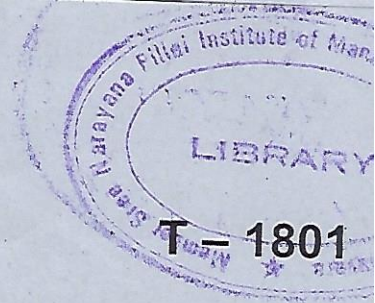


(Pages : 3)



Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2024

First Degree Programme under CBCSS

Stream 2 : Co-operation

Elective Course IV

CO 1661.2 : CO-OPERATIVE ACCOUNTING

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is cooperative accounting?
2. What is the purpose of the general ledger?
3. What is ILO?
4. Who is the head of Directorate of Co-operative Audit?
5. What is FAO?
6. What is meant by co-operative audit?
7. What is a non performing asset (NPA)?
8. What is a Receipts and Disbursement statement?

P.T.O.

9. What is a trial balance?
10. What do you mean by capital adequacy norms?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding **one** paragraph. Each question carries **2** marks.

11. What are the contents of loan ledger, maintained by a cooperative society?
12. How the financial records of a Co-operative Society is closed?
13. Which are the various items appearing in the manufacturing account of a cooperative society?
14. What are the purpose for which subsidiary state partnership fund can be used?
15. What is the International Cooperative Alliance?
16. What are the functions of FAO?
17. What are the functions of Directorate of Audit?
18. Who are the officers in Directorate of Cooperative Audit?
19. What are objectives of International Labour Organization?
20. What is meant by auditor's report?
21. When a cooperative auditor can be held liable for negligence?
22. What are the major items in the balance sheet of a housing society?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about **120** words each. Each question carries **4** marks.

23. What are the advantages of cooperative accounting?
24. What are the principles governing the preparation of profit and loss account of a cooperative society?
25. How net profit of a co-operative society is utilized?
26. What are the different types of cooperative audits?
27. What are activities of International Co-operative Alliance?
28. Which are the societies exempted from payment of audit fee?
29. What are the objects of co-operative audit?
30. Which are the financial statements of PACS?
31. What are the duties responsibilities of co-operative auditor?

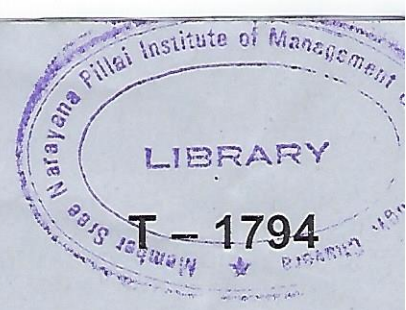
(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **4** pages each. **Each** question carries **15** marks.

32. What are the books and registers maintained by the co-operatives?
33. What are the causes of overdues in cooperative societies? Also write the remedies.
34. What are the main features of co-operative audit?
35. Explain the forms of state aid offered to co-operative societies.

(2 × 15 = 30 Marks)



(Pages : 3)

Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2024

First Degree Programme under CBCSS

Elective Course/Core Course

CO 1661.5/CC 1641/CC 1644 : COMPUTERISED ACCOUNTING

**(CO 1661.5 : 2014 Admission onwards/CC 1641 : 2014 – 2017
Admission/CC 1644 : 2018 Admission onwards)**

(Common for Commerce/Commerce with Computer Applications)

Time : 3 Hours

Max. Marks : 80

PART – A

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

1. How to create an account group in tally?
2. What is predefined groups in tally?
3. How to display report on interest calculated on outstanding balances in tally?
4. What is a cost centre?
5. How to create a stock group in tally?
6. Which are the types of standard vouchers in tally?
7. How to activate budgets feature in tally?

P.T.O.

8. How to view the rejections out voucher?
9. How to view the trial balance in tally?
10. How to display a predefined voucher type?

(10 × 1 = 10 Marks)

PART – B

Answer **any eight** questions in not exceeding one paragraph. Each question carries 2 marks.

11. What are the ways to shut a company in tally?
12. How to delete a company in tally?
13. How to alter company information in tally?
14. In tally, how to set-up debit note classes for interest entries?
15. How to alter an existing cost centre?
16. How to create a cost category? Which are the particulars to be given?
17. How to display and alter godown in single mode in tally?
18. How to alter and delete a budget, in tally?
19. How to enabling cheque printing in tally?
20. List the functionalities available while displaying profit and loss account in tally.
21. How to access the funds flow, in tally?
22. How to file e-TDS returns, using tally?

(8 × 2 = 16 Marks)

8. How to view the rejections out voucher?
9. How to view the trial balance in tally?
10. How to display a predefined voucher type?

(10 × 1 = 10 Marks)

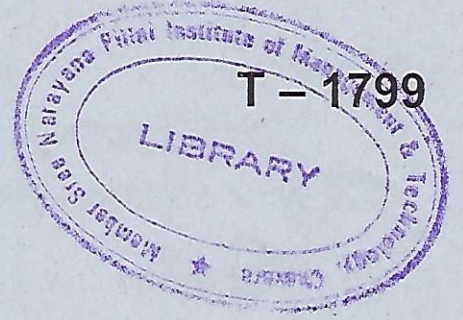
PART – B

Answer **any eight** questions in not exceeding one paragraph. Each question carries 2 marks.

11. What are the ways to shut a company in tally?
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19. How to enabling cheque printing in tally?
20. List the functionalities available while displaying profit and loss account in tally.
21. How to access the funds flow, in tally?
22. How to file e-TDS returns, using tally?

(8 × 2 = 16 Marks)

(Pages : 6)



Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2024

First Degree Programme under CBCSS

Core Course

**CO 1643/ CX 1643/TT 1643/HM 1643/CC 1643 : MANAGEMENT
ACCOUNTING**

(2018 Admission onwards)

**(Common for Commerce/Commerce and Tax Procedure and
Practice/Commerce and Tourism and Travel Management/Commerce and
Hotel Management and Catering/Commerce with Computer Applications)**

Time : 3 Hours

Max. Marks : 80

PART – A

Answer **all** questions in **one** or **two** sentences each. **Each** question carries 1 mark.

1. Define management accounting.
2. What is decision tree?
3. What is benefit cost ratio?
4. What is master budget?
5. Define IRR.
6. Distinguish between risk and uncertainty.

P.T.O.

7. Give the classification of cash flows.
8. What is budget key factor?
9. What is fund flow statement?
10. What is decision making?

(10 × 1 = 10 Marks)

PART – B

Answer any **eight** questions in not exceeding **one** paragraph each. Each question carries **2** marks.

11. What is budget manual?
12. State the nature of management accounting.
13. What are objectives of fund flow statement?
14. What is capital rationing?
15. How projects are ranked under ARR method?
16. What is flexible budget?
17. How payback period is computed when the cash inflows are not uniform?
18. What are the principles of budgetary control?
19. How profit on sale of fixed asset is treated while preparing cash from operations?
20. Calculate fund from operations from the following:

| | Rs. | | Rs. |
|-------------------------------|--------|-------------------|--------|
| Net Profit | 80,000 | Depreciation | 20,000 |
| Profit on sale of fixed asset | 5,000 | Provision for tax | 10,000 |

21. A project costs Rs. 20,000. The estimated cash inflows during its three year life are Rs. 8,000, Rs. 9,000 and Rs. 6,000 respectively. Calculate payback period.
22. Calculate cash from operations from the following:

| | Rs. | | Rs. |
|---------------------|--------|----------------------|--------|
| Net Profit | 50,000 | Goodwill written off | 3,000 |
| Increase in debtors | 4,000 | Decrease in stock | 15,000 |

(8 × 2 = 16 Marks)

PART – C

Answer any **six** questions in not exceeding **120** words. Each question carries **4** marks.

23. How flexible budget differ from fixed budget?
24. What are the objectives of Management accounting?
25. Explain the steps in preparing cash flow statement.
26. Distinguish between fund flow and cash flow statements.
27. The following budget estimates are available from a factory working at 50% of its capacity.

| | Rs. |
|-----------------------|--------|
| Variable expense | 60,000 |
| Semi-variable expense | 20,000 |
| Fixed expense | 10,000 |

Prepare a budget for 75% capacity assuming that semi-variable expenses increase by 10% for every 25%. (increase in capacity)

28. A project costs Rs. 15,000 and has a scrap value of Rs. 3,000. Its stream of income before depreciation and tax during first 5 years is Rs. 3,000, Rs. 3,600, Rs. 4,200, Rs. 4,800 and Rs. 6,000. Assuming tax rate at 50% and depreciation on straight line basis, calculate average rate of return.

29. Prepare Cash Budget for 3 months April to June, with the following data (Figures in Rs.) :

| Month | Sales | Purchases | Wages | Expenses |
|----------|----------|-----------|--------|----------|
| February | 70,000 | 40,000 | 8,000 | 6,000 |
| March | 80,000 | 50,000 | 8,000 | 7,000 |
| April | 92,000 | 52,000 | 9,000 | 7,000 |
| May | 1,00,000 | 60,000 | 10,000 | 8,000 |
| June | 1,20,000 | 55,000 | 12,000 | 9,000 |

Other information:

- Opening balance of cash on 1st April – Rs. 25,000
 - Period of credit allowed by suppliers is 2 months
 - 25% of sale is for cash and period of credit allowed to customers is 1 month.
 - Delay in payment of wages and expenses is 1 month.
 - Income tax of Rs. 25,000 is to be paid in June.
30. The following is the profit and loss A/c of X Ltd for the year 31.03.2022

| | Rs. | | Rs. |
|-------------------------------------|--------|-------------------------------|--------|
| To salaries | 5,000 | By Gross profit b/d | 50,000 |
| To rent | 3,000 | By profit on sale of building | |
| To depreciation on plant | 5,000 | Book value – 10,000 | |
| To printing and stationery | 3,000 | Sale value – 15,000 | 5,000 |
| To preliminary expenses written off | 2,000 | | |
| To goodwill written off | 3,000 | | |
| To provision for tax | 4,000 | | |
| To proposed dividend | 6,000 | | |
| To net profit | 24,000 | | |
| Total | 55,000 | Total | 55,000 |

Calculate fund from operations.

31. A project costs Rs. 6,000 and is expected to generate cash flows of Rs. 2,000 over its life of 5 years. What is the internal rate of return of the project?

(6 × 4 = 24 Marks)

PART – D

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

32. Explain the various tools and techniques of Management accounting.
33. The Balance sheets of M/s Sindya and Bindya as on 01.01.2022 and 31.12.2022 were as follows:

| (Amount in Rs.) | | | | | |
|------------------|-----------------|-----------------|--------------|-----------------|-----------------|
| Liabilities | 1.1.22 | 31.12.22 | Assets | 1.1.22 | 31.12.22 |
| Creditors | 40,000 | 44,000 | Cash | 10,000 | 7,000 |
| Sindya's Loan | 25,000 | | – Debtors | 30,000 | 50,000 |
| Loan from Bank | 40,000 | 50,000 | Stock | 35,000 | 25,000 |
| Combined capital | 1,25,000 | 1,53,000 | Machinery | 80,000 | 55,000 |
| | | | Land | 40,000 | 50,000 |
| | | | Building | 35,000 | 60,000 |
| Total | 2,30,000 | 2,47,000 | Total | 2,30,000 | 2,47,000 |

During the year, machine costing Rs. 10,000 (Accumulated depreciation Rs. 3,000) was sold for Rs. 5,000. The provision for depreciation against machinery on 1.1.2022 was Rs. 25,000 and on 31.12.2022 was Rs. 40,000. Net profit for the year 2022 amounted to Rs. 45,000. You are required to prepare Fund flow statement.

34. From the following Balance sheets of AB Ltd for the year ending 31.12.2022 and 31.12.2023, prepare Cash flow statement

| Liabilities | 2022 Rs. | 2023 Rs. | Assets | 2022 Rs. | 2023 Rs. |
|----------------------|-----------------|-----------------|----------------------|-----------------|-----------------|
| Equity share capital | 2,15,000 | 2,75,000 | Cash | 7,500 | 7,700 |
| Reserves | 40,000 | 40,000 | Other current assets | 1,98,530 | 1,70,730 |
| P/L a/c | 39,690 | 41,220 | Land and Building | 1,48,500 | 1,44,250 |
| Provision for tax | 40,000 | 50,000 | Plant and Machinery | 1,12,950 | 1,16,200 |
| Bank loan | 59,510 | | – Goodwill | | 20,000 |
| Current liabilities | 73,280 | 52,660 | | | |
| Total | 4,67,480 | 4,58,880 | Total | 4,67,480 | 4,58,880 |

The following information is provided :

- (a) A dividend of Rs. 26,000 was paid during the year 2023.
- (b) Profit before tax for the year was Rs. 62,530.
- (c) During the year 2023, the company paid tax of Rs. 25,000.
- (d) During the year, the company purchased another company and paid Rs. 60,000 in share capital. It acquired stock Rs. 21,640 and Plant Rs. 18,360.
- (e) It purchased machinery costing Rs. 5,650 during the year

35. The initial outlay of a project is Rs. 80,000 with a life of 5 years. The profits after tax and depreciation and discount rate at 20% are as follows:

| | | | | | |
|-----------------|-------|--------|--------|--------|------|
| Years : | 1 | 2 | 3 | 4 | 5 |
| Profits : | 6,000 | 14,000 | 24,000 | 16,000 | — |
| Discount Rate : | 0.83 | 0.69 | 0.58 | 0.48 | 0.40 |

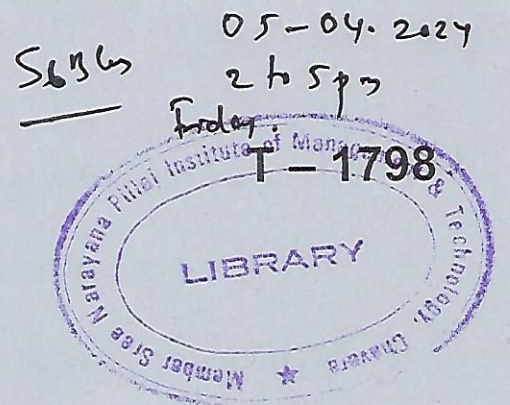
Depreciation has been charged under straight line method. The cost of capital may be taken at 20%. Evaluate the project according to Net present value method.

(2 × 15 = 30 Marks)

(Pages : 7)

Reg. No. :

Name :



Sixth Semester B.Com. Degree Examination, April 2024

First Degree Programme under CBCSS

Core Course

CO 1642/CX 1642/TT 1642/HM 1642/CC 1642 : APPLIED COSTING

(2018 Admission Onwards)

(Common for Commerce/Commerce and Tax Procedure and Practice/Commerce and Tourism and Travel Management/Commerce and Hotel Management and Catering/Commerce with Computer Applications)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions. Each carry **1** mark.

1. What is job costing?
2. State the meaning of batch costing.
3. What do you mean by process costing?
4. Write a note on marginal costing.
5. What is break even analysis?
6. State the meaning of standard costing.
7. What is analysis of variance?

P.T.O.

8. What do you mean by contribution?
9. What is composite cost unit?
10. What do you know about service costing?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the features of job costing?
12. What you mean by service specific order costing?
13. Explain Economic Batch Quantity.
14. Explain Cost plus contracts.
15. Write a note on Contract Costing.
16. What are the features of process costing?
17. List out the constituents of standard cost.
18. Comment on 'absorption costing'.
19. What are the features of service costing?
20. What are the methods of apportioning joint costs?
21. What is overhead?
22. State the meaning of direct labour.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain the decision-making key factors in marginal costing.

24. Following is the data relating to Job No. 205

Materials ₹ 50,000

Wages ₹ 30,000

Chargeable Expenses ₹ 10,000

Provide 10% of wages as factory overhead and 5% of factory cost as office and administrative overheads at 5% of factory cost. Calculate the total cost of the job.

25. Following are the expenses on a contract which commenced on 1st January 2023.

| | (₹) |
|--------------------|--------|
| Material purchased | 10,000 |
| Materials on Hand | 500 |
| Direct Wages | 15,000 |
| Plant Issued | 5,000 |
| Direct Expenses | 8,000 |

The contract price was ₹ 1,50,000 and the same was duly received when the contract was completed on November 2023. Charge indirect expenses at 15% on wages. Provide ₹ 1,000 for depreciation on plant. You are required to prepare contract account for the year 2023.

26. From the following information, calculate material cost variance and material price variance. Standard quantity material is 10 kg @ 4 per kg. Actual consumption of material 12 kg @ 4.50 per kg.

27. Fixed cost for the year are ₹ 60,000. The sales for the period are 4,00,000 and variable costs are ₹ 3,00,000. Calculate Break Even Point (BEP) sales.

28. Turkon Company operates a canteen for its employees, providing lunch services. The canteen incurs both fixed and variable costs. The following information is available

Fixed Costs :

Monthly rent for the canteen space : ₹ 1,500

Salaries of canteen staff : ₹ 2,000 per month

Depreciation of kitchen equipment : ₹ 500 per month

Total fixed costs : ₹ 4,000 per month

Variable Costs :

Cost of food ingredients per meal : ₹ 3

Packaging and serving cost per meal : ₹ 1

Activity Level:

The canteen serves an average of 500 meals per day. Calculate the total cost incurred by the canteen and the cost per meal.

29. A television manufacturing company finds that while it costs ₹ 62.50 to make component P-383, the same is available in the market at ₹ 58 each with an assurance of continued supply. The break up of cost is

| | (in ₹) |
|------------------------------------|--------|
| Material | 27.50 |
| Labour | 17.50 |
| Variable overhead | 5.00 |
| Depreciation and other fixed costs | 12.50 |

Should the company make or buy the component?

30. XYZ Construction Company has entered into a cost-plus contract with a client to build a commercial office space. The terms of the contract specify that the contractor will be reimbursed for all allowable costs incurred, plus a fixed fee of 15% on the total allowable costs. The following information is available for a specific project:

Direct costs (materials, labor, and equipment) : ₹ 2,00,000

Indirect costs (overhead, utilities, etc.) : ₹ 30,000

Fixed fee percentage : 15%

Calculate the total amount to be billed to the client under the cost-plus contract.

31. Differentiate between standard costing and historical costing.

SECTION – D

(6 × 4 = 24 Marks)

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

32. From the following figures, show the cost of the three processes of manufacture. The production of each process is passed on to the next process immediately on completion.

| | Cutting (₹) | Welding (₹) | Assembling (₹) |
|---|----------------|----------------|-------------------|
| Wages and Materials | 30,400 | 12,000 | 29,250 |
| Works Overhead | 5,600 | 5,250 | 6,000 |
| Production (in Units) | 36,000 | 37,500 | 48,000 |
| Stock, 1 st July 2023 (Units from preceding process) | | 4,000 | 16,500 |
| Stock, 31 st July 2023 (Units from preceding process) | | 1,000 | 5,500 |

33. Chand chemical industries provide the following information from their records, for making 10 kg of OMO, the standard material requirement is

| Material | Quantity (in Kg) | Rate per kg (in ₹) |
|----------|------------------|--------------------|
| X | 8 | 6 |
| Y | 4 | 4 |

During December 2023, 100 kg were produced. The actual consumption of materials is as under

| Material | Quantity (in Kg) | Rate per kg (in ₹) |
|----------|------------------|--------------------|
| X | 75 | 7 |
| Y | 50 | 5 |

Calculate :

- Material cost variance
 - Material Price variance
 - Material usage variance
34. Following data is extracted from Mariyamman transport Company Ltd., calculate the cost per running km:

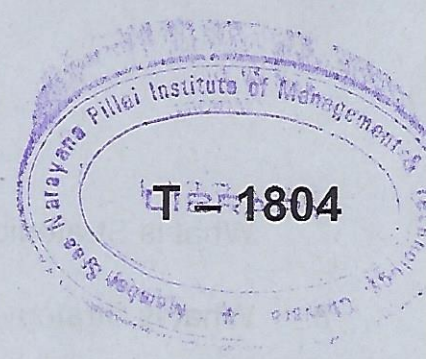
| | (₹) |
|---------------------------------|--------|
| Cost of vehicle | 25,000 |
| Road License per year | 750 |
| Salaries per year | 4300 |
| Insurance per year | 850 |
| Driver's wages per hour | 4.00 |
| Cost of fuel per litre | 1.50 |
| Repairs and maintenance per km. | 1.50 |

| | (₹) |
|----------------------------------|----------|
| Tyre cost per km. | 1.00 |
| Garage rent per year | 3,600 |
| Kms. run per litre | 6.00 |
| Kms. run during the year | 15,000 |
| Estimated life of vehicle (kms.) | 1,00,000 |
| Vehicle run per hour (km.) | 20.00 |

35. Explain the process of determination of profit or loss on contracts under costing.

(2 × 15 = 30 Marks)

(Pages : 3)



Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2024

First Degree Programme under CBCSS

Elective Course – II

**CO 1661.8/ CX 1661.3/ TT 1661.3/ CC 1661.3/ HM 1661.3 : STRATEGIC
MANAGEMENT**

(2018 Admission Onwards)

**(Common for Commerce/ Commerce and Tax Procedure and Practice/
Commerce and Tourism and Travel Management/ Commerce with
Computer Applications/ Commerce and Hotel Management and Catering)**

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences each. Each question carries 1 mark.

1. Define Strategy.
2. What is Corporate Portfolio analysis?
3. What is strategic Plan?
4. What is BCG Growth share matrix?
5. Give the expansion of SWOT.
6. Define Mission.

P.T.O.

7. What is Strategic Management?
8. What is Strategy evaluation?
9. What is Stability strategy?
10. What is Synergy?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding one paragraph each. Each question carries **2** marks.

11. What do you mean by Strategic intent?
12. Distinguish between strategy and tactics.
13. What do you understand by the term synergy?
14. What is ETOP?
15. What is TOWS Matrix?
16. What is Franchising?
17. What are the types of Mergers?
18. What is Strategy implementation?
19. What is Gap analysis?
20. What is Transnational strategy?
21. Who is meant by strategic evaluation and control?
22. What is Strategic programming?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in not exceeding in **120** words. Each question carries **4** marks.

23. What are the characteristics of strategic management?
24. Explain the types of growth strategy.
25. What are the approaches to Environmental scanning?
26. Explain the issues in resource allocation.
27. What are the factors influencing strategic choice?
28. Explain the steps involved in strategic management process.
29. Explain the Role of organizational systems in strategic evaluation.
30. Explain the merits of vertical Integration.
31. What is Environmental diagnosis?

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding four pages each. Each question carries **15** marks.

32. Explain the components of environment affecting business strategies.
33. Explain the strategic control techniques.
34. Explain the barriers of Strategy implementation.
35. Explain and evaluate different types of Growth strategies.

(2 × 15 = 30 Marks)

(Pages : 3)



Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2024

First Degree Programme under CBCSS

Core Course

CO 1641/CX 1641/TT 1641/HM 1641/CC 1641 : AUDITING

(2018 Admission onwards)

(Common for Commerce/Commerce and Tax Procedure and Practice/Commerce and Tourism and Travel Management/Commerce and Hotel Management and Catering/Commerce with Computer Applications)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or to a maximum of **two** sentences each. **Each** question carries **1** mark.

1. What do you mean by auditing?
2. Define vouching.
3. What is meant by Errors of Commission?
4. What is Continuous audit?
5. What is Test checking?
6. What is Audit in depth?
7. What is Internal control?

P.T.O.

8. What are current audit files?
9. Who needs cost audit?
10. What is a contingent asset?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding one paragraph each. **Each** question carries **2** marks.

11. What is surprise check?
12. What is meant by the concept of internal audit?
13. What do you mean by valuation of assets?
14. What are the methods of valuation of stock in trade?
15. State any four objectives of internal check.
16. What do you mean by management audit?
17. What is primary voucher?
18. What are the civil liabilities of the auditor?
19. What is the use of maintaining audit note book?
20. Define verification.
21. Explain the error of principle with an example.
22. What do you mean by a qualified audit report?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about **120** words each. **Each** question carries **4** marks.

23. What are the advantages of audit to the owners of the business?
24. What are the objectives of Government audit?
25. Discuss the limitations of auditing.

26. What are the importance of auditing?
27. What are the duties of auditor as regards payment of wages of an organization?
28. Narrate the Auditors duty in regard to valuation of assets.
29. Distinguish between vouching and verification.
30. What are the duties of an auditor related with valuation and verification of Goodwill?
31. Distinguish between auditing and investigation.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **four** pages each. **Each** question carries **15** marks.

32. What are the pros and cons of internal control system? Briefly explain the essentials of good internal control system in an organization.
33. What are the qualifications and qualities required by an auditor?
34. What are the points to be noted by the auditor at the time of vouching of cash book.
35. Explain the rights and duties of an auditor.

(2 × 15 = 30 Marks)