

(Pages : 3)

S – 1866

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2023

First Degree Programme under CBCSS

Elective Course/Core Course

CO 1561.5/CC 1544 : WEB DESIGNING AND PRODUCTION FOR BUSINESS

(Common for Commerce/Commerce with Computer Applications)

(2018 Admission onwards)

Time : 3 Hours

Max. Marks : 80

PART – A

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

1. What is a Web Site?
2. What is HTML?
3. What is meant by 'Cropping' Images in a web page?
4. Which is the tag used in HTML for the title of web page?
5. What is the nature of a web browser?
6. Which are the types of web hosting?
7. How line break is given in HTML?

P.T.O.

8. What is XSL?
9. What is the use of CSS?
10. Write the features of MP3 audio file?

(10 × 1 = 10 Marks)

PART – B

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

11. What are the uses of business/ commercial websites?
12. What is the role of Web Server?
13. Which are the different Graphics File Formats?
14. What are Thumbnails, in web pages?
15. Which are the types of markup elements used in HTML?
16. How can the optimal size for a web graphic be determined?
17. Which are the basic HTML page layout tags?
18. How do you create bulleted list in HTML?
19. What is the difference between Absolute and Relative URLs?
20. What is the use of WAMP?
21. How to create the XSL style sheet?
22. What are the Advantages of CSS?

(8 × 2 = 16 Marks)

PART – C

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

23. What are the characteristics of a blog?
24. Which are the Graphic elements in a Web page?
25. What are the features of business websites?
26. List out are the steps in LAMP Installation?
27. Explain the structure of XML data.
28. What are the different uses of XML?
29. What are the different security features in software development?
30. Which are the different margin related properties offered by CSS?
31. What are the characteristics of digital video?

(6 × 4 = 24 Marks)

PART – D

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

32. Explain the different formatting options using HTML.
33. Briefly explain the different issues in designing a Web site.
34. Explain the nature and features of PHP.
35. State the features/properties offered by CSS with regard to (a) Fonts (b) Texts (C) Tables.

(2 × 15 = 30 Marks)

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S – 1844

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2023

First Degree Programme under CBCSS

Core Course

CO 1543/CC 1543/CC 1544 : ACCOUNTING FOR SPECIALISED INSTITUTIONS

**(CO 1543 (2013-2017 Admission)/CC 1543 (2013 Admission)/
CC 1544 (2014-2017 Admission))**

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define Insurance.
2. Expand CAG.
3. What is statutory liquidity ratio?
4. What is rebate on bills discounted?
5. What is bonus in reduction of premium?
6. What are loss assets?
7. What is assignment fee?
8. What is tariff and dividend control reserve?

9. What is premium deficiency?
10. What is a local self government?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is surrender value?
12. What is endowment policy?
13. What is catastrophe reserve?
14. What are Group A shares?
15. What is commission on reinsurance ceded?
16. What is a notified area committee?
17. What is a life assurance fund?
18. What is interim bonus?
19. What is valuation balance sheet?
20. How money at call and short notice is treated in Balance sheet?
21. On 31-03-2020, a bank held the following bills, discounted by it earlier.

Date of bill	Terms of Bills (Months)	Discounted at % p.a.	Amount of bill (Rs.)
17 th January	4	17	73,000
7 th February	3	18	1,46,000
9 th March	3	17.5	36,400

Calculate the rebate on bills discounted.

22. Prepare valuation balance sheet from the following data.

Life Insurance fund as on 31.3.2020	5,200
Net liability as per valuation	3,200
Interim bonus paid	800

(8 × 2 = 16 Marks)

SECTION –C

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

23. Distinguish between single account system and double account system.

24. How paid up value of policy is computed?

25. State the advantages and disadvantages of double account system.

26. What are the elements of reasonable return?

27. Explain the different types of bank advances.

28. The revenue account of a life insurance company shows the life assurance fund on 31-12-2020 at Rs. 6,221,310, before taking into account the following items:

Items	Rs.
Claims covered under reinsurance	12,000
Bonus utilized in reduction of life insurance premium	4,500
Interest accrued on securities	8,260
Outstanding premium	5,410
Claims intimated but not admitted	26,500

Calculate the life assurance fund after considering the above items.

29. On 31-03-2020, a bank finds its advances classified as follows:

Assets	Rs. (in 000)
Standard	7,45,650
Sub-standard	46,400
Doubtful :	
For one year	12,830
For three years	7,820
For more than three years	3,290
Loss	5,175

Calculate the amount of provision to be made by the bank against above mentioned advances.

30. From the following particulars, prepare Profit and loss a/c of safety bank for the year ended 31-03-2020

Items	Rs. (in '000)	Items	Rs. (in '000)
Interest on deposits	3,200	Discount on bills	1,490
Commission (Cr)	100	Interest on overdrafts	1,600
Interest on loans	2,490	Interest on cash credits	2,320
Sundry charges (Dr)	100	Auditors fees	35
Rent and taxes	200	Directors fees	16
Payment to employees	500	Bad debt to be written off	300

31. Luminous Electricity Ltd provides the following data. Calculate capital base.

Details	Rs.
Fixed assets	25,000,000
Depreciation reserve	30,00,000
Intangible assets	8,00,000
Current assets	15,00,000
Investment of contingency reserve	12,00,000
Loan from electricity board	25,00,000
12% Debentures	20,00,000
Development reserve	8,00,000
Consumers deposits	40,00,000
Tariffs and divided control reserve	10,00,000
Amount contributed by customers towards cost of fixed assets	2,00,000
Share capital	10,000,000

(6 × 4 = 24 Marks)

SECTION –D

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

32. Explain the various accounts prepared under Double account system.
33. Smart line Electricity Company earned a profit of Rs 26,98,500 after paying Rs 1,40,000 @ 14% as debenture interest for the year ended 31-03-2020. The following further information is given below:

Details	Rs.
Fixed assets	36,000,000
Depreciation written off	10,000,000
Loan from electricity board	80,00,000
Reserve fund investment at par (10%)	20,00,000
Contingency reserve investments at par (10%)	15,00,000
Tariffs and divided control reserve	2,00,000
Security deposits received from customers	3,00,000
Customers contribution to assets	1,00,000
Monthly average of current assets including amount due from customers Rs. 5,00,000	15,20,000
Customers contribution to assets	2,00,000
Preliminary expense	80,000
Development reserve	5,00,000

Show the disposal of profits.

34. The following trial balance was extracted from the books of New India Life Assurance company Ltd as on 31.3.2020.

Particulars	Dr	Cr
Paid up capital (10000 shares of Rs. 10 each)		1,00,000
Life fund balance as on 01.04.2019		29,72,300
Dividends paid	15,000	
Bonus in reduction of premium	31,500	
Premium less reinsurance premium (commission thereon Rs. 5,000)		1,61,500
Claims paid	1,97,000	
Outstanding claims (01.04.2019)		7,000

Particulars	Dr	Cr
Commission	9,300	
Management expense	32,300	
Mortgages in India	4,92,200	
Interests, dividend and rents		1,12,700
Agents balances	9,300	
Freehold premises	40,000	
Investments	23,05,000	
Loans on policies	1,73,600	
Cash on deposits	27,000	
Cash on current account	7,300	
Surrenders	7,000	
Medical stores	7,000	
Consideration for annuities granted		10,000
Annuity	10,000	
Total	<u>33,63,500</u>	<u>33,63,500</u>

Prepare revenue account after adjustment the following :

- (a) Claims outstanding - Rs. 10,000
- (b) Further bonus in reduction of premium - Rs. 5,000
- (c) Premium outstanding - Rs. 5,000
- (d) Claims covered under re-insurance - Rs. 80,000
- (e) Management expenses due - Rs. 30,000

35. From the following particulars, prepare Profit and Loss a/c of Mumbai Bank Ltd.

Particulars	Rs. (in '000)
Interest on loans	300
Interest on fixed deposit	275
Commission	10
Exchange and brokerage	20
Salaries and allowance	150
Discount on bills (gross)	152

Particulars	Rs. (in '000)
Interest on temporary OD in current account	30
Interest on cash credits	240
Interest on savings bank deposit	87
Postage and stamps	10
Printing and stationery	20
Sundry expenses	10
Rent	15
Taxes and licenses	10
Audit fees	10

Additional information :

Particulars	Rs. (in '000)
Rebate on bills discounted	30
Salary of manager director	30
Bad debts	40
Provision for income tax is to be made at 55% (Rounded to nearest thousand)	
Interest of Rs. 4,000 on doubtful debts was wrongly credited to interest on loan account	
Provide Rs. 15,000 as dividend	

(2 × 15 = 30 Marks)

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S – 1861

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2023

First Degree Programme under CBCSS

Core Course

**CO 1543/CC 1543/CX 1543/TT 1543/HM 1543 — MARKETING
MANAGEMENT**

(2018 Admission Onwards)

**(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 question carries **1** mark.

1. Define marketing.
2. What do you mean by brand equity?
3. What is target marketing?
4. State the elements of marketing mix.
5. What do you mean by penetration pricing?
6. Define sales promotion.

P.T.O.

7. What is relationship marketing?
8. What do you mean by market positioning?
9. What is advertisement copy?
10. What do you mean by channels of distribution?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Differentiate between wholesaler and retailer.
12. What is market segmentation?
13. State the characteristics of a good brand.
14. What do you mean by push and pull mix?
15. What is customised marketing?
16. Briefly explain about product mix.
17. What is logistics management?
18. State the meaning of social marketing.
19. What do you mean by personal selling?
20. Briefly explain the concept of consumer behaviour.
21. What are the elements of brand equity?
22. What are the outdoor advertising media?

(8 × 2 = 16 Marks)

SECTION – C

Short essay type questions. Answer any **six** questions. Each question carries **4** marks.

23. What are the advantages of market segmentation?
24. Briefly explain the functions of wholesaler.
25. What are the types promotion methods?
26. Explain the scope of service marketing.
27. What are the characteristics of Direct marketing?
28. Discuss the importance of marketing mix.
29. Differentiate between logistics and supply chain management.
30. Explain the requirements of a good advertisement copy.
31. Briefly explain the process of buying decision.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the major factors influencing buying behaviour.
33. Define product life cycle. Explain marketing strategies in different stages of product life cycle.
34. What is advertising? Describe the functions and advantages of advertising.
35. Describe the various internal and external forces that influence the pricing strategy of a firm.

(2 × 15 = 30 Marks)

(Pages : 6)

S – 1860

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2023

First Degree Programme under CBCSS

Core Course

CO 1542/CC 1542/CX 1542/HM 1542/TT 1542

COST ACCOUNTING

(2018 Admission Onwards)

**(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 is output costing?
2. How do you compute works cost?
3. Define notional cost.
4. What is meant by indirect materials?
5. What is meant by double bin system?
6. How do you compute maximum stock level?

7. What are the causes of normal idle time?
8. What are fringe benefits?
9. What is meant by premium bonus scheme?
10. What is labour hour rate?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is meant by apportionment of overheads?
12. What are semi-variable overheads?
13. List the features of Emerson's efficiency scheme.
14. What are the effects of labour turnover?
15. What is meant by merit rating?
16. What is spoilage?
17. Show the features of LIFO pricing of materials.
18. How to compute inventory turnover ratio?
19. Define EOQ.
20. What is marginal costing?
21. What is JIT?
22. What is meant by integral costing system?

(8 × 2 = 16 Marks)

26. A company's overhead distribution summary showed the following figures:

Production Depts: A - Rs.25,000, B - Rs.31,000, C - Rs.28,000

Service Depts: X - Rs.8,000, Y - Rs.13,900

The costs of service departments are charged out as follows:

	A	B	C	X	Y
Dept X	30%	20%	40%	-	10%
Dept Y	40%	15%	25%	20%	-

Prepare secondary distribution summary using repeated distribution method.

27. From the following particulars, find out the amount of cash required for payment of wages for a particular month.

Wages for normal time worked	Rs.31,000
Wages for overtime	Rs.2,000
Leave wages	Rs.2,500
Deduction of employees' shares to State insurance contribution	Rs.750
Employees' contribution to PF	Rs.1,500
House rent to be recovered from 20 employees at the rate of Rs.500 per month.	

28. Give notes on

- (a) Bin card
- (b) Material requisition note.

29. Explain the reasons for difference in profits of cost accounts and financial accounts.
30. Define normal idle time and show its reasons.
31. What are the features of an ideal wage plan?

(6 × 4 = 24 Marks)

SECTION – D

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

32. From the following receipts and issues of material X for the month of April, prepare Stores Ledger using simple average price method.

- 1 Opening balance 1100 units at Rs.60 per unit
- 4 Issued 450 units
- 6 Issued 150 units
- 12 Purchased 400 units at Rs.59 per unit
- 15 Refund of surplus from work order 30 units at Rs.58 per unit
- 16 Issued 350 units
- 20 Purchased 480 units at Rs.62 per unit
- 24 Issued 600 units
- 26 Purchased 600 units at Rs.64 units
- 27 Issued 520 units

33. Following figures are collected from the books of an iron foundry after the close of the year.

	Rs.
Opening stock of raw materials	7,000
Purchase of materials during the year	55,000
Closing stock of raw materials	5,000
Direct wages	12,000
Works overhead	50% of direct wages
Stores overhead	10% of the cost of materials

10% of the castings were rejected, being not up to the specifications and sum of Rs.600 was realised as scrap. 10% of the finished castings were found to be defective in manufacture and were rectified by expenditure of additional works overhead charges to the extent of 25% on proportionate direct wages. The total gross output during the year was 1000 tons.

Calculate the cost of saleable casings per ton.

34. Define cost accounting. Explain its advantages and limitations.
35. Define direct materials. Explain the cost effective purchase procedure of materials.

(2 × 15 = 30 Marks)

(Pages : 4)

S – 1859

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2023

First Degree Programme under CBCSS

Core Course:

CO 1541/CC 1541 : FUNDAMENTALS OF INCOME TAX

(2018 Admission Onwards)

(Common for Commerce/Commerce with Computer Application)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Explain the term income.
2. Who is a person?
3. What is Assessment year?
4. What is casual income?
5. What is non-resident?
6. Write two examples for fully taxable allowance?
7. What is perquisites?
8. What is unrecognized provident fund?

P.T.O.

9. What are the items to be deducted from gross salary under sec 16?
10. Write any two item taxable under the head income from other source.

(10 × 1 = 10 Marks)

SECTION – B

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

11. Arun bought gold for Rs. 2,50,000 in 2020 and paid a commission of Rs. 5,000 and sold it for Rs. 2,75,000 in 2021. He spent Rs. 10,000 for polishing. Compute short term capital gain.
12. What do you mean by transfer of capital assets?
13. Distinguish between short term and long-term capital assets.
14. What is clubbing of income?
15. What do you mean by set off of losses and its types?
16. Mr. Vinu received following income during 2021-22. Compute taxable income under the head income from other source.

Winning from lottery Rs. 2,000

Winning from horse races Rs. 22,400
17. What are the amounts not deductible under income from other sources?
18. What is transferred balance?
19. What are the tax free perquisite?
20. Miss Neena is a government employee and she is drawing a monthly salary of Rs. 8,000. She is provided with a rent free unfinished accommodation for which the government has fixed a monthly rent of Rs. 1,000. She pays a monthly rent of Rs. 200 to the government. Calculate her gross salary.

21. What are the components of salary?
22. Explain order or sequence of set off.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain basis of charge of income.
24. What are the exception to the general rule income of P.Y is taxed in the next following A.Y?
25. Explain type of residents.
26. What is MMR?
27. What are the heads of income under IT Act?
28. Explain tax treatment of pension and commuted pension.
29. Mr. Arun, an Indian citizen went for higher studies in UK on 1st March 2021 and come back to India on 1st October 2022. Find out his residential status for all assessment year 2023-24?
30. Mr. Alex has following incomes for the assessment year 2023-24

Total income Rs. 48,000, agricultural income Rs. 15,000. Compute his tax liability.
31. Mrs. Amala is a government employee and she is drawing a monthly salary of Rs. 8,000 she is provided with a rent free unfinished accommodation for which the government has fixed a monthly rent of Rs. 1,000. She pays a monthly rent of Rs. 200 to the government calculate her gross salary?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the different types of **residential status** of an assessee.

33. Mr. Hari own 4 houses in Mumbai, details of which are as under

Particulars	I	II	III	IV
Municipal value	2 lakh	2,40,000	3,60,000	4,20,000
Fair rental value	2,40,000	3,00,000	4,00,000	4,20,000
Standard rent	N.A	2,40,000	5,00,000	3,00,000
Actual rent/annual rent	1,80,000	3,60,000	4,80,000	3,60,000

Compute the gross annual value of above houses.

34. Actual consideration of a land in 2005-06 is Rs. 1,76,000. The land was compulsorily acquired and the full value of consideration decided by government was Rs. 15,00,000 in F.Y 2022-23 but actual amount received in 2022-23, but actual received in 2022-23 is only Rs. 7,15,000. Compute taxable capital gain.

35. List the items on income exempt from tax.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2023

First Degree Programme under CBCSS

Open Course - I :

**CO 1551.2/CC 1551.2/CX 1551.2/TT 1551.2 : PRINCIPLES OF
MANAGEMENT**

(2014 Admission onwards)

**(Common for Commerce/Commerce with Computer
Application/Commerce and Tax Procedure and Practice/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 strategy?
2. Define administration.
3. What is esprit de corps?
4. What is POSDCORB?
5. What is financial management?
6. Define staffing.

P.T.O.

7. What do you mean by direction?
8. What is motion study?
9. Define planning.
10. What does profession mean?

(10 × 1 = 10 Marks)

SECTION B

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

11. State the main objectives of scientific management.
12. What is procedure?
13. What is formal organisation?
14. State the principle chain of command.
15. Write main features of centralisation.
16. What is Supervision?
17. What is job analysis?
18. Bring out the features of manpower planning.
19. What do you mean by forecasting?
20. State the equity principle of management.
21. What do you mean by line organisation?
22. What is management by exception?

(8 × 2 = 16 Marks)

SECTION C

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

23. Explain briefly the levels of management.
24. Distinguish between authority and responsibility.
25. Explain the merits of decentralisation.
26. Mention the limitations of controlling function of management.
27. What are the contents of job description?
28. Differentiate between single use and standing plan.
29. Explain the different types of training.
30. What are the features of MBO?
31. Briefly explain the principles of effective coordination.

(6 × 4 = 24 Marks)

SECTION D

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

32. Planning is the essence of management. Elucidate.
33. "Control is the fundamental management function that ensures work accomplishment according to planning" analyse this statement and explain the steps in control process.
34. Explain the types of organisation structures.
35. What is recruitment? Explain the various sources of the recruitment.

(2 × 15 = 30 Marks)