B.Com
Ted.

Reg. No. : ....

Name : ....

Fifth Semester B.Com. Degree Examination, December 2024

Career Related First Degree Programme under CBCSS

Core Course

CX 1541/HM 1541/TT 1541 : ENTREPRENEURSHIP DEVELOPMENT

(2018 Admission Onwards)

(Common for 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** word to **two** sentences. Each question carries **1** mark.

1. Define women entrepreneur.

2. What is an enterprise?

3. What is incentive?

4. What is bridge capital?

5. What is meant by technical feasibility?

6. What is the objective of margin money scheme?

7. Define a project.

8. What is meant by screening of project idea?

9. What is NIESBUD?

10. What is meant by industrial estate?

SECTION – B

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

11. Mention any two entrepreneurial traits.

12. Who is a drone entrepreneur?

13. Mention any two schemes offered by state government to the small-scale industries.

14. What is plant layout?

15. What is meant by project appraisal?

16. What is seed capital?

17. What is input analysis?

18. What is single window system?

19. Define project report.

20. What is industrial sickness?

21. Mention any two functions of SIDBI.

22. Who is business incubator?

(8 × 2 = 16 Marks)

U – 2787

SECTION – C

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

23. Briefly explain the functions of an entrepreneur.

24. What are the phases of EDP?

25. What are the features of MSME Act 2006?

26. What are the types of feasibility study?

27. What are the criteria for selecting a particular project?

28. What are the requirements of a good project report?

29. What are the solutions to the problems encountered by the women entrepreneurs?

30. What are the advantages of industrial estates?

31. What are the objectives of KVIC?

(6 × 4 = 24 Marks)

SECTION – D

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

32. What are the factors affecting entrepreneurial growth?

33. What are the various sources of project ideas?

34. What are the general principles of a good project report?

35. Define sick industrial unit. What are the measures taken by the government of India for the prevention of industrial sickness?

(2 × 15 = 30 Marks)

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Fifth Semester B.Com. Degree Examination, December 2024

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. Define cost centre.

2. What is cost unit?

3. What is prime cost?

4. What is idle time?

5. What are overheads?

6. Define cost accounting.

P.T.O.

7. What is activity based costing?

8. Define time keeping.

9. What is EOQ?

10. What is Labour turnover?

<div align="right">(10 × 1 = 10 Marks)</div>

SECTION – B

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

11. Differentiate between cost accounting and financial accounting.

12. What is a bin card?

13. What are the advantages of cost accounting?

14. What is ABC Analysis?

15. Explain the concept of learning curve.

16. What do you mean by JIT System?

17. What is Absorption of overheads?

18. Differentiate between Time Keeping and Time Booking.

19. What are the features of cost control?

20. What do you mean by Cost Accounting Standards?

21. What are the limitations of cost accounting?

22. What is perpetual inventory system?

<div align="right">(8 × 2 = 16 Marks)</div>

SECTION – C

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

23. What are the objectives of material control?

24. What are the types of overheads?

25. Explain the suitability of piece rate system.

26. What are the advantages of centralized purchasing?

27. What is semi-variable cost? Give examples.

28. What are the advantages of incentive system of wage payment?

29. Find out the EOQ from the following :

    Annual usage – 120000, cost of placing and receiving one order – Rs.60. Annual carrying cost – 10% of inventory value.

30. Calculate minimum stock level, maximum stock level and reordering level from the following information.

    (a) Maximum Consumption = 300 units per day

    (b) Minimum Consumption = 180 units per day

    (c) Normal Consumption = 190 units per day

    (d) Reorder period = 10 – 15 days

    (e) Reorder quantity = 2,000 units

    (f) Normal reorder period = 13 days.

31. A Standard time allowed for a job is 50 hours. The hourly rate of wage is Rs.10 per hour plus dearness allowance of Rs.5 per hour worked. Actual time taken 40 hours. Calculate total wages on time and piece wages.

    (6 × 4 = 24 Marks)

SECTION – D

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

32. What are the important techniques of material control?

33. What are the important types of incentive plans?

34. Explain the components of total cost in cost sheet.

From the following particulars of a manufacturing concern, ascertain prime cost :

	Rs.
Opening stock of raw materials	20,000
Closing stock of raw materials	30,000
Purchase of raw materials	1,05,000
Import duty paid on raw materials purchased	15,000
Carriage Inward	5,000
Primary packing materials	3,000
Productive wages	95,000
Opening stock of work-in-progress at prime cost	17,000
Closing stock of work-in-progress at prime cost	10,000
Hire charge paid on plant	14,000
Other chargeable expenses	6,000

35. TT Ltd. has two production departments P1 and P2 and two service departments S1 and S2. Expenses of these departments are as follows :

P1 – '51,837, P2 – '12,163, S1 – '40,000, S2 – '16,000

	P1	P2	S1	S2
S1	50%	40%	–	10
S2	30%	50%	20%	–

Apportion the cost of service departments by using Simultaneous Equation Method.

(2 × 15 = 30 Marks)

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Fifth Semester B.Com. Degree Examination, December 2024

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. What do you mean by product line?

2. Define social marketing.

3. What is skimming price policy?

4. What do you mean by promotion mix?

5. What is E-Commerce?

6. List out two indoor media of advertisement.

7. What is concentrated marketing?

8. What do you mean by branding?

9. Define pricing.

10. What do you mean by customer relationship management?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What do you mean by product mix?

12. State the economic factors influencing consumer behavior.

13. Differentiate between selling and marketing.

14. What are the basic features of advertising?

15. Briefly explain the concept of supply chain management.

16. What are the functions of packaging?

17. What is cost based pricing?

18. State the features of personal selling.

19. What do you mean by sustainable marketing?

20. Briefly explain the concept brand loyalty.

21. What do you mean by geographic segmentation?

22. What is two level channels of distribution?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain the steps involved in product positioning.

24. What are the reasons for the growth of digital or online marketing?

25. Explain the factors influencing the distribution channel.

26. What marketing strategy do you suggest during the decline stage of product life cycle?

27. Briefly explain the factors influencing the selection of advertisement media.

28. What are the requisites of a good package?

29. Briefly explain the unique features of publicity.

30. Differentiate between commercial marketing and social marketing.

31. Explain the objectives of pricing.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Define relationship marketing. What are the advantages and limitations of relationship marketing?

33. Explain different bases or methods of market segmentation.

34. What do you mean by pricing decision? Explain various methods of pricing.

35. Define branding. What are the advantages and limitations of branding?

(2 × 15 = 30 Marks)

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Fifth Semester B.Com. Degree Examination, December 2024

Career Related First Degree Programme under CBCSS

Commerce and Tax Procedure and Practice

Vocational Course

CX 1572 : CUSTOMS DUTY-AN OVERVIEW

(2018 Admission Onwards)

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 indirect tax?

2.　What is Customs Duty?

3.　What is Transaction Value?

4.　What do you mean by leavy of customs duty?

5.　What is Countervailing Duty?

6.　What is Baggage?

7.　What is Warehousing?

8.　What is demurrage?

9. What is Export price?

10. What is Foreign trade policy?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Write about EXIM Policy.

12. What are the objectives of Customs Duty?

13. What are different types of warehouse?

14. Write the objectives of Foreign Trade Act ,1992.

15. Difference between Green Channel and Red Channel.

16. What is Detained Baggage?

17. What is Export Oriented Units?

18. Write short note on SEZ's.

19. What is Duty Drawback Scheme?

20. What is Public Warehouses?

21. Discuss the advantages of Indirect Taxes.

22. What is Bill of Lading?

(8 × 2 = 16 Marks)

U – 2789

SECTION – C

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

23. Difference between Direct tax and Indirect tax.

24. State the exemption from Customs Duty.

25. Explain the uses of Customs Act.

26. What are the provisions relating to warehousing of import goods?

27. Write exemptions from safeguard duty.

28. Write short note on Warehousing Bond.

29. What are the features of EOU?

30. Explain Duty exemption scheme.

31. Explain the advantages of SEZ's.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Briefly explain Types of Customs Duty.

33. Briefly explain Countervailing duty on subsidized articles.

34. Briefly explain Export Promotion Scheme.

35. Discuss the features of indirect taxes.

(2 × 15 = 30 Marks)

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Fifth Semester B.Com. Degree Examination, December 2024

Career Related First Degree Programme under CBCSS

Group 2(a) – Commerce and Tax Procedure and Practice

Vocational Course :

CX 1571 : INCOME TAX ADMINISTRATION

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Who can issue search warrants, under Income Tax Act?

2. What is the time limit for retention of the books of account or other documents seized under Income Tax Act?

3. Who can file appeal Supreme Court, as per Income tax Law?

4. What is time limit for passing revision order, as per Income tax Law?

5. How much is the fee to be paid while applying for advance ruling?

6. When an advance ruling shall be declared as void?

7. What is the penalty if fails to keep or maintain books of account, documents, etc as per Income tax Law?

8. What is the penalty if fails to furnish TDS / TCS Return or furnishing inaccurate details in these Return?

9. What is CBDT?

10. Who Appoints Income Tax Authorities?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the circumstances when search can be conducted, as per income tax law?

12. Who are the authorized officers to conduct search, under Income Tax Act?

13. When deemed or constructive seizure is ordered, under Income Tax Act?

14. Write the type of orders against which an appeal is possible with supreme court, as per Income Tax Law.

15. Which type of orders may be revised, as per Income Tax Law?

16. What is the procedure to be followed for revision of an order, as per Income Tax Law?

17. Who can apply for advance ruling as per Income Tax Law?

18. What are the objectives of the Income Tax Settlement Commission?

19. What is the penalty for under-reporting and misreporting of income?

20. What are the objectives of survey?

21. Who has the power to reduce or waive penalty, etc., under Income Tax Law?

22. What is the significance of Jurisdiction of Assessing Officers?

(8 × 2 = 16 Marks)

SECTION – C

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

23. How assets seized under Income tax law can be applied or adjusted?

24. Write the provisions relating to survey, under Income Tax law.

25. Write a note on appeals to Income Tax Appellate Tribunal.

26. What are the provisions relating to appeals to High Court, under Income Tax law?

27. Explain the meaning of the term Advance ruling under Income Tax law?

28. Explain the procedure to be followed on receipt of an application for Advance ruling, under Income Tax law.

29. When a person shall be considered to have under-reported his income? How to compute under reported income?

30. When an assessee becomes liable for prosecution under Income Tax law?

31. What are the Powers of the CBDT?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the powers of Income tax authorities relating to search and seizure.

33. What are the various offences under Income Tax Act?

34. Explain the provisions relating to appeals to Commissioner of Income Tax (Appeals).

35. Write a note on settlement commission under Income Tax Act.

(2 × 15 = 30 Marks)