C 3463–A   (Pages : 4)   Name...

Reg. No......................................

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com.

BCM 4C 04—QUANTITATIVE TECHNIQUES FOR BUSINESS

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes   Total No. of Questions : 20   Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 4C 04—QUANTITATIVE TECHNIQUES FOR BUSINESS

(Multiple Choice Questions for SDE Candidates)

1. Programming techniques are generally known as ————.

   (A) Statistical techniques.

   (B) Mathematical techniques.

   (C) Operation research techniques.

   (D) None of these.

2. ———— is a powerful device developed over the matrix algebra.

   (A) Integration.

   (B) Differentiation.

   (C) Determinants.

   (D) None of these.

3. Queuing theory is also called ————.

   (A) Linear programming technique.

   (B) Waiting line theory.

   (C) Game theory.

   (D) None of these.

4. Correlation analysis is a ———— analysis.

   (A) Univariate analysis.

   (B) Bivariate analysis.

   (C) Multivariate analysis.

   (D) Both (B) and (C).

5. Scatter diagram is also called ————.

   (A) Correlation graph.

   (B) Zero correlation.

   (C) Dot Chart.

   (D) None of the above.

6. The quantitative measure of correlation between two variables is known as ————.

   (A) Co-efficient of correlation.

   (B) Co-efficient of regression.

   (C) Co-efficient of determination.

   (D) None of the above.

7. Karl Pearson's coefficient of correlation is denoted by the symbol ————.

   (A) R.

   (B) k.

   (C) r.

   (D) None of the above.

8. If plotted points in a scatter diagram lie on a straight line vertical to the Y-axis, then $r = $ ————.

    (A) + 1.

    (B) – 1.

    (C) 0.

    (D) None of these.

9. Product moment correlation was developed by ————.

    (A) Karl Pearson.

    (B) Charles Edward Spearman.

    (C) Kelly.

    (D) None of these.

10. The co-efficient of correlation between two variables, X and Y, will have negative sign when ————.

    (A) X is increasing, Y is decreasing.

    (B) X is decreasing, Y is increasing.

    (C) Any one of the above.

    (D) None of these.

11. If the correlation between the two variables, X and Y is negative, the regression coefficient of Y on X is ————.

    (A) Zero.

    (B) Positive.

    (C) Negative.

    (D) Not certain.

12. If the sign of regression co-efficient b_{xy} is negative, then the sign of regression co-efficient b_{yx} will be ————.

    (A) Positive.

    (B) Negative.

    (C) 0.

    (D) None of these.

13. When two events cannot occur together is called ————.

    (A) Equally likely.

    (B) Mutually exclusive.

    (C) Random events.

    (D) None of these.

14. The probability of a sure event is ————.

    (A) 0.

    (B) ½.

    (C) 1.

    (D) Greater than 1.

Turn over

15. Two events are said to be ————— if any one of these cannot be expected to occur in presence of the other.

    (A) Equally likely.   (B) Mutually exclusive.

    (C) Dependent.   (D) None of them.

16. Baye's theorem is based upon inverse probability.

    (A) Yes.   (B) No.

    (C) Probability.   (D) None of these.

17. When the value of a variable is determined by the outcome of a random experiment, it is called —————.

    (A) Non-random variable   (B) Random variable.

    (C) Both.   (D) None of these.

18. If the random variable of a probability distribution assumes specific values only, then it is called —————.

    (A) Discrete probability distribution.   (B) Continuous probability distribution.

    (C) Probability distribution.   (D) None of these.

19. Region of feasible solution in LPP graphical method is called :

    (A) Infeasible region.   (B) Unbounded region.

    (C) Infinite region.   (D) Feasible region.

20. When the feasible region is such that the value of objective function can extended to infinity, it is called a case of —————.

    (A) Infeasible region.   (B) Alternate optimal.

    (C) Unbounded solution.   (D) Unique solution.

C 3462-A

(Pages : 4)

Name..

Reg. No....................................

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 06—CORPORATE REGULATIONS

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 4B 06—CORPORATE REGULATIONS

(Multiple Choice Questions for SDE Candidates)

1. How many members should sign the MOA in case of private company ————.

   (A) 1.   (B) 2.

   (C) 3.   (D) 4.

2. Private company can start its business immediately after the issue of :

   (A) Certificate of commencement of Business.

   (B) Certificate of Incorporation.

   (C) Both.

   (D) None of the above.

3. The doctrine of ———— does not apply to acts void ab initio.

   (A) Ultra virus.   (B) Intra virus.

   (C) Constructive notice.   (D) Indoor management.

4. The lending of funds ultra vires, the company has no rights :

   (A) Under the company's Act.   (B) Contract Act.

   (C) Under equity.   (D) None of the above.

5. Under which sec. if company fails to commence its main object the court may order winding up :

   (A) 403 (f).   (B) 413 (f).

   (C) 423 (f).   (D) 433 (f).

6. Signature of memorandum and articles should be done by ———— number of persons in case of private company.

   (A) 3.   (B) 4.

   (C) 2.   (D) None of these.

7. Which of the following are not required to issue prospectus ?

   (A) Private company.   (B) In case of right issue.

   (C) Sweat equity issue.   (D) All the above.

8. ———— years of imprisonment will be imposed in case of issue of prospectus with untrue statements.

    (A)   1.   (B)   2.

    (C)   3.   (D)   4.

9. ———— are the prospectus issued by the issuing house.

    (A)   Deemed prospectus.   (B)   Shelf prospectus issued by the issuing house.

    (C)   Red herring.   (D)   None of the above.

10. Part of the issued capital taken by public is called ————.

    (A)   Subscribed.   (B)   Called - up capital.

    (C)   Un called capital.   (D)   Paid up capital.

11. Stamp duty on registration of the company is payable based on ———— capital.

    (A)   Nominal.   (B)   Authorised.

    (C)   Both (A) & (B).   (D)   None.

12. Paying back of capital is called :

    (A)   Redemption.   (B)   Conversion.

    (C)   Participation.   (D)   None.

13. The company must deliver share certificate within ———— if the shares applied for transfer.

    (A)   3 months.   (B)   2 months.

    (C)   5 months.   (D)   None of these.

14. Stamp duty to be paid at the time of issue of share certificate is :

    (A)   Nominal.   (B)   High.

    (C)   Very high.   (D)   None of these.

15. ———— is a document showing title.

    (A)   Share certificate.   (B)   Share warrant.

    (C)   Both (A) & (B).   (D)   None of the above.

16. Notice of statutory meeting should be attested by at least :

    (A)   3 directors.   (B)   2 directors.

    (C)   3 directors.   (D)   None of these.

17. Every AGM must be held with ——————— from the date of the Balance Sheet.

    (A)   4 months.   (B)   6 months.

    (C)   9 months.   (D)   None of these.

18. Failure to convene AGM u/s 166 penalty will be :

    (A)   50,000 + 250 per every day.   (B)   75,000 + 250 per every day.

    (C)   1,00,000 + 250 per every day.   (D)   25,000 + 250 per every day.

19. Directors are ——————— of the company.

    (A)   Employees.   (B)   Employers.

    (C)   Both (A) and (B).   (D)   None of the above.

20. A proxy must bear revenue stamp worth :

    (A)   30 paise.   (B)   15 paise.

    (C)   45 paise.   (D)   50 paise.

C 3461-A (Pages : 4) Name...

Reg. No.....................................

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 05—COST ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

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2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

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BCM 4B 05—COST ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. ———— helps in ascertaining costs beforehand.

   (A) Financial accounting.   (B) Cost accounting.

   (C) Management accounting.   (D) None of these.

2. Cost accounting disclose ————.

   (A) The Financial position.

   (B) Profit/loss of a product, job or service.

   (C) Effect and impact of cost on business.

   (D) None of these.

3. In automobile, ———— costing is used.

   (A) Process.   (B) Batch.

   (C) Multiple.   (D) Job.

4. ———— costing is applicable to printers.

   (A) Process.   (B) Batch.

   (C) Multiple.   (D) Job.

5. Operating costing is also known as ———— costing.

   (A) Service.   (B) Batch.

   (C) Multiple.   (D) Job.

6. ———— is the smallest segment of activity or area or responsibility for which costs are accumulated.

   (A) Cost Object.   (B) Cost centre.

   (C) Cost driver.   (D) None of the above.

7. ———— cost is irrecoverable cost.

   (A) Marginal.   (B) Out of pocket.

   (C) Sunk.   (D) None of these.

8. ———— is the cost which involves payment to outsiders.

   (A) Out of pocket cost.   (B) Imputed cost.

   (C) Notional cost.   (D) None of these.

9. Inflated price method of valuing material issues is suitable when ————.

   (A) Materials are subject to natural wastage.

   (B) Prices rise.

   (C) Prices fall.

   (D) None of these.

10. Market price method is considered to be the best method when ————.

   (A) Quotations have to be sent.

   (B) Prices fluctuate.

   (C) Materials are subject to natural wastage.

   (D) None of these.

11. A bill of material is prepared in case of a ———— job.

   (A) Standard job.   (B) Non-standardized job.

   (C) Both (A) and (B).   (D) None of these.

12. ———— obviates the necessity for the physical checking of all items of stores at the end of the year and thereby avoids dislocation of production.

   (A) ABC Analysis.   (B) JIT Inventory System.

   (C) VED Analysis.   (D) Perpetual Inventory System.

13. ———— does not form part of production.

   (A) Abnormal waste   (B) Normal waste.

   (C) Both (A) and (B).   (D) None of these.

14. Defectives are that portion of production which can be ———— at some extra cost of re-operation.

   (A) Sold.   (B) Rectified.

   (C) Purchased.   (D) None of these.

Turn over

15. Material Costs of each job are determined from —————.

    (A)   Material requisition notes.   (B)   Bill of materials.

    (C)   Both (A) and (B).   (D)   None of these.

16. Each job has a ————— prepared for it that bears the job number and which is used to collect all cost data relating to job.

    (A)   Job Time Sheet.   (B)   Job Cost Card.

    (C)   Job Ticket.   (D)   Job Account.

17. Where the work is undertaken to Customers' special requirements and each order is of comparatively short-duration, it is called ————— costing.

    (A)   Job.   (B)   Batch.

    (C)   Operation.   (D)   Output.

18. Average unit cost for each process is calculated by dividing the ————— by —————.

    (A)   Total cost, number of units.

    (B)   Total process cost, number of units in process.

    (C)   Total process cost, number of finished goods.

    (D)   Total cost, number of units produced.

19. When actual loss is less than the estimated loss, the difference between the two is considered to be —————.

    (A)   Abnormal gain.   (B)   Abnormal loss.

    (C)   Normal loss.   (D)   Income.

20. When actual loss is ————— than the estimated loss, the difference between the two is considered to be abnormal loss.

    (A)   More.   (B)   Less.

    (C)   Both (A) and (B).   (D)   None of these.

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com./B.B.A./B.H.A./B.T.H.M./B.C.F.D.

A 14—BANKING AND INSURANCE

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

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A 14—BANKING AND INSURANCE

(Multiple Choice Questions for SDE Candidates)

1. Bankers are not only purveyors of money but also an important sense they are :

    (A) Consumers.   (B) Manufacturers.

    (C) Lenders.   (D) Borrowers.

2. The total number of public sector banks in India is :

    (A) 14.   (B) 12.

    (C) 28.   (D) 22.

3. Money at call and short notice of a bank is ——————.

    (A) Secured advance.   (B) Bankers second line of advance.

    (C) Widely distributed loans.   (D) All the above.

4. Where the RBI has no branch the bank which can act as its agent is :

    (A) Any commercial bank.   (B) Any nationalised bank.

    (C) SBI.   (D) Indian bank.

5. The drawee of a cheque is always ——————.

    (A) Customer.   (B) Minor.

    (C) Company.   (D) Bank.

6. A cheque is deemed stale after :

    (A) One month.   (B) 3 months.

    (C) 6 months.   (D) One year.

7. Garnishee order is to restrain a banker from :

    (A) Receiving deposit.   (B) Making payment.

    (C) Accepting bills.   (D) Crossing of cheques.

8. Bankers lien is a general lien and is :

   (A) A special type of mortgage.   (B) An implied pledge.

   (C) A pledged transaction.   (D) Hypothecation transaction.

9. RBI is an example of :

   (A) Chartered company.   (B) Statutory company.

   (C) Registered company.   (D) Unlimited company.

10. Pledge means ——————.

    (A) Advance against goods.   (B) To draw over and above deposit.

    (C) Bailment of goods as security. (D) Mortgage of building.

11. Which of the following is subsidiary function of a bank ?

    (A) Accepting deposit.   (B) Granting credit.

    (C) Safe custodial service.   (D) Banking services.

12. Central Land Mortgage Bank was started in Madras in :

    (A) 1920.   (B) 1921.

    (C) 1922.   (D) 1929.

13. Head quarters of RBI is :

    (A) New Delhi.   (B) Mumbai.

    (C) Calcutta.   (D) Nasik.

14. Area of operation of RRB comprises of :

    (A) One or more district.   (B) A state.

    (C) Two or more states.   (D) Taluk.

15. In fire insurance, insurable interest is enough at the time of ——————.

    (A) Effecting the policy.   (B) Loss.

    (C) Maturity.   (D) Both (A) and (B).

Turn over

16. —————————— are those terms, which are written on the policy.

    (A)   Express warranties.   (B)   Implied warranties.

    (C)   Memorandum clause.   (D)   Valuation clause.

17. —————————— policy issued on the basis of the number of persons assured.

    (A)   Annuity policy.   (B)   Multiple life policy.

    (C)   Single life policy.   (D)   Level premium policy.

18. The Oriental Life Insurance Company came to India during :

    (A)   1919.   (B)   1818.

    (C)   1899.   (D)   1888.

19. A reinsurance of reinsurance known as ——————————.

    (A)   Line.   (B)   Retention.

    (C)   Retrocession.   (D)   Cession.

20. When the same risk and subject matter is insured with more than one insurer is called ——————————.

    (A)   Insurance of insurance.   (B)   Retrocession.

    (C)   Double insurance.   (D)   None of these.

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com./B.B.A./B.H.A./B.T.H.M.

A 13—ENTREPRENEURSHIP DEVELOPMENT

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

A 13—ENTREPRENEURSHIP DEVELOPMENT

(Multiple Choice Questions for SDE Candidates)

1. ———————— entrepreneurs neither introduce new changes nor adopt new methods innovated by others.

   (A) Technical.

   (B) Fabian.

   (C) Induced.

   (D) Business.

2. Social attitude is one of the important problems of a ———————— Entrepreneur.

   (A) Drone.

   (B) Business.

   (C) Women.

   (D) Adoptive.

3. The entrepreneur who does not change the method of production already introduced is :

   (A) Drone entrepreneur.

   (B) Fabian entrepreneur.

   (C) Classical entrepreneur.

   (D) None of these.

4. ———————— Units provide inputs to other industries.

   (A) Export.

   (B) Small.

   (C) Ancillary.

   (D) None of these.

5. The MSME Development Act came into force in ————————.

   (A) 2005.

   (B) 2006.

   (C) 2010.

   (D) 2001.

6. ———————— is the place where the required facilities and factory accommodation are provided by the government to the entrepreneurs to establish their industries there.

   (A) Industry.

   (B) Industrial estate.

   (C) Company.

   (D) None of these.

7. ———————— the process of collection, compilation and analysis of economic data for the purpose of finding out possible opportunities for investment.

   (A) Project screening.

   (B) Project appraisal.

   (C) Project identification.

   (D) None of these.

8. Which of these is a problem of MSMEs ?

   (A) Bogus units.   (B) Inadequate finance.

   (C) Lack of managerial experience.   (D) All of these.

9. The first and foremost industrial estate was established in the year ————————.

   (A) 1960.   (B) 1962.

   (C) 1955.   (D) 1950.

10. SIDBI was set up as a subsidiary of ————————.

   (A) IDBI.   (B) IFCI.

   (C) ICICI.   (D) SFC.

11. ———————— can be defined as a specifically evolved work plan to achieve a specific objective within a specific period of time.

   (A) Idea generation.   (B) Opportunity Scanning.

   (C) Project.   (D) Strategy.

12. ———————— is primarily concerned with the identification of the project demand potential and the selection of the optimal technology.

   (A) Techno-economic analysis.   (B) Feasibility analysis.

   (C) Input analysis.   (D) Financial analysis.

13. What is the process by which individuals pursue opportunities without regard to resources they currently control ?

   (A) Startup management.   (B) Entrepreneurship.

   (C) Financial analysis.   (D) Feasibility planning.

14. Which could provide an individual with the motivation to start a new business venture ?

   (A) The financial rewards.   (B) A desire to be independent.

   (C) Risk taking.   (D) All the above.

15. A corporate manager who starts a new initiative for their company which entails setting up a new distinct business unit and board of directors can be regarded as :

   (A) Ecopreneur.   (B) Technopreneur.

   (C) Intrapreneur.   (D) Social Entrepreneur.

Turn over

16. Entrepreneurship is a creative activity - Said by :

    (A) Frederick Harbison.   (B) B. F. Hoselitz.

    (C) B. Higgins.   (D) Joseph Schumpeter.

17. Which phase is the phase of real training ?

    (A) Initial phase.   (B) Training phase.

    (C) Post-training phase.   (D) Follow up phase.

18. National Alliance of Young Entrepreneurs (NAYE) Sponsored an Entrepreneurial Development scheme with Bank of India in ——————————.

    (A) January 1970.   (B) August 1970.

    (C) January 1972.   (D) August 1972.

19. Refusal to adopt and use opportunities to make changes in production entrepreneurs :

    (A) Fabian.   (B) Imitative.

    (C) Innovative.   (D) Drone.

20. People who own, operate, and take risk of a business venture is known as ——————————.

    (A) Aptitude.   (B) Employee.

    (C) Entrepreneurs.   (D) Intrapreneur.

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com. (Professional)

4.5 BCP—E-COMMERCE MANAGEMENT

Time : Three Hours
Maximum : 80 Marks

Section A

Answer **all** *questions.*
Each question carries 1 *marks.*

I. Choose the Correct Answer :

1 E-commerce which involves sales of goods and services among businesses :

   (a) B2C.

   (b) B2B.

   (c) C2C.

   (d) C2G.

2 Which is a content provider ?

   (a) Amazon.

   (b) Google Apps.

   (c) iTunes.Com.

   (d) Facebook.

3 Under Information Technology Act 2000, Fine for hacking with computer system :

   (a) Rs. 2,00,000.

   (b) Rs. 5,00,000.

   (c) Rs. 1,00,000.

   (d) Rs. 5,000.

4 In E-Commerce, EDI stands for :

   (a) Electronic Data Interchange.

   (b) Electronic Data Interaction.

   (c) Ecommerce Details Interchange.

   (d) Ecommerce Details Interaction.

5 Yono Is a e wallet offered by :

   (a) HDFC Bank

   (b) SBI.

   (c) Citi Bank.

   (d) ICIC Bank.

II. Fill in the Blanks :

6 The use of technology to enhance the access to and delivery of government services to benefit citizens, business partners and employees is called ————.

Turn over

7   A situation where one party has more, or higher quality information about the other is called
    ——————.

8   use of the internet and various online platforms within as well as other electronic devices to
    stalk, harass, or blackmail any person or group is called ——————.

9   normative specification of a technology or methodology applicable to the Internet is called
    ——————.

10 —————— is the store of value on a card, which can be used in a manner similar to cash to
    pay for travel or for other small-scale transactions.

                                                                              (10 × 1 = 10 marks)

Section B (Short Answer Question)

Answer at least **five** *questions.*
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.

11 What are the advantages of email marketing ?

12 What are the uniqueness of biometric identification ?

13 What is VoIP ?

14 Write the features of C2B e- business model ?

15 What is M-commerce ?

16 What is the primary function of HTTP ?

17 What are the benefits of Mobile Wallet ?

18 What is meant by portal, in the context of internet ?

19 What is Phishing ?

20 Write the e-commerce security solutions.

                                                                               (5 × 4 = 20 marks)

Section C (Short Essay Question)

Answer at least **four** *questions.*
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.

21 Explain the levels of B2B integration.

22 What are general quality attributes that must be met by e-business systems ?

23 Which are the types of data susceptible to privacy concerns in E-commerce ?

24 Which are the types of e-commerce ?

25 Which are the contributors to E-business' success ?

26 What are the advantages of EDI ?

27 What is the scope of Information Technology Act 2000 ?

28 Which are the physiological biometric techniques ?

(4 × 8 = 32 marks)

Section D (Essay Question)

Answer any **one** *question.*
The question carries 18 *marks.*

29 Explain the risks among internet consumers.

30 Briefly explain different e-commerce business models.

31 Explain major electronic payment methods.

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com. (Professional)

4.4 BCP—HUMAN RESOURCE MANAGEMENT

Time : Three Hours   Maximum : 80 Marks

Section A

Answer **all** *questions.*
Each question carries 1 *mark.*

(A) Choose the correct answer :

1   A written statement showing job title, tasks, duties and responsibilities involved in a job is called ————————.

    A) Job description.   B) Job specification.

    C) Job analysis.   D) Job evaluation.

2   Learning by doing is otherwise called ————————.

    A) Induction training.   B) MBO.

    C) Off the job training.   D) On the job Training.

3   ———————— is the wage which is above the minimum wage but below the living wage.

    A) Fixed Wage.   B) Basic wage.

    C) Fair Wage.   D) Maximum Wage.

4   Hot stove rule of discipline is proposed by ————————.

    A) Maslow.   B) P. F. Drucker.

    C) Mc Gregor.   D) Herzberg

5   ———————— is the process of determining the relative worth of a job ?

    A) Job description.   B) Job analysis.

    C) Job specification.   D) Job Evaluatuation.

Turn over

(B)   Fill in the blanks :

6   Campus interview is a ——————— Source of recruitment.

7   IQ is the relation between actual age and ——————— age.

8   TQM stands for ———————.

9   ——————— refers to the process of interventions in a dispute by a third party appointed by the government with a view to settle the problems.

10   The facilities and objects given by management to satisfy the needs of employees are called ———————

(10 × 1 = 10 marks)

Section B (Short Answer Questions)

Answer at least **five** *questions.*
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.

11   What is induction training ?

12   What is Retrenchment ?

13   What is dearness allowance ?

14   What do you mean by absenteeism ?

15   What is manpower planning ?

16   What is performance appraisal ?

17   What is Demotion ?

18   What is time rate system of wage payment ?

19   What is stress interview ?

(5 × 4 = 20 marks)

Section C (Short Essays)

Answer at least **four** *questions.*
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.

20 Describe the external sources of recruitment ?

21 What are the factors influencing wage system ?

22 What are the various methods of job design ?

23 Explain the various methods of training ?

24 What are the need and importance of HR planning ?

25 Explain the benefits of career planning ?

26 What are the importances of HRM ?

27 Explain the causes of absenteeism ?

(4 × 8 = 32 marks)

Section D (Long Essays)

Answer any **one** *question.*
The question carries 18 marks.

28 What is performance appraisal ? Explain the methods of performance appraisal ?

29 Define HRM ? Explain the functions and objectives of HRM ?

30 Explain the process of employee selection.

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com. (Professional)

4.3 BCP—INDUSTRIAL AND LABOUR REGULATIONS

Time : Three Hours   Maximum : 80 Marks

Section A

Answer **all** *questions.*
Each question carries 1 *mark.*

I.   Choose the Correct Answer :

1 Among the following which is the measures needed in a factory in respect of safety under Factories Act ?

    (a)   Washing facilities.   (b)   Fencing of machinery.

    (c)   Cleanlines.   (d)   None.

2 According to Minimum Wages Act, "adult" means a person who has not completed his ———————— year of age.

    (a)   21.   (b)   14.

    (c)   18.   (d)   16.

3 Industrial Disputes Act was passed in :

    (a)   1948.   (b)   1947.

    (c)   1965.   (d)   1972.

4 As per Payment of Bonus Act, minimum bonus shall be 8.33 per cent of the salary or wage earned by the employee during the accounting year or ———————— rupees, whichever is higher.

    (a)   100.   (b)   500.

    (c)   1000.   (d)   1250.

5 The amount of gratuity payable to an employee shall not exceed ———————— rupees.

    (a)   2,50,000.   (b)   3,50,000.

    (c)   10,00,000.   (d)   5,00,000.

Turn over

II. Fill in the Blanks :

6 As per Factories Act in any factory wherein more than —————— workers are ordinarily employed, a canteen or canteens shall be provided.

7 A member of the ESI Corporation, the Standing Committee or the Medical Benefit Council shall cease to be a member of that body if he fails to attend —————— consecutive meetings.

8 The Employees Provident Funds And Miscellaneous Provisions Act is applicable to every establishment which is a factory engaged in any industry in which —————— persons are employed.

9 As per Employees' Pension Scheme 1995, employee is entitled to a pension after a minimum of —————— years of service.

10 As per Employees' Deposit Linked Insurance Scheme, 1976, in case of death of an employee, while in service, insurance benefit upto Rs. —————— is payable to the Nominee / family members.

(10 × 1 = 10 marks)

Section B (Short Answer Question)

Answer at least five questions.
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.

11 Which are the premises held to be 'Factories'?

12 Who is 'Principal Employer' as per Employees State Insurance Act?

13 What are disqualifications to be chosen as or for being a member of the Corporation, the Standing Committee or the Medical Benefit Council?

14 What is the minimum bonus that every employer shall be bound to pay to every employee?

15 What is the maximum period of maternity benefit?

16 Define the term Trade Union' as per Trade Unions Act

17 Who can apply for registration of a Trade Union?

18 What is the working time in a Factory as per Factories Act?

19 How much is the compensation payable, under Employees Compensation Act, in case of permanent total disablement results from the injury?

20 When registration of a trade union is cancelled?

(5 × 4 = 20 marks)

Section C (Short Essay Question)

Answer at least **four** *questions.*
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.

21 Explain the measures needed in a factory in respect of Health under Factories Act ?

22 What are the powers of Inspector appointed under Minimum Wages Act ?

23 Who is an employee as per Employees State Insurance Act ?

24 State the scope of Payment of Gratuity Act

25 Who are the members of Central Board Constituted under The Employees' Provident Funds And Miscellaneous Provisions Act ?

26 What are the functions of trade unions ?

27 What are the particulars to be provided in the application for registration of a trade union ?

28 What are the procedure to be followed to fix or revise minimum wages ?

(4 × 8 = 32 marks)

Section D (Essay Question)

Answer any **one** *question.*
The question carries 18 marks.

29 What are the benefits available under the Employees State insurance Act ?

30 What are the features of Employees Provident Fund and Miscellaneous Provisions Act ?

31 What are the benefits available under Maternity Benefit Act ?

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com. (Professional)

Paper 4.2 BCP—BUSINESS AND CORPORATE TAXATION

Time : Three Hours   Maximum : 80 Marks

Section A

*Answer **all** questions.*
Each question carries 1 mark.

(A) Choose the correct answer :

1   Interest on capital given to partners is permissible upto :

   (a) 8 %.
                     (b) 10 %.

   (c) 12 %.
                     (d) 14 %.

2   The due date of filing of return of a company is :

   (a) On or before 30th September.

   (b) On or before 31st July.

   (c) On or before 30th November.

   (d) On or before of 31st March of Assessment Year.

3   TDS on interest on securities shall be levied at :

   (a) 30 %.
                     (b) 10 %.

   (c) 20 %.
                     (d) 5 %.

4   Advance payment of tax is applicable when tax liability exceeds :

   (a) Rs. 30,000.
                     (b) Rs. 20,000.

   (c) Rs. 10,000.
                     (d) Rs. 5,000.

5   A Muslim Undivided family is assessable as :

   (a) AOP.
                     (b) HUF.

   (c) Individual.
                     (d) Artificial judicial person.

Turn over

(B) Fill in the blanks :

6 Assessment of income during the previous year itself is called —————.

7 POEM means —————.

8 Tax on total income increased by —————.

9 Share of a member from AOP or BOI gets rebate from tax at —————.

10 A return of income filed u/s 139(1) is called —————.

(10 × 1 = 10 marks)

Section B (Short Answer Questions)

Answer at least **five** *questions.*
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.

11 What is a revised return ?

12 What is Rebate u/s 87 A ?

13 What do you mean by impartible estate ?

14 What is a foreign company ?

15 What is meant by inter corporate dividend ?

16 What do you mean by TAN ?

17 Who is an assessing officer ?

18 What is Assessment ?

19 What is the meaning of oral trust ?

20 Expand a) NTT ; and b) DGIT.

(5 × 4 = 20 marks)

Section C (Short Essays)

Answer at least **four** *questions.*
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.

21 Mention the types of trusts.

22 Describe the procedures of filing of Income Tax Return ?

23 How a working partner is differing from a non-working partner ? What privileges are enjoyed by a working partner ?

24 Mr. Ganesh has the following incomes for the previous year ended 31st March 2019 :

- Business profits ₹ 4,32,500.
- Capital gains in respect of short-term Capital Assets ₹ 2,12,000.
- Capital gains in respect of capital assets other than short term capital assets ₹ 23,000.
- Winnings from Delhi State Lottery ₹ 1,00,000.

Compute the total income and net tax liability for the Assessment Year 2019-2020.

25 The following details have been supplied by Mr.Hanumanappa, a Karta of H.U.F., Compute the total income of the Family for the Assessment Year 2019-20 :

		₹
(a)	Business profit	3,52,000
(b)	Rent received from house property	42,000
(c)	Local tax on the above property paid	3,600
(d)	Donation to an approved school by cheque	10,000

26 Shri Luthara has to pay ₹ 40,000 as advance tax during the financial year 2019-20. Determine the amount payable as advance tax on prescribed dates.

27 The total income of an association of persons in which Ahammed, Bari and Centhil are members, sharing profits and losses in the ratio of 1 : 2 : 2 was assessed at ₹. 16,000. In computing the total income of Rs. 16,000, the Assessing Officer has made the necessary adjustments in respect of the following sums :

- (a) Salaries of ₹.6,000 and ₹.4,000 to Ahammed and Bari respectively.
- (b) Interest on capital ₹.7,000, ₹. 10,000, ₹.25,000 to Ahammed, Bari and Centhil respectively.
- (c) Commission of ₹. 1,000, ₹.3,500 and ₹.4,500 to Ahammed, Bari and Centhil respectively.
- (d) Bonus of ₹. 1,000, ₹. 1,500 and ₹.2,500 to Ahammed, Bari and Centhil respectively.

Centhil has borrowed capital for investment in the A.O.P. and had paid interest of ₹. 15,000 separately to the lender. Members do not have any other income.

Allocate the income amongst members.

28 The book profit of a company u/s 115 JB is ₹. 12,55,00,000. However,the total income of the company after setting off past years brought forward business losses amounts to ₹. 1,55,20,000 only. Compute tax payable by the company for the A/Y 2019-20, assuming that the annual turnover of the during the year 2018-19 was A/Y 2019-20 ₹. 260 Crore.

(4 × 8 = 32 marks)

Turn over

Section D (Long Essays)

Answer any **one** *question.*

The question carries 18 *marks.*

29 Explain the different types of assessment.

30 Neelagiri Farmers co-operative society Ltd., Koonoor submits the following particulars of income. Compute total income and tax liability of the society for the A/Y 2019-20.

    (i) Income from credit facilities to members Rs. 70,000.

    (ii) Income from new undertaking for power generation and supply which started production on 1-4-2016, Rs. 80,000.

    (iii) Income from marketing agricultural produce of its members Rs. 34,000.

    (iv) Interest on Securities (gross) Rs. 6,000.

    (v) Income from credit facilities to new members Rs. 15,000.

    (vi) Income from purchase and sale of agricultural implements and seeds to its members Rs. 25,000.

    (vii) Income from marketing of agricultural produce of its new members Rs. 25,000.

    (viii) Profit from other businesses Rs. 60,000.

    (ix) Interest and dividends (gross) from other co-operative societies Rs. 10,000.

    (x) Income from cottage industry Rs. 20,000.

    (xi) Rent received from house property Rs. 12,000.

31 Compute the assessable income of Right Ltd., based on the under mentioned particulars on relating to the year ending 31-03-2019 :

		₹.
	Net profit without adjustments for following where applicable	... 3,46,000
(i)	Salary, Rent, Electric charges etc.- Pre-production	
	Expenses-previously allocated to Capital Assets.	... 3,00,000
(ii)	Depreciation for the year (including that on Roads, drive-ways	
	and Compound wall ₹ 5,000) as per rule	15,000
(iii)	Capital employed	... 3,04,000
(iv)	Brokerage for obtaining loan of ₹ 10 lakh	10,000
(v)	Propaganda to prevent seizure of business by Govt.	15,000
(vi)	Legal expenses for evicting quarter who took illegal possession of it	16,000
(vii)	Entertainment expenses	26,000
(viii)	Forfeiture of security deposit Paid to a customer for	
	non-fulfillment of contact	5,000

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION APRIL 2021

B.Com. (Professional)

4.1 BCP—APPLIED COST ACCOUNTING

Time : Three Hours   Maximum : 80 Marks

Section A

*Answer **all** questions.*
Each question carries 1 mark.

(A) Choose the correct answer :

1 A normal loss is :

    (a) Due to the nature of process.   (b) Due to abnormal factors.

    (c) Due to materials.   (d) None of these.

2 A budget which starts from scratch is called ——————.

    (a) Sales budget.   (b) Zero base budget.

    (c) Production budget.   (d) Master budget.

3 The excess of sale price over total cost is called ——————.

    (a) Loss.   (b) Profit.

    (c) Variable cost.   (d) Fixed cost.

4 In —————— costing production is carried out as per customer order.

    (a) Batch.   (b) Process.

    (c) Job.   (d) Variable costing.

5 Contract account is prepared by ——————.

    (a) Contractor.

    (b) Contractee.

    (c) Both contractor and contractee.

    (d) Either contractor or contractee.

Turn over

(B) Fill in the blanks :

6 When there is loss on incomplete contract, it is transferred to ———————— account.

7 When cash ratio is 75 %, the retention money is ————————.

8 Cost of normal process is borne by ————————.

9 Sale proceeds from abnormal process loss are credited to ———————— account.

10 Textile industry may adopt ———————— costing.

(10 × 1 = 10 marks)

Section B (Short Answer Questions)

Answer at least **five** *questions.*
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.

11 What is Prime cost ?

12 What is escalation clause ?

13 What do you mean by calendar variance ?

14 What is a process loss ?

15 What is composite cost unit ?

16 What is retention money ?

17 What is cash budget ?

18 What do you mean by cost plus contract ?

19 What is by-product ?

20 What is abnormal gain ?

(5 × 4 = 20 marks)

Section C

Answer at least **four** *questions.*
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.

21 Explain the rules of profit transfer in case of incomplete contract ?

22 Explain the difference between normal loss and abnormal loss ?

23 Differentiate between job costing and contract costing ?

24 Explain the process of budgetary control ?

25 The standard materials required for producing 100 units is 120 kg. a standard price of 0.50 paise per kg is fixed and 2,40,000 units were produced during the period. Actual materials purchased were 3,00,000 kgs. at a cost of Rs. 1,65,000. Calculate Material Variances ?

Additional information :

Sales : 20 % realized in the month of sales, discount allowed 2 %. Balance realized equally in two subsequent months

Purchases: these are paid in the month following the month of supply.

Wages : 25 % paid in arrears following month.

Miscellaneous expenses : paid a month in arrears.

Rent : Rs. 1000 per month paid quarterly in advance due in April.

Income tax : first installment of advance tax Rs. 25,000 due on or before 15th June.

Income from investments : Rs. 5,000 received quarterly, in April, July, etc.

Cash in hand : Rs. 5,000 on 1st April, 2011.

30 The following details are extracted from the costing records of an oil mill for the year ending March, 2018 :

Purchase of 500 tons of Copra Rs. 2, 00,000.

	Crushing	Refining	Finishing
Cost of labour	2500	1000	1500
Electric power	600	360	240
Sundry materials	100	2000	—
Steam	600	450	450
Repairs of machinery	280	330	140
Factory expenses	1320	660	220

Cost of casks : Rs. 7,500

300 tons of crude oil were produced.

250 tons of oil were produced by the refining process

248 tons of refined oil were finished for delivery.

Copra sacks sold for Rs. 400.

175 tons of copra residues were sold for Rs. 11, 000

Loss in weight in crushing 25 tons. 45 tons of by-products obtained from refining process Rs. 6,750.

You are required to prepare process accounts.

31 What is Standard costing and explain about Material and labour variances ?

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com. (Honours)

Paper 4.5 BCH—OPERATIONS RESEARCH

Time : Three Hours   Maximum : 80 Marks

Section A

Answer **all** *questions.*
Each question carries 1 *mark.*

A) Choose the best option :

1 Operation Research approach is :

     a) Multi-disciplinary.   b) Scientific.

     c) Intuitive.   d) All of the above.

2 Constrains in an Linear Programming model represents :

     a) Limitations.

     b) Requirements.

     c) Balancing limitations and requirements.

     d) All of the above.

3 The objective of Network Analysis is to :

     a) Minimize total project duration.   b) Minimize total project cost.

     c) Minimize production delays.   d) All of the above.

4 When the total supply is equal to total demand in a transportation problem, the problem is said to be :

     a) Balanced.   b) Unbalanced.

     c) Degenerate.   d) None of the above.

5 A type of decision-making environment is :

     a) Certainty.   b) Uncertainty.

     c) Risk.   d) All of the above.

(5 × 1 = 5 marks)

Turn over

23 'Linear Programming has no real-life applications' - Do you agree with this statement ? Explain with reasons.

24 Distinguish between CPM and PERT.

25 The following network diagram represents activities associated with a project :

Activities	A	B	C	D	E	F	G	H	I
Optimistic time	5	18	26	16	15	6	7	7	3
Pessimistic time	10	22	40	20	25	12	12	9	5
Most likely time	8	20	33	18	20	9	10	8	4

Determine the expected activity time.

26 A computer centre has three expert programmers. The centre wants three application programmes to be developed. The head estimates the computer time in minutes required by the experts as follows :

Programmes	Programmers		
	A	B	C
1	120	100	80
2	90	90	110
3	140	140	120

Assign the programmers to the programmes in such a way that the total computer time is minimum.

27 A company has three production facilities S_1, S_2 and S_3 with production capacity of 7, 9 and 18 units (in 100s) per week of product, respectively. These units are to be shipped to four warehouses D_1, D_2, D_3 and D_4 with requirement of 5, 6, 7 and 14 units (in 100s) per week, respectively.

The transportation costs (in rupees) per unit between factories to warehouses are given in the table below :

	D_1	D_2	D_3	D_4	Capacity
S_1	19	30	50	10	7
S_2	70	30	40	60	9
S_3	40	8	70	20	18
Demand	5	8	7	14	34

Use North-West Corner Method (NWCM) to find an initial basic feasible solution.

Turn over

28 For the game with payoff matrix, determine the value of the game for players A & B :

Player A	Player B		
	B_1	B_2	B_3
A_1	−1	2	−2
A_2	6	4	−6

(4 × 8 = 32 marks)

Section D (Essay Questions)

Answer any **one** *question.*
Each question carries 18 *marks.*

29 "Model building is the essence of OR approach" - Explain with reasons.

30 A company sells two different products A and B, making a profit of Rs. 40 and Rs. 30 per unit on them, respectively. They are produced in a common production process and are sold in two different markets. The production process has a total capacity of 30,000 man-hours. It takes three hours to produce a unit of A and one hour to produce a unit of B. The market has been surveyed and company officials feel that the maximum number of units of A that can be sold is 8,000 units and B is 12,000 units. Subject to these limitations, products can be sold in any combination. Formulate this problem as an LP model to maximize profit and solve graphically.

31 A steel company has three open hearth furnaces and five rolling mills. Transportation costs (rupees per quintal) for shipping steel from furnaces to rolling mills are shown in the following table :

	M_1	M_2	M_3	M_4	M_5	Supply
F_1	4	2	3	2	6	8
F_2	5	4	5	2	1	12
F_3	6	5	4	7	7	14
Demand	4	4	6	8	8	

What is the optimal shipping schedule ?

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com. (Honours)

4.4 BCH—GOODS AND SERVICES TAX

Time : Three Hours   Maximum : 80 Marks

Section A

*Answer **all** questions.*
Each question carries 1 mark.

(A) Choose the correct answer :

1 GST is a ————————— based tax on consumption of goods and services.

    A) Duration.   B) Destination.

    C) Dividend.   D) Development.

2 Which of the following Tax will be abolished by the GST ?

    A) Service Tax.   B) Corporation Tax.

    C) Income Tax.   D) Wealth Tax.

3 Expand CGST :

    A) Capital Goods and Service Tax.

    B) Centre Goods and Service Tax.

    C) Capacity Goods and Service Tax.

    D) Central Goods and Service Tax.

4 India has chosen which of the following country's structure of Dual GST ?

    A) Vietnam.   B) Canada.

    C) UK.   D) Australia.

5 Which of the following is the first country in the world to implement GST in 1954 ?

    A) Germany.   B) South Africa.

    C) France.   D) Canada.

Turn over

Fill in the blanks :

6   The tax IGST charged by ——————— government.

7   GST comes under ——————— Amendment Bills.

8   The highest rate of tax prescribed under GST in India ———————.

9   Ayurveda products comes under ——————— rate structure .

10 Under GST, smartphones will be taxed at the rate of ——————— %.

(10 × 1 = 10 marks)

Section B

Answer at least **five** *questions.*
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.

11 What is SGST ?

12 Write short note on Refund of Tax ?

13 What is Composite Levy ?

14 Write short note on Input Service.

15 What do you mean by Deemed Exports ?

16 Write short note on Levy and collection of GST ?

17 List out any *five* benefits of GST ?

18 What do you mean by Input Tax Credit ?

19 Write short note on Reverse Charge Mechanism.

20 Who needs to file return under GST regime ?

(5 × 4 = 20 marks)

Section C

Answer at least **four** *questions.*
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.

21 List out and explain exemptions and remissions from tax.

22 What is IGST Credit distribution ?

23 Mention how to make payment of GST.

24 Write short notes on Accounts and Records.

25 Mr. M of Madurai supplied goods/services for ₹ 24,000 to Mr. S of Salem. Mr. M purchased goods/services for ₹ 23,600 (inclusive of CGST 9% and SGST 9%) from Mr. C of Chennai. Find the following :

(a) Total price charged by Mr. M for supply of goods/services and

(b) Who is liable to pay GST ?

(c) Net liability of GST.

26 S Pvt. Ltd. was awarded a contract in July 2017 for providing flooring and wall tiling services in respect of a building located in Delhi by N Ltd. As per the terms of contract, S Pvt. Ltd. was to provide all the required material for execution of the contract. However, N Ltd. also provided a portion of the material. Whether the services provided by S Pvt. Ltd. are subject to GST ? If yes, determine the GST liability of S Pvt. Ltd. From the following particulars

Particulars	₹
(i) Gross amount charged by the S Pvt. Ltd.	6,00,000
(ii) Fair market value of the material supplied by N Ltd.	1,00,000
(iii) Amount charged by N Ltd. for the material [included in (i) above]	60,000

Note : CGST 6% and SGST 6%.

27 Ananda Trust, an entity registered under section 12AA of the Income-tax Act, 1961, has furnished you the following details with respect to the activities undertaken by it. You are required to compute its tax liability from the information given below :

Particulars	₹
1. Amount received for the Yoga camps organized for elderly people	4,83,000
2. Payment made for the services received from a service provider located in US, for the purposes of providing 'charitable activities'	5,50,000
3. Amount received for counseling of mentally disabled persons	10,50,000
4. Amount received for renting of commercial property owned by the trust	1,50,000
5 Amount received for activities relating to preservation of forests and wildlife	12,35,000

Turn over

Note : Applicable CGST 9 % and SGST 9 % have been charged separately wherever applicable. Ananda Trust is not eligible for composition levy.

28 Mr. Ram sold goods to Mr. Lakshman for ₹ 2,50,000. As per the contract of sale, Mr.Ram is required to deliver the goods in the premises of Mr. Lakshman. Mr. Ram hires transporter for transportation for delivery of goods. However, the freight paid by Mr. Lakshman to transporter. Freight paid ₹ 2,500.

Find the transaction value of supply of goods.

(4 × 8 = 32 marks)

Section D

Answer any **one** *question.*
The question carries 18 *marks.*

29 Briefly explain the History, features and benefits of GST Law.

30 Explain the following terms :

a) Recovery of Credit in Excess.

b) Valuation of Supply.

c) Time of supply of Goods and Services.

31 Best Cars Ltd. sells a car worth ₹ 5,00,000 to Sundar Automobiles. Best Cars Ltd. incurred packing charges of ₹6,000 on the car. Best Cars Ltd provided a discount of 1 % on the car price, as part of Diwali scheme. Best Cars Ltd agreed to provide a further discount of 0.5 % if Sundar Automobiles makes payment by 31st of the month via net banking. Sundar Automobiles makes the payment by 31st of the month using net banking. Find the Met GST liability in the hands of Best Cars Ltd. Applicable rate of GST 18 %.

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com. (Honours)

4.3 BCH—AUDITING AND ASSURANCE

Time : Three Hours   Maximum : 80 Marks

Section A

Answer **all** *questions.*
Each question carries 1 *mark.*

Choose the correct answer :

1. Which of the following is not true with regard to verification of assets ?

    a) It invoices substantiation of occurrence of transactions.

    b) Its objective is to establish existence, ownership, possession, valuation and disclosure of assets.

    c) The auditor has to form an opinion on different aspects.

    d) All are true.

2. Balance sheet does not include :

    a) Verification of assets and liabilities.

    b) Vouching of income and expense accounts related to assets and liabilities.

    c) Examination of adjusting and closing entries.

    d) Routine checks.

3. Which of the following best describes the primary purpose of audit programme preparation ?

    a) To detect errors or fraud.

    b) To comply with GAAP.

    c) To gather sufficient appropriate evidence.

    d) To assess audit risk.

4. The board of directors shall appoint first auditor of a company :

    a) With in one month of completion of capital subscription state of the company.

    b) With in one month of the promotion of the company.

    c) With in one month of the commencement of the business of the company.

    d) With in one month of incorporation of the company.

Turn over

5. Audit of transaction does not include :

    a)   Propriety audit.   b)   Efficiency-cum performance audit.

    c)   Audit of receipts.   d)   Audit of expenditure.

Fill in the blanks :

6. A casual vacancy in the office of auditor arises by his resignation it should only be filled by the company in a —————.

7. ————— and ————— sections deal with qualifications of the auditor

8. The board of directors shall appoint first auditor of a company within ————— month of incorporation of the company.

9. In case of sales return, the auditor should examine which ————— documents.

10. ————— assets is least likely to be subjected to lien.

(10 × 1 = 10 marks)

Section B

Answer at least **five** *questions.*
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.

11. What is revenue expenditure ?

12. Distinguish between vouching and voucher.

13. What is accrued income ?

14. State any four methods of depreciation.

15. How is the first auditor of acompany appointed ?

16. What is cost audit ?

17. What do you mean by civil liability ?

18. Mention two qualifications of acompany auditor.

19. What is secret reserve ?

20. What do you mean by standard auditing practice ?

(5 × 4 = 20 marks)

Section C

Answer at least **four** *questions.*
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.

21. State the appointment and removal of first auditor of a company.

22. State the significance of vouching.

23. Explain the causes of Depreciation.

24. Enlist the items included in preliminary expenses.

25. State the significance of management audit.

26. Give a note on criminal liabilities of an auditor.

27. What are the general points to be noted by an auditor while auditing the accounts of banking companies ?

28. State any five auditing and assurance standards.

(4 × 8 = 32 marks)

Section D

Answer any **one** *question.*
Each question carries 18 marks.

29. Explain the rights, duties and liabilities of a company auditor.

30. "Capital profits may be used for the payment of dividend. But the capital must not be used for payment of dividend" —Discuss.

31. Describe the various duties of an auditor while verifying the books of accounts of an educational institution.

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com. (Honours)

Paper 4.2 BCH—FINANCIAL REPORTING

Time : Three Hours   Maximum : 80 Marks

Section A

Answer **all** *questions.*
Each question carries 1 *mark.*

Choose the correct answer :

1. Accounting in India is governed by :

    a) Income tax department.   b)   Company Law Board.

    c) ICAI.   d)   RBI.

2. The original cost at which an asset or liability is acquired is known as :

    a) Amortisation.   b)   Replacement Cost.

    c) Historical cost.   d)   Carrying cost.

3. Under Ind AS 1 which of the following must be disclosed on the statement of financial position ?

    a) Property, Plant and Equipment.   b)   Biological Asset.

    c) Provision.   d)   All of the above.

4. The method of accounting for business combination is :

    a) Equity method.   b)   Acquisition method.

    c) Pooling of interest method.   d)   None of the above.

5. Cost of inventory does not include :

    a) Salary of factory staff.   b)   Storage cost.

    c) Cost of abnormal wastage.   d)   Cost of purchase.

Fill in the Blanks :

6. —————— is a net amount an entity expects to obtain for asset at the end of its useful life.

7. Rentals received from the lessee are credited to —————— in the lessor's book.

Turn over

8. A fall in the value of an asset so that its recoverable amount is now less than its carrying amount in the statement of financial position is known as —————.

9. IFRS 15 deals with —————.

10. Government grants should be recognised as ————— either immediately or deferred.

(10 × 1 = 10 marks)

Section B

Answer at least **five** *questions. Each question carries 4 marks.*
All questions can be attended. Overall Ceiling 20.

11. Arun Ltd. has the following earnings during the year 2018, Profit before tax-2446000, Tax-60%, proposed dividend 20%, 9% preference shares-Rs. 10,00,000, equity shares Rs. 3,00,000, Market value of equity share is Rs. 200. Calculate P/E Ratio.

12. What do you mean by statement of changes in equity ?

13. What is NCI ?

14. Define business combination.

15. What do you mean by conceptual framework for financial reporting ?

16. A Parent Co. has acquired 1,50,000 shares of Rs. 10 each in a subsidiary Co. by issuing 4 of its own Rs. 10 shares for every 3 shares in the subsidiary. The market values of the parent company's share is Rs.18. Calculate the total consideration and give journal entry.

17. What is deferred tax ?

18. What is IFRS Convergence ?

19. State the objectives of International Accounting Standard 20.

20. Define the measurement of inventories.

(5 × 4 = 20 marks)

Section C

Answer at least **four** *questions. Each question carries 8 marks.*
All questions can be attended. Overall Ceiling 32.

21. Discuss how financial statements are useful to owners/shareholders ?

22. Discuss the role of IASB in developing IFRS.

23. State the scope and objectives of IAS 38.

24. Discuss the role of the following ratios in the interpretation of financial statements :

    a)   Debt Turnover Ratio.   b)   Acid Test Ratio.

    c)   Capital Gearing Ratio.

25. Calculate the cost of purchase of inventories that should be included in purchase cost. Purchase price Rs. 2,50,000, Penalty charges for overdue payments- Rs. 5,000, Discount - 3% on purchase price, Travelling expenses for purchase department - Rs. 8,000, GST-2% on purchase, Import duties - Rs. 10,000, Forwarding charges for external transport - Rs. 2,000, Transport insurance - Rs. 2,000, Internal storage cost of receiving materials - Rs. 6,000, Cost for a letter of reference - Rs. 1,000, Internal transport between stock location - Rs. 3,000, Commission- Rs. 5,000.

26. What are the different forms of consideration ?

27. Explain the fair value model and cost model of measuring investment properties.

28. What do you mean by non-adjusting events ? Describe the accounting treatment for non-adjusting events.

(4 × 8 = 32 marks)

Section D

Answer any **one** *question.*
Each question carries 18 marks.

29. Discuss the objectives of presentation of financial statements according to IAS 1 and explain the components.

30. From the following summary of cash account of X Ltd. prepare cash flow statement for the year ended 31.3.2018 using direct method. The company does not have any cash equivalents.

Summary of cash account for the year ended 31.03.2018.

Balance on 1.4.2017	500	Payment to supplier	20,000
Issue of equity shares	3,000	Purchase of fixed assets	2,000
Receipt from customers	28,000	Overhead expenses	2,000
Sale of fixed assets	1,000	Wages and salaries	1,000
		Taxation	2,500
		Dividend	500
		Repayment of bank loan	3,000
		Balance on 31.3.2018	1,500
	32,500		32,500

Turn over

31. A Ltd. acquired 75% of the equity of B Ltd. on 30.04.2018. The statement of P/L of the two companies for the year ended 31.12.2018 are given below :

	A Ltd	B Ltd.
Sales Revenue	10,00,000	6,00,000
Cost of sales	6,00,000	3,00,000
G/P	4,00,000	3,00,000
Other income (dividend received from B Ltd)	25,000	
	4,25,000	3,00,000
Administrative Expenses	1,40,000	90,000
Profit before tax	2,85,000	2,10,000
Income tax	1,15,000	84,000
Profit for the year	1,70,000	1,26,000
Note : Dividend paid(upto 31.12)	50,000	30,000
Profit retained	1,20,000	96,000
Retained earnings b/f	3,10,000	2,00,000
Retained earnings c/f	4,30,000	2,96,000

Prepare consolidated statement of Profit or Loss. Also prepare an extract of retained earnings from the statement of changes in equity.

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com. (Honours)

4.1 BCH—FINANCIAL SERVICES

Time : Three Hours   Maximum : 80 Marks

Section A

*Answer **all** questions.*
Each question carries 1 *mark.*

I. Choose the correct answer :

1 ———————— is a financial intermediary who helps to mobilize and transfer capital from those who possess it to those who need it.

   (a) Lease finance.   (b) Venture capital.

   (c) Merchant banker.   (d) Hire purchaser

2 Which of the following is not a fee-based financial service ?

   (a) Corporate counseling.

   (b) Lease financing.

   (c) Profit management.

   (d) Issue management.

3 Role of merchant bankers ——————.

   (a) Mobilization of funds.   (b) Promotional function.

   (c) Innovation.   (d) All of these.

4 Services provided by financial institutions as providing financing to any specific sector of economy such as real estate business are classified as :

   (a) Business allocation.   (b) Sector allocation.

   (c) Economic allocation.   (d) Credit allocation.

Turn over

5 The market performance of mutual fund can be judged on the basis of :

    (a) Net asset value or intrinsic value.

    (b) Capital appreciation.

    (c) Regular / stable income.   (d) Any of these.

II. Fill in the blanks :

6 All merchant bankers must have minimum net worth of ————————.

7 ———————— is a long term risk capital to finance high technology projects which involve risk but at same time has strong potential for growth.

8 RBI started functioning on ————————.

9 The term ———————— is defined as a central location for keeping securities on deposit

10 ———————— is regarded as the fourth element of the financial system.

(10 × 1 = 10 marks)

Section B

*Answer at least **five** questions.*
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.

11 Define 'Mutual Funds'.

12 Explain the term 'Merchant banking'.

13 What is venture capital ?

14 List any *two* financial services companies in India.

15 Bring out any *two* mutual funds scheme most popular among investors.

16 Expand CRISIL.

17 Give the meaning of Factoring.

18 What is an installment system ?

19 Mention any *two* benefits of credit rating.

20 What do you mean by securitisation ?

(5 × 4 = 20 marks)

Section C

Answer at least **four** *questions.*
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.

21   Discuss the evolution of Financial services in India

22   Explain the meaning of 'capital market' and 'money market'. Compare and contrast these two markets

23   Discuss the factors which led the Indian Financial markets into Global Financial markets.

24   Mutual funds are an important segment of financial markets. How is this role performed ?

25   Describe the advantages of leasing.

26   Distinguish factoring from forfaiting.

27   State the functions of credit rating agencies.

28   Outline the features of hire purchase agreement.

(4 × 8 = 32 marks)

Section D

Answer any **one** *question.*
The question carries 18 marks.

29   Discuss the various services provided by a Merchant Banker, in your view.

30   Describe the origin of venture capital in India. Describe the various stages of venture capital financing offered by the Indian venture capital companies.

31   Analyze the instruments which can be used for securitisation of assets.

(1 × 18 = 18 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION APRIL 2021

B.B.A.

BBA 4C 04—QUANTITATIVE TECHNIQUES FOR BUSINESS

Time : Two Hours and a Half   Maximum : 80 Marks

Section A

Answer at least **ten** *questions.*
Each question carries 3 marks.
All questions can be attended.
Overall Ceiling 30.

1. What are Quantitative Techniques ?

2. When two or more variables are said to be correlated ?

3. Which are the different Degrees of correlation ?

4. What are regression lines ?

5. What are regression co-efficients ?

6. Which are the components of a time series ?

7. Write a note on the method of Semi averages.

8. What are Index Numbers ?

9. What are the advantage and disadvantages of Laspeyres' Price Index ?

10. Which are the Methods of Describing a Set ?

11. What are Mutually exclusive events ?

12. What are Disjoint Sets ?

13. What are the limitations of Classical Approach (Priori Probability).

14. What are the conditions for using Binomial distribution ?

15. Distinguish between Discrete Probability Distribution and Continuous Probability Distributions.

(10 × 3 = 30 marks)

Turn over

Section B

*Answer at least **five** questions.*
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16. How Quantitative Techniques can be classified ?

17. How correlation can be classified ?

18. The line of regression of marks in statistics (X) on marks in accountancy (Y) for a class of 50 students is $3Y - 5X + 180 = 0$. Average mark in accountancy is 44 and variance of marks in statistics is $\frac{9}{16}^{\text{th}}$ of variance of marks in accountancy. Find :

    (i)   Average marks in Statistics.

    (ii)   Co-efficient of correlation between X and Y.

19. The wages of certain factory workers are given as below. Using 3 yearly moving average indicate the trend in wages :

Year	:	2004	2005	2006	2007	2008	2009	2010	2011	2012
Wages	:	1200	1500	1400	1750	1800	1700	1600	1500	1750

20. What are the problems involved in construction of index numbers ?

21. Rewrite the following examples using set notation : (i) First ten even natural numbers ; (ii) Set of days of a week ; (iii) Set of months in a year which have 30 days, (iv) The numbers 3, 6, 9, 12, 15. ; and (v) The letters $m, a, t, h, e, m, a, t, i, c, s$.

22. The average percentage of failure in a certain examination is 40. What is the probability that out of a group of 6 candidates, at least 4 passed in the examination ?

23. An aptitude test was conducted for selecting officers in 4 bank from 1000 students. The average score is 42 and the Standard Deviation is 24. Assume normal distribution for scores and find :

    (a)   The number of candidates whose score exceed 58.

    (b)   The number of candidates whose score lie between 30 and 66.

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*

Each question carries 10 *marks.*

24. From the data given belows calculate the rank correlation between X and Y :

X	:	78	89	97	69	59	79	68	57
Y	:	125	137	156	112	107	136	123	108

25. Fit a straight line trend to the following data by Least Square Method and estimate the sale for the year 2012 :

Year	:	2005	2006	2007	2008	2009	2010
Sale (in '000s)	:	70	80	96	100	95	114

26. Explain different definitions of Probability.

27. Fit a normal distribution of the following data :

Marks	:	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80
No. of students	:	4	22	48	66	40	16	4

$(2 \times 10 = 20$ marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.B.A.

BBA 4C 03—CORPORATE REGULATIONS

Time : Two Hours and a Half   Maximum : 80 Marks

Section A

Answer at least **ten** *questions.*
Each question carries 3 marks.
All questions can be attended.
Overall Ceiling 30*.*

1. What is a dormant company ?

2. What do you mean by Private placement ?

3. Who is an alternate director ?

4. What is meant by statement in lieu of prospectus ?

5. Who is a proxy ?

6. Write the meaning of rematerialisation of shares.

7. What is book building ?

8. What is meant by certificate of incorporation ?

9. What is the meaning of an unlimited company ?

10. Who is an official liquidator ?

11. What do you mean by surrender of shares ?

12. Write up the two rights of members of a company.

13. What is the meaning of corporate veil ?

14. What is a registered clause ?

15. What is undersubscription ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least **five** *questions.*
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16. Who is a depository ? Bring out its main benefits.

17. State the principles of corporate governance.

18. Explain the liabilities of mis-statement in the prospectus.

19. Describe the benefits of listing of shares.

20. What are the privileges available to a private company ?

21. Explain what are the different modes of acquiring membership in a company.

22. Differentiate between Memorandum and Articles of Association.

23. State the essentials of a valid meeting.

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 marks.

24. Explain the different modes of winding up of a company.

25. Who is a promoter ? Explain his duties and liabilities.

26. Explain the powers and functions of SEBI.

27. What is a public company ? What are the features of it ? How can it be constituted ?

(2 × 10 = 20 marks)

Section B

16. What are the objectives of cost accounting ?

17. Distinguish between allocation and apportionment of overheads.

18. Explain the advantages of effective material control system.

19. What are the objectives of budgetary control ?

20. Standard Time   :   12 hours.

    Time taken   :   8 hours.

    Time Rate   :   Rs. 5 per hour.

    Compute the total earnings under Halsey Plan.

21. From the following particulars, find out (i) Re-order level ; (ii) Minimum level ; and (iii) Maximum level :

    Re-order quantity   ... 10,000 units

    Time required for delivery   ... 2 to 4 months

    Maximum consumption   ... 2,500 units per month.

    Normal consumption   ... 2,000 units per month.

    Minimum consumption   ... 1,500 units per month.

22. Prepare job cost sheet from the following details of Snowfall Ltd. :

	Rs.
Materials used	18,000
Direct wages	16,000
Works overhead	4,000
General expenses	1,900

23. From the following information, calculate Break-Even Point in amount and in units :

	Rs.
Units Produced	20,000
'Sales revenue	2,50,000
Fixed costs	40,000
Variable costs	1,45,000

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*

Each question carries 10 *marks.*

24. Define Management Accounting. Explain its objectives and bring out the tools used in management accounting.

25. The following particulars have been obtained from the cost records of a company for the year 2019 :

	Rs.
Materials used in manufacturing	1,30,000
Materials used in selling the product	3,000
Material used in the factory	1,500
Productive wages	30,000
Factory supervision expenses	4,000
Materials used for office	2,500
Direct expenses	10,000
Indirect expenses - Factory	2,000
Administration expenses	3,000
Depreciation on factory building	3,500
Depreciation on office building	1,500
Freight on materials purchased	5,000
Depreciation on delivery van	1,000
Salary paid to the driver of the van	3,600
Advertisement	2,000
Bad debt	1,500

Prepare a statement of cost and profit assuming that all products manufactured during the year have been sold to earn a profit of 20 % on selling price.

Turn over

26. Sunrise Limited produced three products during November 2020 by three consecutive processes. In each process, 2 % of the total materials put in is lost and 10 % is scrap which from processes 1 and 2 realises Rs. 100 per ton and from process 3 Rs. 20 per ton. The products of three processes are dealt with as follows. Prepare process cost accounts showing the cost per ton of each product.

Particulars	Process 1	Process 2	Process 3
Passed on to the next process	75 %	50 %	——
Sent to warehouse for sale	25 %	50 %	100 %
Raw materials (Qty)	1,000 tons	140 tons	1,348 tons
Raw materials (Amount)	1,20,000	28,000	1,07,840
Manufacturing wages (Amount)	20,500	18,520	15,000
General expenses	10,300	7,240	3,100

27. The following is the income and expenditure forecasts of a company for the months of March to July 2020 :

Month	Sales	Purchases	Wages
March	60,000	36,000	9,000
April	62,000	38,000	8,000
May	64,000	33,000	10,000
June	58,000	39,000	8,500
July	56,000	39,000	9,500

Prepare cash budgets for three months starting from 1st May 2020.

   (i)   Cash balance on 1st May 2020 Rs. 8,000.

  (ii)   Advance tax Rs. 8,000 payable in March and June each.

 (iii)   Credit allowed by suppliers is 2 months and allowed to customers is 1 month.

 (iv)   Lag in payment of wages is 1st month.

(2 × 10 = 20 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com.

BCM 4C 04—QUANTITATIVE TECHNIQUES FOR BUSINESS

Time : Two Hours and a Half   Maximum : 80 Marks

Section A

Answer at least **ten** *questions.*
Each question carries 3 marks.
All questions can be attended.
Overall Ceiling 30.

1. What are the different types of Quantitative Techniques ?

2. What is meant by Combination ?

3. What is Differentiation ?

4. Distinguish between correlation and regression analysis.

5. What is Scatter diagram ?

6. What is regression line ?

7. What is random experiment ?

8. What is inverse probability ?

9. What is discrete probability distribution ?

10. What is standard error ?

11. A factory manager purchased 3 new machines, A, B and C. How many numbers of times he can arrange the 3 machines ?

12. How many different sets of 5 students can be chosen out of 20 qualified students to represent a school in an essay context ?

13. What is the probability of picking a card that was red or black ?

14. Calculate coefficient of determination and non-determination if coefficient of correlation is 0.8.

Turn over

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

24. Discuss the functions and uses of quantitative techniques.

25. Discuss the important theorems of probability.

26. Obtain rank correlation coefficient for the data :—

X	:	68	64	75	50	64	80	75	40	55	64
Y	:	62	58	68	45	81	60	68	48	50	70

27. 'A' speaks truth in 70 % cases and 'B' in 85 % cases. In what percentage of cases they likely to contradict each other in stating the same fact ?

(2 × 10 = 20 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 06—CORPORATE REGULATIONS

Time : Two Hours and a Half   Maximum : 80 Marks

Section A

Answer at least **ten** *questions.*
Each question carries 3 *marks.*
All questions can be attended.
Overall Ceiling 30.

1. What is a company limited guarantee ?

2. What do you mean by Demutualization ?

3. What are dormant companies ?

4. Who is a promoter ?

5. What is Reserve Capital ?

6. What is Table A ?

7. What is meant by the term "irregular allotment" ?

8. What are right shares ?

9. What is meant by Employee Stock Option (ESOP) ?

10. What is forfeiture of shares ?

11. What is Rematerialisation ?

12. Who is an independent director ?

13. Who is a Nominee Director ?

14. What is a class meeting ?

15. Who is a proxy ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least **five** *questions.*
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16. What are the objectives of the Indian Companies Act ?

17. What are the different kinds of companies that can be promoted and registered under Indian Companies Act, 2013 ?

18. What is Memorandum of Association ? What are its contents ?

19. Distinguish between Equity and Preference Shares.

20. What are the sources from and conditions of issue of bonus shares ?

21. Describe in detail the qualifications for the appointment of an independent director on the board of a company.

22. Discuss different methods of winding up of companies.

23. Distinguish transfer and transmission of shares.

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

24. Discuss in detail various committees of the board.

25. Describe the roles, duties and liabilities of directors as per the provisions of the Companies Act.

26. What is Articles of Association ? What are its contents ?

27. What is bonus issue ? What are the procedure to be followed and advantage of bonus issue ?

(2 × 10 = 20 marks)

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 05—COST ACCOUNTING

Time : Two Hours and a Half   Maximum : 80 Marks

Section A

Answer at least **ten** *questions.*
Each question carries 3 *marks.*
All questions can be attended.
Overall Ceiling 30.

1. Describe Cost Sheet.

2. Distinguish Product cost and Period cost.

3. What is muster roll method ?

4. What is 'On Cost' ?

5. What is flexible budget ?

6. Explain EOQ.

7. What is work-in-progress mean in contract costing ?

8. What is bill of material ?

9. What is primary distribution of overheads ?

10. What is job description ?

11. What is Abnormal Gain ?

12. What is basic standard ?

13. What is angle of incidence ?

14. What is variance ?

15. What is machine-hour rate ?

(10 × 3 = 30 marks)

Turn over

23. From the following data, calculate Units of Abnormal Gain in each process :

	Process I	Process II	Process III
Input introduced	2000	-	-
Output transferred to Next process	1900	1600	1300
Normal Loss (% of Input)	10%	20%	25%

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*

Each question carries 10 *marks.*

24. Discuss in detail various techniques of costing.

25. What is labour cost control ? What are the techniques of labour cost control ?

26. Mr. Bharat undertook a contract No. 501 for Rs. 5,00,000 on 1st July 2019. On 31st March 2020, when the accounts were closed, the following information was available :

	Rs.		Rs.
Material issued to site	55,000	Wages paid	18,000
Direct Expenses paid	6,000	General overheads	25% of wages
Site office costs	10,000	Cost of sub-contract	15,000
Plant	2,00,000	Wages accrued at the end	2,000
Direct expenses paid at the end	1,000	Materials at site at the end	5,000
Cost of work uncertified	20,000		

Cash received Rs. 2,00,000 being 80% of work certified.

The plant was installed on the respective date of the contract and depreciation is to be provided at 10% p.a.

Prepare Contract account.

Turn over

FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com./B.B.A./B.H.A./B.T.H.M./B.C.F.D

A 14—BANKING AND INSURANCE

Time : Two Hours and a Half   Maximum : 80 Marks

Section A

Answer at least **ten** *questions.*
Each question carries 3 marks.
All questions can be attended.
Overall Ceiling 30.

1. Define Banking.

2. What is Micro finance institutions ?

3. What is M-banking ?

4. What is NEFT ?

5. What is bank rate ?

6. What do you mean by Credit ceiling ?

7. What is Demate banking ?

8. Define Negotiable Instrument.

9. What is Trade bill ?

10. What is Stale Cheque ?

11. What is Endorsement ?

12. Narrate ECS.

13. Define Insurance.

14. What is Reinsurance ?

15. What is Term Policy ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least **five** *questions.*
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16. What are the functions of EXIM BANKS.

17. Explain Unit banking.

18. Who are the Parties to promissory notes ?

19. What are the Essentials of a Cheque ?

20. When Banker must Refuse Payment ?

21. What is Payment in due course ?

22. Explain the Basic principles of life insurance.

23. Write down the duties, powers and functions of IRDA.

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 marks.

24. Explain in detail the special types of customers.

25. Narrate the functions of RBI.

26. What is Financial Inclusion ? Explain the different types of financial inclusion Schemes in India.

27. Explain in detail the Functions of Insurance.

(2 × 10 = 20 marks)

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FOURTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com./B.B.A./B.H.A./B.T.H.M.

A 13—ENTREPRENEURSHIP DEVELOPMENT

Time : Two Hours and a Half　　　　　　　　　　　　　　　　Maximum : 80 Marks

Section A

*Answer at least **ten** questions.*
Each question carries 3 marks.
All questions can be attended.
Overall Ceiling 30.

1. Define Entrepreneur.

2. Who is a Pure Entrepreneur ?

3. Mention *four* social factors affecting entrepreneurial growth.

4. What do you mean by Entrepreneurship ?

5. Mechanism of Medium-term finance to entrepreneur.

6. What is EDP ?

7. What is MUN ?

8. What is KVIC ?

9. What is NIESBUD ?

10. What is BOUNTY ?

11. What is Functional Industrial Estates ?

12. What is Seed Capital ?

13. What is Economic feasibility ?

14. What is social cost benefit analysis ?

15. Four factors affecting location decision ?

(10 × 3 = 30 marks)

Turn over

Section B

*Answer at least **five** questions.*
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16. Distinguish between Entrepreneur *vs* Intrapreneur.

17. Write down the importance of Entrepreneurship Development.

18. Mention the objectives of district industries center.

19. Briefly explain NSIC.

20. Write down the Need for Incentives and Subsidies.

21. List out the objectives of industrial estates.

22. What is Single Window System ?

23. Explain the importance of MSMEs.

(5 × 6 = 30 marks)

Section C

*Answer any **two** questions.*
Each question carries 10 marks.

24. Explain the different classification of Entrepreneur.

25. Narrate the problems of women entrepreneurship and its remedies.

26. Illustrate the Phases or Process of EDP.

27. Narrate the format for Project report for a New Business.

(2 × 10 = 20 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION APRIL 2021

B.Com. (Professional)

4.5 BCP—E-COMMERCE MANAGEMENT

(2016 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 *mark.*

I. Choose the Correct Answer :

1 E-commerce which involves retailing products and services to individual shoppers is known as

   (a) B2C.   (b) B2B.

   (c) C2C.   (d) C2G.

2 Which is an e-tailer ?

   (a) Amazon.   (b) Google Apps.

   (c) iTunes.Com.   (d) Facebook.

3 In a Credit card CVN stands for :

   (a) Cancelled Value Notes.   (b) Control Value Number.

   (c) Coded Value Node.   (d) Card Verification Number.

4 HTML :

   (a) Hyper Text Mark up Language.

   (b) Hyper Text Management Language.

   (c) Higher Text Mark up Language.

   (d) Higher Text Management Language.

5 An Indian e-commerce payment system and digital wallet company :

   (a) Paytm.   (b) Alipay.

   (c) Adyen.   (d) Allied Wallet.

Turn over

C 2129　　　　　　　　　　**(Pages : 3)**　　　　Name..

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FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com. (Professional)

4.3 BCP—INDUSTRIAL AND LABOUR REGULATIONS

(2016 Admissions)

Time : Three Hours　　　　　　　　　　　　　　　　　　Maximum : 80 Marks

Part A

Answer all questions.
Each question carries 1 mark.

I. Choose the Correct Answer :

1 Among the following which is the measures needed in a factory in respect of welfare under Factories Act ?

　　(a) Washing facilities.　　　　　(b)　Fencing of machinery.

　　(c) Cleanlines.　　　　　　　　(d)　None.

2 Payment of Gratuity Act was passed in :

　　(a) 1948.　　　　　　　　　　(b)　1947.

　　(c) 1965 .　　　　　　　　　(d)　1972

3 The maximum amount of bonus payable is ———————— percentage of salary.

　　(a) 10.　　　　　　　　　　　(b)　20.

　　(c) 30.　　　　　　　　　　　(d)　40.

4 Every registered trade union shall be ————————.

　　(a) Proprietorship.　　　　　(b)　Firm.

　　(c) Adhoc inexistence.　　　(d)　Body corporate.

5 Among the following which is not an objective of a trade union :

　　(a) Ensure security of workers.　　(b)　Anyhow cause hurdles for management.

　　(c) Obtain better economic returns.(d)　Secure power to influence management.

Turn over

Fill in the Blanks :

6 As per Factories Act 1948, in every factory wherein more than ——————— women workers are ordinarily employed, there shall be a suitable room or rooms for the use of children under the age of six years of such women.

7 The term of office of members of ESI Corporation is ——————— years.

8 Gratuity shall be payable to an employee on the termination of his employment after he has rendered continuous service for not less than ——————— years.

9 As Maternity Benefit Act, no employer shall knowingly employ a woman in any establishment during the ——————— weeks immediately following the day of her delivery or her miscarriage.

10 Employees Provident Fund and Miscellaneous Provisions Act, 1952 is administered by the statutory organisation known as ———————.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

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

11 What are the powers of inspector appointed under Factories Act ?

12 When a strike or lockout is illegal ?

13 What are the components of minimum rate of wages, fixed or revised by an appropriate government under Minimum Wages Act ?

14 Define the term 'wages' as per Employees State Insurance Act ?

15 When gratuity shall be payable ?

16 What is the benefit of Employees' Pension Scheme 1995?

17 In which case, maternity benefit is forfeited ?

18 How much is the compensation payable, under Employees Compensation Act, in case of death results from the injury ?

19 Who can apply for registration of a Trade Union?

20 What is the time limit for the payment of bonus ?

(8 × 2 = 16 marks)

Part C (Short Essay Question)

Answer any **six** *questions.*
Each question carries 4 marks.

21 Explain the measures needed in a factory in respect of safety under Factories Act ?

22 What are the powers of government in respect of fixing minimum wages ?

23 Who are the members of ESI corporation ?

24 Which are the employees to whom Payment of Bonus Act is not applicable ?

25 Write the features of Employee Provident Fund Scheme, 1952

26 State the procedure for registration of a trade union.

27 When employer is not liable to compensate an employee ?

28 Briefly state the provisions relating to working time in a factory as per Factories Act 1948.

$(6 \times 4 = 24 \text{ marks})$

Part D (Essay Question)

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

29 Briefly explain about the various authorities under Industrial Disputes Act.

30 Briefly explain the provisions relating to payment of bonus to employees as per Payment of Bonus Act.

31 State the provisions relating to maternity benefits available to women employees.

$(2 \times 15 = 30 \text{ marks})$

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com. (Professional)

Paper 4.2 BCP—BUSINESS AND CORPORATE TAXATION

(2016 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer all questions.
Each question carries 1 mark.

A. Choose the correct answer :

1   CBDT consist of a chairman and ———— members.

    (a)   3.   (b)   5.

    (c)   7.   (d)   6.

2   Audits of account is compulsory if total sale exceeds :

    (a)   30 lakhs.   (b)   1 crore.

    (c)   50 lakhs.   (d)   20 lakhs.

3   The cost of inflation index 2018 -19 is :

    (a)   280.   (b)   286.

    (c)   200.   (d)   100.

4   Which among the following déduction is not available to companies ?

    (a)   80 G.   (b)   80DDB.

    (d)   80GGB.   (d)   80IB.

5   On impartible estates of HUF, Tax is payable by :

    (a)   Karta.   (b)   HUF.

    (c)   Co-parceners.   (d)   Holder of the property.

B. Fill in the blanks :

6 Best judgment assessment is also called ————.

7 When a person responsible for TDS fails to do so, he becomes ————.

8 TAN means ————.

9 When book profit is negative, maximum remuneration to working partners shall be ————.

10 Income on which tax has already been paid in a country gets tax exemption due to ————.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

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

11 What is a domestic company ?

12 What do you mean by discretionary trust ?

13 What is A.O.P. ?

14 What is meant by advance payment of tax ?

15 What is income escaping assessment ?

16 What is the meaning of MAT ?

17 Who is an assessee ?

18 What is meant by book profit ?

19 What is surcharge ?

20 What do you mean by CDT ?

(8 × 2 = 16 marks)

Part C (Short Essays)

Answer any **six** *questions.*
Each question carries 4 marks.

21 How will you impose tax on share of a member in an A.O.P. ?

22 Write a note on appeals and revisions ?

23 What are the situations where quoting PAN is compulsory ?

24 The income of a Co-operative Society for previous year is constituted as below :

		Rs.
(i)	Income from business	5,000
(ii)	Income from processing the agricultural produce of its members (Without the aid of power)	6,000
(iii)	Income from fishing and allied activities	4,000
(iv)	Income from Interest on securities (gross)	2,500
(v)	Income from House property (computed)	2,300

Compute the total income of the Society and calculate the tax payable by it for the Assessment year 2019-20.

25. Mrs. Mrinalini, a resident of India having total income of Rs. 6,00,000. During the financial year 2019-20 the following payments are received by her. Find out the amount of Tax to be deducted at source.

		Rs.
(a)	Winnings from Horse Race	12,000
(b)	Insurance Commission	12,000
(c)	Commission on sale of Lottery tickets	20,000
(d)	Interest on Securities (listed)	25,000

26. From the following particulars, compute the Total Income of Zariya Ltd. an Indian Company for the Assessment year 2019-20 :

		Rs.
(a)	Interest on Securities (gross)	2,000
(b)	Business Income	3,00,000
(c)	Interest on debentures of Indian Paper Mill Ltd. (gross)	50,000
(d)	Dividend from Indian Company B (gross)	20,000

It has distributed dividend of Rs. 50,000 on 01.09.2018.

27. Calculate the Income Tax payable by Mrs. Anitha for the Assessment year 2019-20.

    (a) Total Income is Rs. 11,50,000 (includes Long-term capital gains Rs. 2,00,000).

    (b) TDS paid Rs. 10,000.

Turn over

28. During the previous year, a charitable trust earned an income of Rs. 5,00,000 from a property held for charitable purpose and Rs. 4,00,000 from voluntary contributions. The trust utilized the amount during the year as under:

		Rs.
(a)	Spent for charitable purpose in India	... 3,00,000
(b)	Spent for charitable purpose outside India by the keen interest of India	... 40,000
(c)	Repaid the loan taken for construction of building for charitable purposes	... 3,00,000
(d)	Spent for charitable purpose outside India	... 20,000

Calculate taxable income.

(6 × 4 = 24 marks)

Part D (Long Essays)

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

29. Explain the different types of return.

30. The Karta of a Hindu Undivided Family is Surya Mohan .The two brothers-Vishnu Mohan and Chandra Mohan are the other members of the family. The particulars of income of the family and its members for the assessment year 2019-20 are as under :

   (i) Profit from business of the family Rs. 4,50,000 after deduction of Rs. 20,000 per month paid to Vishnu Mohan as salary for working as a salesman.

   (ii) Rs. 75,000 have been invested out of family funds in a firm in the name of Chandra Mohan, and Chandra Mohan's one-third share in firm's profit for the financial year 2018-19 is Rs. 1,80,000.

   (iii) Vishnu Mohan received Rs. 1,00,000 as rent from his own property while Chandra Mohan has no other income.

Compute the total income of the family, Vishnu Mohan and Chandra Mohan for the assessment year 2019-20. Also find out the tax payable by them.

31. From the following information compute the total income of the firm and tax payable by it for the assessment year 2019-20 :

		Rs.
(1)	Profit from an industrial undertaking	... 40,000
(2)	Profit from business of poultry breeding	... 20,000
(3)	Short -term capital gains	... 20,000
(4)	Long-term capital gains.	... 40,000
(5)	Interest from bank	6,000
(6)	Loss from house property on account of interest on loan taken to construct the property	... 10,000
(7)	Donation to approved Charitable Institution by cheque	... 15,000

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com. (Professional)

4.1—BCP—APPLIED COST ACCOUNTING

(2016 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part I

Answer **all** *questions.*
Each question carries 1 mark.

(A) Choose the correct answer :

1 Biscuit manufacturing company employs ———————.

     (a) Operating costing.   (b) Departmental costing.

     (c) Batch costing.   (d) Contract costing.

2 For ascertainment of cost of production and profit ——————— is prepared.

     (a) Production statement.   (b) Production account.

     (c) Cost sheet.   (d) Cost statement.

3 In ——————— costing production is carried out as per customer order.

     (a) Batch.   (b) Process.

     (c) Job.   (d) Variable costing.

4 Contract account is prepared by ———————.

     (a) Contractor.

     (b) Contractee.

     (c) Both contractor and contractee.

     (d) Either contractor or contractee.

5 The size of the batch which results in minimum total cost is ———————.

     (a) EOQ.   (b) EBQ.

     (c) Batch Quantity.   (d) Total Quantity.

Turn over

(B) Fill in the blanks :

6   When there is loss on incomplete contract, it is transferred to ——————— account.

7   Zero Base Budgeting was first used by ———————.

8   Cost of normal process is borne by ———————.

9   Sale proceeds from abnormal process loss are credited to ——————— account.

10 Material usage variance = material mix variance + ———————.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

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

11 Define cost accounting ?

12 What is escalation clause ?

13 What do material yield variance ?

14 What is a process loss ?

15 What is composite cost unit ?

16 What is retention money ?

17 What is cash budget ?

18 What do you mean by cost plus contract ?

19 What is by-product ?

20 What is abnormal loss ?

(8 × 2 = 16 marks)

Part III

Answer any **six** *questions.*
Each question carries 4 marks.

21 Explain the rules of profit transfer in case of incomplete contract ?

22 Explain the difference between normal loss and abnormal loss ?

23 Differentiate between job costing and contract costing ?

24 Define cost accounting ? Explain its scope and objectives.

25 The standard materials required for producing 100 units is 120 kg.a standard price of 0.50 paise per kg is fixed and 2,40,000 units were produced during the period. Actual materials purchased were 3,00,000 kgs.at a cost of Rs. 1,65,000. Calculate Material Variances ?

26 In a factory two types of radios were manufactured, Orion and Sujan. From the information, prepare statement of cost and profit per radio sold. There is no opening and closing stock :

		Orion	Sujan
Material	...	27,300	1,08,680
Labour	...	15,600	62,920

Works overhead is charged @ 80 % on labour and office overhead is taken @ 15% of work cost. The selling price of both radios is Rs. 1,000. 78 Orion radios and 286 Sujan radios were sold.

27 In Process X, 150 units of raw material were introduced at a cost of Rs. 1,500 direct labour and other expenses amounted to Rs. 900 there is a normal loss of 10 % during the course of manufacture and the scrap is valued at Rs. 4 per unit. The process output was 120 units and it was transferred to Process Y. PREPARE Process X account and abnormal loss account ?

28 The following information is extracted from the books of a contractor which commenced on 01-07-2010 :

Material purchased	–	63,000
Material supplied from stores	–	26,000
Direct wages	–	1,12,000
Chargeable expenses	–	14,600
Plant purchased	–	50,000
Material returned to stores	–	12,000

The contract was completed at the end of the financial year ending 30th June 2011 and the contract price of Rs. 2,50,000 was received full. On completion of the contract, plant was returned to store after charging depreciation at 10% for full year . indirect expenses are to be charged at 20% of direct wages.

(6 × 4 = 24 marks)

Part IV

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

29 From the following budget data, prepare the cash budget for the period April- June 2011 :

Month	Sales	Purchases	Wages	Miscellaneous
February	1,20,000	84,000	10,000	7,000
March	1,30,000	1,00,000	12,000	8,000
April	80,000	1,04,000	8,000	6,000
May	1,16,000	1,06,000	10,000	12,000
June	88,000	80,000	8,000	6,000

Turn over

Additional information :

Sales : 20 % realized in the month of sales, discount allowed 2 %. Balance realized equally in two subsequent months

Purchases : these are paid in the month following the month of supply.

Wages : 25 % paid in arrears following month.

Miscellaneous expenses : paid a month in arrears.

Rent : Rs. 1000 per month paid quarterly in advance due in April.

Income tax : first installment of advance tax Rs. 25,000 due on or before 15th June.

Income from investments : Rs. 5,000 received quarterly, in April, July, etc.

Cash in hand : Rs. 5,000 on 1st April, 2011.

30. The following details are extracted from the costing records of an oil mill for the year ending March, 2018 :

Purchase of 500 tons of Copra Rs. 2,00,000.

	Crushing	Refining	Finishing
Cost of labour	2500	1000	1500
Electric power	600	360	240
Sundry materials	100	2000	
Steam	600	450	450
Repairs of machinery	280	330	140
Factory expenses	1320	660	220

Cost of casks : Rs. 7,500.

300 tons of crude oil were produced.

250 tons of oil were produced by the refining process.

248 tons of refined oil were finished for delivery.

Copra sacks sold for Rs. 400.

175 tons of copra residues were sold for Rs. 11,000.

Loss in weight in crushing 25 tons. 45 tons of by-products obtained from refining process Rs. 6,750.

You are required to prepare process accounts.

31 What is standard costing and explain about Material and labour variances ?

(2 × 15 = 30 marks)

C 2126   (Pages : 4)   Name...

Reg. No...................................

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com. (Honours)

Paper 4.5 BCH—OPERATIONS RESEARCH

(2017 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part I

Answer **all** *questions.*
Each question carries 1 *mark.*

A.   Choose the best option :

1   Operation Research approach is :

 a) Multi-disciplinary.   b)   Scientific.

 c) Intuitive.   d)   All of the above.

2   Constrains in an Linear Programming model represents :

 a) Limitations.

 b) Requirements.

 c) Balancing limitations and requirements.

 d) All of the above.

3   The objective of Network Analysis is to :

 a) Minimize total project duration. b)   Minimize total project cost.

 c) Minimize production delays.   d)   All of the above.

4   When the total supply is equal to total demand in a transportation problem, the problem is said to be :

 a) Balanced.   b)   Unbalanced.

 c) Degenerate.   d)   None of the above.

5   A type of decision-making environment is :

 a) Certainty.   b)   Uncertainty.

 c) Risk.   d)   All of the above.

(5 × 1 = 5 marks)
Turn over

B. Match the following :

6	Decision variables	a)	Float.
7	An area bounded by the constraints in LP graph model	b)	Hungarian.
8	Slack	c)	Controllable.
9	Method for solving an assignment problem	d)	Equal to Expected Value of Perfect Information.
10	EOL	e)	Feasible region.

(5 × 1 = 5 marks)

Part II

Answer any **eight** *questions in two or three sentences.*
Each question carries 2 marks.

11 State the meaning of Operation Research.

12 What are the limitations of Operation Research ?

13 What is linear programming ?

14 List out the limitations of linear programming.

15 Write a note on PERT.

16 What is meant by the term critical activities ?

17 With reference to a transportation problem, define the term, 'optimal solution'.

18 What are the characteristics of transportation problem ?

19 What is pay-off matrix ?

20 Write a note on 'Saddle Point'.

(8 × 2 = 16 marks)

Part III (Short Essay Questions)

Answer any **six** *questions.*
Each question carries 4 marks.

21 What are the functions of Operation Research ?

22 Provide graphical solution for the following LP Problem :

Maximize $Z = 2x_1 + 10x_2$

subject to $2x_1 + 5x_2 \leq 16$; $6x_1 \leq 10$ and $x_1, x_2 \geq 0$.

23 'Linear Programming has no real-life applications' - Do you agree with this statement ? Explain with reasons.

24 Distinguish between CPM and PERT.

25 The following network diagram represents activities associated with a project :

Activities	A	B	C	D	E	F	G	H	I
Optimistic time	5	18	26	16	15	6	7	7	3
Pessimistic time	10	22	40	20	25	12	12	9	5
Most likely time	8	20	33	18	20	9	10	8	4

Determine the expected activity time.

26 A computer centre has three expert programmers. The centre wants three application programmes to be developed. The head estimates the computer time in minutes required by the experts as follows :

Programmes	Programmers		
	A	B	C
1	120	100	80
2	90	90	110
3	140	140	120

Assign the programmers to the programmes in such a way that the total computer time is minimum.

27 A company has three production facilities S_1, S_2 and S_3 with production capacity of 7, 9 and 18 units (in 100s) per week of product, respectively. These units are to be shipped to four warehouses D_1, D_2, D_3 and D_4 with requirement of 5, 6, 7 and 14 units (in 100s) per week, respectively.

The transportation costs (in rupees) per unit between factories to warehouses are given in the table below :

	D_1	D_2	D_3	D_4	Capacity
S_1	19	30	50	10	7
S_2	70	30	40	60	9
S_3	40	8	70	20	18
Demand	5	8	7	14	34

Use North-West Corner Method (NWCM) to find an initial basic feasible solution.

Turn over

C 2125 (Pages : 4) Name...

Reg. No....................................

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com. (Honours)

Paper 4.4 BCH—GOODS AND SERVICES TAX

(2017 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 mark.

(A) Choose the correct answer :

1 GST is a ——————— based tax on consumption of goods and services.

    A) Duration.   B) Destination.

    C) Dividend.   D) Development.

2 Which of the following Tax will be abolished by the GST ?

    A) Service Tax.   B) Corporation Tax.

    C) Income Tax.   D) Wealth Tax.

3 Expand CGST :

    A) Capital Goods and Service Tax.

    B) Centre Goods and Service Tax.

    C) Capacity Goods and Service Tax.

    D) Central Goods and Service Tax.

4 India has chosen which of the following country's structure of Dual GST ?

    A) Vietnam.   B) Canada.

    C) UK.   D) Australia.

5 Which of the following is the first country in the world to implement GST in 1954 ?

    A) Germany.   B) South Africa.

    C) France.   D) Canada.

Turn over

Fill in the blanks :

6   The tax IGST charged by ——————— government.

7   GST comes under ——————— Amendment Bills.

8   The highest rate of tax prescribed under GST in India ———————.

9   Ayurveda products comes under ——————— rate structure .

10 Under GST, smartphones will be taxed at the rate of ——————— %.

(10 × 1 = 10 marks)

Part B

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

11 What is SGST ?

12 Write short note on Refund of Tax ?

13 What is Composite Levy ?

14 Write short note on Input Service.

15 What do you mean by Deemed Exports ?

16 Write short note on Levy and collection of GST ?

17 List out any *five* benefits of GST ?

18 What do you mean by Input Tax Credit ?

19 Write short note on Reverse Charge Mechanism.

20 Who needs to file return under GST regime ?

(8 × 2 = 16 marks)

Part C

Answer any **six** *questions.*
Each question carries 4 marks.

21 List out and explain exemptions and remissions from tax.

22 What is IGST Credit distribution ?

23 Mention how to make payment of GST.

24 Write short notes on Accounts and Records.

25 Mr. M of Madurai supplied goods/services for ₹ 24,000 to Mr. S of Salem. Mr. M purchased goods/services for ₹ 23,600 (inclusive of CGST 9% and SGST 9%) from Mr. C of Chennai. Find the following :

    (a) Total price charged by Mr. M for supply of goods/services and

    (b) Who is liable to pay GST ?

    (c) Net liability of GST.

26 S Pvt. Ltd. was awarded a contract in July 2017 for providing flooring and wall tiling services in respect of a building located in Delhi by N Ltd. As per the terms of contract, S Pvt. Ltd. was to provide all the required material for execution of the contract. However, N Ltd. also provided a portion of the material. Whether the services provided by S Pvt. Ltd. are subject to GST ? If yes, determine the GST liability of S Pvt. Ltd. From the following particulars

Particulars	₹
(i) Gross amount charged by the S Pvt. Ltd.	6,00,000
(ii) Fair market value of the material supplied by N Ltd	1,00,000
(iii) Amount charged by N Ltd. for the material [included in (i) above]	60,000

Note : CGST 6% and SGST 6%.

27 Ananda Trust, an entity registered under section 12AA of the Income-tax Act, 1961, has furnished you the following details with respect to the activities undertaken by it. You are required to compute its tax liability from the information given below :

Particulars	₹
1. Amount received for the Yoga camps organized for elderly people	4,83,000
2. Payment made for the services received from a service provider located in US, for the purposes of providing 'charitable activities'	5,50,000
3. Amount received for counseling of mentally disabled persons	10,50,000
4. Amount received for renting of commercial property owned by the trust	1,50,000
5. Amount received for activities relating to preservation of forests and wildlife	12,35,000

Note : Applicable CGST 9 % and SGST 9 % have been charged separately wherever applicable. Ananda Trust is not eligible for composition levy.

28 Mr. Ram sold goods to Mr. Lakshman for ₹ 2,50,000. As per the contract of sale, Mr.Ram is required to deliver the goods in the premises of Mr. Lakshman. Mr. Ram hires transporter for transportation for delivery of goods. However, the freight paid by Mr. Lakshman to transporter. Freight paid ₹ 2,500.

Find the transaction value of supply of goods.

(6 × 4 = 24 marks)

Part D

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

29 Briefly explain the History, features and benefits of GST Law.

30 Explain the following terms :

a) Recovery of Credit in Excess.

b) Valuation of Supply.

c) Time of supply of Goods and Services.

31 Best Cars Ltd. sells a car worth ₹ 5,00,000 to Sundar Automobiles. Best Cars Ltd. incurred packing charges of ₹6,000 on the car. Best Cars Ltd provided a discount of 1 % on the car price, as part of Diwali scheme. Best Cars Ltd agreed to provide a further discount of 0.5 % if Sundar Automobiles makes payment by 31st of the month via net banking. Sundar Automobiles makes the payment by 31st of the month using net banking. Find the Met GST liability in the hands of Best Cars Ltd. Applicable rate of GST 18 %.

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com. (Honours)

4.3 BCH—AUDITING AND ASSURANCE

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 *mark.*

Choose the correct answer :

1. Which of the following is not true with regard to verification of assets ?

    a) It invoices substantiation of occurrence of transactions.

    b) Its objective is to establish existence, ownership, possession, valuation and disclosure of assets.

    c) The auditor has to form an opinion on different aspects.

    d) All are true.

2. Balance sheet does not include :

    a) Verification of assets and liabilities.

    b) Vouching of income and expense accounts related to assets and liabilities.

    c) Examination of adjusting and closing entries.

    d) Routine checks.

3. Which of the following best describes the primary purpose of audit programme preparation ?

    a) To detect errors or fraud.

    b) To comply with GAAP

    c) To gather sufficient appropriate evidence

    d) To assess audit risk

4. The board of directors shall appoint first auditor of a company :

    a) With in one month of completion of capital subscription state of the company.

    b) With in one month of the promotion of the company.

    c) With in one month of the commencement of the business of the company.

    d) With in one month of incorporation of the company.

Turn over

5. Audit of transaction does not include :

   a) Propriety audit.   b) Efficiency-cum performance audit.

   c) Audit of receipts.   d) Audit of expenditure.

Fill in the blanks :

6. A casual vacancy in the office of auditor arises by his resignation it should only be filled by the company in a ————.

7. ———— and ———— sections deal with qualifications of the auditor

8. The board of directors shall appoint first auditor of a company within ———— month of incorporation of the company.

9. In case of sales return, the auditor should examine which ———— documents.

10. ———— assets is least likely to be subjected to lien.

                                                                    (10 × 1 = 10 marks)

Part B

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

11. What is revenue expenditure ?

12. Distinguish between vouching and voucher.

13. What is accrued income ?

14. State any four methods of depreciation.

15. How is the first auditor of acompany appointed ?

16. What is cost audit ?

17. What do you mean by civil liability ?

18. Mention two qualifications of acompany auditor.

19. What is secret reserve ?

20. What do you mean by standard auditing practice ?

                                                                    (8 × 2 = 16 marks)

Part C

*Answer any **six** questions.*
Each question carries 4 marks.

21. State the appointment and removal of first auditor of a company.

22. State the significance of vouching.

23. Explain the causes of Depreciation.

24. Enlist the items included in preliminary expenses.

25. State the significance of management audit.

26. Give a note on criminal liabilities of an auditor.

27. What are the general points to be noted by an auditor while auditing the accounts of banking companies ?

28. State any five auditing and assurance standards.

(6 × 4 = 24 marks)

Part D

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

29. Explain the rights, duties and liabilities of a company auditor.

30. "Capital profits may be used for the payment of dividend. But the capital must not be used for payment of dividend" —Discuss.

31. Describe the various duties of an auditor while verifying the books of accounts of an educational institution.

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com. (Honours)

Paper 4.2 BCH—FINANCIAL REPORTING

(2017 Admissions)

Time : Three Hours   Maximum : 80 Marks

Section A

Answer **all** *questions.*
Each question carries 1 *mark.*

Choose the correct answer :

1. Accounting in India is governed by :

     a) Income tax department.   b) Company Law Board.

     c) ICAI.   d) RBI.

2. The original cost at which an asset or liability is acquired is known as :

     a) Amortisation.   b) Replacement Cost.

     c) Historical cost.   d) Carrying cost.

3. Under Ind AS 1 which of the following must be disclosed on the statement of financial position ?

     a) Property, Plant and Equipment.   b) Biological Asset.

     c) Provision.   d) All of the above.

4. The method of accounting for business combination is :

     a) Equity method.   b) Acquisition method.

     c) Pooling of interest method.   d) None of the above.

5. Cost of inventory does not include :

     a) Salary of factory staff.   b) Storage cost.

     c) Cost of abnormal wastage.   d) Cost of purchase.

Fill in the Blanks :

6. ————— is a net amount an entity expects to obtain for asset at the end of its useful life.

7. Rentals received from the lessee are credited to ————— in the lessor's book.

Turn over

8. A fall in the value of an asset so that its recoverable amount is now less than its carrying amount in the statement of financial position is known as —————.

9. IFRS 15 deals with —————.

10. Government grants should be recognised as ————— either immediately or deferred.

(10 × 1 = 10 marks)

Section B

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

11. Arun Ltd. has the following earnings during the year 2018, Profit before tax-2446000, Tax-60%, proposed dividend 20%, 9% preference shares-Rs. 10,00,000, equity shares Rs. 3,00,000, Market value of equity share is Rs. 200. Calculate P/E Ratio.

12. What do you mean by statement of changes in equity ?

13. What is NCI ?

14. Define business combination.

15. What do you mean by conceptual framework for financial reporting ?

16. A Parent Co. has acquired 1,50,000 shares of Rs. 10 each in a subsidiary Co. by issuing 4 of its own Rs. 10 shares for every 3 shares in the subsidiary. The market values of the parent company's share is Rs.18. Calculate the total consideration and give journal entry.

17. What is deferred tax ?

18. What is IFRS Convergence ?

19. State the objectives of International Accounting Standard 20.

20. Define the measurement of inventories.

(8 × 2 = 16 marks)

Section C

Answer any **six** *questions.*
Each question carries 4 marks.

21. Discuss how financial statements are useful to owners/shareholders ?

22. Discuss the role of IASB in developing IFRS.

23. State the scope and objectives of IAS 38.

24. Discuss the role of the following ratios in the interpretation of financial statements :

   a) Debt Turnover Ratio.   b) Acid Test Ratio.

   c) Capital Gearing Ratio.

25. Calculate the cost of purchase of inventories that should be included in purchase cost. Purchase price Rs. 2,50,000, Penalty charges for overdue payments- Rs. 5,000, Discount - 3% on purchase price, Travelling expenses for purchase department - Rs. 8,000, GST-2% on purchase, Import duties - Rs. 10,000, Forwarding charges for external transport - Rs. 2,000, Transport insurance - Rs. 2,000, Internal storage cost of receiving materials - Rs. 6,000, Cost for a letter of reference - Rs. 1,000, Internal transport between stock location - Rs. 3,000, Commission- Rs. 5,000.

26. What are the different forms of consideration ?

27. Explain the fair value model and cost model of measuring investment properties.

28. What do you mean by non-adjusting events ? Describe the accounting treatment for non-adjusting events.

(6 × 4 = 24 marks)

Section D

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

29. Discuss the objectives of presentation of financial statements according to IAS 1 and explain the components.

30. From the following summary of cash account of X Ltd. prepare cash flow statement for the year ended 31.3.2018 using direct method. The company does not have any cash equivalents.

Summary of cash account for the year ended 31.03.2018.

Balance on 1.4.2017	500	Payment to supplier	20,000
Issue of equity shares	3,000	Purchase of fixed assets	2,000
Receipt from customers	28,000	Overhead expenses	2,000
Sale of fixed assets	1,000	Wages and salaries	1,000
		Taxation	2,500
		Dividend	500
		Repayment of bank loan	3,000
		Balance on 31.3.2018	1,500
	32,500		32,500

Turn over

31. A Ltd. acquired 75% of the equity of B Ltd. on 30.04.2018. The statement of P/L of the two companies for the year ended 31.12.2018 are given below :

	A Ltd	B Ltd.
Sales Revenue	10,00,000	6,00,000
Cost of sales	6,00,000	3,00,000
G/P	4,00,000	3,00,000
Other income (dividend received from B Ltd)	25,000	
	4,25,000	3,00,000
Administrative Expenses	1,40,000	90,000
Profit before tax	2,85,000	2,10,000
Income tax	1,15,000	84,000
Profit for the year	1,70,000	1,26,000
Note. : Dividend paid(upto 31.12)	50,000	30,000
Profit retained	1,20,000	96,000
Retained earnings b/f	3,10,000	2,00,000
Retained earnings c/f	4,30,000	2,96,000

Prepare consolidated statement of Profit or Loss. Also prepare an extract of retained earnings from the statement of changes in equity.

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION APRIL 2021

B.Com. (Honours)

4.1 BCH—FINANCIAL SERVICES

(2017 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 mark.

I. Choose the correct answer :

1 ——————————— is a financial intermediary who helps to mobilize and transfer capital from those who possess it to those who need it.

     (a) Lease finance.   (b) Venture capital.

     (c) Merchant banker.   (d) Hire purchaser

2 Which of the following is not a fee-based financial service ?

     (a) Corporate counseling.

     (b) Lease financing.

     (c) Profit management.

     (d) Issue management.

3 Role of merchant bankers ——————————.

     (a) Mobilization of funds.   (b) Promotional function.

     (c) Innovation.   (d) All of these.

4 Services provided by financial institutions as providing financing to any specific sector of economy such as real estate business are classified as :

     (a) Business allocation.   (b) Sector allocation.

     (c) Economic allocation.   (d) Credit allocation.

Turn over

5 The market performance of mutual fund can be judged on the basis of :

   (a) Net asset value or intrinsic value.

   (b) Capital appreciation.

   (c) Regular / stable income.   (d)   Any of these.

II. Fill in the blanks :

6 All merchant bankers must have minimum net worth of ————————.

7 ———————— is a long term risk capital to finance high technology projects which involve risk but at same time has strong potential for growth.

8 RBI started functioning on ————————.

9 The term ———————— is defined as a central location for keeping securities on deposit

10 ———————— is regarded as the fourth element of the financial system.

                                          (10 × 1 = 10 marks)

Part B

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

11 Define 'Mutual Funds'.

12 Explain the term 'Merchant banking'.

13 What is venture capital ?

14 List any *two* financial services companies in India.

15 Bring out any *two* mutual funds scheme most popular among investors.

16 Expand CRISIL.

17 Give the meaning of Factoring.

18 What is an installment system ?

19 Mention any *two* benefits of credit rating.

20 What do you mean by securitisation ?

                                          (8 × 2 = 16 marks)

Part C

Answer any **six** *questions.*
Each question carries 4 *marks.*

21 Discuss the evolution of Financial services in India

22 Explain the meaning of 'capital market' and 'money market'. Compare and contrast these two markets

23 Discuss the factors which led the Indian Financial markets into Global Financial markets.

24 Mutual funds are an important segment of financial markets. How is this role performed ?

25 Describe the advantages of leasing.

26 Distinguish factoring from forfaiting.

27 State the functions of credit rating agencies.

28 Outline the features of hire purchase agreement.

(6 × 4 = 24 marks)

Part D

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

29 Discuss the various services provided by a Merchant Banker, in your view.

30 Describe the origin of venture capital in India. Describe the various stages of venture capital financing offered by the Indian venture capital companies.

31 Analyze the instruments which can be used for securitisation of assets.

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS–UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BC 4C 04—PROGRAMMING LOGIC IN C

(2017 Admissions)

Time : Three Hours   Maximum : 60 Marks

Part A

Answer **all** *questions.*
Each question carries 1 *mark.*

1. Which of the following is not a valid C variable name ?

   (a) int number;   (b) float rate;

   (c) int variable_count;   (d) int $main;

2. The format identifier '%i' is also used for ————— data type.

   (a) char.   (b) float.

   (c) int.   (d) double.

3. What will be the output of the following C code ?

   #include<stdio.h>

   int main()

   int i =2, j;

   printf("%d\n",j);

   }

   (a) 6.   (b) 5.

   (c) 4.   (d) None of the above.

4. The C code *for*(;;) represents an infinite loop. It can be terminated by —————.

   (a) break.   (b) exit(0).

   (c) terminate.   (d) abort().

5. A local variable declaration with no storage class specified is by default —————.

6. Pictorial representation of an algorithm is known as —————.

Turn over

7. In C language, FILE is of —————— data type.

8. —————— loop structure in C is an example of exit-control loop.

<div align="right">(8 × 1 = 8 marks)</div>

Part B

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

9. What is flowchart ?

10. Explain the role of programming languages.

11. What is the use of *void* statement in C ?

12. What do you mean by function prototyping ?

13. Explain the difference between *break* and *continue* statements in C.

14. Define arrays.

15. What is structure variable ?

16. How will you define pointer variable in C ?

<div align="right">(6 × 2 = 12 marks)</div>

Part C

Answer any **five** *questions.*
Each question carries 4 marks.

17. Write the algorithm to print the sum and reverse of a number.

18. Explain the structure of a C program.

19. Explain syntax and function *switch* statement with example.

20. Write a C program to find the factorial of a number using recursion.

21. Explain the different string handling functions in C.

22. What is a file data structure ? Explain the different operations on file.

23. Explain the various methods for declaring and initializing two dimensional arrays in C.

<div align="right">(5 × 4 = 20 marks)</div>

Part D

Answer any **two** *questions.*
Each question carries 10 *marks.*

24. Explain the different classification of programming languages.

25. What is user defined function in C ? Explain the different category of user defined functions.

26. Write a C program to sort an list of integers in ascending order using pointers.

<div align="right">(2 × 10 = 20 marks)</div>

C 2104-A

Name..

Reg. No....................................

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com.

BCM 4C 04—QUANTITATIVE TECHNIQUES FOR BUSINESS

(2017 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

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INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

8. In a regression line of Y on X, the variable X is known as ————.

    (A) Explanatory variable.   (B) Independent variable.

    (C) Regressor.   (D) All the above.

9. Every indecomposable outcome of a random experiment is called ————.

    (A) Sample point.   (B) Sample space.

    (C) Probability.   (D) None of these.

10. An event whose occurrence is inevitable is called ————.

    (A) Sure event.   (B) Impossible event.

    (C) Uncertain event.   (D) None of these.

11. The probability of the intersection of two mutually exclusive events is always ————.

    (A) 0.   (B) 1.

    (C) Infinity.   (D) None of these.

12. If it is known that an event A has occurred, the probability of an event B given A is call ————.

    (A) Empirical probability.   (B) Conditional probability.

    (C) Priori probability.   (D) Posterior probability.

13. Binomial distribution is also called ————.

    (A) Pearsonian distribution.   (B) Bernoulli distribution.

    (C) Continuous distribution.   (D) None of these.

14. Poisson distribution is originated by ————.

    (A) De-Moivre.   (B) Bernoulli.

    (C) Simeon Denis Poisson.   (D) James Bernoulli.

15. In Poisson distribution, the value of 'e' = ————.

    (A) 2.178.   (B) 2.817.

    (C) 2.718.   (D) 2.871.

16. A parameter is a function of ———————— values.

    (A) Population.   (B) Sample.

    (C) Statistic.   (D) None of these.

17. Out of the two types of errors, ———————— is the more severe error.

    (A) Type I error.   (B) Type II error.

    (C) Both are equally severe.   (D) None of these.

18. ———————— is the original hypothesis.

    (A) Null hypothesis.   (B) Alternative hypothesis.

    (C) Statistical analysis.   (D) None of these.

19. Who developed F-test ?

    (A) R.A. Fischer.   (B) Karl Pearson.

    (C) William Gosset.   (D) James Bernoulli.

20. In a normal curve, the significance level is usually termed as ———————— region.

    (A) Critical region.   (B) Acceptance region.

    (C) Level of acceptance.   (D) None of these.

Fill in the blanks :

6. When the amount of change in one variable leads to constant change in other variable, correlation is ————————.

7. Regression analysis is one of the very scientific techniques for making ————————.

8. A set events is said to be mutually exclusive if ————————.

9. SD of binomial distribution ————————.

10. Most discrete probability distributions tend to normal distribution as ————————.

(10 × 1 = 10 marks)

Part B

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

11. What is meant by exhaustive events ? Give example.

12. Describe the term "correlation co-efficient".

13. State basic properties of normal distribution.

14. What is SE ?

15. Describe the 'law of statistical regularity'.

16. Explain briefly conditional probability.

17. What is meant by Central Limit theorem ?

18. What is critical region ?

19. Describe F test.

20. What is meant by 'ANOVA' ?

(8 × 2 = 16 marks)

Part C

Answer any **six** *questions.*
Each question carries 4 marks.

21. Explain properties of binomial distribution.

22. Describe the concept 'hypothesis' and its types.

23. What is meant by tailed tests ? Describe in detail its types.

24. What are the uses of Chi-square test ?

25. Find the correlation co-efficient if $\sum xy = 203, \sum x^2 = 400, \sum y^2 = 190$.

26. Find b_{yx} if $2x + 4y - 5 = 0$ is equation of y on x.

27. What is the probability of selecting a boy from a class containing 4 boys and 3 girls.

28. The probability that a batsman scoring a century in a cricket matches is $\frac{1}{3}$. What is the probability that out of 5 matches, he may score century in : a) Exactly 2 matches ; b) no matches.

(6 × 4 = 24 marks)

Part D

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

29. In a town 10 accidents took place in a span of 50 days. Assuming that the number of accidents per day follows the Poisson distribution, find the probability that there will be three or more accidents in a day.

30. In a continuous random variate which is normal with mean 485 and standard deviation 33. Calculate the percentage of items between, a) 450 and 485 ; b) 450 and 500 ; c) less than 45 ; d) 500 and 531 ; and e) more than 531.

31. From the following data use Chi-square test and calculate whether innoculation is effective in preventing tuberculosis :

	Attacked	Not attacked
Inoculated ...	31	469
Non-inoculated ...	185	1315

(2 × 15 = 30 marks)

C 2103
(Pages : 3)

Name......................................

Reg. No...................................

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com.

BCM 4C 04—QUANTITATIVE TECHNIQUES FOR BUSINESS

(2014 Admissions)

Time : Three Hours
Maximum : 80 Marks

Part A

Answer all **ten** *questions.*
Each question carries 1 mark.

I. Choose the Correct Answer :

1 When the expected frequencies and observed frequencies completely coincide, Chi-square value is —————————.

    (a) – 1.
        (b) Zero.

    (c) + 1.
        (d) Infinity.

2 In a correlation analysis, if only two variables are studied it is called —————————.

    (a) Linear correlation.
        (b) Simple correlation.

    (c) Negative correlation.
        (d) Positive correlation.

3 In a normal curve, $\mu \pm 2\sigma$ covers :

    (a) 98.73 % area.
        (b) 95.45 % area.

    (c) 95.73 % area.
        (d) 68.27% area.

4 For which purpose Z test is not used ?

    (a) To test the equality of two sample proportions.

    (b) To test independence of Attributes.

    (c) To test the equality of correlation co-efficients.

    (d) To test the equality of two sample proportions.

Turn over

5 The standard deviation of Poisson Distribution is —————————.

    (a) np.

    (b) npq.

    (c) m.

    (d) $\sqrt{m}$.

II. Fill in the Blanks :

6 When r = —————————, the two regression lines coincide each other and give one line.

7 The geometric mean of regression co-efficients will be the —————————.

8 ————————— is the ratio of the number of favourable cases to the total number of equally likely cases.

9 The height of normal curve is at its maximum at —————————.

10 The distribution of all possible values which can be assumed by some statistic, computed from samples of the same size randomly drawn from the same population is called —————————.

(10 × 1 = 10 marks)

Part B

Answer any **eight** *questions from the following.*
Each question carries 2 marks.

11 List the functions of quantitative techniques.

12 What is meant by zero-degree correlation ?

13 What are regression lines ?

14 What is meant by union of sets ?

15 What are the limitations of classical definition to probability ?

16 State Axiomatic Approach (Modern Approach) to probability.

17 What are the properties of Poisson Distribution ?

18 Define Poisson Distribution.

19 What are the uses of F-distribution ?

20 What does Chi-square value indicate ?

(8 × 2 = 16 marks)

Part C

Answer any **six** *questions from the following.*
Each question carries 4 marks.

21   Which are the popular Programming techniques used for business decision-making ?

22   Which are the graphical methods of measuring correlation ?

23   Distinguish between correlation and regression.

24   A ball is drawn from a bag containing 4 white, 6 black and 5 yellow balls Find the probability that a ball drawn is (1) White ; (2) Yellow ; (3) Black ; (4) Not yellow ; and (5) Yellow or white.

25   A committee of 5 is to be formed from a group of 8 boys and 7girls. Find the probability that the committee consists of at least one girl.

26   For a Binomial Distribution, mean = 4 and variance = 12/9 . Find n.

27   Which are the types of errors in testing of hypothesis ?

28   A sample analysis of examination result of 200 students were made. It was found that 46 students had failed, 68 secured IIIrd class, 62 IInd class and the rest were placed in the Ist class. Are these figures commensurate with the general examination results which is in the ratio of 2 : 3 : 3 : 2 for various categories respectively ?

$(6 \times 4 = 24$ marks$)$

Part D

Answer any **two** *questions from the following.*
Each question carries 15 marks.

29   Calculate Rank Correlation from the following data :

Marks in Statistics		10	4	2	5	5	6	9	8
Marks in Maths	:	10	6	2	5	2	5	9	8

30   In a bolt manufacturing company, Machine I, II and III manufacture respectively 25 %, 35 % and 40 % of the total production respectively. Of their respective outputs 5 %, 4% and 2 % are defective bolts. A bolt is drawn at random from the products and is found to be defective.What are the probability that it was manufactured by :— (a) Machine I ; (b) Machine II ; and (c) Machine III.

31   Explain different types of probability distributions.

$(2 \times 15 = 30$ marks$)$

C 2102-A

(Pages : 4)

Name...

Reg. No...................................

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 06—CORPORATE REGULATIONS

(2017 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 4B 06—CORPORATE REGULATIONS

(2017 Admissions)

(Multiple Choice Questions for SDE Candidates)

1. The concept of DIN (Directors Identification Number) was brought into force w.e.f. :

   (A) 1-4-2006.

   (B) 1-1-2006.

   (C) 1-11-2006.

   (D) 1-7-2006.

2. Section 3 of the Companies Act 2013 allows formation of ————————.

   (A) One Person Company.

   (B) Private Company.

   (C) Public Company.

   (D) None of these.

3. The powers of a company are contained in the ———————— clause of memorandum of association.

   (A) Capital.

   (B) Object.

   (C)

   (D)

4. The committee to recommend formation of OPC (One Person Company) in India is —————.

   (A) Alagh.

   (B) J.J. Irani.

   (C) H.C. Baba.

   (D) None of these.

5. With regard to government company, identify the statement representing correct feature of Government company :

   (A) Government company can't sue the government in its own name as litigant.

   (B) Employees of government company are not employees of Central/State Government.

   (C) A Government company cant wound like any other company.

   (D) A Government company must use either limited or Private Limited at the end of its name.

6. An unregistered company can't have more than ———————— members.

   (A) 20.

   (B) 25.

   (C) 50.

   (D) 100.

7. The Companies (Amendment) Act 2015 omitted section ———————— of Company's act 2013 that provides all companies whether private or public to commence business immediately after obtaining certificate of incorporation.

   (A) 10.

   (B) 11.

   (C) 12.

   (D) 13.

8. The clause that states the name of state where registered office of the company is situated :

    (A) Object.   (B) Capital.

    (C) Registered office.   (D) Name.

9. In case of a company limited by shares , a shareholder has paid full on his shares, his liability will be :

    (A) As decided by directors.

    (B) An equal amount to already paid up value of share.

    (C) Nil.

    (D) None of these.

10. Section 13 provides that the name of company may be changed at any time by :

    (A) Passing special resolution at general meeting of company.

    (B) Passing Ordinary resolution at general meeting.

    (C) Passing either ordinary or special resolution at general meeting.

    (D) Can't be changed.

11. When a company changes its name or obtains a new name under sub-section (1) of section 16, it shall within a period of ——————— days from the date of such change, give notice of the change to the registrar.

    (A) 15.   (B) 16.

    (C) 21.   (D) 7.

12. Which of the following is incorrect statement as to memorandum and articles of association ?

    (A) Act done by company beyond the scope of memorandum is ultra virus.

    (B) Memorandum may include any clause contrary to provisions of Companies act.

    (C) Generally articles can be altered by the members by passing a special resolution only.

    (D) The articles are subsidiary to Companies act and memorandum.

13. Section 17, Rule 34 of company (incorporation rules) 2014 provides that a company shall on payment of prescribed fee send a copy of each of memorandum or association to a member within ———— days of the request.

    (A) 3.   (B) 5.

    (C) 7.   (D) 10.

Turn over

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 06—CORPORATE REGULATIONS

(2017 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 *mark.*

Choose the correct answer :

1. Maximum number of members in a private company is limited to :

     a)   200.   b)   500.

     c)   50.   d)   100.

2. The liability of members if company is limited by shares is :

     a)   Guaranteed amount.   b)   Unlimited.

     c)   Unpaid value of shares.   d)   No liability.

3. Cancellation of shares due to default in payment of call money is called :

     a)   Redemption of Shares.   b)   Forfeiture of Shares.

     c)   Buy-back of Shares.   d)   De-materialisation of Shares.

4. The most important document of a company is :

     a)   Articles of Association.   b)   Prospectus.

     c)   Memorandum of Association.   d)   Register of Members.

5. Total managerial remuneration to all managerial personnel in any financial year shall not exceed :

     a)   5%.   b)   10%.

     c)   3.   d)   11%.

Fill in the blanks :

6. ———————— is the record of transactions decided in a meeting.

7. The statement of assets and liabilities prepared by the Board of Directors on winding up of a company for submission to Liquidator is ————.

8. Sale of shares or bonds to a selected persons or institutions rather than going for public issue is called ————.

Turn over

9. No person can hold office as director, at the same time, in more than —————— companies.

10. —————— is the process of generating, capturing, and recording investor demand for shares during an IPO.

(10 × 1 = 10 marks)

Part B

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

11. What is "One Person Company" ?

12. What do you mean by "Company Limited by Guarantee" ?

13. What is a "Dormant Company" ?

14. What do you mean by "Lifting of Corporate Veil" ?

15. What is "Subscription Clause" ?

16. What is "Doctrine Of Ultra Vires"?

17. What is "Special Resolution" ?

18. What is "Sweet Equity Shares" ?

19. What is "ESOP" ?

20. What is "GDR" ?

(8 × 2 = 16 marks)

Part C

Answer any **six** *questions.*
Each question carries 4 marks.

21. Differentiate between Public Company and Private Company.

22. State the conditions for the issue of Bonus Shares.

23. Explain the procedure for alteration of Articles of Association.

24. What is "Prospectus" ? State its content.

25. State the conditions for the issue of shares at discount.

26. Explain the need and importance of Corporate Governance.

27. What is Corporate Social Responsibility ? Explain different types of CSRs.

28. Explain briefly the duties of Company Secretary.

(6 × 4 = 24 marks)

Part D

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

29. Explain the objectives and salient features of Companies Act, 2013.

30. What are the steps involved in formation of a company ?

31. What do you mean by winding up of companies ? Explain different types of winding up.

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com.

BCM 4B 06—CORPORATE REGULATIONS

(2014 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 4B 06—CORPORATE REGULATIONS

(Multiple Choice Questions for SDE Candidates)

1. Limited Liability Partnership Act came into effect in the year —————.

   (A) 2005.

   (B) 2006.

   (C) 2007.

   (D) 2008.

2. A company remains free from the hazards of all personal misfortunes of its members" is derived from the benefit of incorporation of company being —————.

   (A) Limited liability.

   (B) Perpetual Succession.

   (C) Infinite membership.

   (D) Independent Legal Entity.

3. Restrictions on transferability of shares is relevant in case of :

   (A) Only private company having share capital.

   (B) Private Company incorporated as a pure guarantee company.

   (C) Private Company having either Share capital or Guarantee Company.

   (D) None of these.

4. A private company is required compulsorily to limit through its articles, the number of members to —————.

   (A) 20.

   (B) 50.

   (C) 200.

   (D) 500.

5. In case of public company total managerial remuneration can not exceed ————— per cent of the net profits.

   (A) 5.

   (B) 7.

   (C) 11.

   (D) 12.

6. Which one of the following financial institutions shall not be regarded as Public financial institutions as per section 2(72) of companies act 2013 ?

   (A) LIC.

   (B) IDFCL.

   (C) Institutions notified by central government in consultation with RBI.

   (D) KFC.

7. Section 9 of companies act describes ——————.

   (A) Allotment of CIN.

   (B) Filing of documents for registration.

   (C) Remuneration of promoters.

   (D) Effect of certificate of incorporation.

8. Which one of the following need permission from central government to make alteration in the memorandum of association ?

   (A) Aalteration in name clause.

   (B) Shift registered office from one state to other.

   (C) Alteration of object clause.

   (D) Alteration of capital clause.

9. The term ultra vires means :

   (A) Against power.

   (B) Beyond powers.

   (C) Against authority.

   (D) Beyond authority.

10. As per sec 4(1) (e) of companies act 2013, a company having a share capital, the memorandum of association must state the amount of ——————.

   (A) Authorised/registered Capital.

   (B) Paidup share Capital.

   (C) Called up Capital.

   (D) Reserved Capital.

11. Who among the following are not proper authority to call a meeting ?

   (A) Board of directors.

   (B) Shareholders.

   (C) Tribunal.

   (D) Company secretary.

12. —————— defines the company's objects and various powers it possesses.

   (A) Articles.

   (B) Memorandum.

   (C) Prospectus.

   (D) Annual report.

13. Section 14 of companies act 2013 allows companies to alter :

   (A) Articles.

   (B) Memorandum.

   (C) Both articles and memorandum.

   (D) None of these.

14. No prospectus shall be issued after —————— days from the date on which a copy of it was delivered to the registrar.

   (A) 21.

   (B) 43.

   (C) 75.

   (D) 90.

Turn over

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com.

BCM 4B 06—CORPORATE REGULATIONS

(2014 Admissions)

Time : Three Hours　　　　　　　　　　　　　　　　　　Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 *mark.*

1. Compulsory termination of ownership by any shareholder who has made default in payment is known as :

    a) Forfeiture of shares.　　　　　b) Surrender of shares.

    c) Buy back of shares.　　　　　　d) Transfer of shares.

2. The memorandum is governed by :

    a) Companies Act.　　　　　　　　b) SEBI Act.

    c) FEMA Act.　　　　　　　　　　　d) Contract Act.

3. An individual can be a director in not more than :

    a) 20 companies.　　　　　　　　　b) 25 companies.

    c) 15 companies.　　　　　　　　　d) 10 companies.

4. The first directors are generally nominated by :

    a) Central Government.　　　　　　b) Promoters.

    c) Shareholders.　　　　　　　　　d) Creditors.

5. Number of board meeting to be held in every year :

    a) 3.　　　　　　　　　　　　　　　b) 2.

    c) 4.　　　　　　　　　　　　　　　d) 6.

6. A public company can start to function only after getting ————————.

Turn over

7. ——————— shares are those shares which possess preferential rights in respect of dividend and repayment of capital.

8. ——————— is known as charter of a company.

9. First meeting of the company should be held within ——————— from the date of incorporation.

10. ——————— is the model of memorandum of association of a company limited by shares.

(10 × 1 = 10 marks)

Part B

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

11. What is a Dormant company ?

12. What is a Producer company ?

13. Give two powers of SEBI.

14. What is corporate veil ?

15. What is doctrine of indoor management ?

16. What is statement in lieu of prospectus ?

17. What is private placement of shares ?

18. Define Company Secretary.

19. Who is a Proxy ?

20. What is voluntary winding up ?

(8 × 2 = 16 marks)

Part C

Answer any **six** *questions.*
Each question carries 4 marks.

21. What are the main features of companies ?

22. What is Depository ? What are its main benefits ?

23. Briefly explain the various authorities concerned with administration of Companies Act.

24. What are the different cases in which corporate veil is to be shifted ?

25. What are the liabilities of misstatement in the prospectus ?

26. What are the various liabilities of a member of a company ?

27. What is Corporate Governance ?

28. What are the consequences of winding up of a company ?

<div align="right">(6 × 4 = 24 marks)</div>

Part D

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

29. What are the different clauses of Memorandum of Association ?

30. Discuss the grounds of compulsory winding up. Explain the rights and duties of liquidator.

31. What are debentures and bonds ? Explain different categories of these instruments.

<div align="right">(2 × 15 = 30 marks)</div>

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 05—COST ACCOUNTING

(2017 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 4B 05—COST ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. The scope of cost accounting include ——————, —————— and ——————.

    (A) Cost ascertainment, cost presentation, cost control.

    (B) Tax planning, tax accounting, financial accounting.

    (C) Presentation of accounting information, creation of policy, day-to day operation.

    (D) None of the above.

2. The ordinary trading account is a locked storehouse of most valuable information to which cost system is the ——————

    (A) Key.   (B) Lock.

    (C) House.   (D) None of these.

3. Cost accounting provides data for managerial ——————.

    (A) Decision-making.   (B) Recruitment.

    (C) Retrenchment.   (D) None of the above.

4. Cost accounting records both monetary and —————— units.

    (A) Physical.   (B) Cost.

    (C) Both (A) and (B).   (D) None of these.

5. The total variable cost —————— in total proportion to output.

    (A) Increases.   (B) Does not increase.

    (C) Decreases.   (D) None of these.

6. —————— are costs which have been applied against revenue of particular accounting period.

    (A) Expenses.   (B) Income.

    (C) Loss.   (D) None of these.

7. The primary emphasis of ――――――― cost is on the planning function of management.

   (A) Budgeted.   (B) Standard.

   (C) Period.   (D) None of these.

8. ――――――――― is the cost which involves payment to outsiders.

   (A) Out of pocket cost.   (B) Imputed cost.

   (C) Notional cost.   (D) None of these.

9. Stock verification sheets are maintained to record the results of ――――――――.

   (A) Physical verification.   (B) Financial control.

   (C) Financial verification   (D) Quality verification.

10. Bin card is a record of ――――――― only.

    (A) Cost   (B) Value.

    (C) Quantity.   (D) Expense.

11. Material abstract is also known as ―――――――.

    (A) Material issue analysis sheet.   (B) Bill of materials.

    (C) Stores ledger.   (D) None of the above.

12. Inventory turnover in days = Days during the period ÷ ―――――――.

    (A) Inventory turnover ratio.

    (B) Material consumed during the period.

    (C) Cost of average stock during the period.

    (D) None of these.

13. ――――――――― is a technique of stock control which leads to saving of time of the management because attention is required to be paid only to some of the items rather than on all the items.

    (A) ABC Analysis.   (B) JIT Inventory System.

    (C) VED Analysis.   (D) Perpetual Inventory System.

Turn over

14. ——————— is the assessment of the relative worth of jobs within a company whereas ——————— is the assessment of the relative worth of man behind the job.

    (A)   Job evaluation , merit rating.   (B)   Job analysis, job evaluation.

    (C)   Job analysis, merit rating.   (D)   None of these.

15. In time wage system, wages are paid according to the ———————.

    (A)   Production.   (B)   Time.

    (C)   Both (A) and (B).   (D)   None of these.

16. For a work order, standard time and time taken are 20 hours and 15 hours respectively. Time rate being Rs. 2 per hour, total wages payable under Rowan Premium Plan will be ———————.

    (A)   40.   (B)   37.50.

    (C)   35.   (D)   None of these.

17. Machine-hour rate is obtained by dividing the total running expenses of a machine during a particular period by the ———————.

    (A)   Number of hours.   (B)   Number of products produced.

    (C)   Number of workers.   (D)   Wages.

18. ——————— is the excess of overheads absorbed over the actual amount of overheads incurred.

    (A)   Over absorption of overheads.   (B)   Under absorption of overheads.

    (C)   Overheads absorption.   (D)   None of these.

19. Printers use ——————— costing.

    (A)   Process.   (B)   Batch.

    (C)   Job.   (D)   Contract.

20. Where the work is undertaken to Customers' special requirements and each order is of comparatively short-duration, it is called ——————— costing.

    (A)   Job.   (B)   Batch.

    (C)   Operation.   (D)   Output.

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 05—COST ACCOUNTING

(2017 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 *mark.*

Choose the correct answer :

1. Cost Accounting is concerned with ————.

    a) Financial Analysis.   b) Ascertainment of Profit.

    c) Cost Ascertainment and Control.   d) Tax Audit.

2. Cost incurred due to machine breakdown is ————.

    a) Normal Cost.   b) Abnormal Cost.

    c) Office Cost.   d) Direct Cost.

3. ———— is the statement of account of stock prepared by the Store Keeper.

    a) Stores Ledger.   b) Cost Sheet.

    c) Pay-roll.   d) Bincard.

4. Which of the following is not a Direct Cost ?

    a) Material.   b) Supervisor Salary.

    c) Labour.   d) All of these.

5. ———— in contracts entitles a contractor to suitably enhance the contract price if the cost rises beyond a given level.

    a) Escalation Clause.   b) De-escalation Clause.

    c) Notional Cost.   d) Sub-contract Cost.

Fill in the blanks :

6. ———— is the ideal order quantity that a company should purchase to minimize inventory costs.

7. The process of recording the time actually spent by a worker on various jobs is ————.

8. Direct Redistribution Method is used for ———— of overheads.

Turn over

9. ZBB in cost control stands for —————.

10. ————— is the cost of running a machine per hour.

(10 × 1 = 10 marks)

Part B

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

11. What is "Sunk Cost"?

12. What is "JIT" in inventory control?

13. Differentiate between allocation and apportionment of overheads.

14. What do you mean by "Unit Costing"?

15. What is a "Job Card"?

16. State the bases for the apportionment of : (a) Depreciation ; and (b) Canteen Expenses.

17. Give any two differences between LIFO and FIFO methods of inventory valuation.

18. Define "Standard Costing".

19. What is "Master Budget"?

20. What is "GRN"?

(8 × 2 = 16 marks)

Part C

Answer any **six** *questions.*
Each question carries 4 marks.

21. Differentiate between Cost Accounting and Financial Accounting.

22. Give a brief note on different types of budgets.

23. Explain the functions of Costing.

24. State the procedure for ascertaining profit on incomplete contracts.

25. From the following details compute EOQ :

Annual consumption	...	6,000 units
Cost of ordering		₹ 60
Carrying costs	...	₹ 2

26. Movement of stores of Yes Company for the month June 2021 is given below :

2021   June 1   Opening Balance 600 units at ₹ 6 per unit

           June 3   Purchased 700 units at ₹ 6.10 per unit

           June 6   Purchased 500 units at ₹ 6.05 per unit

2021	June 7	Issued 750 units
	June 10	Purchased 400 units at ₹ 6.15 per unit
	June 19	Issued 1100 units
	June 30	Purchased 900 units at ₹ 6.20 per unit
	June 24	Issued 600 units

Prepare Stores Ledger assuming the stores are issued under FIFO method.

27. From the following cost details of production and sales of 4000 units, prepare a budget for production and sale of 2000 and 6000 units :

Material	₹ 1,20,000
Labour	₹ 80,000
Other Direct Expenses	₹ 40,000
Works Overhead	₹ 60,000 (30% Fixed)
Administrative Expenses	₹ 50,000 (80% Fixed)
Selling and Distribution Overheads	₹ 20,000 (60% Variable)
Sales	₹ 4,00,000

28. From the following details relating to Contract A, prepare Contract Account in the book of the contractor :

Material purchased	₹ 50,000
Material in hand at the end	₹ 2,500
Labour	₹ 70,000
Direct Expenses	₹ 30,000
Overheads	₹ 10,000
Plant purchased	₹ 20,000

The contract commenced on 1st April 2019 and completed on 31st March 2020. The contract price is ₹ 1,50,000 duly received on completion. Provide 20% depreciation on Plant.

(6 × 4 = 24 marks)

Turn over

Part D

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

29. Define Cost Accounting. State the scope and importance of Cost Accounting.

30. A machine was purchased on January 1, 2020 for ₹ 4 lakhs. The total cost of all machines inclusive of the new machinery was ₹ 60 lakhs. The following further particulars are available :

Expected life of the machine	.. 10 years
Scrape value at the end of 10 years	₹ 10,000
Repairs and maintenance for the machine during the year	.. ₹ 3,000
Annual insurance premium for all machines	.. ₹ 6,000
Electricity consumption for the machine per hour (80 paise per unit)	30 units
Rent per month of the whole department	₹1,200
Lighting charges for the whole department	₹120 per month

Total number of light points in the department is 20 out of which 3 light points used for the machine. Area occupied by whole machines is 2500 sq. ft. out of which 250 sq. ft. occupied by the machine.

Compute the Machine Hour Rate for the machine.

31. A company's product passes through three distinctive processes : Process X, Process Y and Process Z. The output of each process passes immediately to the next process and the finished units will be obtained from Process Z. 30000 units have been issued to Process X at a cost of ₹ 15000. Cost and other details of each process are given below :

Details	Process X	Process Y	Process Z
Materials Consumed	₹ 9,000	₹ 6,000	₹ 3,000
Direct Labour	₹ 12,000	₹ 9,000	₹ 4,500
Manufacturing Expenses	₹1,500	₹ 1,500	₹ 2,250
Normal Loss	2%	5%	10%
Actual Output Obtained	29300	28000	24900

There is no work-in-progress in any process. The losses of Process X and Y are sold at ₹ 10 per 100 units and that of Process Z at ₹ 25 per 100 units.

Prepare Process Accounts. Calculations should be made to the nearest rupee.

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 05—COST ACCOUNTING

(2014 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	**Total No. of Questions : 20**	**Maximum : 20 Marks**

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

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3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 4B 05—COST ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. ——————— provides information for income determination.

   (A) Financial accounting.

   (B) Cost accounting.

   (C) Management accounting.

   (D) None of these.

2. Cost accounting disclose ———————.

   (A) The Financial position.

   (B) Profit/loss of a product, job or service.

   (C) Effect and impact of cost on business.

   (D) None of these.

3. In automobile, ——————— costing is used.

   (A) Process.

   (B) Batch.

   (C) Multiple.

   (D) Job.

4. Process costing is also known as ——————— costing.

   (A) Continuous.

   (B) Batch.

   (C) Multiple.

   (D) Job.

5. ——————— costing is a type or technique of costing.

   (A) Marginal.

   (B) Batch.

   (C) Multiple.

   (D) Job.

6. Fixed cost ——————— in the same proportion in which output changes.

   (A) Does not change.

   (B) Changes.

   (C) Increases.

   (D) None of these.

7. Abnormal cost is ———————.

   (A) Uncontrollable.

   (B) Controllable.

   (C) Fixed.

   (D) None of these.

8. Variable cost increases with ———— in output.

    (A)   Increase

    (B)   Decrease.

    (C)   Increase or decrease.

    (D)   None of these.

9. Cost centre and cost unit are ————.

    (A)   Not the same.

    (B)   The same.

    (C)   Not related.

    (D)   None of these.

10. An opportunity cost does not involve ————.

    (A)   Cash outlays.

    (B)   Direct cost.

    (C)   Indirect cost.

    (D)   None of the above.

11. Fixed cost per unit ———— with increase in output.

    (A)   Decreases.

    (B)   Increases.

    (C)   Changes.

    (D)   Sometimes.

12. Out of pocket costs involve payment to ————.

    (A)   Outsiders.

    (B)   Self.

    (C)   Employees.

    (D)   None of the above.

13. Inflated price method of valuing material issues is suitable when ————.

    (A)   Materials are subject to natural wastage.

    (B)   Prices rise.

    (C)   Prices fall.

    (D)   None of these.

14. Market price method is considered to be the best method when ————.

    (A)   Quotations have to be sent.

    (B)   Prices fluctuate.

    (C)   Materials are subject to natural wastage.

    (D)   None of these.

Turn over

15. A bill of material is prepared in case of a —————— job.

   (A) Standard job.

   (B) Non-standardized job.

   (C) Both (A) and (B).

   (D) None of these.

16. —————— forms part of cost of production.

   (A) Abnormal waste.

   (B) Normal waste.

   (C) Both (A) and (B).

   (D) None of these.

17. Material losses due to abnormal reasons should be transferred to ——————.

   (A) Profit and loss account.

   (B) Costing Profit and Loss Account.

   (C) Trading Account.

   (D) None of these.

18. —————— is a method of evaluating the job in terms of its money value.

   (A) Job analysis.

   (B) Job evaluation.

   (C) Work measurement.

   (D) Motion study.

19. Salary paid to general manager is an item of —————— expenses.

   (A) Fixed.

   (B) Variable.

   (C) Semi-variable.

   (D) Estimated.

20. Primary packing is an item of ——————.

   (A) Selling overheads.

   (B) Prime cost.

   (C) Distribution overheads.

   (D) Factory overheads.

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

BCM 4B 05—COST ACCOUNTING

(2014 Admissions)

Time : Three Hours Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 mark.

I. Fill in the blanks :

1 An opportunity cost is ——————.

2 The inventory level at which purchase actions need to be initiated is ——————.

3 Allotment of proportion of items of cost to cost centres is called ——————.

4 ZBB stands for ——————.

5 —————— is a cost which remains constant for all levels of activity in total.

II. Match the following :

6. Standard costing - Oil Refinery.

7. Job costing - Escalation Clause.

8. Process costing - Transportation Unit.

9. Contract costing - Automobile service unit.

10. Service costing - Variance Analysis.

  - Cost centre.

(10 × 1 = 10 marks)

Part B

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

11. What is cost unit ?

12. State the meaning of ABC analysis.

13. What is time booking ?

Turn over

14. Differentiate the terms allocation and apportionment of overhead.

15. What is Machine-hour rate ?

16. What is master budget ?

17. What is labour cost variance ?

18. What do you mean by Re-order level ?

19. What do you mean by differential piece rate system ?

20. What is abnormal gain ?

(8 × 2 = 16 marks)

Part C

Answer any **six** *questions.*
Each question carries 4 marks.

21. State the need and importance of budgetary control.

22. What do you mean by apportionment of overhead ? What are the bases of apportionment ?

23. Briefly describe the purchase procedure of material.

24. Explain the classification of cost for the managerial decision-making.

25. Following transaction took place in respect of an item of material :

	Receipts quantity	Rate (Rs.)	Issue quantity
2-9-2018	200	2	-
10-9-2018	300	2.40	-
15-9-2018	-	-	250
18-9-2018	250	2.60	-
20-9-2018	-	-	200

Record the above transactions in the Stores Ledger, pricing the issues at Simple average rate.

26. Calculate the earnings of a worker under : (i) Halsey Plan and (ii) Rowan Plan from the following particulars :

1. Hourly rate of wages guaranteed 0.50 paise per hour.

2. Standard time for producing one dozen articles- 3 hours.

3. Actual time taken by the worker to produce 20 dozen articles -48 hours.

27. A transport company maintains a fleet of Lorries for carrying goods from Delhi to Panipat, 100 kms off. Each lorry, which operates 25 days on an average in a month, starts every day from Delhi with a load of 4 tonnes and return from Panipat with a load of 2 tonnes. Calculate the total commercial tonnes kms. and cost per commercial tone km when the total monthly charges for a lorry are Rs. 27,000. Which rate per tonne should the company charge if it plans to earn a gross profit of 20 % on the freightage ?

28. From the following particulars, compute material cost variances :—

Quantity of materials purchased	3,000 units
Value of materials purchased	Rs. 9,000
Standard quantity of material required per tonne of output	30 units
Standard rate of material	Rs. 2.50 per unit
Opening stock of materials	Nil
Closing stock of materials	500 units
Output during the period	80 tonnes

(6 × 4 = 24 marks)

Part D

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

29. What do you mean by material control ? Explain various techniques of material control.

30. Bengal Chemical Co. Ltd. produced three chemicals during the month of July, 2010 by three consecutive processes. In each process 2% of the total weight put in is lost and 10% is scrap which from processes (1) and (2) realises Rs. 100 a ton and from process (3) Rs.20 a ton.

The product of three processes are dealt with as follows :

	Process 1	Process 2	Process 3
Passed on to the next process	75%	50%	-
Sent to warehouse for sale	25%	50%	100%

Expenses incurred :

	Process 1		Process 2		Process 3	
	Rs.	Tons	Rs.	Tons	Rs.	Tons
Raw materials	1,20,000	1000	28000	140	1,07,840	1348
Manufacturing wages	20,500	-	18,520	-	15000	-
General expenses	10,300	-	7240	-	3100	-

Prepare Process Cost Accounts showing the cost per ton of each product.

Turn over

31. Engineers Ltd undertook several contracts during the year 2018. The following information relate of contract no. 107 :

Direct materials	..	20,250
Direct wages		15,500
Stores issued		10,500
Loose tools		2,400

Tractor expenses :

Running material	2,300 +	
Wages of driver	3,000	5,300
Other direct charges		2,650

The contract took 13 weeks to complete. The value of loose tools and stores returned at the end of the period were Rs. 200 and Rs. 3,000, respectively. The plant was also returned at a value of Rs. 16,000 after charging depreciation at 20%. The value of tractor was Rs. 20,000 and the depreciation to be charged to the tractor was at 15% per annum. The administration and office expenses are to be provided at 10 % on works cost. Profit is to be charged at 20% of the total cost.

Prepare the aforesaid Contract account, assuming the balance of the contract was duly received from the contractee.

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION APRIL 2021

B.Com.

A 14—BANKING AND INSURANCE

(2017 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 *mark.*

(A) Choose the correct answer :

1 Central Bank can issue Currency notes up to a certain limit without gold reserve :

    (a) Fixed fiduciary system.   (b) Maximum Fiduciary system.

    (c) Proportional reserve system.   (d) Minimum Reserve system.

2 A Cheque which torn into two or more pieces :

    (a) Order Cheque.   (b) Stale Cheque.

    (c) Mutilated Cheque.   (d) Blank Cheque.

3 The policy is one where the insurer undertakes to make good the loss only up to the amount specified in the policy :

    (a) Valued policy.   (b) Average policy.

    (c) Consequential loss policy.   (d) Specific policy.

4 Reserve Bank of India was formally inaugurated in :

    (a) 1934.   (b) 1969.

    (c) 1935.   (d) 1943.

5 Damages and losses due to any accident between two or more vehicles are covered under :

    (a) Garage insurance policy.   (b) Collision insurance policy.

    (c) Comprehensive policy.   (d) Third party policy.

Turn over

(B) Fill in the blanks :

6 ——————— is a Cheque which need not necessarily contain the name of the payee.

7 The person who is appointed by the will to administrator the estate of the deceased person is known as ——————.

8 ——————— refers to a process by which claims of banks against one another are settled without the use of cash.

9 ——————— implies persuasion and request made by the Reserve bank to the commercial banks to follow certain policies.

10 ——————— is the form of electronic banking for transacting inter-bank transactions.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

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

11 What do you mean by postdated Cheque ?

12 What is SWIFT ?

13 Define Banking.

14 Mention the primary functions of Commercial banks.

15 What do you mean by Smart Card ?

16 What is MICR Cheque ?

17 Definethe contract of Marine insurance.

18 What is Double insurance ?

19 What is IFSC ?

20 What are the difference between debit card and credit card ?

(8 × 2 = 16 marks)

Part C (Short Essays Questions)

Answer any **six** *questions.*
Each question carries 4 marks.

21 Write a note on the principles of Insurance.

22 Distinguish between Nomination and Assignments.

23 Describe the different kinds of Marine insurance policies.

24 Define Negotiable Instruments. Elucidate the Characteristics of Negotiable Instruments.

25 What are the advantages of RTGS ?

26 Explain the powers of IRDA.

27 Explain the Qualitative methods of credit control adopted by central bank of a country.

28 What are the advantages of E -Cheque ?

(6 × 4 = 24 marks)

Part D (Essay Questions)

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

29 Explain the commercial banking structure in India.

30 Define the Concept of Insurance ? Briefly explain the classification of Insurance.

31 Define Cheque ? Describe Crossing of Cheque.

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS–UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

A 14—BANKING AND INSURANCE

(2014 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 mark.

A. Choose the correct answer :

1. The document drawn by a debtor on the creditor agreeing to pay a certain sum is called
   ——————.

   (a) Cheque.   (b) Pronote.

   (c) Bill of exchange.   (d) Draft.

2. A cheque which is not crossed is called ——————.

   (a) Uncrossed.   (b) Open.

   (c) Order.   (d) Bearer.

3. The important delivery channel in e-banking is ——————.

   (a) Home banking.   (b) Tele banking.

   (c) Internet banking.   (d) Mobile banking.

4. Central bank is lender of last resort because :

   (a) Act as banker to Government.

   (b) Commercial bank can approach it for loan.

   (c) Act as clearing house for commercial banks.

   (d) None.

5. The principle of indemnity is not applicable to ——————.

   (a) Life.   (b) Ship.

   (c) Fire.   (d) Freight.

Turn over

B. Fill in the blanks :

6. During inflation Central Bank ———————— the bank rate.

7. ———————— alone can open a crossing.

8. ———————— cheque is always meant for local payments only.

9. Subrogation stands for ————————.

10. The insurance policy for indemnifying the insured for losses caused by damage to ship is ————————.

(10 × 1 = 10 marks) .

Part B (Short Answer Questions)

Answer any **eight** *question.*
Each question carries 2 marks.

11. What is credit creation ?

12. Who is a customer ?

13. What do you understand by recurring deposit ?

14. What is mean by utmost good faith ?

15. Describe marine insurance.

16. What is mean by developmental banks ?

17. Describe smart card.

18. What is marking a cheque means ?

19. What is e-banking ?

20. Describe CRISIL.

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any **six** *questions.*
Each question carries 4 marks.

21. Explain main objects of RBI.

22. What are the features of bill of exchange ?

23. Distinguish between holder and holder in due course.

24. Differentiate traditional banking and e-banking

25. "Unit banking and branch banking differs significantly. How ?

26. Explain merits of e-banking.

27. What is PPIs ?

28. Differentiate cheque and Bill of exchange.

(6 × 4 = 24 marks)

Part D (Essay Questions)

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

29. Explain functions of commercial banks.

30. What is endorsement ? Explain different types.

31. "General insurance is essential". How ? Describe types.

(2 × 15 = 30 marks)

Name...

Reg. No...................................

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

A 13—ENTREPRENEURSHIP DEVELOPMENT

(2017 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

16. There is no need for technological support from the seller in ————.

    (A) Technology licensing.   (B) Purchase of technology.

    (C) Joint venture.   (D) Indigenous technology.

17. ———— refers to the volume that can be manufactured during a given period.

    (A) Plant capacity.   (B) Plant location.

    (C) Plant layout.   (D) Process layout.

18. ———— is possible where in item is made in different types and sizes.

    (A) Process layout.   (B) Combined layout.

    (C) Stationary layout.   (D) Cellular layout.

19. In ———— machines are arranged in sequence in which they are used.

    (A) Process layout.   (B) Combined layout.

    (C) Stationary layout.   (D) Product layout.

20. ———— is the best suited in mass production.

    (A) Process layout.   (B) Combined layout.

    (C) Stationary layout.   (D) Product layout.

FOURTH SEMESTER (CUCBCSS–UG) DEGREE EXAMINATION, APRIL 2021

B.Com.

A 13—ENTREPRENEURSHIP DEVELOPMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer **all** questions.*
Each question carries 1 mark.

I. Choose the correct answer :

1   ——————— is the most important function of modern entrepreneur according to Shumpeter.

    (a) Invention.

    (b) Innovation.

    (c) Skill.

    (d) Creativity.

2   An entrepreneur bears the following risks :

    (a) Financial risk.

    (b) Personal risk.

    (c) Psychological risk.

    (d) All the above.

3   Which of these is not a state level promotional institution ?

    (a) KITCO.

    (b) KSIDC.

    (c) NIESBUD.

    (d) SIDCO.

4   ——————— is the difference between sales revenue and variable cost.

    (a) Margin of safety.

    (b) Net profit.

    (c) Fixed cost.

    (d) Contribution.

5   The slogan "innovate or evaporate" was given by ———————.

    (a) Robert Owen.

    (b) Joseph Schumpeter.

    (c) Richard Cantillon.

    (d) Philip Kotler.

II. Fill in the blanks :

6   ——————— is primarily concerned with the identification, qualification and evaluation of project inputs.

7   ——————— is a network technique of scheduling and controlling the project where activity times cannot be precisely estimated.

Turn over

Part D

Answer any **two** *questions from the following.*
Each question carries 15 marks.

29. What are the problems faced by women entrepreneurs ? What are the remedies to solve these problems ?

30. What is the role paid by MSMEs in developing countries ? What are the problems faced by MSMEs ?

31. What is project formulation ? What is its need ? What are its elements ?

(2 × 15 = 30 marks)

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021

B.Com.

A 13—ENTREPRENEURSHIP DEVELOPMENT

(2014 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.

4. The MCQ question paper will be supplied after the completion of the descriptive examination.

A 13—ENTREPRENEURSHIP DEVELOPMENT

(Multiple Choice Questions for SDE Candidates)

1. ——————————— is the drive to achieve a goal.

   (A) Motivation.

   (B) Need for Achievement.

   (C) Competency.

   (D) None of these.

2. The term intrapreneur was coined by ———————————.

   (A) Robert Owen.

   (B) Joseph Schumpeter.

   (C) Richard Cantillon.

   (D) Gifford Pinchot.

3. Which of the following is a psychological factor affecting entrepreneurial growth :

   (A) Legitimacy of entrepreneurship.

   (B) Social status.

   (C) Need for achievement.

   (D) None of these.

4. Person who works within an organization and having entrepreneurial capabilities is :

   (A) Entrepreneur.

   (B) Intrapreneur.

   (C) Manager.

   (D) Chief executive.

5. A micro enterprise is one in which the investment in plant and machinery does not exceed Rs. ———————————.

   (A) 25 lakhs.

   (B) 50 lakhs.

   (C) 1 crore.

   (D) 10 lakhs.

6. A medium enterprise is one in which the investment in plant and machinery is more than Rs. ——————————— But does not exceed Rs. ———————————.

   (A) 10 lakhs / 2 crores.

   (B) 25 lakhs / 5 crores.

   (C) 5 crores / 10 crores.

   (D) 2 crores / 5 crores.

7. ——————————— Units provide inputs to other industries.

   (A) Export.

   (B) Small.

   (C) Ancillary.

   (D) None of these.

16. ———————— is made up of a core group of highly specialized firms the same industry.

    (A) ED clubs.   (B) Business clubs.

    (C) Chamber of commerce.   (D) Business Clusters.

17. ———————— is the work of entrepreneurs.

    (A) Invention.   (B) Innovation.

    (C) Both.   (D) None.

18. Which of these is a social barrier to entrepreneurship ?

    (A) Low status.   (B) Custom of people.

    (C) Both.   (D) None.

19. An inner urge in an individual to do something is called ————————.

    (A) Persistence.   (B) Initiative.

    (C) Competency.   (D) Creativity.

20. Projects for industrial development is an ———————— project.

    (A) Quantifiable.   (B) Non-quantifiable.

    (C) Sectoral.   (D) Crash.

FOURTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION APRIL 2021

B.Com.

A 13—ENTREPRENEURSHIP DEVELOPMENT

(2014 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer all questions.
Each question carries 1 mark.

(A) Choose the correct answer :

1 The capacity to develop new ideas, concepts and processes is known as :

    (a) Innovation.   (b) Invention.

    (c) Skill.   (d) Creativity.

2 A single lump sum which is given by a Government to an entrepreneur to cover the cost is :

    (a) Concession.   (b) Subsidy.

    (c) Bounties.   (d) Tariffs.

3 SISIs is are agencies of :

    (a) NAYE.   (b) NSIC.

    (c) SSIDC.   (d) SIDO.

4 Which one of the following is an example for non-quantifiable project ?

    (a) Power Generation.   (b) Literacy Programmes.

    (c) Industrial Development.   (d) Mineral Development.

5 A series of related activities which results in some products or services are called :

    (a) Path.   (b) Network.

    (c) Event.   (d) Critical Path.

Turn over

(B) Fill in the blanks :

6 Knowledge + Skill + Traits = —————.

7 The MSME Development Act came into force in —————.

8 RAMS stands for —————.

9 KITCO was set up in —————.

10 The investment in plant and machinery in ancillary units should not exceed —————.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any **eight** *questions in two* **or** *three sentences.*
Each question carries 2 marks.

11 Who is an intraprenuer ?

12 What is seed capital ?

13 What is central investment subsidy ?

14 What do you mean by social marginality ?

15 Define rural entrepreneurship.

16 What is meant by industrial estates ?

17 What is viability analysis ?

18 What are incubation centers ?

19 Define a micro unit.

20 Expand a) KINFRA ; and b) NIESBUD.

(8 × 2 = 16 marks)

Part C (Short Essays)

Answer any **six** *questions.*
Each question carries 4 marks.

21 Explain the risks involved in entrepreneurship.

22 State the agencies to support women entrepreneurship in Kerala.

23 Describe the features of MSME Units.

24 What are the scopes for entrepreneurship in India ?

25   Why do we need project management ?

26   Explain the functions of KITCO.

27   Write a note on industrial policies of Kerala.

28   State the requisites of project appraisal.

(6 × 4 = 24 marks)

Part D (Long Essays)

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

29   Define entrepreneurial competency. Explain its types in detail.

30   Discuss the steps required to set up a SSI unit.

31   Prepare a project report for cement industry.

(2 × 15 = 30 marks)