

COMMERCE QUESTION PAPERS
B.COM (CBCS) DEGREE EXAMINATION,
NOVEMBER 2017.
First Semester
Commerce –Main
FINANCIAL ACCOUNTING – I

Section A - (10 ×1=10 marks)

Answer All questions

Choose the correct answer:

1. Under _____ concept, the period of business is classified into 12 months.
 - (a) Going concern concept
 - (b) Accounting period concept
 - (c) Match concept
 - (d) Realization concept

2. _____ is a book of prime entry of business transactions.
 - (a) Ledger
 - (b) Trial balance
 - (c) Journal
 - (d) Final accounts

3. _____ is the statement of account of the customers maintained by the bank.
 - (a) Voucher
 - (b) Pass book
 - (c) Cash book
 - (d) Sales book

4. If an accountant makes mistakes, commit errors while recording and posting transactions it is called _____ errors.
 - (a) Manual
 - (b) Machine
 - (c) Accounting

- (d) Location
5. The person who draws the bill is called_____
- (a) Drawer
- (b) Acceptor
- (c) Banker
- (d) Tenant
6. Bill of exchange is covered under _____
- (a) Companies Act
- (b) Negotiable Instrument Act
- (c) Contract act
- (d) Partnership deed
7. _____ method of depreciation is also called reducing balance method.
- (a) Sum of digits method
- (b) Written down value method
- (c) Annuity method
- (d) Insurance policy method
8. _____ is a non-cash transaction.
- (a) Rent
- (b) Salary
- (c) Electricity charges
- (d) Depreciation
9. _____ is an incomplete form of recording financial transactions.
- (a) Triple column cash book
- (b) Single entry system
- (c) Double entry system
- (d) Balance Sheet
10. Under single entry system, _____ aspect of the transaction are recorded .
- (a) Both Debit and credit
- (b) credit only
- (c) Debit only

(d) Either debit or credit

SECTION – B ($5 \times 5 = 25$ marks)

Answer all the questions, choosing either (a) or (b).

11. (a) What are the functions of accounting?

(Or)

(b) Prepare Journal entries for the following transactions.

Jan 01, 2013 Arun started business with a capital of Rs. 10,000.

Jan 05, 2013 Goods purchased from Lal Rs. 32,000.

Jan 12, 2013 Goods sold for cash Rs. 27,000.

Jan 20, 2013 Commission received Rs. 1,500.

Jan 25, 2013 Machine purchased Rs. 20,000.

12. (a) From the following particulars of Anil & co prepare Bank Reconciliation Statement as 31st August 2015.

Balance as per the cash book Rs. 54,000.

Rs. 100 as bank incidental charges debited to Anil & co account, which is not recorded in the cash book.

Cheque for Rs. 5,400 is deposited in the bank but not yet collected by the bank.

A Cheque for Rs. 20,000 is issued by Anil & co not presented for payment .

(Or)

(b) Following are some accounting errors. Rectify them by making Journal entries.

- (i) Sales for Rs. 20,000 made to Malavika which was not entered in the sales book.
- (ii) Salary of Rs. 7,500 paid to Accountant Raman was debited to his personal account.
- (iii) Old furniture sold for Rs. 2,800 was entered in the sales book.
- (iv) Carriage paid Rs. 500 on purchases of a machine was debited to Rani Ghosh's A/c.

- (v) Cash Rs. 50,000 paid to the creditor Ram Ghosh was debited to Rani Ghosh's A/c.

13. (a) Arun sold goods to Balu for Rs. 10,000 on 1st January 2010. Arun drew a bill upon him for 3 months for the amount. Balu accepted the bill and returned to Arun. On the due date, the bill was passed. Pass Journal entries in the books of Arun and Balu.

(Or)

(b) Mr.M owes Mr.S Rs. 40,000 on 1st January 2015 and Mr.M accepts a three months bill for Rs. 39,000 being in full settlement. As its due date, the bill is dishonoured. Noting charges are paid by Mr.S Rs.150. Give Journal entries in the books of Mr.M and Mr.S.

14. (a) A fixed asset having a useful life of 3 years is purchased on 1st January 2013. Cost of the asset is Rs. 20,000 whereas its residual value is expected to be Rs. 2,000. Calculate amount of depreciation and rate of depreciation.

(Or)

(b) Raja purchased machinery on 1st January 2014 at Rs. 50,000. He charged depreciation 10% by using written down value method. Prepare machinery account for three years to 1st January 2014 to 31st December 2016.

15. (a) From the following facts supplied by Mr.A who keeps his books on single entry, you are required to calculate total purchases.

Opening balance of creditors Rs.30,000.

Closing balance of creditors Rs.20,000.

Cash paid to creditors during the year Rs.1,52,000.

Acceptances given to creditors Rs.54,500.

Returns outwards Rs.6,000.

Cash sales Rs.1,29,000.

(Or)

(b) Prepare total debtors account from the following information.

Credit sales Rs.39,400.

Total debtors Rs.21,600.

Discount allowed Rs. 1,100.

Cash received from customers Rs.37,200.

Bills received Rs.4,000.

Bad debts written of Rs.600.

Bills receivables dishonoured Rs.500

Section C – (5 × 8 = 40 marks)

Answer all the questions, choosing either (a) or (b).

Answer should not exceed 600 words.

16. (a) Describe the accounting principles in detail.

(Or)

(b) From the following prepare final accounts for the year ended 31st December 2015.

Capital Rs.30,000

Drawings Rs.5,000

Furniture Rs.2,600

Bank overdraft Rs.4,200

Creditors Rs. 13,300

Premises Rs.20,000

Opening stock Rs.22,000

Debtors Rs.18,600

Rent from tenants Rs.1,000

Purchases Rs.1,10,000

Sales Rs.1,50,000

Sales returns Rs.2,000

Discount (Dr) Rs.1,100

Discount (Cr) Rs.2,000

Tax and insurances Rs.2,000

General expenses Rs.4,000

Salaries Rs.9,000

Commission (Dr) Rs.2,200

Carriage on purchase Rs.1,800

Reserve for bad debts Rs.600

Bad debts Rs.800

Adjustments:

- (i) Closing stock Rs.20,000
- (ii) Rent to be paid Rs.300
- (iii) Write off bad debts Rs.600
- (iv) Depreciation premises at 5%
- (v) Prepaid insurance Rs.700

17.(a) From the following particulars of Banu & co, Prepare Bank Reconciliation Statement as 31st July 2017.

Balance as per cash book Rs.8,000

Cheque issued but not presented for payment Rs.12,000

Bank charges Rs.750

Bill discounted dishonoured but not recorded in the cash book Rs.5,800

Cheque deposited but not yet collected Rs.6,000

Dividend collected by the bank but not recorded in the cash book Rs.5,800

Deposit made by a debtor directly into the bank but not recorded in the cash book Rs.4,500

Payment made by the bank recorded in the bank books only Rs.2,400

(Or)

(b) Rectify the following accounting errors through Suspense account by making Journal entries.

- (i) Purchase of goods from Mohit for Rs.2,500 was entered in the Sales book, However Mohit's Account was correctly credited.
- (ii) Cash received from Anil a debtor Rs.3,200 was correctly entered in the Cash book but was omitted to be posted to his account.
- (iii) Sales book was overcast by Rs.1,500
- (iv) Cash of RS. 4,000 paid to Hanif was credited to Rafique A/c as Rs.1,400
- (v) The total of purchase returns book of Rs.3,150 was carried forward as Rs.1,530

18.(a) B owes C a sum of Rs.6,000. On 1st April 2011 he gives a promissory note for the amount for 3 months to C who gets it discounted with his bankers for Rs.5,760. On the due date the bill is dishonoured, the bank paying Rs.15 as noting charges. B then pays Rs.2000 in cash and accepts a bill of exchange for 2 months and on the due date the bill is again dishonoured, C paying Rs.15 for noting charges draft the Journal entries to be passed in C's book.

(Or)

(b) Anu received two bills on 1st March 2014 from Ramesh Rs.2,000 payable after one month and Rs.4,000 payable after 2 months. Anu sent both the bills to the bank for collection. Anu was advised by the banker that the first bill was dishonoured and the second bill was dishonoured on the due date. Give journal entries in the books of both the parties.

19.(a) On 1st July 2008 a company purchased a machine for Rs.3,90,000 and spent Rs.10,000 on its installation. It is decided to provide depreciation @15% per annum, using written down value method. On 30th November 2011 the machine was dismantled at a cost of Rs.5,000 and then

sold for Rs.1,00,000. On 1st December 2011 the company acquired and put into operation a new machine at a total cost of Rs.7,60,000. Depreciation is provided on the new machine on the same basis as had been used in the case of the earlier machine. The company closes its

books of account every year on 31st March.

(Or)

(b) On the 1st January 2010 Machinery was purchased by X for Rs.50,000. On the 1st July 2011 additions were made to the extent of Rs.10,000. On 1st April 2012, further additions were made to the extent of Rs.6,400. On 30th June 2013, machinery the original value of which was Rs.8,000 on 1st January 2010, was sold for Rs.6,000, X closes his books on 31st December each year. Show the machinery account for the years from 2010 in the books of X if depreciation is charged at 10% at straight line method.

20.(a) Mr.K keeps his books under single entry system . His position as on 31st December 2015 and 2016 were as follows:

Particulars	31 st Dec 2015	31 st Dec 2016
Cash in hand	10	2,000
Cash at bank	990	1,000
Stock in trade	7,000	10,000
Debtors	15,000	20,000
Furniture	3,000	3,000
Creditors	3,000	6,000
Capital introduced		
During the year	3,000	—
Withdrawals	600 per Month	—

From the above find out the profit or loss made in 2016.

(Or)

(b) From the following find out the credit sales and credit purchases for the year ended 31st March 2001.

Total debtors on April 1,2000 Rs.14,750

Total creditors on April 1,2001 Rs .8,970

Cash received from Debtors during the year Rs.57,450

Discount allowed Rs.580.

Bad debts Rs.850

Return inwards Rs.1,150

Bill received from customers Rs.9,600

Cash paid to creditorsRs.29,780

Discount received from them Rs.430

Returns outward Rs.520

Bills issued to them Rs.6,400

Total debtors on March 31,2001 Rs.13,890

Total creditors on March 31, 2001 Rs.9,450.

**B.Com. (CBCS) DEGREE EXAMINATION,
NOVEMBER 2017**

First Semester

**Commerce-Allied
BUSINESS ECONOMICS**

(For those who joined in July 2016 and afterwards)

Time: Three hours

Maximum:75marks

SECTION A-(10*1=10 Marks)

Answer ALL questions.

Choose the correct answer:

1. _____ is the father of economics.

- (a) Adam Smith (b) Alfred Marshall
- (c) Robbins (d) Winner

2. Which of the following is not economic goods?

- (a) Food (b) Fruit
- (c) Air (d) Rice

3. A piece of wood becomes a table. It is an example for _____ utility.

- (a) time (b) Place
- (c) possession (d) form

4. Which is the most important concept of demand analysis?

- (a) elasticity (b) Cost
- (c) quality (d) all of these

5. _____ is said to be gift of nature.

- (a) Labour (b) land
- (c) Capital (d) none of these

6. The economics received by a firm because of its own efforts are called _____ .

- (a) external economics
- (b) internal economics
- (c) firm economics
- (d) none of the above

7. Alternative cost are also known as

- (a) opportunity cost
- (b) money cost
- (c) average cost
- (d) marginal cost

8. The first order condition for the maximum profit of a firm is _____ .

- (a) $AC = MR$ (b) $MC = MR$
- (c) $MR = AR$ (d) $AC = AR$

9. Oligopoly means _____ .

- (a) single seller
- (b) few sellers
- (c) large number of sellers
- (d) no buyers

10. _____ pricing results in allocative inefficiency not enough output is produced.

- (a) Monopoly
- (b) Oligopoly
- (c) Perfect competition
- (d) All of the above

SECTION B - (5*5 = 25 Marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

11 (a) Explain the role of business economist.

Or

(b) Describe the social responsibilities of a business firm.

12 (a) What is meant by demand forecasting?

Or

(b) What are the kinds of price elasticity of demand?

13 (a) What is production? State the factors of production

Or

(b) What are the features of ISO quants?

14 (a) What are the causes of changes in supply?

Or

(b) What are the determinants of supply?

15 (a) What are the objectives of price discrimination?

Or

(b) Differences between perfect competition and monopolistic competition.

SECTION C - (5*8 = 40 Marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 600 words.

16 (a) Explain the objectives of business economics.

Or

(b) Explain the importance of business economics.

17 (a) Explain the law of demand.

Or

(b) Explain the methods of elasticity of demand

18 (a) What is land? What are the features of land?

Or

(b) Explain the law of variable proportion.

19 (a) What are the determinants of elasticity of supply?

Or

(b) Why the short run average cost curves is U shaped?

20 (a) What are the factors determining the optimum size?

Or

(b) What are the conditions of equilibrium of a firm?

B.Com. (CBCS) DEGREE EXAMINATION,

APRIL 2017.

Second Semester

Commerce – Main

PRINCIPLES OF MANAGEMENT

(For those who joined in July 2016 on wards)

Time: Three hours

Maximum: 75 marks

PART A – (10× 1 = 10 marks)

Choose the correct answer.

1. ----- is the combination of justice and Kindness.
(a) Initiative (b) Order
(c) E uity (d) Stability tenure.
2. ----- skills are concerned with why a thing is done.
(a) Human (b) Conceptual
(c) Technical (d) Mechanical.
3. ----- are in the form of standing plans for providing guidelines for performing an action.
(a) Policies (b) Procedure
(c) Strategy (d) Programmes.
4. ----- involves a cut of alternatives between those that are desirable and not desirable.
(a) Decision (b)Planning
(c)Co-ordinating (d)Directing
- 5.-----refers to systematic delegation of authority in the organisation
(a)departmentation (b)structure
(c)centralisation (d)decentralisation
- 6.----- refers to the number of sub-ordinates who can be managed effectively by superior
(a)unity of command (b)Span of management
(c) co-ordinating (d)centralisation
- 7.----- is the person to whom the symbols are transmitted.
(a) receiver (b)sender
(c) follower (d)communicator

8.Motivation is derived from the Latin word 'movere' which means to-----

- (a) learn (b)reward
- (c) communicate (d)move.

9.----- is a continuous process

- (a) control (b)motivation
- (c) objective (d)plan

10.----- is a set of human and structural mechanism designed to link the parts of the enterprise together to achieve the specified objectives.

- (a) planning (b)organising
- (c) co-ordination (d) control

PART-B(5×5=25marks)

Answer all question choosing either (a) or (b)

Answer should not exceed 250 words

11(a). Explain the principles of scientific management.

OR

(b)What are the various roles that are performed by managers in an organisation?

12(a).What are the uses and limitations of decision tree?

OR

(b).Briefly explain the barriers to effective planning.

13(a).State the merits of Line organisation.

OR

(b). Briefly explain the steps in delegation of authority

14(a). State the importance of direction.

OR

(b). Define communication. Explain its process.

15(a). Explain Management Information System.

OR

(b). What is co-ordination? Explain its features.

PART- C (5×8=40 Marks)

Answer all question choosing either (a) or (b)

Answer should not exceed 600 words

16(a). What do you mean by management skills?

OR

(b). Explain the contributions of Henry fayol.

17(a). Explain the decision making process in detail.

OR

(b). Explain the types of planning methods.

18(a). Explain the factors determining the degree of decentralisation

OR

(b). Explain the principles of delegation.

19(a).Critically examine Herzberg's two factor theory.

OR

(b). Explain the different barriers of communication

20(a). Explain the steps in controlling process

OR

(b).Discuss the various principles of co-ordination.

B.Com. (CBCS) DEGREE EXAMINATION,

NOVEMBER 2017

First Semester

Part- IV

ENVIRONMENTAL STUDIES

Time: Three hours

Maximum: 75 marks

PART A – (10× 1 = 10 marks)

Answer ALL the question.

Choose the correct answer.

1.----- account for 90% of the world's production of commercial energy.

- (a) Hydroelectric
- (b) Thermal
- (c) Fossil fuels
- (d) None of these

2.-----is related to erosion,saltation,loss of plant and productivity.

- (a) Mineral management
- (b) Food grain production
- (c) Watershed management
- (d) Human Resources management

3.Succession initiating on rocks is called

- (a) Hydrosere
- (b)Lithosere
- (c) Halosere
- (d)Xerosere

4. Radiant energy of sun is transformed into -----by photosynthesis

- (a) heat energy
- (b)mechanical energy

- (c)chemical energy
- (d)none of these

5.Number of mega diversity countries in the world are

- (a) 7
- (b)12
- (c)17
- (d)22

6.Which one is harder to measure?

- (a)genetic diversity
- (b)species diversity
- (c)ecosystem diversity
- (d)none of these

7.Incineration is disposal method in

- (a)soil management
- (b)air management
- (c)water management
- (d)solid waste management

8.Red tide is formed by

- (a)blue green algae
- (b)fungi
- (c)brown algae
- (d)Dinoflagellates

9.In which year, Tamil Nadu government has banned manufacturing of less than 40 micron thickness of plastic bags

(a)2010

(b)2011

(c)2012

(d)2013

10. Since the early 20th century, earth's mean surface temperature has increased by about

(a) 0.6° C

(b) 0.7° C

(c) 0.8° C

(d) 0.9° C

PART-B

11(a). Discuss briefly on floods

OR

(b) Write on timber extraction

12(a). Write the energy flow in the forest ecosystem

OR

(b) Elaborate on biotic components of the ecosystem

13(a) Write the natural threats to bio diversity

OR

(b). Comment on species diversity

14(a). Give an account on the effects of marine pollution

OR

(b) Comment on the causes of water pollution

15(a). Define waste products and their harmful effects to the environment

OR

(b). Why we are more concerned about use and through plastics.

PART-C

16(a). Narrate the activities required for water shed management.

OR

(b)Write in detail about non-renewable energy resources.

17(a) Give an account on river ecosystem

OR

(b)Give an account on ecological pyramids

18(a). Discuss about the hot spots of bio diversity

OR

(b). Discuss biodiversity at local level with examples

19(a). Narrate the effects of soil pollution.

OR

(b)How air pollution can be controlled?

20(a). How Wildlife Protection Act is useful in conservation?

OR

(b). What are the human rights?

SOCIAL VALUE EDUCATION

APRIL 2017 **Second Semester**

PART A

1. The term “Social justice” was coined in 1840 by
(a) B.R.Ambedkar
(b) Mahatma phule (c) Luigi Taparelli (d) Rousseau
2. Social jutice stands for
(a) Equality (b) Inequality (c) Marginalisation (d) Social exclusion
3. An advocate or supporter of the rights and equality of women is known as.
(a) Revolutionary (b) Feminist (c) Negotiator (d) Reactionary
4. Sexual harassment of women refers to
(a) Unwelcome sexual advances (b) Requests for sexual favours (c) Verbal or physical conduct of sexual nature (d) All these
5. Which elements of social life make up religion?
(a) Profane (b) Sacred (c) Both sacred and profane (d) None of these
6. Human rights day is observed every year on
(a) 10th December (b) 14th November (c) 20th January (d) 25th February
7. “ The world day of social justice “ is observed annually on
(a) 20th February (b) 1st April (c) 10th November (d) 28th July
8. The UN convention on the rights of the child (CRC) defined a child as every human being below the age of.
(a) 16 (b) 21 (c) 18 (d) 14
9. The UN convention on the rights of the child (CRC) came into existence is
(a) 1989 (b) 1991 (c) 1968 (d) 2001
10. Amity between religious communities in the country and absence of friction and tension among them is known as
(a) Communalism (b) Communal harmony (c) national integration (d) national unity

PART-B

11. Explain the concept of human rights.

Or

Elucidate the role of united nations in the protection of human rights.

12. Explain environment.

Or

State the importance of child rights.

13. Elaborate the concept communalism.

Or

“Nexus between religion

and politics brings harm than good” – argue.

14. How caste serves as a basis for social injustice?

Or

Explain social

injustice.

15. Elaborate the concept

Or

empowerment.

Delineate the importance of women rights.

PART-C

16. Compare and contrast

fundamental rights and directive
constitution on India

principles of state policy included in the

Or

Bring out the features of international convention on the elimination of all forms
of racial discrimination.

17. Write an overview on women rights.

Or

Women should have more rights than men in managing environment-

Establish.

18. Give an overview of united

nations conventions of human rights.

Or

Delineate the fundamental rights enshrined in the India constitution.

19. Describe the indicators of

woman empowerment.

Or

Woman and environment are interdependent in many

ways-comment.

20. Why religion is to be separated from politics? Explain.

Or

“Communalism is

against the spirit of communal harmony”

MARKETING

APRIL 2017.

Second Semester

1. Is a human activity directed at satisfying needs and wants through exchange process.
(a) Sale
(b) Purchase (c) Service (d) Marketing
2. The goods are exchange against goods is known as .
(a)
Marketing (b) Bartner system (c) Advertisement
(d) Sales
3. The process of dividing a market into smaller homogenous markets with similar characteristics is called .
(a) Market Mix (b)
Market segmentation (c) Market targeting
(d) Market positioning
4. is the policy adopted by the manufactures to get success in the field of marketing.
(a) Profit
(b) Service (c) Marketing Mix (d) Sales Promotion
5. May be defined as the exchange of goods or services in terms of money.
(a) Product
(b) Price (c) Service (d)
Purchase
6. Pricing involves a high introductory price in the initial stage to skim the cream demand.
(a)
Geographical (b) Penetration (c) Skimming
(d) Psychological
7. The path between producers and users, that goods and services follow is called a .
(a)
Export (b) Import (c) Marketing
channel (d) International marketing
8. refers to a sales person initiating contact with a shop-keeper and a closing a sale over telephone.
(a)
Online (b) Services marketing (c) Telemarketing
(d) Test marketing
9. Refers to a set of powerful tools and methodologies used toy promoting products and services through the Internet.
(a)
Tele marketing (b) Online marketing (c) Services

Marketing

(d) Marketing

national companies.

(a) Mc Donald

(b) O.N.G.C

10. is an example of multi

(b) LIC

(c) S.A.I.L

PART – B

11.

State the objectives of marketing.

Or

marketing concept.

List out the advantages of

12. Discuss the benefits of market segmentation.

Or

What are criterion for market segmentation?
involved in product life cycle?

13. What are the phases

Or

What is product mix? Explain its goals.

14. What is telemarketing?

Or

function of retailer.

interntional marketing?

State the

15. What is the importance of

Or

Explain the barriers involved in expert.

PART-C

16.

Bring out the role of marketing in the economic
country.

development of a

Or

Explain the concept of marketing.

17. Explain the base for consumer marketing segmentation.

Or

product positioning?
pricing.

What is

18. Explain the various objectives of

Or

Enumerate the product mix strategies.

19. Explain the various types of channels of distribution.

Or

retailers.

marketing.

Briefly explain the type of

20. Explain the activities involved international

B.COM II YEAR

Code No:10391

Sub Code:JMCO32

B.Com.(CBCS). DEGREE EXAMINATION,

NOVEMBER 2017

Third Semester

BUSINESS STATISTICS

PART-A(10×1=10)

Choose the best answer:

1.Statistics deals with

- (a)qualitative data (b)individual data (c)quantitative data
(d) all the above

2.statistics may be called as science of estimates and probabilities-who said this?

- (a)Boddington (b)prof.Horace secrist (c)A.M.Tuttle (d)A.L.Bowley

3.The word Mode is derived from

- (a)Latin word (b)French word (c)English word (d)Greek

4.Mean square deviation is also called as

- (a)Range (b)Quartiles (c)Standard deviation (d)Correlation

5.Who formulated the rank correlation co-efficient?

- (a)Pearson (b)Edward spearman (c)W.I.King (d)Bowley

6.Geometric mean between regression co-efficient is known as

- (a)Measure of dispersion (b)Measure of G.M.
(C)Measure of skewness (d)Measure of correlation

7. _____ variation is neither short term nor long term.

(a)Seasonal (b)Cyclical (c)erratic (d)secular

8. Which index number is suitable for long period

(A)chain base (B)fixed base (C)moving average (D)all the above

9. Weighted aggregate index number formulae

(a) $P_{01} = \frac{\sum P_1 w}{\sum P_0 w}$

(b) $P_{01} = \frac{\sum P_1 w}{\sum P_0 q_1}$

(c) $P_{01} = \frac{\sum P_1 q_1}{\sum P_1 w}$

(d) $P_{01} = \frac{\sum P_1 q_0}{\sum P_0 q_0}$

10. Absolute skewness is

(a) Mode – Mean

(B) Median – Mode

(C) Mean – Mode

(d) Mean – Media

PART-B(5×5=25 Marks)

11.(a)What are the Distrusts of statistics?

Or

(b)What are the requisites of an ideal statistical table?

12.(a)Calculate mode from the following?

X: 0-10 10-20 20-30 30-40 40-50

Y: 15 25 40 18 12

Or

(b)Compute Geometric mean :

Wages: 0-100 100-200 200-300 300-400 400-500

Workers: 15 18 12 16 9

13.(a)Calculate standard deviation from the following:

Wages(Rs):	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
No.of.workers:	8	10	15	25	20	18	9	5

Or

(b)From the following data find out which village income has greater variability:

Village	Average income	variance income	No.Of .people
A	175	100	600
Village	Avarege income	Variance income	No.Of.People
B	185	81	500

14.(a)What are the methods of correlation? Exaplain in detail.

Or

(b)The following data about the statistics and accountancy marks of a college in given below:

	statistics	Accountancy
Mean	40	50
Standard deviation	10	16

$$r=0.5$$

Estimate the likely scores in statistics when score in Accountancy is 40.

15.(a)What are the index numbers ? Explain their uses and limitations.

Or

(b)From the given data find the trend by the method of 3 yearly moving average.

Year:	2007	2008	2009	2010	2011	2012	2013	2014
Value:	63	78	79	76	79	98	106	89

PART-C(5×8=40)

16.(a)Explain various methods of sampling with their significance.

Or

(b)Explain main principles of classifications and explain various types diagrammes.

17.(a)Find mean and median from the following data.

Marks:	0-10	10-20	20-30	30-40	40-50	50-60	60-80	80-100
No.of.student:	6	8	12	22	19	15	8	10

Or

(b)Compute Harmonic mean from the following:

Marks:	10-20	20-30	30-40	40-50	50-60	60-70
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No.of.students: 13 18 25 30 20 14

18.(a)Calculate mean deviation for the given data:

X: 30-40 40-50 50-60 60-70 70-80 80-90 90-100

F: 4 20 32 44 25 16 8

Or

(b)Calculate karl pearson's co-efficient of skewness from the data given:

Marks above: 0 10 20 30 40 50

No.of .students: 100 98 95 90 80 50

19.(a)Calculate co-efficient of correlation:

X: 15 16 17 18 19 20

Y: 80 75 60 40 30 20

Or

(b)Find the two regression lines from the given data:

X: 40 70 50 60 80 50 90 40 60 60

Y: 2.5 6 4.5 5 4.5 2 5.5 3 4.5 3

20.(a)Calculate fisher's ideal index number and verify whether it statisfies time revelsal tests:

Commodity	Base year 2015		Current year 2016	
	Price (Rs)	Quantity(Kg)	Price(Rs)	Quantity(kg)
A	10	12	12	15
B	7	15	5	20
C	5	24	9	20

D 16 5 14 3

Or

(b) Fit a straight line trend by the method of least squares. Estimate the production for 2016 production.

Year: 2009 2010 2011 2012 2013 2014

Production in 20 30 40 35 45 40

Rs.Cr:

CODE NO:10394

SUB CODE:JSCO3A

B.COM

NOVEMBER 2017

BUSINESS COMMUNICATION

PART -A(10*1=10)

CHOOSE THE CORRECT ANSWER:

1.The form of written communication is

(a)e-mail (b)telegram (c)report (d)all the above

2.Communication from sales manager to production manager is known as

(a)Upward communication (b)Downward communication

(c)Horizontal communication (d)None of the above

3.Deliberate leaking of information about an organization is known as

(a)Whistle blowing (b)Ambiguity (c)Gossiping (d>Euphemism

4. Salutation to address for two or more women officials

(a) Dear Sir (b) Dear Madam (c) Dear Mesdames (d) Dear Sirs

5. Professor is an example for

(a) title of rank (b) salutations (c) inside address (d) none of these

6. Intended form of letter is followed in

(a) America (b) England (c) India (d) All the above countries

7. Collection letter is also known as

(a) letter of status enquiry (b) enquiry letter (c) dunning letter (d) none of the above

8. What is the suitable complimentary close for trade letter salutation 'sir'?

(a) Yours faithfully (b) yours truly (c) yours lovingly (d) yours obediently

9. Under which type of interview the interviewers ask the same set of questions to all candidates

(a) research interview (b) stress interview (c) unstructured interview (d) structured interview.

10. Under which type of network, information flows from top to bottom?

(a) X network (b) Y network (c) V network (d) Circular network

PART-B--(5*5=25)

11.

(a) What are the forms of written communication?

Or

(b) Explain about lateral communication.

12.

(a) What are basic features of an effective business correspondence?

Or

(b) What are the structure of a business letter?

13.

(a) What are the points to be given while drafting order letters?

Or

(b) Write a note on 'Adjustment letter'

14.

(a) What are the content of a letter of application for a job?

Or

(b) What are the content to be included in 'Resume'?

15.

(a) What are the criteria for evaluating a candidate?

Or

(b) What are the elements of interview?

PART-C--(5*8=40)

16.

(a) Explain the importance of process of communication.

Or

(b) Explain various barriers to communication.

17.

(a) Explain in detail about planning and preparations of business letters.

Or

(b) Explain the importance of business letters and also explain about the various approaches on drafting business letters.

18.

(a) Draft a sales letter to promote the sale of a refrigerator set.

Or

(b) Draft a series of collection letter to a customer who has failed to repay a balance of Rs.1,00,000 for the last five months.

19.

(a) Draft an application for the post of General Manager of a public sector company.

Or

(b) Explain job related communication made between employer of a company and the employees.

20.

(a) Explain the various types of various.

Or

(b) Write in detail about do's and don't for the successful interview.

NOVEMBER 2017
COMMERCE - ALLIED
COMPANY ORGANIZATION
PART-A

Choose the correct answer :

1. 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

2. Signature of memorandum and articles should be signed by ----- number of persons in case of private company.

(a) 3

(b) 4

(c) 2 (d) None of these

3. Age limit of Directors in case of public company is

(a) 65 (b) 70

(c) 75 (d) 80

4. The companies which are formed under companies Act. 1956. They will be called as

(a) Chartered companies

(b) Statutory companies

(c) Registered companies

(d) None of these

5. Voting right can't be exercised in case of-----

(a) Calls in advance

(b) Calls in arrears

(c) Both (a) and (b)

(d) None of the above

6. Notice of Adjourn meeting is not required if a meeting is

(a) Absence of required quorum

(b) Adjourn sine die

(c) Adjourn for more than 30 days

(d) None

7. The companies which are formed under special Act. Those companies are called

(a) Chartered companies

(b) Statutory companies

(c) Registered companies

(d) None of these

8. Notice of statutory meeting should be authorised by at least

- (a) 3 directors (b) 2 directors
(c) 4 directors (d) None of these

9. -----includes an accountant appraiser and Engineer.

- (a) Expert (b) Promoter
(c) Auditor (d) director

10. -----includes any amount borrowed by a company

- (a) Deposits (b) Funds
(c) Both(a) and (b) (d) None of the above

PART -B

Answer all the questions,choosing either (a) or (b)

11. (a) Who is a promoter?

(b) What do you mean by Articles of Association?

12. (a) What are the duties of Directors?

(b) What do you mean by Shares?

13. (a) What do you mean by Board meeting as per Section 173?

(b) What is the role of a chairman on a committee?

14. (a) What do you mean by Annual General Meeting?

(b) What do you mean by Statutory Meeting?

15. (a) What do you mean by Winding up of a company?

(b) Explain the duties of an Liquidator.

PART -C

Answer all the questions, choosing either (a) or (b)

16. (a) How is company formed under the Companies Act 2013? Enumerate the various documents to be filled with the registrar.

(b) Discuss the difference between the Articles and the Memorandum of Association of a Company.

17. (a) Explain Rights and Duties of a Director.

(b) Explain various responsibility of director.

18. (a) Briefly explain the powers of board.

(b) Briefly explain the requisites to conduct a valid general meeting in a company.

19. (a) Explain the different types of meeting held by a company.

(b) Explain the necessary steps take to conduct a debenture holder meeting.

20. (a) Discuss the powers of a liquidator.

(b) Briefly explain the steps to be taken for compulsory winding up.

B.COM - III YEAR

B.COM. (CBCS) DEGREE EXAMINATION- APRIL - 2017.

Sixth semester-AUDITING - sub code :GMCO 64

PART - A

Answer ALL questions.

Choose the correct answer :-

1. Audit programme forms part of

(a) Audit files

(b) Audit note book

(c) Audit working papers

(d) nono of these

2. Test checking is not suitable for

- (a) cash book (b) pass book (c) small business (d) All of these

3. The main object of internal check

- (a) To detect errors and frauds
(b) To examine accounts
(c) To verify assets
(d) None of these

4. Internal ----- and internal ----- are part of internal-----

- (a) check, control, audit
(b) control, check, audit
(c) control, audit, check
(d) check, audit, control

5. The main object of vouching is

- (a) to prepare trial balance
(b) to conduct routine checking
(c) to verify authenticity and authority of transactions
(d) checking vouchers

6. Which one of the following is a best method of payment?

- (a) cash (b) bearer cheque (c) a crossed cheque (d) a bill of exchange

7. Trade creditors can be verified with the help of

- (a) purchases book
(b) purchases Returns book
(c) correspondence
(d) All of these

8. Share issue expenses, is a/an ----- asset

(a) intangible (b) floating (c) fictitious (d) wasting

9. The auditor is authorised to visit branches under section

(a) 227 (b) 228 (c) 224 (d) 633

10. The first auditor can be removed by

(a) The Board of Directors

(b) shareholders in the General meeting

(c) shareholders in the General meeting with the approval of central govt.

(d) None of these

part - B

Answer All questions, choosing either (a) or (b)

11.(a) what do you mean by routine checking ?

(OR)

(b) mention the various limitations of auditing.

12.(a) write the internal check system for purchase returns.

(OR)

(b) what are the important differences between internal control and internal audit ?

13.(a) Distinguish between vouching and verification.

(OR)

(b) what do you mean by vouching? what are its objectives ?

14.(a) what are contingent liabilities? give examples.

(OR)

(b) Explain the procedure for vouching the cash sales.

15.(a) state the rights of a company auditor

(OR)

(b) Briefly describe the contents of audit report.

part - c

Answer All questions, choosing either (a) or (b) .

16.(a) Explain the differences between accountancy and auditing.

(OR)

(b) Discuss the advantages and limitations of auditing.

17.(a) Describe the internal check system for cash sales.

(OR)

(b) state the advantages and limitations of internal check system.

18.(a) what is a voucher ? what are the different types of voucher ?what the precautions taken by the auditor while vouching ?

(OR)

(b) Explain the procedure for vouching cash transactions.

19.(a) Explain the procedure for verification of cash in hand and cash at bank.

(OR)

(b) state the objectives of verifications of assets and liabilities.How would you verify sundry debtors and sundry creditors?

20.(a) Describe the qualifications and procedure for appointment of the company auditor.

(OR)

(b) Describe the liabilities of an auditor for negligence and misfeasance.

B.com. (CBCS) DEGREE EXAMINATION

NOVEMBER 2017 .

Fifth Semester

Commerce – Main

Elective – INCOME TAX LAW AND PRACTICE - I

(For those who joined in July 2012-2015)

Time: Three hours

Maximum:75 Marks

SECTIONS A –(10*1=10 Marks)

Answer ALL questions.

Choose the correct answer:

1. Central Board of Direct Tax as was constituted under

- (a) Central Board of Revenue Act 1963
- (b) Income tax act 1961
- (c) Income tax rules 1962
- (d) Indian companies act 1956

2. For 1.4.2000 to 31.3.2001 year , assessment year was

- (a) 2000-2001
- (b) 2001-2002
- (c) 2002-2003
- (d) 1999-2000

3.The rebate for a senior citizen U/S 88 B is available who attained the age of

- (a) 60
- (b) 58
- (c) 65
- (d) 55

4.Types of capital gains are

- (a) 2
- (b) 4
- (c) 6
- (d) 8

5.What is the tax exemption limit of an individual?

- (a) Rs. 1,00,000
- (b) Rs.1,50,000
- (c) Rs.2,00,000
- (d) Rs.1,80,000

6.Expected rent cannot exceed

- (a) Municipal rent
- (b) Fair rental value
- (c) Actual rental value
- (d) Standard rent value

7.Municipal taxes are deductible on

- (a) Payment basis
- (b) Accrual basis
- (c) Due basis
- (d) Not allowed

8. Business Accounts should be compulsorily Audited if the turnover exceeds is

- (a) Rs.10,00,000
- (b) Rs.20,00,000
- (c) 1 crore
- (d) Rs. 80,00,000

9. General deduction for Business or profession are covered under the IT Act 1961 under

- (a) Sec 20
- (b) Sec 31
- (c) Sec 37
- (d) Sec 45

10. Tax on capital gain is

- (a) 10%
- (b) 20%
- (c) 30%
- (d) 25%

SECTION B – (5*5=25 Marks)

Answer ALL questions, choosing either (a) or (b)

Answer should not exceed 250 words.

11. (a) Define the following terms.

(i) previous year

(ii) total income

(iii) Average rate

Or

(b) Explain the conditions for determining the residential status of an individual.

12. (a) Write a short note on the following terms:

(i) Unrealised Rent

(ii) Annual value

Or

(b) Mention any six examples of perquisites not liable to tax.

13. (a) Mr. Amar owns a house at Ram Nagar and submit the following particulars:

	Rs.
Rent received	2,75,000
Standard rent	2,60,000
Municipal valuation	2,70,000
Fair rental value	2,72,000

12% Municipal tax of municipal rental value 2% of Municipal taxes as sanitation surcharge.

Compute net annual value.

Or

(b) Write short notes on :

(i) Unrealised rent

(ii) Annual value

(iii) kartha.

14. (a) What are the admissible deduction while computing profit under the head ‘ Business’ and profession ?

Or

(b) The following details relating the income earned by Mr. Gopu for the year ending 31.3.1998.

	Rs.
(i) Taxable profit from cloth business.	10,000
(ii) Income from smuggling business for which	
he claimed the following deductions	25,000
tips paid to border police	3,000
Good seized by customers authorities worth	6,000
Penalty paid to customs authorities	

Compute his income from business.

15. (a) Distinguish between capital gain and income why is it important to make this distinction?

Or

(b) Mr. Arun sold a residential house for Rs. 6,00,000 in October 99 it was purchased in 84-85 for Rs. 40,000 further he spent Rs. 10,000 for construction of a room in 1987-88 selling expense met by him Rs. 6,000. The cost inflation index for 1984-85 87-88 and 99-2000 being 125, 150, and 389 respectively calculation capital gain.

SECTIONS C – (5*8=40 Marks)

Answer All questions, choosing either (a) or (b).

Answer should not exceed 600 words.

16. (a) How is residential status of an individual determined for income tax purpose?

Or

(b) Define agricultural income. Discuss its different types.

17. (b) Shri Ramprakash is a professor at Indore University. The following information has been submitted by him.

(i) Salary @ Rs. 4,800 per month

(ii) Life Insurance premium Rs. 3,000

(iii) Expense on journals Rs. 8,00

(iv) Dearness allowance @ Rs. 15% of salary. A similar amount is contributed by the University.

(vi) HRA Rs. 10,000 p.a. He paid Rs. 2,000 p.m as actual rent for the house occupied by him.

(vii) Educational allowance for two children Rs. 100 p.m.

(viii) City compensatory allowance @ Rs. 100 p.m

(ix) He incurred Rs. 3,000 on his own motor car. This car is also used for his employment purpose.

(x) Professional tax paid Rs.1,120

Find out the total taxable income.

Or

(b) What are the various provisions relating “perquisites” under I.T Act.

18. (a) What are important deductions in computing taxable income from house property?

Or

(b) Mr.Anbu who has letout a house furnishes the following details:

(i) Date of completion of the construction 1.4.1995.

(ii) Municipal Annual Rental Value Rs.6,000

(iii) Monthly rent received Rs. 600

(iv) Municipal tax Rs. 600 p.a

(v) Interest for the loan taken construction Rs.1,200p.a

(vi) Ground Rent Rs. 300p.a

Compute the income from the house letout for rent.

19.(a) Explain the various ‘income’ chargeable to income tax act under the head profit and gains of business or profession.

Or

(b) profit and loss a/c for Mr. A for the year ended 31.3.2000 as follows.

	Rs.		Rs.
To general exp	5,000	By gross profit	40,000

To insurance	1,000	By bad debts recovered	4,000
To bad debts	1,000	By interest on Govt. security	4,000
To Salary	5,000		
To advertisement	2,250		
To salary to proprietor	2,500		
To interest on capital	2,000		
To income tax	1,000		
To depreciation	2,000		
To sales tax	5,000		
To advance income	1,000		
To donation	500		
To motor car exp	750		
To net profit	19,000		
	<hr/>		<hr/>
	48,000		48,000
	<hr/>		<hr/>

- (i) 50% of car relating to personal purpose.
- (ii) Advertisement include Rs. 500 for printing of calendars .

Assess business income of Mr. A.

20. (a) What is capital gain? What are its types? What capital gains are exempted from tax?

Or

(b) Mr. Agarwal owned one residential house sold for Rs.3,40,000 in October 1997 which was actually purchased for Rs.10,000 for the construction of another room in 1984-85. Expenses incurred in the execution of sale deed were Rs.10,000 which were borne by him. Cost of inflation index nos in 1982-83, 1984-85 and 1997-98 were 109, 125 and 331 respectively.

Compute his capital gain.

Code No: 10307

Sub. Code: GMCO 52

B.Com. (CBCS) DEGREE EXAMINATION,

NOVEMBER 2017.

Fifth Semester

Commerce – Main

COST ACCOUNTING

(For those who joined in July 2012-2015)

Time : Three hours

Maximum : 75 Marks

PART A-(10*1=10 Marks)

Answer ALL questions.

Choose the correct answer :

1. In preparing the cost sheet, closing stock of finished goods is valued at
 - (a) Standard price
 - (b) Cost of production
 - (c) Market value

- (d) Cost or market value whichever is lower.
2. Cost which disproportionately varies with the volume of output is
- (a) Variable cost
 - (b) Fixed cost
 - (c) Semi-variable cost
 - (d) None of these
3. Bin card is maintained by the
- (a) Cost accountant
 - (b) Store keeper
 - (c) Accounting department
 - (d) None of them
4. If ordering cost per order is kg 450, carrying cost per unit is Rs 16 and annual consumption is 3600 units, find EOQ.
- (a) 400 units
 - (b) 450 units
 - (c) 360 units
 - (d) None of these
5. Earning under the Halsey and Rowan Schemes will be equal when time saved is _____ of the standard time.
- (a) 40%
 - (b) 60%
 - (c) 50%
 - (d) None of these
6. Under Taylor's differential piece rate system, if the efficiency of the worker is 100% he is paid at _____ piece rate.
- (a) Normal
 - (b) High
 - (c) Low
 - (d) Standard
7. The basis for apportionment of general overheads is
- (a) Direct wages

- (b) Indirect wages
 - (c) Number of workers
 - (d) Floor area
8. Which one of the following methods uses both labour hours and machine hours as the basis for absorption of overheads
- (a) Prime cost
 - (b) Labour hour method
 - (c) Machine hour rate method
 - (d) Dual hour rate method
9. Which one of the following industry is suitable for process costing?
- (a) Construction
 - (b) Oil Refinery
 - (c) Bakery
 - (d) Toys
10. Processes are _____
- (a) Independent
 - (b) Interdependent
 - (c) Based on customer's orders
 - (d) Intermittent

PART B - (5*5=25 Marks)

Answer ALL questions, choosing either (a) or (b).

Answer should not exceed 250 words.

11. (a) State the differences between cost accounting and financial accounting.

Or

- (b) How are costs classified on the basis of functions?

12. (a) Briefly explain the different methods of pricing material issues.

Or

(b) From the following particulars, calculate reorder level minimum level maximum level and average stock level.

Normal usage units 100 per day

Maximum usage units 130 per day

Minimum usage 60 units per day

Economic order quantity 5000 units

Reorder period 20 to 30 days.

13. (a) Distinguish between time rate and piece rate methods of payment of wages.

Or

(b) Calculate the earnings of a worker under Halsey and Rowan plans from the following information.

Standard time 30 hours

Time taken 20 hours

Hourly rate Rs.100 plus a dearness allowance @ Rs.50 per hour worked.

14. (a) What is meant by over or under absorption of overhead? How are they treated in cost accounting?

Or

(b) Calculate machine hour rate from the following details :

Cost of machine Rs.19,20,000

Estimated scrap value Rs.1,20,000

Average repairs and maintenance Charges per month Rs. 15,000

Standing charges allocated to the machine per month Rs. 5,000

Effective working life of the machine Rs.20,000 hours

Running time per month 250 hours

Power used by machines 5 units per hour at Rs.9.50 per unit.

15. (a) List out the difference between job costing and process costing.

Or

(b) A factory uses job costing. The following cost data is obtained from its books for the year ended 31st March 2016. Direct materials Rs.90,000; Direct wages Rs.75,000; Profit Rs.60,900. Selling and distribution overheads Rs.52,500 Administration overheads Rs.42,000 and Factory overheads Rs.45,000. Prepare a Job cost sheet indicating Prime cost, Work cost, Cost of production, Cost of Sales and Sales value.

PART-(5*8=40Marks)

Answer All questions, choosing either (a) or (b).

Answer should not exceed 600 words.

16. (a) Explain the different methods of classification of cost.

Or

(b) Describe the different cost accounting techniques.

17. (a) Find out the Economic Order Quantity and Order schedule raw material and packaging material with the following data given to you:

Cost of ordering :

Raw materials Rs. 1000 per order

Packing material Rs. 5000 per order

Cost of holding inventory:

Raw materials Rs. 1 per unit p.m.

Packaging material Rs. 5 per unit p.m.

Production rate: 2,00,000 units per month

Assume 360 days in a year.

Or

(b) Draw stores ledger card recording the following transactions that took place in a month, under LIFO and FIFO method:

1 st Jan	opening stock	200 pieces @ Rs. 2 each
5 th Jan	purchases	100 pieces @ Rs.2.20 each
10 th Jan	purchases	150 pieces @ Rs. 2.40 each
20 th Jan	purchases	180 pieces @ Rs. 2.50 each
2 nd Jan	issues	100 pieces
7 th Jan	issues	100 pieces
12 th Jan	issues	100 pieces
28 th Jan	issues	200 pieces

18. (a) In a manufacturing company a daily wage rate guaranteed for a worker is Rs.250 and the standard output fixed for the month is 1,000 articles representing 100 percent efficiency. The daily wage rate is without bonus to those workers who show up to 66 2 percent of the efficiency standard .

—
3

Beyond this there is a bonus payable in a graded scale in a fixed ratio to the increased output as follow:

Efficiency

Bonus payable

90%

10%

100%

20%

Further increase of 1 percent bonus for every 1 percent further rise in efficiency .

Find out the total earnings of A,B,C and D who have worked for 26 days in a month.

Workers output is : A -600 articles, B – 900 articles C – 1000 articles and D – 1080 articles.

Or

(b) In an engineering works, the standard time for a job is 16 hours and the basic wage is Rs. 50 per hours. A bonus scheme is instituted so that worker is to receive his normal rate for hours actually worked and 50% bonus for the time saved. Materials for the job cost Rs.200 and overheads are charged on a basis of Rs. 20 per labour hours. Calculate the wages and effective rate of earning per hour if the job is completed in

(i) 12 hours

(ii) 14 hours

Also ascertain factory cost of the job on the same basis.

19. In a factory there are three production department p1, p2 and p3 one service department S1. The following figures are available for one month of 25 working days of 8 hours each.

Expenses	Total	service	production		
		Dept			
	(Rs.)	s1	p1	p2	p3
		(Rs)	(Rs)	(Rs)	(Rs)
Power and lighting	1,100	240	200	300	360
Supervisor's salary	2000	-	-	-	-
Rent	500	-	-	-	-
Welfare expenses	600	-	-	-	-
Other expenses	1,200	200	200	400	400

5,400

Supervisor's salary	20%	30%	30%	20%
Number of workers	10	30	40	20
Floor area in sq. meters	500	600	800	600
Service rendered by service dept to production department	-	50%	30%	20%

Calculation the labour hour rate of the production department.

Or

(b) compute comprehensive machine hour rate from the following data:

(i) Total cost of machine to be depreciated Rs. 2,30,000

(ii) Life – 10 years

(iii) Depreciation on straight line.

(iv) Departmental overheads (annual).

	Rs.
Rent	50,000
Heat and light	20,000
Supervision	1,30,000

(v) Departmental area – 70,000 square metres machine area – 2500 square metres

(vi) 26 machines in the department

(vii) hours run on production – 2,000

(viii) Power cost Rs.5 per hour of running time

(ix) Labour: one worker can look after 3 machines.

(x) Labour rate Rs, 60 per hour.

20. (a) A Ltd company is engaged in job work that varies with the nature of customer's order.

During the last week of March, 2016, it completed a job with the following details regarding its factory cost:

Raw material - Rs. 4,000

Direct labour - Rs .2,000
(1000 hours)

Machine hours – 600

The information obtained from its annual budgets is given below:

Direct labour cost - Rs. 6,00,000

Direct labour hours - Rs. 2,00,000

Machine hours - Rs. 90,000

Manufacturing expenses – Rs. 1,62,000

It is required to prepare a cost sheet showing the factory cost of job completed during the last week of 2016 using three methods of overhead absorption that you consider appropriate.

Or

(b) The product of a manufacturing concern passes through two processes A and B and then moves to finished stock. It is ascertained that in each process normally 5% of the total weight is lost and 10% is scrap which from processes A and B realize Rs. 80 per ton and Rs.200 per ton respectively.

The following are the figures relating to both the processes:

	Process A Rs.	Process B Rs.
Material in tons	1,000	70
Cost of material per ton in Rupees	125	200
Wages in rupees	28,000	10,000
Manufacturing expenses in Rupees	8,000	5,250
Output in tons	830	780

Prepare process cost Accounts showing cost per ton of each process. There was no stock or work – in – process in any process.

U.G.(CBCS) DEGREE EXAMINATION-NOVEMBER-2017

FIFTH SEMETER-PERSONALITY DEVELOPMENT

SUB CODE :GCSB 54

PART - A

Answer ALL question.

choose the correct answer :-

1. Give expansion of SWOT
 - (a) south west organisation of Tourism
 - (b) strengths, weakness, opportunities and Threats
 - (c) study, worth, organs and Target
 - (d) society, world, opportunity and Trouble
2. Goal setting involves the development of an action -----
 - (a) design (b) plan (c) structure (d) object
3. The word perception means -----
 - (a) interpretation of sensory information
 - (b) psychology understanding
 - (c) philosophy
 - (d) spiritual
4. ----- is used to evaluate of an object.
 - (a) Analyse (b) Attitude (c) Alternative (d) Assess
5. ----- is a dialogue between two or more people.
 - (a) communication (b) speech (c) lecture (d) Negotiation
6. public leadership focuses on the -----
 - (a) 22 (b) 14 (c) 34 (d) 50

7. who introduced the concept of transactional analysis ?
(a) James Brown (b) Eric Berne (c) Lawrence (d) Jeremy
8. ----- is the common form of stress.
(a) chronic stress (b) Acute stress (c) Inner stress (d) physical stress
9. social graces are -----
(a) policy (b) behaviour (c) skill (d) system
10. Table manners are the rules used while -----
(a) meeting (b) seminar (c) eating (d) watching

part - B

Answer ALL questions, choosing either (a) or (b).

11. (a) Describe the components of SWOT.
(OR)
(b) mention the importance of goal setting .
12. (a) point out the formation of attitude.
(OR)
(b) state the system of improving assertiveness.
13. (a) Illustrate the method of creating effective team.
(OR)
(b) summarise the qualification of an effective leader.
14. (a) what is emotional intelligence?
(OR)
(b) sketch the causes for stress.
15. (a) Trace the process of group discussion.
(OR)

(b) give an note on interview questions.

part - c

Answer ALL questions, choosing either (a) or (b)

16. (a) Enumerate the factors determinants of personality trait.

(OR)

(b) Discuss the nature of developing self-awareness.

17.(a) write an essay on the high self- monitor and low level self- monitor.

(OR)

(b) Analyse the arrors in perception.

18. (a) Elucidate the types and common mistakes in negotiation process.

(OR)

(b) Examine the definition of confict management and resolution of conflict.

19. (a) Bring out the importance of communication network.

(OR)

(b) ILLUstrate the importance of transactional analysis.

20. (a) Assess the social graces and acquiring social graces.

(OR)

(b)Describe the Do's and Don'ts of table manners.
