000	

Additional Information :

- 1. Interest paid on Debentures Rs.10,000.
- 2. Dividend paid Rs.50,000.



3. During the year 2019-20, XYZ Ltd. issued bonus shares in the ratio 2:1 by capitalising reserve.

(6×5=30)

Part C

Answer any **two** questions.

Each question carries 15 marks.

22. Prepare common size statement of profit and loss of AB Ltd from the following;

Particulars	2018	2019
	(Rs '000)	(Rs '000)
Sales	500	700
Miscellaneous income	20	15
Purchases	325	510
Opening Stock	15	10
Closing Stock	10	8
Office Expenses	20	25
Selling Expenses	30	45
Interest Paid	25	30

 $^{\mbox{23.}}$ From the following particulars, draw up the Balance Sheet of the company:

Current Ratio	2.5
Quick Ratio	1.5
Net Working Capital	Rs. 30,000
Stock Turnover Ratio	
(cost of sales/ Closing stock)	6 times
Gross Profit Ratio	20%
Fixed Assets Turnover Ratio	2 Times
(Cost of Sales)	
Debtors Turnover Ratio	2 Times
Fixed Assets to Shareholders Net worth	0.8
Reserves b& Surplus to Capital	0.5
Long-term Loans	Rs. 15,000

24. Prepare Funds Flow Statement from the following.

	31-03-2018	31-03-2019
I. Equity and Liabilities:		
1. Share Holder's Fund		
a) Share Capital	6,00,000	8,00,000
b) Profit and Loss Account	1,25,000	2,50,000



2. Non-Current Liabilities		
a) Debentures	2,00,000	3,00,000
b)Provision for Depreciation		
i) Land and Building	20,000	24,000
ii) Plant and Machinery	30,000	35,000
3. Current Liabilities		
a) Provision for bad and doubtful	6,000	3,000
debts	-,	-,
b) Trade Creditors	1,15,000	90,000
Total	10,96,000	15,02,000
II. Assets:		
1. Non-Current Assets		
a) Fixed: Tangible Assets		
i) Plant and Machinery	4,00,000	6,45,000
ii) Land and Building	3,00,000	4,00,000
b) Intangible Assets		
i) Preliminary Expenses	7,000	6,000
2. Current Assets		
i) Stock	3,00,000	3,50,000
ii) Debtors	69,000	61,000
iii) Bank	20,000	40,000
Total	10,96,000	15,02,000

Dividends of Rs. 60,000 were paid during the year.

25. Following are the summarized Balance Sheet of Philips India as at 31st March 2019 and 31st March 2018:

Particulars	Note No.	31st March 2019 (Rs)	31st March 2018(Rs)
I. EQUITY AND LIABILITIES			
1. Shareholder's Funds			
(a) Share Capital		13,50,000	13,50,000
(b) Reserves and Surplus	1	11,34,000	10,68,000
2. Non - Current Liabilities			
Long Term Borrowings : 10% Mortgage Loan		8,10,000	
3. Current Liabilities			
(a)Trade Payables (Creditors)		4,02,000	5,04,000



(b) Provision for tax	30,000	2,25,000
TOTAL	37,26,000	31,47,000
II. ASSETS		
1. Non- Current Assets		
(a) Fixed Assets	9,60,000	12,00,000
(b) Non- Current Investments	1,80,000	1,50,000
2. Current Assets		
(a) Current Investments	21,000	17,000
(b) Inventories	6,30,000	7,20,000
(c) Trade Receivables	13,65,000	6,30,000
(d) Cash and Cash Equivalents : Bank	5,70,000	4,30,000
TOTAL	37,26,000	31,47,000

Notes to Accounts:

Particulara	31st March 2019	31st March 2018
	(<i>Rs</i>)	(<i>Rs</i>)
1. Reserves and Surplus		
General Reserve	9,30,000	9,00,000
Surplus A/C	2,04,000	1,68,000
	11,34,000	10,68,000

Additional Information

- 1. Investments Costing Rs.24,000 were sold during the year Rs.25,500.
- 2. Provision for tax made during the year was Rs.27,000.
- 3. The interim dividend paid during the year amounted to Rs.1,20,000.
- 4. During the year, a part of the fixed Assets costing *Rs*.30,000 was sold for *Rs*.36,000. The profits were included in the statement of profit and loss.

Turn Over

QP CODE: 24000881

Reg No :

B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS, MARCH 2024

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

E5F209AF

Time: 3 Hours

Max. Marks : 60

Part A

Answer any **ten** questions.

Each question carries 1 mark.

- 1. What is the main advantage of Real Time Processing over Batch Processing?
- 2. What do you know about 'Transform' menu in SPSS?
- 3. What are the different variable types available in variable view of SPSS?
- 4. What are 'variables' in SPSS?
- 5. What is meant by 'computing new variable' in SPSS ?
- 6. What is an ordinal scale?
- 7. Cross tab is a way to bring out the relationship between variables. Justify the statement.
- 8. What do you know about 'Workspace' in Writer?
- 9. How to change a password set in Writer document?
- 10. What are nested tables?
- 11. What is LibreOffice Calc?
- 12. What is 'cell address' in Calc?

(10×1=10)

Part B

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

Page 1/2

- 13. What are Data Processing Softwares. Explain any two popular data processing softwares.
- 14. Write a note on 'missing values' in SPSS.
- 15. Discuss the steps to define a variable under 'variable view' of SPSS.
- 16. What are the statistical measures illustrated in a box plot?
- 17. How do you perform a bivariate correlation in SPSS?
- 18. Discuss the different ways to save a Writer document.
- 19. Explain 'Bulleted and Numbered list' in Writer.
- 20. Discuss the text formatting options available in Calc.
- 21. Discuss any four financial functions available in Calc.

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **10** marks.

- 22. Describe the layout of the main window of SPSS.
- 23. What are the steps for recoding data into different variables in SPSS?
- 24. Describe the procedure to i) insert bulleted and numbered lists ii) Indenting and spacing iii) insert tables iv) Find a text v) Text formatting in a Writer document.
- 25. Explain the formatting options in Calc. What is conditional formatting? How it differs from other formatting options?

(2×10=20)

 $(10 \times 2 = 20)$

Reg No : Name Ξ.

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

2024

Sixth Semester

CORE - CO6CRT18 - ADVERTISEMENT AND SALES MANAGEMENT

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

37DB06FB

Time: 3 Hours

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 Global Advertising?
- 2. What is Advertisement Clutter?
- 3. What is meant by advertisement appeal?
- What is meant by outdoor media? 4.
- 5. Define advertising research
- 6. What is meant by meant by consumer jury method?
- Explain the importance of Sale Promotion towards Consumers. 7.

Page 1/2

- What is meant by couponing? 8.
- 9. What do you mean by Promotion Campaign?
- 10. How can personal selling help in selling of products?
- 11. How does a sale come to an end?
- 12. How does professionalism help in improving sales?



Max. Marks: 80

QP CODE: 24000793

Part B

Answer any **six** questions.

Each question carries 5 marks.

- 13. Explain the negative effects of Advertisement on the society.
- 14. Explain the key Principles and Standards of Self-regulation in Advertising set by the ASCI.
- 15. Explain the essentials of ad copy?
- 16. What are the features and tools of Permission marketing?
- 17. What are the advantages of measuring the effectiveness of advertising?
- 18. What is DAGMAR model of advertising? What are the steps in purchase according to this model?
- 19. Differentiate Advertising and Sales Promotion.
- 20. Explain the different ways of evaluating the Sales Promotion Strategies.
- 21. Distinguish between different types of Sales Personnel.

(6×5=30)

Part C

Answer any **two** questions. Each question carries **15** marks.

- 22. Summarize the objectives of advertising and describe the various functions of advertising.
- 23. Describe the important types of advertisement copywriting.
- 24. Explain the advantages and limitations of measuring the effectiveness of advertising research.
- 25. What is the relevance of Sales Force Management for a business Firm?