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MUKUNDPURAM P.O.
CHAVARA, KOLLAM-691 585

Fifth Semester B.Com. Degree Examination, December 2021

First Degree Programme under CBCSS

Core Course

CO 1541/CC 1541 : FUNDAMENTALS OF INCOME TAX

(Common for Commerce/Commerce with Computer Application)

(2018 and 2019 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define assessment year.
2. What is CBDT?
3. What is Annual accretion?
4. What do you mean by dearness pay?
5. Who is an assessee in default?
6. What do you mean by perquisites?
7. What is unabsorbed depreciation?

P.T.O.

8. What is capital asset?
9. What is meant by casual income?
10. Who are eligible for deduction under section 80 GG?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What do you mean by Profit in lieu of salary?
12. What is meant by tax free salary?
13. What is maximum marginal rate?
14. What is unrecognized provident fund?
15. What are the fully exempted allowances?
16. What is Composite rent?
17. Differentiate capital receipts and revenue receipts.
18. How do you determine Annual Value?
19. Describe incidence of tax liability of a not ordinarily resident.
20. What is the treatment of preliminary expenses for tax purpose?
21. State any four assets which are not considered as capital assets.
22. How is short term capital gain computed?
23. How is cost of bonus share determined?
24. State any four items taxable under the head income from other sources.

25. State the amount of deduction under section 80U.
26. Mr. Kumar was retrenched from service on 28.02.2021 and he received Rs. 8,00,000 as Compensation for the same. However, Compensation as per the industrial Dispute Act 1947 was Rs. 6,50,000. Compute the taxable amount of Compensation.

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the provisions relating to the exemption on commuted pension?
28. What are the deductions allowable from Annual value under Section 24?
29. What are the deductions from salary under section 16?
30. Describe the section 54 F under capital gains.
31. What are the tax free government securities?
32. What are with limit donations on which 100% deduction is allowed?
33. From the following information, compute the income from house property of Mr. Akshay for the financial year 2021-22

Municipal valuation Rs. 5,00,000 p.a.

Fair rental value Rs. 4,80,000 p.a.

Standard rent Rs. 4,90,000 p.a.

Actual rent receivable Rs. 50,000 per month

Municipal taxes 4%, half of which is paid by Mr. Akshay and other half is paid by the tenant. Unrealised rent admissible Rs. 90,000. Interest on loan taken for construction of the house is Rs. 10,000.

34. A company has provided a residential accommodation to an employee. From the following information, find out the value of perquisite of accommodation

Fair rental value of the house (annual) Rs. 80,000

Salary Rs. 7,20,000

- (a) The house is situated in a city where population is 15 lakhs
- (b) The house is situated in a city having population less than 10 lakhs.

35. Mr. Anand left India for the first time on 10.10.2016 and came back on 31.07.2019. He again left for Germany on 5.07.2020 and came back on 4.03.2021 to settle India. Determine residential status of Mr. Anand for the previous year 2020-21.

36. Mr. Subair purchased a land on 15.07.2001 for Rs. 8,00,000. The land was sold by him on 11.08.2020 for Rs. 40,00,000. Expenses on sale were 3% of the transfer price. Compute the taxable LTCG. (CII:2001-02 = 100, 2020-21 = 301).

37. Jelly Ltd. used the following fixed assets in its business for the assessment year 2021-22

- (a) Factory building W.D.V on 1.5.2020 Rs. 5,00,000

Additions during the year (completed on 1.11.2020) Rs. 2,00,000

Rate of depreciation -10%

- (b) Furniture and fittings W.D.V on 1.6.2020 Rs. 3,00,000

Rate of depreciation -10%

Compute the total amount of depreciation.

38. From the following information compute income from other sources of Mr. Raman

- (a) He received interest on deposits from cooperative bank Rs. 20,000
- (b) Dividend from a co-operative society Rs. 40,000 (Gross)
- (c) Received winnings from lottery Rs. 35,000

- (d) Received dividend from a foreign company Rs. 10,000
- (e) Income from agriculture in England Rs. 1,50,000
- (f) Received honorarium for delivering lectures in a registered society Rs. 4,000.

(6 × 4 = 24 Marks)

SECTION – D

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

- 39. Explain any ten exempted incomes under section 10.
- 40. Explain the expressly allowed deductions from the business income.
- 41. Explain the residential status of an Individual.
- 42. The following are the information regarding the income of Mr. Rakesh who is an employee of a private company in Cochin for the previous year 2020-21
 - (a) Salary Rs. 3,50,000
 - (b) DA (as per terms of employment) Rs. 90,000
 - (c) Bonus Rs. 25,000
 - (d) Entertainment allowance Rs. 9,000
 - (e) Travelling allowance for official tours Rs. 12,000
 - (f) Interest free loan granted by the employer Rs. 10,000
 - (g) HRA Rs. 12,000 (he resides in his house)
 - (h) Children Education allowance Rs. 4,800 (Rs. 200 for each child)
 - (i) Life insurance premium of Mr. Rakesh paid by the employer Rs. 4,000

- (j) Group insurance premium paid by the employer Rs. 2,400
- (k) The company provided him a large car with chauffer whose salary Rs. 7,200 per month.

The car was used for both official and personal purposes

Compute his taxable salary for the A.Y. 2021-22.

43. From the following Profit and Loss account of Mr. Habeeb, compute taxable income from business and Gross total Income for the assessment year 2021-22

	Amount (Rs.)		Amount (Rs.)
Salaries	25,000	Gross profit	75,000
Bad debts	15,000	Dividends	18,000
Establishment charges	6,400	Rent from property	12,000
Fire and insurance premium of factory	3,000		
Advertisement	2,900		
Local charges (house property)	600		
Discount	1,000		
Postage	500		
Bad debts reserve	2,000		
Provision for income tax	2,000		
Trade expenses	4,000		
Repairs of house property	3,000		
Audit fees	600		
House hold expenses	2,000		
Life insurance premium	4,000		
Net profit	33,000		
	<u>1,05,000</u>		<u>1,05,000</u>

44. From the following information Compute tax liability of Mr. Jacob from the following information for the A.Y 2021-22

Income from house property Rs. 2,00,000

Dividend received on 1.03.2021 Rs. 5,000

Interest on govt. securities Rs. 40,000

Agricultural income from India Rs. 20,000

Amount withdrawn from public PF Rs. 3,000

Deposited in PPF Rs. 20,000

Current year depreciation Rs. 9,000

Subscription to eligible issue of capital Rs. 10,000

(2 × 15 = 30 Marks)

22/Dec/21

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(Pages : 4) Mrs. Himakumari.V
University Examinations
MSN Institute of Management and Technology
KANDAPURAM P.O.
KOLLAM-691585

M - 1334

Reg. No. :

Name :

Fifth Semester B.A. Degree Examination, December 2021

First Degree Programme under CBCSS

Malayalam

Open Course

ML 1551.1 : കേരളീയകലകൾ

(2018 & 2019 Admission)

Time : 3 Hours

Max. Marks : 80

- I. ഒരു വാക്കിലോ പരമാവധി രണ്ടു വാക്യത്തിലോ ഉത്തരമെഴുതുക.
1. ഞെരളത്തു രാമപ്പൊതുവാൾ ഏതു കലാരംഗത്താണു പ്രസിദ്ധി നേടിയത്?
2. ഏതു തരം വാദ്യമാണു കൊമ്പ്?
3. കഥകളിയുടെ ഉപജ്ഞാതാവാര്?
4. പുത്തൂരം, തച്ചോളി എന്നീ തറവാടുകളുമായി ബന്ധപ്പെട്ട വീരകഥകൾ ആവിഷ്കരിക്കുന്ന നാടൻപാട്ടുവിഭാഗം ഏത്?
5. ഏത് അനുഷ്ഠാനകലയുമായി ബന്ധപ്പെട്ട വാദ്യമാണു തപ്പ്?
6. സംസ്കൃതനാടകത്തിന്റെ രംഗാവതരണരൂപമായ കേരളീയകല ഏത്?
7. താന്ത്രികകലയുടെ സ്വാധീനങ്ങളിലേക്കു ചിത്രകലയെ ആനയിച്ച കേരളീയചിത്രകാരൻ ആര്?

P.T.O.

8. കൃഷ്ണപുരം കൊട്ടാരത്തിൽ ആലേഖനം ചെയ്ത ഏറ്റവും വലിയ ചുമർചിത്രമേത്?
9. തിരുമംഗലത്തു നീലകണ്ഠൻ മൂസത് രചിച്ച വാസ്തുശാസ്ത്രഗ്രന്ഥം ഏത്?
10. ലാസ്യപ്രധാനമായ കേരളീയ ക്ലാസിക് നൃത്തരൂപം ഏത്?

(10 × 1 = 10 Marks)

II. ഒരു ഖണ്ഡികയിൽ കവിയാതെ ഏതെങ്കിലും എട്ടു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

11. ഗദ്യം എന്നാലെന്ത്?
12. സർപ്പംപാട്ടുകളുടെ പ്രത്യേകതയെന്ത്?
13. ചവിട്ടുനാടകം എന്നാലെന്ത്? പരിചയപ്പെടുത്തുക.
14. പകർന്നാട്ടം എന്നാലെന്ത്?
15. ജനകീയസംഗീതം തുള്ളലിനു ശക്തി പകർന്നതെങ്ങനെ?
16. കളമെഴുത്ത് എന്നാലെന്ത്? കളമെഴുത്തിൽ ഉപയോഗിക്കുന്ന പൊടികൾ ഏവ?
17. പാഠകം എന്ന കലയുടെ സവിശേഷതകൾ വ്യക്തമാക്കുക.
18. വേലകളിയുടെ പ്രത്യേകതകൾ എന്തെല്ലാം?
19. കാനായി കുഞ്ഞിരാമൻ രൂപകല്പന ചെയ്ത ജലകന്യാകാശിപ്പം സ്ഥിതിചെയ്യുന്നതെവിടെ? സവിശേഷതകൾ വ്യക്തമാക്കുക.
20. വായ്ത്താരി എന്നാലെന്ത്?
21. പഞ്ചലോഹത്തിൽ അടങ്ങുന്നതെന്തെല്ലാം?

22. പൊരാട്ട് എന്നാലെന്ത്? പ്രത്യേകതകൾ വ്യക്തമാക്കുക.
23. സമകാലികകേരളത്തിൽ കളരിപ്പയറ്റിനും കളരി ചികിത്സയ്ക്കുമുള്ള സ്വീകാര്യത വിലയിരുത്തുക.
24. നമ്പൂതിരി വരച്ച രേഖാചിത്രങ്ങളുടെ പ്രാധാന്യമെന്ത്?
25. കഥകളിയിലെ പ്രധാന വേഷങ്ങൾ ഏവ?
26. സുഷിരവാദ്യങ്ങൾ എന്നാലെന്ത്? ഉദാഹരിക്കുക.

(8 × 2 = 16 Marks)

III. ഓരോന്നിനും ഒന്നരപ്പാഠത്തിൽ കവിയാതെ ഏതെങ്കിലും ആറു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

27. മന്നാൻകുത്ത് എന്നാലെന്ത്? വിവരിക്കുക.
28. മാർഗ്ഗംകളിയുടെ സവിശേഷതകൾ വ്യക്തമാക്കുക.
29. ഇരയിമ്മൻ തമ്പിയുടെ കലാസംഭാവനകൾ ഏവ?
30. മാപ്പിളപ്പാട്ടിനെക്കുറിച്ച് വിവരിക്കുക.
31. പഞ്ചവാദ്യം എന്നാലെന്ത്? വിശദമാക്കുക.
32. തോറ്റംപാട്ട് - വിവരണം തയ്യാറാക്കുക.
33. കേരളത്തിലെ കഥാപ്രസംഗകലയെക്കുറിച്ചു വിശദമാക്കുക.
34. പഠണേറ്റ്/കാളിയൂട്ട് എന്നെന്നു വിശദമാക്കുക.
35. നാടൻസംഗീതത്തിന്റെ സവിശേഷതകളേവ?
36. നാലുകെട്ടിന്റെ ഘടനയും സവിശേഷതകളും വ്യക്തമാക്കുക.

37. തോൽപ്പാവക്കുത്ത് - വിവരണം തയ്യാറാക്കുക.

38. വില്ല്യപാട്ടിന്റെ അനുഷ്ഠാനസ്വഭാവം വിശദമാക്കുക.

(6 × 4 = 24 Marks)

IV. മൂന്നു പുറത്തിൽ കവിയാതെ ഏതെങ്കിലും രണ്ട് ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

39. കേരളീയവാസ്തുകലയിലെ സമ്പ്രദായങ്ങളും ലക്ഷണവിധികളും വിശദമാക്കുക.

40. വാചികപ്രധാനമായ കേരളീയകലകളെ സാമാന്യമായി പരിചയപ്പെടുത്തുക.

41. ചിത്രകലാരംഗത്തു ശ്രദ്ധനേടിയ കേരളീയരെക്കുറിച്ചു ചുരുക്കി വിവരിക്കുക.

42. ആയോധനകലയിലെ കേരളപാരമ്പര്യം - ഉപന്യസിക്കുക.

43. ശാസ്ത്രീയരംഗകലയിലെ കേരളത്തിന്റെ തനതുസംഭാവനകൾ വിലയിരുത്തുക.

44. കാർഷികവൃത്തിയുമായി കേരളീയകലകൾക്കുള്ള ബന്ധം പരിശോധിക്കുക.

(2 × 15 = 30 Marks)

(Pages : 4)

K – 3035

Reg. No. :

Name :

MSN INSTITUTE OF
MANAGEMENT & TECHNOLOGY
LIBRARY
MUKUNDAPURAM P.O.
CHANNARA, KOLLAM-691585

Fifth Semester B.A./B.Sc./B.Com. Degree Examination, February 2021

First Degree Programme under CBCSS

English

Open Course

EN 1551.1 – COMMUNICATIVE APPLICATIONS IN ENGLISH

(2018 Admission – Regular)

Time : 3 Hours

Max. Marks : 80

I. Answer **all** questions each in a word or a sentence.

1. Identify the syllable structure of 'simple'.
2. Mark the stress on the word 'protagonist'.
3. Mention the number of syllables in the word 'elegant'.
4. Mention the synonym of the word benevolent.
5. What is intonation?
6. What does 'burning the midnight oil' imply?
7. What is the difference between a CV and a resume?

P.T.O.

8. What is meant by Indian English?
9. Write an expression to introduce yourself to a stranger.
10. What is meant by word stress?

(10 × 1 = 10 Marks)

II. Answer **any eight** of the following questions in a short paragraph not exceeding **50** words.

11. Define secondary stress.
12. What are the etiquettes to be followed when attending an interview?
13. Write an e-mail to your bank manager informing her of your decision to close your account in his bank.
14. Features of business communication.
15. Write two sentences describing a movie that you saw recently.
16. Identify the uses of audio-visual aids in communication.
17. What is electronic communication?
18. Explain skimming.
19. What is non-verbal communication?
20. Write a brief tag line for an advertisement on "Universal Education".

21. What is group discussion?
22. Write a note on the importance of idioms.
23. Write an e-mail to your friend inviting him or her to join you on a visit to a famous tourist destination.
24. Write a small paragraph on a book that inspired you.
25. Write a brief paragraph on how you will introduce yourself to an audience before giving a speech.
26. Write a short description about your best friend.

(8 × 2 = 16 Marks)

III. Answer **any six**, each in a paragraph not exceeding **100** words.

27. Write a brief conversation between yourself and your friend on Global Pandemics.
28. What are the advantages and disadvantages of online learning?
29. Write a report on the increase in road accidents due to drunk driving.
30. Write a formal letter to your Principal informing him/her about your decision to change to another programme within the same institution.
31. Prepare a CV for the post of an intern in a newspaper office.
32. Explain the idiom "Fell on deaf ears".
33. Imagine that you are the CEO of an organisation. Prepare a speech congratulating your workers on increasing the profit margins of your company.
34. Compose the minutes of a student body meeting chalking out the various measures discussed towards cleaning the campus.

35. Identify the major difference between American and British English.
36. Describe a visit to the beach.
37. Write a report on the growing awareness in reducing the use of plastics.
38. Explain the idiom 'bury the hatchet'.

(6 × 4 = 24 Marks)

IV. Answer **any two** of the following.

39. Write a review for a book or a movie.
40. What are the differences between verbal and non-verbal communication?
41. How does reading help in expanding your communication skills?
42. Translate the following passage into English :

വിദ്യാഭ്യാസത്തിന് എല്ലാവർക്കും അവകാശമുണ്ട്. എലിമെണ്ടറി വിദ്യാഭ്യാസമെങ്കിലും സൗജന്യമായിരിക്കേണ്ടതാണ്. എലിമെണ്ടറി വിദ്യാഭ്യാസം നിർബന്ധമായിരിക്കേണ്ടതുമാണ്. സാങ്കേതിക വിദ്യാഭ്യാസം പൊതുവായി സിദ്ധിക്കത്തക്കനിലക്കും ഉപരിവിദ്യാഭ്യാസം യോഗ്യതയനുസരിച്ച് എല്ലാവർക്കും തുല്യമായി പ്രവേശനമുള്ള നിലയ്ക്കുമായിരിക്കേണ്ടതാണ്. വ്യക്തിത്വത്തിന്റെ പരിപൂർണ്ണവളർച്ചയ്ക്കും മനുഷ്യാവകാശങ്ങളേയും സ്വാതന്ത്ര്യത്തേയും ബഹുമാനിക്കുന്നതിനുമായിരിക്കണം വിദ്യാഭ്യാസം ചെയ്യിക്കുന്നത്. ജനങ്ങൾക്കിടയിൽ സൗഹാർദ്ദവും സഹിഷ്ണുതയും പൂലർത്തുക, ലോകസമാധാനത്തിനായി പ്രവർത്തിക്കുന്ന ഐക്യരാഷ്ട്രസമിതിയുടെ പ്രവർത്തനങ്ങളെ പുരോഗമിപ്പിക്കുക എന്നിവയെല്ലാം വിദ്യാഭ്യാസം കൊണ്ട് സാധിക്കേണ്ടതാണ്. ഏതു തരത്തിലുള്ള വിദ്യാഭ്യാസമാണ് തങ്ങളുടെ കുട്ടിക്ക് നല്കേണ്ടതെന്ന് മുൻകൂട്ടി തീർച്ചയാക്കുവാനുള്ള അധികാരം രക്ഷിതാക്കന്മാർക്കുണ്ടായിരിക്കുന്നതാണ്.

43. What is the importance of scientific writing?
44. What are the steps to be taken in preparing a good project proposal?

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, February 2021

First Degree Programme Under CBCSS

Core Course : CO 1542/CC 1542/CX 1542/HM 1542/TT 1542

COST ACCOUNTING

(2018 Admn – Regular)

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

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What are factory overheads?
2. What is ABC analysis?
3. What is perpetual inventory system?
4. What is process costing?
5. Define cost centre.
6. What is machine hour rate?
7. What is batch costing?

P.T.O.

8. What is piece wage system?
9. What is stock velocity?
10. Define costing.

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is job costing?
12. What are semi-variable costs? Give an example
13. What is opportunity cost?
14. State the importance of cost classification.
15. What are overheads?
16. What is absorption of overheads?
17. What are the objectives of material control?
18. What is bin card?
19. Define cost unit.
20. What is danger level?
21. Who are casual workers?
22. What is under absorption?
23. What is Job card?
24. What is works cost?
25. What is JTT inventory technique?
26. How power expenses are apportioned?

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the functions of a store keeper?
28. Distinguish between bin card and stores ledger.
29. What are the bases of apportionment of overheads?
30. Differentiate absorption from apportionment.
31. Explain the steps in purchase procedure.
32. Distinguish between cost accounting and financial accounting.
33. Calculate re-order level and maximum level from the following data
Time lag for procurement of materials: Maximum 6 months, Minimum -4 months
Maximum usage - 75 units
Minimum usage 25 units
Re-order quantity - 300 units
34. Calculate machine hour rate from the following
Cost of machine - Rs. 19,200
Estimated Scrap value - Rs 1,200
Average repair and maintenance charges per month – Rs. 150
Standing charges allocated to machine per month Rs. 50
Effective working life of machine 10000 hours
Running time per month -166 hours
Power used by machine: 5 units per hour @ 19 paise per Unit

35. Calculate total earnings and effective rate of earnings per hour under Rowan Plan from the following.

The standard time - 10 hours, Actual hours taken - 8 hours, Wage rate per hour – Rs. 5.

36. Calculate EOQ from the following data

Annual usage- 5000 units

Cost of material per unit – Rs. 20

Cost of placing an order – Rs. 50

Annual carrying cost of per unit- 10% of inventory value

37. The standard time for a job is 10 hours. Actual hours taken are 8. Wage rate per hour is Rs. 5. Calculate earnings and effective rate of earnings per hour under Halsey plan.

38. From the following transactions, calculate the closing balance of materials in units and value by using LIFO method.

Opening balance 100 units @ Rs. 10 per unit

Issued 60 units

Received 120 units @ 10.10 per unit

Issued 50 units (stock verification reveals a loss of 2 units)

Received back from order 20 units (originally issued @ Rs. 9.90 per unit)

Issued 80 units

Received 44 units @ Rs. 10.20 per unit

Issued 66 units

(6 × 4 = 24 Marks)

SECTION – D

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

39. Explain the advantages of cost accounting.
40. Discuss the important techniques of material control.
41. Explain the classification of overheads.
42. The cost accounts of a firm reveals the following details:

Raw material consumed	20,000
Direct wages	18,000
Total machine hours	3,000
Machine hour rate	Rs. 2
Office overhead	10% of works cost
Selling overhead	Rs. 2.50 per unit
Units produced	5,000
Units sold	4,600 @ 30 each

Prepare a cost sheet from the above data showing cost per unit and profit for the period

43. X Ltd has three production departments A, B and C and two service departments D and E. The overhead expenses incurred during the year 2019 are as follows:

Rent	10,800
Depreciation of Building	54,000
Depreciation of other assets	42,000
Insurance of building	9,600
Insurance of plant	8,400
Rates and taxes	3,000
Lighting	12,800
Power	16,500
Stores overhead	5,400
Subsidy to canteen	15,600

Apportion the costs to departments after taking into account the following further data:

Items	A	B	C	D	E
Area (Sq Ft)	3000	4000	4000	2000	2000
Number of Employees	80	110	60	30	20
Value of assets other than building	150000	190000	180000	100000	80000
Number of light points	15	10	7	5	3
Horse power of machines	400	300	200	200	—
Value of material consumed	90000	80000	60000	—	40000

44. Prepare a Stores Ledger account for the following transactions on the basis of FIFO method

Jan 1	Opening balance 10 units @ Rs. 30
Jan 10	Purchased 10 units @33
Jan 12	Issued 10 units
Jan 31	10 units
Closing balance	
Feb 3	Purchased 10 units @36
Feb 12	Issued 10 units
Feb 28	Purchased 10 units @40

Sales during the two months amounted to Rs. 1,050.

(2 × 15 = 30 Marks)

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Fifth Semester B.Com. Degree Examination, December 2021

First Degree Programme Under CBCSS

**Core Course : CO 1542/CC 1542/CX 1542/
HM 1542/TT 1542 – COST ACCOUNTING**

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

(2018 and 2019 Admission)

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. Define Cost Accounting.
2. What is Cost Unit?
3. What is a profit centre?
4. What do you mean by fixed costs?
5. Write the formula to calculate Economic Order Quantity.
6. Define Perpetual Inventory System.

P.T.O.

7. What do you understand by First In First Out method?
8. What is meant by Wages Sheet?
9. What do you mean by apportionment of overheads?
10. What is meant by Memorandum Reconciliation Account?

(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 variable costs? Give an example.
12. Distinguish between direct and indirect labour costs.
13. Briefly explain the purpose of Just-In-Time (JIT) purchasing.
14. Distinguish between 'waste' and 'scrap'.
15. What are the two principal wage payment systems?
16. Give any two methods of time keeping.
17. Write a short note on activity based costing.
18. What are the components of office cost?
19. Calculate the re-ordering level from the following information :

Maximum consumption = 300 units per day

Minimum consumption = 200 units per day

Re-order period = 8 to 10 days

20. Akhil and Company starts its operations on 1-1-2020. Its stock register reveals the following data regarding the purchase of goods in 2020 :

January to March	– 10,000 units @ Rs. 10 each.
April to June	– 12,500 units @ Rs. 14 each.
July to September	– 7,500 units @ Rs. 16 each.
October to December	– 15,000 units @ Rs. 17 each.

The company sells 27,500 units by 31st December 2020. Value the closing stock by FIFO method.

21. Standard time allowed for a job is 50 hours. The hourly rate of wages is Rs. 2 per hour plus a dearness allowance of Rs. 2.50 per hour worked. The actual time taken by the worker was 40 hours.

Calculate total wages on time rate basis.

22. The following information is given :

Rate per hour	= Rs. 1.50 per hour
Time allowed for job	= 20 hours
Time taken	= 15 hours

Calculate the total earnings of the worker under the Halsey Plan.

23. From the following information, prepare the earnings of a worker under Rowan plan :

Time allowed	=	60 hours
Time taken	=	50 hours
Rate per hour	=	Rs. 2

24. Classify the following items of expenses by functions and variability :

- (a) Depreciation on plant; and
- (b) Office telephone charges.

25. Ascertain the works cost from the following figures :

Direct materials Rs. 5,000; Direct labour Rs. 3,500; Factory expenses Rs. 1,500.

26. The accounts of Pleasant Company Ltd. show for 2020 :

Materials Rs. 3,50,000; Labour Rs. 2,70,000; Factory overheads Rs. 81,000 and Administration overheads Rs. 56,080. Calculate the total cost of production.

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the advantages of Cost Accounting?

28. Briefly explain the different techniques of costing.

29. Why is it necessary to reconcile the profit shown by the cost accounts and financial accounts?

30. What are the advantages of Integral Accounting?

31. From the following information, calculate EOQ :

Annual Consumption = 6,000 units

Buying cost per order = Rs. 6

Cost per unit of material = Re. 0.25

Storage and carrying cost = 10%

32. Find out the different levels of stock:

Normal consumption : 300 units per day

Maximum consumption : 420 units per day

Minimum consumption : 240 units per day

Re-order quantity : 3,600 units

Re-order period : 10 to 15 days

Normal re-order period : 12 days

33. Calculate wages due to a worker concerning whom the following data are supplied :

Normal hours in a week : 44 hours

Actual booked hours : 50 hours

Rate per unit : Normal : Rs. 1.25

Overtime : 200% of normal time

34. A worker takes 18 hours to complete a job on daily wages and 12 hours on a scheme of payment by result. His day rate is Rs. 15 per hour. The material cost of the product is Rs. 40 and the overheads are recovered at 15% of the total direct wages. Calculate the factory cost of the product under :

(a) Halsey Plan, and

(b) Rowan Plan.

35. From the following information, calculate the labour turnover rate and labour flux rate :

Number of workers at the beginning of the year 3,800

Number of workers at the end of the year 4,200

During the year 40 workers leave while 160 workers are discharged. 600 workers are required during the year, of these 150 workers are recruited because of leavers and the rest are engaged in accordance with an expansion scheme.

36. What basis would you follow for distribution of the following overhead expenses to departments?

(a) Factory Rent

(b) Insurance on Machinery

(c) Electric light

(d) Store service expenses

37. Prepare a cost sheet from the following particulars :

	Rs.
Material cost	10,000
Wages	7,000
Works overhead	3,000
Administration overhead	1,600
Selling overhead	1,400
Sales	30,000

38. The following transactions have been extracted from the books of a company. You are required to make journal entries under integrated accounts.

	Rs.
(a) Productive wages paid	2,04,000
(b) Unproductive wages paid	72,000
(c) Works overhead incurred	3,65,000
(d) Materials issued for repairs	2,100

(6 × 4 = 24 Marks)

SECTION – D

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

39. (a) Discuss the limitations of cost accounting.
(b) What are the practical difficulties that are usually faced in installing a costing system?
40. Explain the meaning, accounting treatment and control of the following in cost accounts :
(a) Waste
(b) Scrap
(c) Spoilage and
(d) Defectives

41. The following transactions occur in the purchase and issue of a material :

Jan. 2 nd	Purchased 4,000 units @ Rs. 4 per unit
Jan. 20 th	Purchased 500 units @ Rs. 5 per unit
Feb. 5 th	Issued 2,000 units
Feb. 10 th	Purchased 6,000 units @ Rs. 6 per unit
Feb. 12 th	Issued 4,000 units
Mar. 2 nd	Issued 1,000 units
Mar. 5 th	Issued 2,000 units
Mar. 15 th	Purchased 4,500 units @ Rs. 5.50 per unit
Mar. 20 th	Issued 3,000 units

On March, 31st there was a shortage of 100 units. From the above information, prepare a stores ledger adopting FIFO method of pricing the issue.

42. ABC and Co. has the following balances as on 31-12-2020 :

Expenses	Production Departments		Service Departments	
	X	Y	P	Q
	Rs.	Rs.	Rs.	Rs.
Indirect wages	4,000	3,000	2,000	5,650
Indirect materials	1,800	700	1,020	1,500
Sundries	400	1,000	150	200
Supervision	—	—	14,000	—

Overheads to be apportioned :

	Rs.
Power	8,000
Rent	12,000
Heating	6,000
Taxes	2,000
Insurance	1,000
Depreciation	1,00,000

Following additional information is available :

Depts.	Area space	Boilers	Employees	Investment	H.P.
X	2,000	45	20	6,40,000	3,500
Y	800	90	10	2,00,000	500
P	400	30	3	10,000	—
Q	1,600	60	5	1,50,000	1,000

The expenses of Q Dept. are distributed in the ratio of 5 : 2 : 3 to departments X, Y and P. Expenses of P department are distributed in the ratio of employees. Prepare overhead distribution summary.

43. A company maintained separate cost and financial accounts and the costing profit for the year 2020 differed to that revealed in financial accounts, which was shown as Rs. 50,000. Following information is available:

(a)

	Cost accounts	Financial accounts
	Rs.	Rs.
Opening stock of raw materials	5,000	5,500
Closing stock of raw materials	4,000	5,300
Opening stock of finished goods	12,000	15,000
Closing stock of finished goods	14,000	16,000

- (b) Dividends of Rs. 1,000 were received by the company.
- (c) A machine with net book value of Rs. 10,000 was sold during the year for Rs. 8,000.
- (d) The company charged 10% interest on its opening capital employed of Rs. 80,000 to its process costs.

You are required to determine the profit figure which was shown in the cost accounts.

44. The accounts of a machine manufacturing company disclose the following information for six months ending 31st December, 2020 :

	Rs.
Materials used	1,50,000
Production wages	1,20,000
Factory overheads	24,000
Establishment expenses	17,640

Prepare a cost sheet and calculate the price which the company should quote for manufacturing a machine requiring materials valued at Rs. 1,250 and expenses in productive wages Rs. 750 so that price may yield 20% on selling price.

(2 × 15 = 30 Marks)

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(Pages : 4)

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Chief Superintendent
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Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2021

First Degree Programme Under CBCSS

Stream 2 : Co-operation

Elective Course III

CO 1561.2 — CO-OPERATIVE LEGAL SYSTEM

(2018 & 2019 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. According to Model Co-Operative Societies Act 1991, what is the term of office of an individual director?
2. Write any two features of Andhra Pradesh Mutually Aided Co-operative Societies Act, 1995.
3. What is a central society?
4. What is "dispute", as per the Kerala Co-operative Societies Act, 1969?
5. Who is the Final authority in a society?
6. What is the term of office of managing committee of cooperative societies?
7. What is the role of Cooperative Ombudsman?

P.T.O.

8. What is the term of office of the Cooperative Ombudsman?
9. What is the time limit for making an application for review?
10. Who appoints liquidator of a cooperative society?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the objectives of Multistate Co-operative Societies Act, 1984?
12. Write the features of Model Co-Operative Societies Act 1991.
13. Write a brief note on Vaidyanathan Committee Report 2005.
14. Define the term 'co-operative society with limited liability'.
15. Who is a member of a co-operative society?
16. What are the restrictions on holding shares of cooperative societies?
17. What is voting rights of different types of members in cooperative societies?
18. Write the exemptions available for cooperative societies in respect of compulsory registration of instruments?
19. What is the reservation available for women members and members belonging to Scheduled Castes or Scheduled Tribes in the committee?
20. What are the options available to the Registrar on receipt of the reference of a dispute?
21. How enforcement of charges takes place under co-operative laws?
22. How execution of orders takes place under co-operative laws?
23. When an 'attachment of property before award or order', is possible under co-operative laws?

24. When Tribunal may not entertain an application for Review of orders?
25. Who is liable for offences by companies?
26. What is the role of State Co-operative Election Commission?

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the features of the Co-Operative Credit Societies Act 1904?
28. What are the important provisions of the Co-operative Societies Act 1912?
29. How legally Amalgamation of co-operative societies takes place?
30. Who are the persons who can become members of a cooperative society?
31. Write the nature of appointment of managing committee of a cooperative society by different authorities.
32. When and how the Managing Committee of a cooperative society is suppressed?
33. Write a note on constitution of State Co-operative Election Commission.
34. What are the powers of Registrar in connection with conducting inquiry in cooperative societies?
35. Which are the disputes to be decided by Co-operative Arbitration Court and Registrar?
36. What are deemed to be Disputes' as per the Kerala Co-operative Societies Act, 1969?
37. What are the powers of The Co-operative Arbitration Court?
38. What are the powers of a liquidator?

(6 × 4 = 24 Marks)

SECTION – D

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

39. Explain the provisions relating to winding up of cooperative societies.
40. Explain the provisions relating to Execution of awards, decrees, orders and decisions under co-operative laws.
41. State the role and powers of General Body of cooperative societies.
42. Explain the Privileges of Co-operative Societies.
43. Explain the provisions relating to registration of Co-operative Societies in Kerala.
44. Explain the features of Co-operative legislation in India.

(2 × 15 = 30 Marks)

Reg. No. :

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Fifth Semester B.Com. Degree Examination, February 2021

First Degree Programme under CBCSS

Stream 2 : Co-operation

Elective Course III : CO 1561.2

CO-OPERATIVE LEGAL SYSTEM

(2018 Admission – Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **1** or **2** sentence each. Each question carries **1** mark.

1. What is Urban Co-operative Bank?
2. What is Primary Credit Society?
3. Define Bye-law.
4. Who is a Registrar?
5. What is decree?
6. Who is a defaulter?
7. What is a minutes book?
8. What is a managing committee?
9. What is quorum?
10. Who is a liquidator?

(10 × 1 = 10 Marks)

SECTION – B

Answer **any eight** questions in not exceeding **1** paragraph each. Each question carries **2** marks.

11. State two features of the Co-Operative Credit Societies Act 1904.
12. What do you mean by Co-operative Society with Limited Liability?
13. What is Central Cooperative Society?
14. What is Registration certificate?
15. When a member can expel from society?
16. What is adhoc committee?
17. Who is a chief executive officer?
18. Who is a sale officer?
19. What is winding up of a society?
20. What is cooperative audit?
21. What is Writ petition?
22. What is injunction?
23. Who can become a member of a cooperative society?
24. What is expulsion of members?
25. What is the voting right of members?
26. Write a short note on the reservation to managing committee.

(8 × 2 = 16 Marks)

SECTION – C

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

27. Discuss the features of the co-operative credit societies Act 1912.
28. State the procedure of registration of cooperative societies.
29. What do you mean by bye-law? How it can be amended?
30. Explain the qualification for membership in a coop society.
31. Explain the procedure to expel a member from coop society.
32. State the procedure to constitute managing committee.
33. Discuss the powers of board of directors of a cooperative society.
34. Explain the appointment of administrator in a co-operative society.
35. What are the situations in which inquiry is conducted?
36. What are the powers of Director of Co-operative Audit?
37. Explain the provisions of suspension of officers of a cooperative society.
38. Discuss the provisions relating to surcharge.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Discuss the salient features of the Co-operative Credit Societies Act 1904. State its limitations.
40. Explain the process of registration of cooperative societies in Kerala.

41. What is bye-law? Discuss the important subject matter of bye-laws
42. Who is a liquidator? What are his powers?
43. What are the different types of disputes and explain how it is settled?
44. Discuss the provisions regarding the managing committee under Cooperative Societies Registration Act 1969.

(2 × 15 = 30 Marks)

Reg. No. :

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Fifth Semester B.Com. Degree Examination, February 2021.

First Degree Programme under CBCSS

Core Course: CO 1543/CC 1543/CX 1543/TT 1543 /HM 1543

MARKETING MANAGEMENT

(2018 Admission – Regular)

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

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 full market coverage?
2. Who are customers?
3. What is relationship marketing?
4. What do you mean by rebate?
5. What is the one price policy?
6. Trace the four eras of marketing

P.T.O.

7. What is the role of a marketing plan?
8. What is a 'target group'?
9. Define product.
10. What is push pull strategy of promotion?

(10 × 1 = 10 Marks)

SECTION – B

Answer **any eight** questions in not exceeding one paragraph each.

Each question carries **2** marks.

11. What is value added marketing?
12. Distinguish between marketing and sales.
13. What is the need for promotional activities?
14. What do you mean by negative demand?
15. What is modified re-buy?
16. What do you understand by market targeting?
17. Define 'branding'.
18. What is pricing?
19. What does sociological model of consumer behaviour explain?
20. What is Labelling?
21. Give the characteristics of modern concept of marketing.
22. What is buyer centre?
23. What do you understand by 'product item'?

24. Define of marketing management.
25. Name any five useful digital marketing tools?
26. Explain the different types of brand names

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions in not exceeding 120 words each.

Each question carries 4 marks.

27. Differentiate between market segmentation and product differentiation?
28. Discuss the philosophies/concepts of marketing management
29. What are bait pricing and price lining policies?
30. What are the merits of sales promotion?
31. Briefly describe the significance of relationship equity in CRM.
32. What is product specialization marketing?
33. What kind of tools can be included under sales promotion?
34. Describe the term, 'Niche Market'.
35. What is scalloped product life cycle?
36. What are the steps involved in marketing research design?
37. Discuss the different product positioning strategies.
38. Explain the various branding approaches.

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two** questions in not exceeding four pages each.

Each question carries **15** marks.

39. Briefly describe various stages of product life cycle.
40. Briefly explain the major steps involved in preparing advertising campaign.
41. What are the various phases of buying process?
42. Define marketing. Discuss the functions of marketing.
43. Briefly discuss the feature, benefits and conditions for market segmentation.
44. What is a brand? Discuss the various factors that help to determine an effective brand.

(2 × 15 = 30 Marks)

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Fifth Semester B.Com. Degree Examination, December 2021

First Degree Programme Under CBCSS

Core Course : CO 1543/CC 1543/CX 1543/TT 1543/HM 1543

MARKETING MANAGEMENT

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

(2018 & 2019 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION - A

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

1. What is green marketing?
2. Define Packaging.
3. What is hyper market?
4. Define product.
5. What is Viral marketing?
6. Define marketing.

P.T.O.

7. What is labelling?
8. What do you mean by logistics?
9. What is brand loyalty?
10. What is online marketing?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is customer delight?
12. What is market segmentation?
13. What is penetration pricing?
14. What is push strategy?
15. What is CRM?
16. Distinguish between brand and trade mark.
17. Define service marketing.
18. What is personal selling?
19. What is product positioning?
20. What is relationship marketing?
21. What is marketing mix?
22. Explain global marketing.
23. What is supply chain management?

24. What is marketing myopia?
25. Distinguish between selling and promotion.
26. What do you mean by dynamic pricing?

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the pricing strategies of a new product?
28. What are the determinants of price?
29. What are the elements of marketing mix?
30. Discuss briefly the recent trends in marketing.
31. What are the requirements of a good advertisement copy?
32. Discuss the importance of advertising in modern marketing.
33. Explain the nature of marketing.
34. What are the factors influencing selection of an advertisement media?
35. Explain briefly the evolution of marketing.
36. What are the features of social marketing?
37. Distinguish between marketing and selling.
38. What are the different methods of sales promotion?

(6 × 4 = 24 Marks)

SECTION – D

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

39. What are channels of distribution? What factors govern selection of a channel?
40. Define consumer behaviour. Explain factors influencing consumer behaviour.
41. Define PLC. Explain various phases of PLC.
42. Discuss the various pricing strategies.
43. Explain in detail functions of marketing.
44. Explain the different basis of market segmentation.

(2 × 15 = 30 Marks)
