

02/06/21

(Pages : 8)

L – 1758

Reg. No. : .....

Name : .....

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

**Sixth Semester B.Com. Degree Examination, March 2021**

**First Degree Programme under CBCSS**

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

**(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 Regular)**

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 meant by management accounting?
2. What is routine report?
3. What do you mean by fixed cost?
4. Mention any two application of fund.
5. What is a fund flow statement?
6. What is production budget?
7. What is NPV?
8. What is functional budget?
9. What is decision tree?
10. What do you mean by budget manual?

**(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 are the objectives of management accounting?
12. How does a past cost differ from future cost?
13. State any four advantages of management accounting.
14. Briefly explain cost benefit analysis.
15. How does traditional method differ from modern methods of capital budgeting?
16. What do you mean by profitability index?
17. List any four advantages of payback period.
18. What are the importance of ZBB?
19. Calculate net profit from the following information.

	Rs.
Opening stock	5,000
Purchase	20,000
Sales	35,000
Closing stock	10,000
Expense	5,000

20. Calculate fund from operations from the following :  
Net profit for the year 15,250  
Depreciation on machinery 1,500
21. Company A is planning to undertake a project requiring initial investment of 1,50,000. The project is expected to generate 25,000 per year in net cash flows for 6 years. Calculate payback period of the project.



22. Net profit are 20,000. There is an increase in the amount of debtors of 5,000. What would be the amount of cash flow from operating activities?
23. Calculate cash flow from operating activities from the following information :
- |          |          |
|----------|----------|
| Sales    | 1,20,000 |
| Purchase | 70,000   |
| Wages    | 25,000   |
- Assume that all the transactions were in cash.
24. What is key factor?
25. What are opportunity costs?
26. What is meant by working capital?

(8 × 2 = 16 Marks)

### SECTION – C

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

27. Differentiate cost accounting from management accounting.
28. Explain different types of reporting.
29. Differentiate budget from forecast.
30. What are the techniques of management accounting?
31. What are the objectives of cash flow statement?
32. Explain the importance of fund flow statement.



33. From the following profit and loss account compute the funds from operation Profit and Loss Account.

	Rs.		Rs.
To Salaries	5,000	By Gross profit b/d	1,000
To Rent	2,000	By Discount	5,000
To Depreciation	1,000	By Interest on investment	4,000
To Preliminary expense	2,000	By Net loss	5,000
To Loss on sale of land	5,000		
	<u>15,000</u>		<u>15,000</u>

34. From the following information, estimate net cash from operating activities.

Cash revenue from operations (cash sales)	20,000
Collections from debtors	80,000
Payments to suppliers	35,000
Payments to employees	15,000
Business expenses met	20,000
Sale of fixed assets	10,000
Income tax paid	12,500

35. Glamour Ltd. has prepared a budget for the production of a lakh units of the only commodity manufactured by them for a costing period as under;

Raw material	2.52 per unit
Direct labour	0.75 per unit
Direct expenses	0.10 per unit
Works overhead (60% fixed)	2.50 per unit
Administrative overhead (80% fixed)	0.40 per unit
Selling overhead (50% fixed)	0.20 per unit

The actual production during the period was only 60,000 units, calculate the revised budgeted cost per unit.



36. X Ltd. has a budgeted sale of 3,20,000 units of its finished product for the year 2016-17. The stock of finished product on 1<sup>st</sup> April 2016 is 40,000 units and expected stock on 31<sup>st</sup> March 2017 is 80,000 units. Normal wastage in production is 10%.

Prepare production budget showing the number of units to be processed.

37. From the following particulars, calculate net cash from investing activities.

	Purchase	Sale
Land	2,00,000	
Furniture	50,000	20,000
Goodwill	1,00,000	
Investments	75,000	10,000
Interest received on debentures	5,000	
Dividend received on shares	7,500	
Dividend paid to shareholders	10,000	

38. Compute the net present value for a project with a net investment of 1,00,000 and the following cash inflows. Cost of capital is 10%. 1<sup>st</sup> year inflow 55,000, 2<sup>nd</sup> year 80,000, 3<sup>rd</sup> year 15,000. Present value factor for three years at 10% .909, .826, .751.

(6 × 4 = 24 Marks)

#### SECTION – D

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

39. What do you mean by reporting? Explain the essentials of a good reporting system.
40. What is short run decision? Explain any five short run decisions often made by management.



41. The Balance sheet of a company as on 31<sup>st</sup> December 2011 and 31<sup>st</sup> December 2012 were as follows :

Liabilities	2011	2012	Assets	2011	2012
Retained earnings	1,60,000	3,00,000	Stock	1,00,000	95,000
Premium on shares	—	5,000	Debtors	43,000	50,000
Accumulated depreciation	80,000	60,000	Prepaid expenses	4,000	5,000
Debentures	60,000	—	Cash	15,800	10,200
Accounts payable	37,800	40,200	Commission on shares	25,000	20,000
Share capital	2,00,000	2,50,000	Fixed assets	3,50,000	4,75,000
	<u>5,37,800</u>	<u>6,55,200</u>		<u>5,37,800</u>	<u>6,55,200</u>

Additional information :

Net income for the year 1,40,000

Depreciation for the year 20,000

Income tax paid was 40,000

Interim dividend paid during the year 20,000

An addition to the fixed asset was made during the year at a cost of 1,65,000 and fully depreciated machine costing 40,000 was discarded; no salvage being realized.

Prepare :

- A statement of changes in working capital
- A statement of sources and application of funds.

42. The expenses for the production of 500 units in a factory are given below;

	Per unit
Materials	80
Labour	60
Variable overhead (factory)	15
Fixed factory overhead( 5000)	10
Administrative expenses (20% variable)	10
Selling and administration expenses (50% fixed)	10
Total per unit cost	<u>185</u>

You are also required to prepare a budget for 600 units.



43. From the following information, calculate IRR.

Cost 22,000

Cash inflows:

Year 1	12,000
2	4,000
3	2,000
4	10,000

44. The Balance sheets of a company as on 31<sup>st</sup> March 2016 and 2017 are given below.

Particulars	Balance sheet		
	Note No.	31.03.2016 Amount ( )	31.03.2017 Amount ( )
1. Equity and liabilities			
Shareholders funds			
Share capital		1,00,000	1,60,000
Reserves and surplus (P&L A/c)		70,520	85,500
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings (12% Debentures)		50,000	-
Long term provisions (Accumulated Depreciation)		60,000	40,000
Current liabilities			
Trade payables (creditors)		28,000	48,000
Total		<u>3,08,250</u>	<u>3,33,500</u>



2. Assets

Non-current assets

Fixed assets :

Tangible assets	1,52,000	2,00,000
-----------------	----------	----------

Current assets

Inventories (stock)	93,400	89,400
---------------------	--------	--------

Debtors	30,800	21,100
---------	--------	--------

Cash and cash equivalents	28,100	20,000
---------------------------	--------	--------

Other current assets	3,950	3,000
----------------------	-------	-------

(prepaid exp.)

Total	<u>3,08,250</u>	<u>3,33,500</u>
-------	-----------------	-----------------

Additional information :

- (a) Net profit 27,050
- (b) Depreciation charged 10,000
- (c) Cash dividend declared during 2016-17 `12,000
- (d) An addition to the building was made during the year at a cost of 78,000 and fully depreciated equipment costing `30,000 was discarded as no salvage being realized.
- (e) Debentures were redeemed on 1.04.2016

You are required to prepare a cash flow statement.

**(2 × 15 = 30 Marks)**



Date: 25/02/2021

Time: 9.30am - 12.30pm

(Pages : 4)

L - 1770

Reg. No. : .....

Name : .....

MAN INSTITUTE OF  
MANAGEMENT & TECHNOLOGY  
LIBRARY  
MUKUNDAPURAM PO  
CHAVARA, KOLLAM-691 565

Sixth Semester B.Com. Degree Examination, March 2021

First Degree Programme Under CBCSS

CO 1661.5 / CC 1644 : COMPUTERISED ACCOUNTING

(Common for Commerce / Commerce with Computer Applications)

(2018 Admission Regular)

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 'Company' in Tally?
2. Which shortcut key is used for selecting company in Tally?
3. Name the predefined ledgers.
4. Where do we record all types of adjustment in Tally?
5. What is Bank Reconciliation Statement?
6. Give the procedure to display Trial Balance in Tally.
7. For what purpose delivery note voucher is used?
8. What do you understand by 'Rejection In' entry?
9. Give the expansion of TDS.
10. Which shortcut key is used to enable Value Added Tax in Tally?

(10 × 1 = 10 Marks)

P.T.O.



## SECTION – B

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

11. What is meant by computerised accounting system?
12. What is the difference between voucher and receipt?
13. What information does a Tally Status Bar contain?
14. Differentiate Shut Company option from Delete Company option.
15. Explain the steps to alter the ledger in Tally.
16. What is the procedure to alter a cost category?
17. Explain the two commonly used vouchers in Tally.
18. How would you create cost centre?
19. How would you delete a Ledger in whose accounts transactions have taken place?
20. What do you understand by Purchase Order?
21. Write a short note on Receipt Note voucher type.
22. Write the steps to change the date of the voucher.
23. Give a brief account of Payroll in Tally.
24. Explain the procedure to alter ledger in multiple mode.
25. What are the uses of memo voucher?
26. What are the contents of Payroll Reports Menu?

**(8 × 2 = 16 Marks)**



41. What is a voucher? What are the accounting vouchers available in Tally? Explain how they are created, modified or deleted.
42. What are the benefits of VAT? Also explain the impact of VAT in voucher entry.
43. Give journal entries for the following transactions. Also indicate the appropriate Accounting Groups and Voucher types with short cut keys.
- (a) Mr. Karthik started business with cash Rs.2,00,000
  - (b) Bought furniture for Rs. 10,000
  - (c) Purchased goods for Rs. 45,000
  - (d) Paid advertisement charges Rs. 2,000
  - (e) Sold goods for cash Rs. 25,000
44. (a) What are the steps involved in creating a Company using Tally?
- (b) What do you understand by stock items? How can we create stock items in Tally?

(2 × 15 = 30 Marks)



Reg. No. : .....

Name : .....

MANAGEMENT & TECHNOLOGY  
LIBRARY  
MUKUNDAPURAM P.O.  
CHAVARA, KOLLAM-691505

Sixth Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Stream 2 : Co-Operation

Elective Course IV : CO 1661.2

CO-OPERATIVE ACCOUNTING

(2018 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define Day Book.
2. What is rectification register?
3. What is receipts and disbursement statement?
4. What do you mean by Rule 29?
5. What is bad and doubtful debt reserve?
6. What is reserve fund?
7. What is subsidy?
8. What is mechanical audit?
9. What is vouching?
10. What is an audit programme?

(10 × 1 = 10 Marks)

P.T.O.



## SECTION – B

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

11. What are the operational principles for co-operative accounting and audit?
12. What is a credit limit statement?
13. What are entrance fees?
14. What are the different modes of investment of funds by co-operative societies?
15. What is team audit?
16. What do you mean by dividend equalization fund?
17. Explain briefly Trial Balance in co-operatives.
18. Explain savings bank account in co-operatives.
19. What is a liability register?
20. Define accounting.
21. How do co-operatives dispose off reserve fund in the event of winding up?
22. Explain the accounting cycle in a co-operative organization.
23. How do you treat the interest accrued and not overdue in final accounts?
24. Explain the accounting treatment of overdue interest in co-operative banks.
25. Explain the different modes of investment of Reserve Fund.
26. What is audit memorandum?

**(8 × 2 = 16 Marks)**



## SECTION – C

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

27. Explain the special features of co-operative accounting.
28. Explain the main objects of audit.
29. Explain fluid resources.
30. Explain the disposal of Net profit of a co-operative society.
31. Explain the special features of co-operative audit.
32. Explain the different types of deposits received by co-operative banks.
33. Explain broad principles for awarding audit classification to different types of societies.
34. Explain briefly the powers and duties of co-operative auditor.
35. From the following information relating to Paravur Fishery Co-operative Society, prepare Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March. 2020.

Opening stock Rs. 3,15,700; Carriage inwards Rs. 85,743; Sales Rs. 43,30,200; Discount received Rs. 1,05,000; Purchase returns Rs. 22,596; Interest paid Rs. 8,865; Establishment expenses Rs. 2,29,678; Purchases Rs. 40,27,555; Sales returns 6,427; Taxed paid Rs. 41,355; Miscellaneous income Rs. 8,974; Interest received Rs. 41,769. The following additional information is also available :

- (a) Depreciation on Furniture Rs. 2,100
- (b) Closing stock Rs. 2,65,200
- (c) Create Reserve for bad debts at Rs. 3,468



36. From the following balances extracted from the books of Ulloor Primary Housing Co-operative as on 31<sup>st</sup> March, 2020, prepare their Balance Sheet.

Share capital Rs. 5,71,500; Cash in hand Rs. 1,08,000; Borrowing from KSCHF Rs. 14,85,000; Cash at bank Rs. 5,04,000; Deposits Rs. 8,70,000; Reserve Fund invested Rs. 1,92,000; Stock Rs. 2,25,000; Reserve fund un invested Rs. 1,11,285; Loan to members Rs. 22,83,000; Land and Buildings Rs. 1,50,000; Common good fund Rs. 18,000; Interest accrued not overdue Rs. 1,50,000; Reserve fund invested (Dr.) 1,92,000; Furniture Rs. 86,400; Net profit Rs. 1,20,615.

37. Prepare a Receipts and Disbursement statement of Kattakada Marketing Co-operative Society for the year ended 31<sup>st</sup> March, 2020 from the following details :

Opening balance Rs. 65,565; Loan repaid Rs. 6,72,860; Interest paid on loan Rs. 1,14,270; Share capital Rs. 34,500; Share capital repaid Rs. 8,530; Deposits Rs. 1,18,270; Deposits repaid Rs. 16,360; Interest paid on deposit Rs. 6,210; Godown subsidy from Govt. Rs. 22,550; Sale as agent Rs. 8,47,475; Sale of bags Rs. 6,268; Sale as owner Rs. 16,225; Trade income Rs. 57,272; Loans Rs. 11,24,690 Interest on loan Rs. 15,849; Purchase as owner Rs. 12,486; Purchase as agent Rs. 7,53,567.

38. Prepare a Receipts and Disbursement Statement of Kottiyam Industrial Co-operative Society for the year ended 31<sup>st</sup> March, 2020 :

Share capital (members) Rs. 50,000; Share capital repaid Rs. 5,000; Deposits Rs. 1,50,000; Deposits repaid Rs. 22,000; Borrowings Rs. 2,00,000; Borrowings repaid Rs. 68,000; Interest paid Rs. 12,360; Loans from members Rs. 60,000; Interest received Rs. 26,580 ; Loan to members Rs. 1,20,000; Miscellaneous receipts Rs. 8,600; Opening balance Rs. 2,22,000; Contingent charges Rs. 7,540; Deposit in bank account Rs. 1,62,000.

**(6 × 4 = 24 Marks)**

#### SECTION – D

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

39. Explain briefly different types of books and registers maintained by co-operative societies as per the provisions of Co-operative Societies Act and Rules.



40. Define co-operative audit. Explain the procedure for audit of co-operative societies as per the provisions of the Act.
41. Explain the different forms of state aid to co-operative societies.
42. From the following balances extracted from the books of State Co-operative Bank as on 31<sup>st</sup> March, 2020, you are required to prepare a Trial Balance for the year ended 31<sup>st</sup> March 2020.

	(Rs. in Lakhs)
Authorized capital	200
Subscribed and paid up capital	100
Investment	350
Bills discounted	750
Profit and Loss Account (Cr.)	45
Endorsements on Bills negotiated	5
Liability of customers for acceptance	250
Money at call and short notice	450
Cash in hand	100
Cash with RBI	200
Reserves	150
Cash with SBI	200
Circular Notes	50
Letters of credit	25
Telegraphic transfers payable	15
Bank drafts	10
Borrowings from other banks	2
Rebate of bills discounted	1
Acceptance for customers	250
Loans	500
Cash credit	500
Bank overdraft	50



	(Rs. in Lakhs)
Bills purchased	50
Current and deposit account	2,800
Investment fluctuation account	5
Bills negotiated	5
Premises	53

43. From the following particulars relating to Oliyanadu Milk Supply Co-operative society as 31<sup>st</sup> March 2020, prepare a Receipts and Disbursement Statement for the year ending 31<sup>st</sup> March 2020

Credit balances :	Rs.	Debit balances :	Rs.
Opening balance	12,800	Loans to members	2,16,300
Share capital (members)	5,600	Share capital (members)	1,400
Sales of branch	4,13,000	Purchases of branches	3,45,800
Milk order deposit	59,500	Establishment charges	1,38,600
Milk handling commission	1,24,500	Printing and stationary	20,300
Interest on loan (members)	12,000	Milk purchase A/c :	
Loan to members	2,55,500	Members	36,20,000
Manure sales	4,900	Non members	4,47,000
Bank withdrawals	19,60,000	Bank remittances	21,28,700
Milk supplies A/c :		Tax	7,700
Members	36,20,000	Transportation charges	17,500
Non members	4,61,000	Members thrift deposit	18,900
Sale of Milk (coupons)	35,84,000	Postage	2,100
Sale of Milk (cash)	4,85,500	Office rent	14,000
Interest of FD	4,200	Electricity charges	2,800
Staff security deposit	5,600	Contingencies	9,100
Cattle shed rent	4,800	Furniture	5,600
Members thrift deposit	19,600	Yard rent	21,000



Miscellaneous receipts	18,800	Milk supplies :	
Milk coupon account	35,92,400	Members	35,05,000
		Non-members	4,85,000
		Milk coupon account	35,84,000
		Purchases advances	14,000
		General body expenses	4,200

44. From the following Balance Sheet as on 31<sup>st</sup> March, 2019 and Receipts and Disbursement Statement of a Service Co-operative Bank for the year 2019-20 and the adjustments. prepare Profit and loss Account and Balance Sheet as on 31<sup>st</sup> March, 2020.

- Transfer 15% of the net profit to Statutory Reserve Fund.
- The net profit for 2018-19 has not been appropriated and other undistributed profits have not yet been distributed.
- The interest not overdue on loan with members is Rs. 50,000 and interest on overdue as on 31<sup>st</sup> March, 2020 is Rs. 25,000.
- Depreciation at 10% is to be charged on Furniture.
- Interest payable on borrowing as on 31<sup>st</sup> March, 2020 is Rs. 30,000.

Balance Sheet as on 31-03-2019

Liabilities	Rs.	Assets	Rs.
Share Capital	1,75,500	Cash in hand	9,500
Borrowings from DCB	5,10,000	Cash at bank	68,000
Deposits	2,40,000	Share in DCB	65,000
Reserve Fund invested	64,000	Loan to members	7,10,000
Reserve Fund un invested	30,000	Advance due to	2,15,000
Common good fund	6,000	Interest accrued due	
Establishment and		but not overdue	65,000
Contingencies	10,000	Interest on overdue	34,500



Advance due by	1,40,000	Reserve fund invested	64,000
Interest payable	40,000	Miscellaneous due	4,000
Reserve for overdue interest	34,500	Furniture	30,000
Reserve for bad and		Land and buildings	50,000
Doubtful debts	10,000		
Undistributed profits	10,000		
Net profit	45,000		
Total	<u>13,15,000</u>		<u>13,15,000</u>

Receipts and Disbursement for the year ended 31<sup>st</sup> March, 2020

Receipts	Rs.	Payments	Rs.
To share capital	20,000	By share capital	5,000
To deposits	1,60,000	By deposits	1,10,000
To Borrowing from DCB	7,00,000	By borrowing from DCB	7,15,000
To loan returned by members	6,49,000	By loan to members	7,00,000
To advance due by	2,00,000	By advance due by	2,10,000
To advance due to	2,50,000	By advance due to	1,50,000
To miscellaneous income	74,500	By interest on over dues	1,45,000
To interest on loan received	2,00,000	By furniture	2,000
To withdrawals from bank	10,50,000	By establishment and	
To opening cash balance	9,500	contingencies	90,000
		By investment in bank	11,50,000
		By cash in hand (closing)	36,000
Total	<u>33,13,000</u>		<u>33,13,000</u>

(2 × 15 = 30 Marks)



(Pages : 4)

L – 1753

Reg. No. : .....

Name : .....

MSN INSTITUTE OF  
MANAGEMENT & TECHNOLOGY  
LIBRARY  
MUKUNDPURAM P.O.  
CHAVARA KOLLAM DISTRICT

Sixth Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Core Course : CO 1641 / CX 1641 / TT 1641 / HM 1641 / CC 1641

**AUDITING**

(2018 Admission, Regular)

(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

**SECTION – A**

Very short answer. Answer **all** questions. Each question carries **1** mark.  
(**one** sentence to maximum **two** sentences)

1. What is statutory audit?
2. Define internal control.
3. What is compensating error?
4. Define vouching.
5. What do you mean by contingent liability?
6. What is a clean audit report?
7. Give one example of errors of principle.

P.T.O.



8. What do you mean by fraud?

9. Define verification.

10. What is interim audit?

(10 × 1 = 10 Marks)

#### SECTION – B

Short Answer. Answer **any eight** questions. Each question carries **2** marks.  
(Not to exceed **one** paragraph)

11. What are the objectives of a government audit?

12. What is Audit report?

13. What is the purpose of investigation?

14. What are the civil liability of the auditor?

15. What are the advantages of audit note book?

16. What is audit working paper?

17. What is routine checking?

18. What are different types of vouchers?

19. What is internal audit?

20. Write a note on Operational audit.

21. What is the purpose of efficiency audit?

22. What are the different kinds of Government audit?

23. Define Auditing.



24. What are the advantages of internal check to the auditor?
25. What is error of commission?
26. What are the objectives of routine checking?

**(8 × 2 = 16 Marks)**

### SECTION – C

Short Essay. Answer **any six** questions. Each question carries **4** marks. (Not to exceed **120** words)

27. What are the advantages of auditing?
28. Discuss the types of private audit.
29. Explain the disadvantages of continuous audit.
30. Discuss the contents of audit working paper.
31. What are the types of audit papers?
32. What are the advantages of internal check?
33. Discuss the objectives of vouching.
34. Distinguish between internal check and internal audit.
35. What are the different classes of investigation?
36. What are the essentials of a valid voucher?
37. Write a note on investigation in 'misappropriation of goods'.
38. Briefly discuss the reasons for the development in the field of Auditing as a Profession.

**(6 × 4 = 24 Marks)**



## SECTION – D

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

39. Discuss the Rights and Duties of Company Auditor.
40. Define auditing. What are the objectives of auditing?
41. Define Investigation. Discuss the different classes or objects of investigation.
42. What are the essentials of a good internal check system?
43. Discuss the guidelines for building an effective internal check system regarding wages.
44. Discuss the objectives and steps involved in verification of assets and liabilities.

**(2 × 15 = 30 Marks)**



Reg. No. : .....

Name : .....

Sixth Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Open Course II : CO 1661.8/CX 1661.3/TT 1661.3/CC 1661.3/HM 1661.3

**STRATEGIC MANAGEMENT**

(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)

(2018 Admission Regular)

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. What do you mean by strategy?
2. What is a vision Statement?
3. What is corporate strategy?
4. What is competitive advantage?
5. Give the expansion of ETOP.
6. What is SWOT analysis?
7. What do you understand by Strategic Business Unit?

P.T.O.



8. Give the meaning of Gap Analysis.
9. Write a short note on strategy implementation.
10. What is strategic control?



SECTION – B

(10 × 1 = 10 Marks)

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

11. Enumerate the characteristics of objectives.
12. What is strategic analysis?
13. Distinguish between strategy and tactics.
14. Name any two advantages of vision statement.
15. What is environmental scanning?
16. Give a brief account of retrenchment strategies.
17. Furnish two examples of weaknesses of a firm.
18. Give the meaning of strategic intent.
19. Name two types of diversification strategies.
20. What are the various strategic alternatives available at the corporate level?
21. Give examples of strategic advantage profile of a firm.
22. Explain corporate portfolio analysis.
23. Write a short note on functional strategies.
24. Give a brief account of premise control.



25. Write a short note on Mckinsey's 7S Framework.
26. What are the different approaches available to strategy implementation?

**(8 × 2 = 16 Marks)**

**SECTION – C**

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

27. Explain the significance of strategic management.
28. Explain briefly the three dimensions of business definition.
29. Enumerate the functions of objectives.
30. List out the components of a mission statement.
31. Give two examples each of corporate vision and mission statements.
32. List out the advantages of ETOP.
33. Enumerate the steps involved in SWOT analysis.
34. What are the benefits of SWOT analysis?
35. Explain what you mean by Key Performance Indicators?
36. What are the basic characteristics of an effective strategy evaluation system?
37. Write a short note on BCG Matrix.
38. Give a brief account of Balanced Score card.

**(6 × 4 = 24 Marks)**



## SECTION – D

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

39. Discuss the essential phases in strategic management process.
40. Discuss the advantages and limitations of strategic management.
41. Write short notes on :
  - (a) Core Competence
  - (b) Conglomerate diversification
  - (c) Benchmarking
  - (d) Differentiation Strategy
  - (e) Cost Leadership strategy
42. Define strategy implementation. Describe the steps involved in strategy implementation.
43. What is resource allocation? Discuss the factors that affect the decisions for resource allocation.
44. Discuss the steps involved in strategy evaluation system.

**(2 × 15 = 30 Marks)**



(Pages : 3)

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

L-1777

Reg. No. : .....

Name : .....

**Sixth Semester B.Com. Degree Examination, March 2021**

**First Degree Programme under CBCSS**

**Open Course II : CO 1661.8/ CX 1661.8/ CC 1661.8**

**ADVERTISING AND SALES PROMOTION**

**(Common for Commerce/Commerce & Tax Procedure and  
Practice/Commerce with Computer Applications)**

**(2015-2017 Admission)**

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 Publicity?
2. What do you understand by Advertising agency?
3. Define Sales Promotion.
4. What is a Deceptive advertising?
5. What is advertising?
6. Define Promotion.
7. Define Media Strategy.
8. What do you mean by Refunds and Rebates?
9. What is Exchange or Buyback Offers?
10. What are Advertising Strategies?

**(10 × 1 = 10 Marks)**

P.T.O.



## SECTION – B

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

11. Define AIDA Model.
12. What is sales promotion at dealer level?
13. How can advertising be seen as a career path?
14. What is the importance of point of Sales Display?
15. Distinguish between Advertising and Publicity.
16. Distinguish between the sweepstakes and contest.
17. Define the design issues related to sales promotion.
18. What is included in Advertising?
19. Why is advertising required for sales promotion?
20. Define the Integrated Marketing Communication.
21. What are the common sales promotion strategies and tactics?
22. How would you choose the best media to promote your advertisement?

**(8 × 2 = 16 Marks)**

## SECTION – C

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

23. How sales promotion affect sales?
24. Differentiate between commercial advertising and non-commercial advertising.
25. Explain transit advertising and its types.
26. What are the objections against advertising?



27. What is Promotional advertising? Give examples.
28. Write a note on direct action advertising media.
29. What are the objectives of advertising strategies?
30. What are the features of sales promotion?
31. What are the functions of advertisement?

(6 × 4 = 24 Marks)

#### SECTION – D

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

32. What are the different types of sales promotion? Define the various tools and techniques used for sales promotion.
33. Identify a sales promotion that has recently been run that you think works to enhance the brand image and one that serves to hurt brand image. Justify your selection.
34. Explain the advantages and limitations of advertising.
35. Explain the advantages and limitations of sales promotion.

(2 × 15 = 30 Marks)