

Reg. No. :

Name :

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)

(Pages : 4)

M – 1696

Reg. No. :

Name :

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)

(Pages : 4)

M – 1865

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2021

Career Related First Degree Programme under CBCSS

Group 2(a)

Core Course VII: CX 1541/HM 1541/TT 1541

ENTREPRENEURSHIP DEVELOPMENT

**(Common for 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 in one word or to a maximum of two sentences each. Each question carries 1 mark.

1. Define entrepreneurship.
2. Who is a woman entrepreneur?
3. What is a project?
4. What is project appraisal?
5. What is payback period?

P.T.O.

6. Define a micro unit.
7. What is seed capital?
8. What do you mean by incentive?
9. What is meant by 'industrial sickness'?
10. What do you mean by franchising?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Define Entrepreneurial Development Programme.
12. What do you mean by drone entrepreneurs?
13. Name any two major problems of women entrepreneurs in establishing and developing their enterprises.
14. Name the important sources of a business idea.
15. What are the different elements of project formulation?
16. Give any two methods of profitability appraisal of capital projects.
17. Write a short note on financial viability of a project.
18. Give any two merits of payback period method.
19. Briefly explain the features of micro enterprises.
20. Give any two objectives of micro enterprises.

21. Mention any two objectives of a Project Report.
22. What do you understand by single window system?
23. Give a brief account of 'margin money loan'.
24. What are the important objectives of the seed capital assistance scheme?
25. What is meant by conglomerate diversification?
26. Give a brief account of DICs.

(8 × 2 = 16 Marks)

SECTION – C

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

27. Enumerate the characteristics of an entrepreneur.
28. Distinguish between Entrepreneur and Intrapreneur.
29. What are the recent trends in the development of women entrepreneurship in India?
30. Explain briefly the role of entrepreneur in economic development.
31. What are the objectives of EDP?
32. Enumerate the objectives of MSMEs.
33. What are the major functions of NEISBUD?
34. What are the incentives and subsidies given by Government of Kerala to SSI units?

35. Explain the functions of Small Industries Service Institutes.
36. Is registration compulsory for an SSI unit? What are the benefits of registration?
37. Enumerate the important signals of industrial sickness.
38. Write a short note on preventive measures for industrial sickness.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Discuss the factors affecting entrepreneurial growth.
40. Give a standard proforma for preparing a project report for small scale industry.
41. What are the advantages of industrial estates? Discuss the different types of industrial estates.
42. Discuss the functions of Small Industries Development Bank of India.
43. Discuss in detail the causes of industrial sickness.
44. Explain in detail the procedure for registration of a small scale industrial unit..

(2 × 15 = 30 Marks)

(Pages : 4)

M – 1871

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2021
Career Related First Degree Programme under CBCSS
Group 2(a) – Commerce and Tourism and Travel Management
Vocational Course VII :
TT 1571 : SUSTAINABLE TOURISM MANAGEMENT
(2018 and 2019 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is the objective of enhancing sustainability practices in tourism?
2. What is global warming?
3. What is another name of Rio declaration?
4. Why is global sustainability important?
5. What is sustainable tourism planning?
6. What is the main purpose of UNEP?
7. What is meant zero waste management?
8. Define ecological foot print.

P.T.O.

9. What is environmental impact?

10. What is an eco-lodge?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is destination value chain?

12. How the level of socio-cultural factors of the tourism system affects the implementation of sustainable practices?

13. What do you mean by zoning?

14. What is the scope of integrating biodiversity into tourism development?

15. What is ISO 14000?

16. Explain pro-poor tourism.

17. What is the scope and importance of community based tourism?

18. What is Cape town declaration?

19. Name four eco-tourism destinations in India.

20. What was the agenda of Oslo convention?

21. What is the social perspective of sustainable development?

22. What are the ways for ensuring environmentally responsible travel?

23. Leisure Time + Discretionary Income + Positive Local Sanctions = Tourism. Explain.

24. Elucidate the evolution Wildlife policy.

25. State the five typologies of cultural Tourism as suggested by Valene Smith.
26. What do you understand by Right to Tourism?

(8 × 2 = 16 Marks)

SECTION – C

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

27. Explain the dimensions of sustainable tourism development.
28. What is the relation between climate change and sustainable development?
29. Describe the declarations of United Nations Conference on the human environment.
30. List down the principles of sustainable tourism.
31. What are the guidelines for sustainable tourism by UNWTO?
32. What is PATA code for sustainable tourism?
33. What are the various responsible tourism initiatives of Kerala Tourism?
34. Comment on issues of sustainable tourism development.
35. What is the importance of capacity building in achieving tourism sustainability in destinations?
36. As per the World Tourism Organisation's publication on National and Regional Tourism Planning (1994), tourism, if well planned, developed and managed in a socially responsible manner, can bring several types of socio-cultural benefits. Explain.
37. What do you understand by the concept of carrying capacity? How is it applicable to tourism?
38. List six major areas of economic benefits of tourism.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Explain the types of stakeholders and their role in delivering sustainable tourism.
40. What are the various approaches in sustainable tourism?
41. Discuss the role of UNEP in global sustainable tourism development.
42. Briefly explain the benefits and issues of sustainable tourism development.
43. How would you define "Tourism Carrying capacity"? Explaining Bio Physical, Socio cultural, Infrastructural and Aesthetic Carrying capacity, justify that Sustainable Tourism development is possible only if it is planned in accordance with carrying capacity of a destination.
44. Un Planned Development of Tourism Industry paves way the environmental pollution Do you agree with this view? Present the argument in your favour.

(2 × 15 = 30 Marks)

(Pages : 4)

M – 1872

Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2021

Career Related First Degree Programme Under CBCSS

Group 2(a) – Commerce and Tourism and Travel Management

Vocational Course VIII

TT 1572 — HOSPITALITY MANAGEMENT

(2018 and 2019 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Explain the following questions in **one** or **two** sentences. **Each** question carries **1** mark.

1. What is hospitality Management?
2. What is Catering service?
3. What is a motel?
4. What is a Youth Hostel?
5. What is Paying Guest accommodation?
6. What is Home Stay?
7. What is Crew Rates
8. Name four cutlery.

P.T.O.

9. What Airline Catering?

10. Expand FSSAI.

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is managerial Issues?

12. What is food Adulteration?

13. Explain any four functions of Housekeeping Department in a hotel.

14. What is Outdoor Catering?

15. List any four function of food & beverage Department in hotel.

16. What is guest Log Book?

17. What is Modified American Plan?

18. Explain À la Carte menu.

19. List any two functions of Sales and marketing department.

20. What is supplementary accommodation?

21. What is Transport Catering?

22. What is food Preservation?

23. List any four importance of Sales and marketing department.

24. Explain Railway Catering.

25. What is Early morning tea?
26. What is Specialty Restaurant?

(8 × 2 = 16 Marks)

SECTION – C

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

27. Explain the process of preparing the Financial statements of a hotel.
28. List the facilities required in room for classifying a homestay under Diamond category.
29. Explain the importance of food storage in catering establishment.
30. List the functions of Human Resources Management in hotel industry.
31. Give the classification of hotel on the basis of size of the hotel.
32. List the facilities required in Bathroom for classifying a homestay under Gold category.
33. List the various functions of Front Office Department in a hotel.
34. Explain the tariff plan based on Food Plans.
35. Explain the importance of Food Production Department in the smooth functioning of a hotel.
36. Explain the function of a hotel lobby in hotel.
37. Explain Multi-cuisine Restaurant.
38. Explain the importance of purchasing in catering establishment.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Discuss the Growth and Development of hospitality Industries in India.
40. Explain the various types of commercial catering establishment.
41. List the Guidelines criteria for the Classification and Reclassification of Homestay Units.
42. Discuss the role of FSSAI in creating awareness on food safety and consumer safety.
43. Discuss the role of Housekeeping Department in the smooth functioning of a hotel.
44. Explain the various licences required to operate a hotel.

(2 × 15 = 30 Marks)