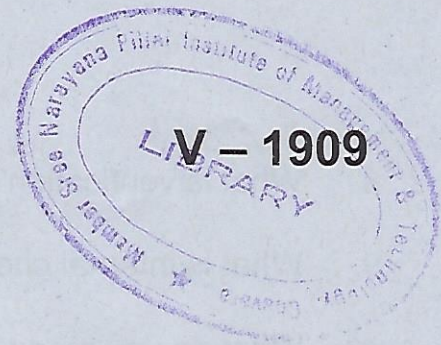


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Reg. No. : .....

Name : .....

**Sixth Semester B.Com. Degree Examination, April 2025**

**First Degree Programme under CBCSS**

**Core Course**

**CO1641/CX1641/TT1641/HM1641/CC1641 : AUDITING**

**(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)**

**(2018 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

**PART – A**

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

1. Define auditing.
2. What is an audit programme?
3. What is vouching?
4. What do you mean by an audit report?
5. What is investigation?
6. What is a qualified report?
7. What is contingent liability?

P.T.O.

8. What is verification?
9. What is internal check?
10. What do you mean by audit in depth?

**(10 × 1 = 10 Marks)**

#### **PART – B**

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

11. What do you mean by errors of omission?
12. What are the qualifications of a company auditor?
13. Write a brief note on audit working papers.
14. Explain the scope of internal control.
15. What are the limitations of auditing?
16. Write a note on test checking.
17. How a company auditor can be removed?
18. What are the requirements of a valid voucher?
19. Explain the powers of audit committee.
20. Differentiate between investigation and auditing.
21. What are the duties of the auditor with regard to issue of certificate?
22. What do you mean by misappropriation of cash?

**(8 × 2 = 16 Marks)**

### PART – C

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

23. What are the qualities of an auditor?
24. Examine the scope of internal control.
25. How will you verify intangible assets?
26. Describe a suitable internal check system for purchases.
27. What are the powers and duties of a company auditor?
28. Distinguish between audit and investigation.
29. Explain the basic principles of auditing.
30. What are the essential elements of audit report?
31. Explain the advantages of continuous audit.

**(6 × 4 = 24 Marks)**

### PART – D

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

32. Explain the different types of audit.
33. What considerations that the auditor should bear in mind while vouching?
34. Discuss the different types of investigation.
35. Explain the considerations in framing a good system of internal audit.

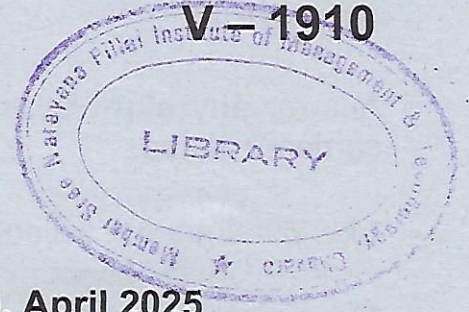
**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....



**Sixth Semester B.Com. Degree Examination, April 2025**

**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 & 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. What is Marginal Cost?
2. Define Job Costing.
3. Define Process Costing.
4. What do you mean by Service Costing?
5. What is Batch Costing?
6. What is Standard Costing?
7. What do you mean by Escalation Clause?
8. What is Absorption Costing?
9. What is the Specific order costing?
10. What do you mean by Abnormal gain?

**(10 × 1 = 10 Marks)**

P.T.O.

## PART – B

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

11. What are the salient features of process costing?

12. The following data related to a job No.505 :

|                     |            |
|---------------------|------------|
| Materials           | Rs. 50,000 |
| Wages               | Rs. 30,000 |
| Chargeable Expenses | Rs. 10,000 |

Calculate factory overhead at 20% of wages and office and administrative overheads at 5% of factory cost. Ascertain the total cost of the job.

13. What are the features of Job costing?

14. What is material price variance? What are its causes?

15. What do you mean by Equivalent production?

16. How do you calculate Abnormal Loss?

17. What do you mean by Economic Batch Quantity?

18. A truck starts with a load of 10 tonnes of goods from station A. It unloads 4 tonnes at station B and rest of the goods at station C. It reaches back directly to station A after getting reloaded with 8 tonnes of goods at station C. The distance between A to B, B to C and then to C to A are 40 kms, 60 kms and 80 kms respectively. Compute absolute tonne kms and commercial tonne-kms.

19. Differentiate historic and standard costing.

20. What do you mean by Materials?

21. Differentiate standard cost and estimated cost.

22. What do you mean by make or buy decision?

**(8 × 2 = 16 Marks)**

## PART – C

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

23. Product P is obtained after it passes through three distinct processes. 2000 kgs. of material at Rs.5 per kg. were issued to the first process. Direct wages amounted to Rs.900. Production overhead incurred was Rs.500. Normal loss is estimated at 10% of the input. This wastage is sold at Rs.3 per Kg. The actual output is 1,850 Kgs. Prepare Process I account and Abnormal Loss account as the case may be.
24. What are the advantages of standard costing?
25. What are the advantages of cost-plus contracts?
26. A building contractor commenced work on a particular contract on 1<sup>st</sup> April 2018. Expenses incurred upto 31<sup>st</sup> December 2018 were as follows :

Materials issued – 3,50,000      Administrative expenses – 79,350

Wages – 3,20,000      Plant Purchased – 40,000

A supervisor with a monthly salary of Rs 1,200 has spent about half of his time on this contract. A plant which cost Rs.5,000 was lost in an accident on 31<sup>st</sup> December. The plant which costs Rs. 10,000 was returned to the stores.

Certain materials costing Rs 5000 which were found unsuited for the contract were sold for Rs. 6,000. The cost of work done but uncertified was Rs.24,000. Material costing Rs.31,000 was in hand on site. The contract price was Rs. 15,00,000. Cash received on account up to 31<sup>st</sup> December amounted to Rs. 8,00,000 being 80% of works certified. Charge depreciation at 20% per annum on plant. Prepare contract account.

27. The sales turnover and profit during two year were as follows :

| Year | Sales (₹) | Profit (₹) |
|------|-----------|------------|
| 2021 | 1,40,000  | 15,000     |
| 2022 | 1,60,000  | 20,000     |

Calculate :

- (a) P/V ratio
- (b) Sales required to earn a profit of Rs.40,000
- (c) Profit when sales are Rs. 1,20,000.

28. From the following data calculate the cost per mile of a vehicle :

|                                      |   |
|--------------------------------------|---|
| Value of vehicle – Rs. 15000         | Road licence for the year – Rs.500                              |
| Insurance charges per year – Rs. 100 | Garage rent per year – Rs.600                                   |
| Driver's wages per month – Rs.200    | Cost of petrol per litre – Rs.0.80                              |
| Miles per litre – Rs.8               | Proportional charge for tyre and maintenance per mile – Rs.0.20 |
| Estimated life – 150,000 miles       | Estimated annual mileage – 6000 miles                           |

Ignore interest on capital

29. A manufacturing company which has adopted standard costing furnishes the following information :

Standard:Material for 75 Kgs. Finished product: 100 Kgs; Price of Material : Rs. 1 per Kg Actual: Output: 2,10,000 Kgs; Material Used: 2,80,000 kgs; Cost of materials: Rs.2,52,000. Calculate (a) Material Usage Variance (b) Material price Variance (c) Material Cost Variance.

30. From the following information compute Material mix variance.

|            | Standard |       |       | Actual |       |       |
|------------|----------|-------|-------|--------|-------|-------|
|            | Qty      | price | total | Qty    | price | total |
| Material A | 10       | 3     | 30    | 15     | 4     | 60    |
| Material B | 15       | 4     | 60    | 25     | 3     | 75    |
| Material C | 25       | 2     | 50    | 35     | 2     | 70    |
| Total      | 50       |       | 140   | 75     |       | 205   |

31. Input 3,800 units; Output 3,000 units; Closing work-in-progress 800 units

| Particulars | Degree of completion | Process Costs |
|-------------|----------------------|---------------|
| Materials   | 80%                  | 7,280         |
| Labour      | 70%                  | 10,000        |
| Overheads   | 70%                  | 7,120         |

Find out :

- Equivalent Production
- Cost per unit of Equivalent Production and
- Prepare the Process A Account assuming that there is no opening work in progress and process loss.

(6 × 4 = 24 Marks)

#### PART – D

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

32. A company of contractors began to trade on 1<sup>st</sup> Jan 2018. During 2018 the company was engaged on only one contract of which the contract price was Rs. 5,00,000. Of the plant and materials charged to the contract, a plant costing Rs. 5,000 and a material costing Rs. 4,000 were lost in an accident. On 31<sup>st</sup> Dec 2018 plant costing Rs. 5,000 was returned to stores. The cost of work uncertified but finished valued at Rs. 2,000 and materials costing Rs. 4,000 were in hand on site. Charge 10% depreciation on plant and complete contract a/c and balance sheet from the following.

| Particulars                           | Amount (Rs.) | Amount (Rs.) |
|---------------------------------------|--------------|--------------|
| Share capital                         |              | 120,000      |
| Creditors                             |              | 10,000       |
| Cash received (80% of work certified) |              | 200,000      |

|                      |                 |                 |
|----------------------|-----------------|-----------------|
| Land and buildings   | 43,000          |                 |
| Bank balance         | 25,000          |                 |
| Charged to contract: |                 |                 |
| Materials            | 90,000          |                 |
| Plant                | 25,000          |                 |
| Wages                | 140,000         |                 |
| Expenses             | 7,000           |                 |
| Total                | <u>3,30,000</u> | <u>3,30,000</u> |

33. The following information is extracted from the cost accounts of a factory producing a commodity in the manufacturing of which three processes are involved. Prepare process cost accounts showing the cost of the output and the cost per unit at each stage of manufacture.

|                        | PROCESS I<br>Rs. | PROCESS II<br>Rs. | PROCESS III<br>Rs. |
|------------------------|------------------|-------------------|--------------------|
| Direct wages           | 2,500            | 5,000             | 6,500              |
| Machine expenses       | 1,400            | 1,200             | 1,200              |
| Raw materials consumed | 8,000            | —                 | —                  |
| Factory on cost        | 1100 Units       | 1550 Units        | 900 Units          |
| Production (gross)     | 2,750            | —                 | —                  |
| Wastage                | 150              | 210               | 200                |
| Stock at beginning     | —                | 250               | 500                |
| Stock at end           | —                | 440               | 100                |

34. A transport company charges Rs. 90 per tonne for a 6-tonne lorry load from A station to B station.

The charges for a return trip are Rs. 84 per tonne. No concession or reduction in these rates is made for any delivery of goods at intermediate station C. In Dec. 2018, the truck has made 12 outward journeys for station B with full load out of which 2 tonnes were unloaded twice at C station on the way. The expenses incurred were as under :

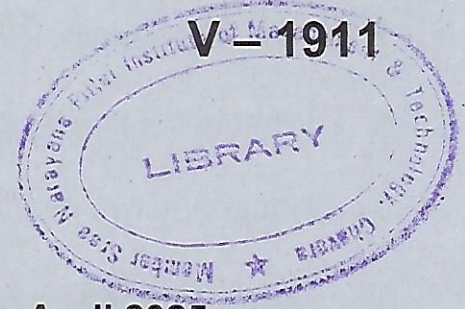
Annual fixed costs and maintenance charges Rs. 60,000 and Rs. 12,000 respectively. Monthly running charges Rs. 2,944. Distance from A station to C and B station are 140 kms and 300 kms respectively. The truck carried a load of 8 tonnes in its return journey 5 times in the month but was once caught by police and was fined Rs. 1,200. For the remaining trips, the lorry carried a full load out of which all the goods on load were unloaded once at station C. You are required to find out the cost per tonne-km. (absolute) and profit for the month of Dec. 2018

35. Define Marginal Costing. Discuss the applications of Marginal Costing.

**(2 × 15 = 30 Marks)**

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**Sixth Semester B.Com. Degree Examination, April 2025**

**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

**SECTION – A**

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

1. What do you mean by management accounting?
2. What is management reports?
3. Define decision making.
4. What is programmed decisions?
5. What is opportunity cost?
6. Define IRR.

P.T.O.

7. What is fund flow statement?
8. What is the flexible budget?
9. Name any two example of cash flows from investing activities.
10. What is budgetary control?

(10 × 1 = 10 Marks)

#### SECTION – B

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

11. Explain the role of management accountant.
12. What are the types of management reports?
13. What is decision under certainty?
14. What is decision tree?
15. What is NPV?
16. What is capital rationing?
17. What is master budget?
18. Discuss the tools for decision analysis.
19. The initial cash outlay of a project is Rs. 1,00,000 and it can generate cash inflow of Rs. 40,000, Rs 30,000, Rs. 50,000 and Rs. 20,000 in year 1 to 4. Assume 10% rate of discount. Calculate Profitability Index.
20. A project requires a cash outlay of Rs. 20,000, and generates cash inflows of Rs. 8,000; Rs. 7,000; Rs. 4,000; and Rs. 3,000 during the next 4 years. What is the project's payback?

21. A firm has an investment opportunity in a Machine. The company's cost of capital is 12%. Details of the machine are as follows.

|                  |               |
|------------------|---------------|
| Cost of machine  | Rs. 10,00,000 |
| Expected life    | 5 years       |
| Annual cash flow | Rs. 3,01,500  |

You are required to calculate the discounted pay-back period of Machine.

22. ABC Ltd. has given you the following information :

|  | Rs.    |
|--|--------|
| Machinery as on April 01, 2020             | 50,000 |
| Machinery as on March 31, 2021             | 60,000 |
| Accumulated Depreciation on April 01, 2020 | 25,000 |
| Accumulated Depreciation on March 31, 2021 | 15,000 |

During the year, a Machine costing Rs. 25,000 with Accumulated

Depreciation of Rs. 15,000 was sold for Rs. 13,000.

Calculate cash flow from Investing Activities on the basis of the above information

**(8 × 2 = 16 Marks)**

### SECTION – C

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

23. Discuss the decision making process.
24. Discuss the various Relevant Information in Short-Run Managerial Decisions.
25. Compare the Cost-Benefit Analysis and Cost-Effectiveness Analysis.
26. State the different types of budgets.

27. XYZ Company is looking to invest in some new machinery to replace its current malfunctioning one. The new machine, which costs Rs. 4,20,000, would increase annual revenue by Rs. 2,00,000 and annual expenses by Rs. 50,000. The machine is estimated to have a useful life of 12 years and zero salvage value. Calculate average rate of return on the project.
28. From the following data, prepare a Production Budget for a company : Stocks for the budget period :

| Product | as on 1 <sup>st</sup> January 2020 | as on 30 <sup>th</sup> June 2020 |
|---------|------------------------------------|----------------------------------|
| A       | 8000                               | 10,000                           |
| B       | 9,000                              | 8,000                            |
| C       | 10,000                             | 14,000                           |

Requirement to fulfil sales programme :

- A 60,000 units
- B 50,000 units
- C 80,000 units

29. Project Cost Rs. 1,10,000

Cash flows :

|        |   |            |
|--------|---|------------|
| Year - | 1 | Rs. 60,000 |
|        | 2 | Rs. 20,000 |
|        | 3 | Rs. 10,000 |
|        | 4 | Rs. 50,000 |

Calculate the Internal Rate of Return

30. Prepare a Flexible Budget for the production at 80% and 100% activity on the basis of following information:

|                            |                           |
|----------------------------|---------------------------|
| Production at 50% capacity | Rs. 5,000 units           |
| Raw Material               | Rs. 80 per unit           |
| Direct labour              | Rs. 50 per unit           |
| Direct Expenses            | Rs. 15 per unit           |
| Factory Overhead           | Rs. 50,000 (50% fixed)    |
| Administration Overhead    | Rs. 60,000 (60% variable) |

31. Calculate the Funds from Operation from the following Balance Sheet of PQR Ltd.

| Particulars                  | Amount as on 31.03.2020 | Amount as on 31.3.2021 |
|------------------------------|-------------------------|------------------------|
| Profit and Loss A/c          | 50,000                  | 65,000                 |
| General Reserves             | 35,000                  | 42,500                 |
| Goodwill                     | 15,000                  | 7,500                  |
| Preliminary Expenses         | 9,000                   | 6,000                  |
| Provision for depreciation   | 15,000                  | 18,000                 |
| Provision for doubtful debts | 617                     | 2,160                  |

(6 × 4 = 24 Marks)

### SECTION – D

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

32. Prepare a cash budget for the month of May, June and July 2020 on the basis of the following information :

#### Income and Expenditure Forecasts

| Months | Credit sales (Rs.) | Credit purchases (Rs.) | Wages (Rs.) | Manufacturing expenses (Rs.) | Office expenses (Rs.) | Selling expenses (Rs.) |
|--------|--------------------|------------------------|-------------|------------------------------|-----------------------|------------------------|
| March  | 60,000             | 36,000                 | 9,000       | 4,000                        | 2,000                 | 4,000                  |
| April  | 62,000             | 38,000                 | 8,000       | 3,000                        | 1,500                 | 5,000                  |
| May    | 64,000             | 33,000                 | 10,000      | 4,500                        | 2,500                 | 4,500                  |
| June   | 58,000             | 35,000                 | 8,500       | 3,500                        | 2,000                 | 3,500                  |
| July   | 56,000             | 39,000                 | 9,500       | 4,000                        | 1,000                 | 4,500                  |
| August | 60,000             | 34,000                 | 8,000       | 3,000                        | 1,500                 | 4,500                  |

- (a) Cash balance on 1<sup>st</sup> May, 2020 Rs.8,000.
- (b) Plant costing Rs. 16,000 is due for delivery in July and payable 10% on delivery and the balance after 3 months.

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

(d) Period of credit allowed (i) by supplier – two months and

(ii) to customers – one month.

(e) Lag in payment of manufacturing expenses — 1/2 month. Lag in payment of office and selling expenses — one month.

33. From the following balance sheets of XYZ Ltd. on 31<sup>st</sup> March 2020 and 2021, you are required to prepare funds flow statement.

| Liabilities                  | 2020            | 2021            | Assets           | 2020            | 2021            |
|------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| Share capital                | 1,00,000        | 1,00,000        | Goodwill         | 12,000          | 12,000          |
| General reserve              | 14,000          | 18,000          | Buildings        | 40,000          | 36,000          |
| Profit & loss a/c            | 16,000          | 13,000          | Plant            | 37,000          | 36,000          |
| Sundry creditors             | 8,000           | 5,400           | Investment       | 10,000          | 11,000          |
| Bills payable                | 1,200           | 800             | Stock            | 30,000          | 23,400          |
| Provision of taxation        | 16,000          | 18,000          | Bills receivable | 2,000           | 3,200           |
| Provision for doubtful debts | 400             | 600             | Debtors          | 18,000          | 19,000          |
|                              |                 |                 | Cash             | 6,600           | 15,200          |
|                              | <u>1,55,600</u> | <u>1,55,800</u> |                  | <u>1,55,600</u> | <u>1,55,800</u> |

The following additional information has also been given

(a) Depreciation charged on plant was Rs. 4,000 and on Building Rs. 4,000

(b) Provision for taxation of Rs. 19,000 was made during the year 2021

(c) Interim dividend of Rs. 8,000 was paid during the year 2021

34. Given below is the information regarding two machines A and B each costing Rs. 1,00,000. In comparing the profitability of the machines, a discount rate of 9% is to be used. Earnings after taxation are expected to be as follows :

Cash Inflows

| Year | Machine A | Machine B |
|------|-----------|-----------|
| 1    | 30,000    | 10,000    |
| 2    | 40,000    | 30,000    |
| 3    | 50,000    | 40,000    |
| 4    | 30,000    | 60,000    |
| 5    | 20,000    | 40,000    |

Indicate which machine would be more profitable investment under the Net Present Value method.

The Present Value of Rs. 1 at 9% discount rate is as follows:

| Year :          | 1 <sup>st</sup> | 2 <sup>nd</sup> | 3 <sup>rd</sup> | 4 <sup>th</sup> | 5 <sup>th</sup> |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Present value : | 0.92            | 0.84            | 0.77            | 0.71            | 0.65            |

35. Prepare a material procurement budget (in units) from the following information :  
 Estimated sales of a product 40,000 units.  
 Each unit of the product requires 3 units of Material A and 4 units of Material B.  
 Estimated opening balance at the beginning of the next year :

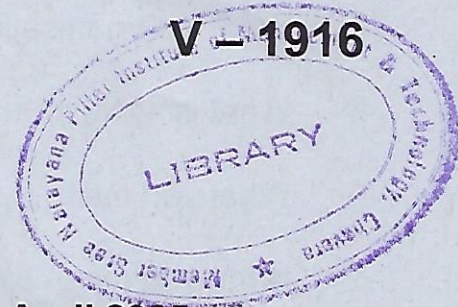
|                   | Units  |
|-------------------|--------|
| Finished Products | 5,000  |
| Material A        | 19,000 |
| Material B        | 31,000 |

The desired level of closing balances at the end of the next year :

|                   |        |
|-------------------|--------|
| Finished Products | 7,000  |
| Material A        | 23,000 |
| Material B        | 35,000 |

**(2 × 15 = 30 Marks)**

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**Sixth Semester B.Com. Degree Examination, April 2025**

**First Degree Programme under CBCSS**

**Elective Course**

**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, each carries **1** mark.

1. What is the primary purpose of a SWOT analysis in strategic management?
2. What is Core Competency?
3. Define the term Strategic Intent.
4. What you mean by BCG Matrix in Portfolio Analysis?
5. Difference between Planning and Implementation.
6. Expand ETOP.

P.T.O.

7. What is Organisational Capability Profile?
8. What is synergy in strategic management?
9. What you mean by Strategic evaluation?
10. What you mean by GAP analysis?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What is the primary purpose of strategic management?
12. How does SWOT analysis contribute to strategic decision-making?
13. Write a note on the concept of competitive advantage.
14. How do corporate strategies differ from business-level strategies?
15. What role does environmental scanning play in strategic management?
16. Why is strategic implementation often considered the most challenging phase in the strategic management process?
17. What is the significance of a mission statement in strategic planning?
18. How does strategic alliances contribute to organizational success?
19. What is the role of scenario planning in strategic decision-making?
20. What are the key challenges of strategic change management?
21. Comment on the role of organizational culture in strategic management.
22. What is strategic business unit?

**(8 × 2 = 16 Marks)**

### SECTION – C

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

23. Briefly explain the characteristics of strategy.
24. Explain the elements of strategic advantage profile
25. List out the participants in strategic management.
26. Write a note on vision and mission.
27. Explain TOWS Analysis.
28. Comment on strategic control.
29. Explain some common techniques of strategic evaluation.
30. What are the limitations of strategic management?
31. Explain the features of strategic business unit.

**(6 × 4 = 24 Marks)**

### SECTION – D

Answer any **two** questions, each question carries **15** marks.

32. Explain the process of strategic management.
33. Discuss various approaches to strategy formulation
34. Explain the main issues in strategy implementation
35. Explain various types of strategies.

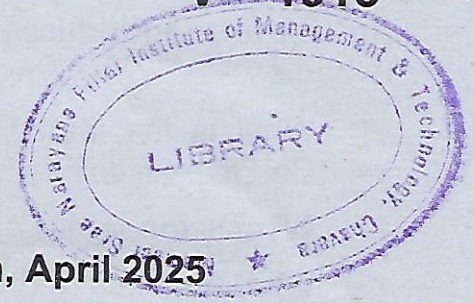
**(2 × 15 = 30 Marks)**

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V – 1913

Reg. No. : .....

Name : .....



**Sixth Semester B.Com. Degree Examination, April 2025**

**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 question carries **1** mark.

1. What is Co-operative Accounting?
2. Which Act governs Co-operative Accounting in Kerala?
3. What is a Subsidiary State Partnership Fund?
4. What is meant by 'Non-Performing Asset' (NPA)?
5. What is a Trial Balance?
6. What is a Receipts and Disbursement Statement?
7. What is the main source of income for a housing co-operative?
8. What is a Balance Sheet?
9. Define Co-operative Audit.
10. What is the importance of an audit programme in a Co-operative Audit?

**(10 × 1 = 10 Marks)**

P.T.O.

## SECTION – B

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

11. What is the importance of maintaining a Demand and Collection Register in Co-Operatives?
12. What is the significance of the General Ledger in Co-operative Accounting?
13. What are uses of Principal State Partnership Fund?
14. What are grants, in the context of co-operatives?
15. Differentiate between owned funds and borrowed funds in co-operatives
16. What is the role of the Food and Agriculture Organization (FAO) in co-operative development?
17. What are the objectives of preparing a Trial Balance?
18. What are the sources of receipts for a Consumer Co-operative Society?
19. How does a Dairy Co-operative Society dispose of its net profit?
20. What is the difference between statutory and non-statutory reserves?
21. What are the objectives of a Co-operative Audit?
22. What are the different types of audit applicable to Co-operative Societies?

**(8 × 2 = 16 Marks)**

## SECTION – C

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

23. State the objectives of Co-operative Accounting.
24. Which are the important books maintained by co-operative societies?
25. Explain role of the International Co-operative Alliance (ICA) in co-operative development.
26. Discuss the causes of loan overdues and suggest effective remedies.
27. The following balances were extracted from the ledger of XYZ District Co-operative Bank as of 31<sup>st</sup> March 2024. Prepare a Trial Balance.

| Account Title         | Amount<br>(₹) |
|-----------------------|---------------|
| Cash in hand          | 50,000        |
| Fixed deposits        | 8,00,000      |
| Loans and advances    | 10,50,000     |
| Deposits from Members | 7,50,000      |

| Account Title             | Amount<br>(₹) |
|---------------------------|---------------|
| Interest Earned on loans  | 2,10,000      |
| Salaries                  | 1,20,000      |
| Rent                      | 40,000        |
| Interest paid on deposits | 1,90,000      |
| Furniture and fixtures    | 1,00,000      |
| Reserve fund              | 3,40,000      |
| Miscellaneous expenses    | 30,000        |

28. Prepare a Receipts and Disbursement Statement for XYZ PACS from the following transactions: Loan from District Cooperative Bank ₹ 5,00,000, Member Deposits ₹ 2,50,000, Loan Repayments by Members ₹ 3,00,000, Government Subsidy ₹ 1,50,000, Interest on Investments ₹ 40,000, Loans Issued to Members ₹ 4,50,000, Purchase of Fertilizers Rs. 2,00,000, Salaries ₹ 1,00,000, Office Expenses ₹ 60,000, Miscellaneous Expenses ₹ 30,000.
29. What are statutory forms in co-operative accounting?
30. What are the special features of a Co-operative Audit?
31. Differentiate between the audit of co-operative societies and joint stock companies.

(6 × 4 = 24 Marks)

#### SECTION – D

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

32. Explain sources of funds for co-operatives.
33. From the following details, prepare the Receipts and Disbursement Statement for MNO Dairy Co-operative Society for the year ending 31<sup>st</sup> March 2024. Sale of Milk ₹ 12,00,000, Government Subsidy ₹ 2,00,000, Member Contributions ₹ 1,50,000, Interest received on Deposits ₹ 40,000, Loan Received ₹ 3,00,000. Purchase of Cattle Feed ₹ 4,50,000, Salaries ₹ 3,00,000, Loan Repayment ₹ 2,00,000, Transportation Expenses ₹ 1,00,000, Maintenance of Equipment ₹ 70,000, Miscellaneous Expenses ₹ 30,000.

34. The following trial balance for a Malabar consumer cooperative society as of March 31, 2024. Prepare Trading and Profit and Loss Account and Balance sheet.

| Account Title                | Debit<br>₹       | Credit<br>₹      |
|------------------------------|------------------|------------------|
| Share capital                |                  | 5,00,000         |
| General reserve              |                  | 1,00,000         |
| Sales                        |                  | 12,00,000        |
| Purchases                    | 8,00,000         |                  |
| Opening stock                | 2,00,000         |                  |
| Salaries and wages           | 1,50,000         |                  |
| Rent and utilities           | 50,000           |                  |
| Office expenses              | 30,000           |                  |
| Interest received            |                  | 10,000           |
| Closing stock                | 1,80,000         |                  |
| Sundry debtors               | 1,00,000         |                  |
| Sundry creditors             |                  | 1,20,000         |
| Cash and Bank Balances       | 1,20,000         |                  |
| Furniture and Fixtures       | 50,000           |                  |
| Accumulated depreciation     |                  | 20,000           |
| Provision for Doubtful Debts |                  | 5,000            |
| Total                        | <u>1,680,000</u> | <u>1,955,000</u> |

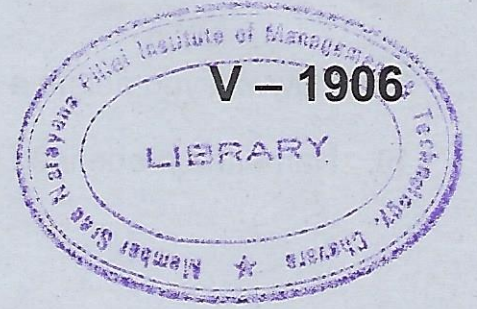
Adjustments :

- Depreciate furniture and fixtures by 10%.
- Provide 2% for doubtful debts on sundry debtors.

35. Explain duties, powers and liabilities of Co-operative auditor.

(2 × 15 = 30 Marks)

(Pages : 3)



Reg. No. : .....

Name : .....

**Sixth Semester B.Com. Degree Examination, April 2025**

**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

**SECTION – A**

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

1. What is Trial Balance?
2. How to shut company in tally?
3. What is post-dated voucher?
4. What is budget variance?
5. Which voucher type is used to adjust shortage of stock?
6. How to display balance sheet in tally?
7. What are predefined account groups?
8. How to activate debit note?

P.T.O.

9. How will you delete a company in tally?
10. Name the predefined ledger in tally.

**(10 × 1 = 10 Marks)**

#### SECTION – B

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

11. Distinguish between stock group and stock items in tally.
12. How to alter a company in Tally?
13. How to create godown in Tally?
14. State the uses of memo voucher.
15. What is rejection voucher?
16. How to activate credit note in Tally? What is its purpose?
17. How to delete ledger in Tally?
18. Explain price list related feature in Tally.
19. State the use of bank reconciliation statement.
20. How to generate cost centre break up in Tally?
21. What are the options for printing reports in Tally?
22. How to print registers in Tally?

**(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 features offered by Tally in respect of cost categories?
24. What are the types of accounting vouchers?

25. Give the screen components of gateway of Tally.
26. What is the statement of inventory in Tally?
27. Explain how ledger accounts are created?
28. Explain the functions of the following function keys
  - (a) F12
  - (b) F11
  - (c) F2
  - (d) Alt+F2
29. How to generate TDS report in tally?
30. What are the types of GST ledgers?
31. Explain fund flow analysis and ratio analysis tools offered by tally?

**(6 × 4 = 24 Marks)**

#### SECTION – D

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

32. Briefly explain the various types reports in Tally.
33. Elaborate the payroll related features offered by Tally.
34. Discuss the procedure of preparing budget in Tally.
35. How can create a new company in Tally? Explain the various items on the company creation screen?

**(2 × 15 = 30 Marks)**