

(Pages : 6)

K – 3391

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)

(Pages : 4)

K – 3392

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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)**

(Pages : 4)

K – 3562

Reg. No. : .....

Name : .....

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

**Career Related First Degree Programme under CBCSS**

**Group 2 (a)**

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

**ENTREPRENEURSHIP DEVELOPMENT**

**(2018 Admission - Regular)**

**(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. Each question carries 1 mark)

1. What do you mean by invention?
2. Who is an intrapreneur?
3. Define ancillary units.
4. What is NIESBUD?
5. What do you mean by pre-operative expenses?
6. What is plant capacity?
7. What is NTV?

P.T.O.

8. What do you mean by feasibility report?
9. What is seed capital?
10. What is business incubator?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What do mean by single window scheme?
12. What is bridge capital?
13. Define incentives.
14. Define industrial estate.
15. What do mean by a project profile?
16. What is project appraisal?
17. What do you mean by quantifiable projects?
18. Write any two sources of project finance.
19. Define venture capital.
20. What do you mean by medium enterprise?
21. Define project management.
22. What do you mean by float?
23. What is SIDBI?
24. Write any two sources of technology.

25. What do you mean by social cost benefit analysis?

26. What is NSIC? Write any two functions of NSIC.

**(8 × 2 = 16 Marks)**

### SECTION – C

(Answer any Six questions. Each question carries 4 marks)

27. What are the steps in project management?

28. What are the objectives of SIDBI?

29. What are the sources of project ideas?

30. State the advantages and disadvantages of NPV method.

31. What are the functions of DIC?

32. Explain the techniques of financial analysis.

33. Discuss the objectives of the project report.

34. What are the barriers to entrepreneurship?

35. Distinguish between Fabian and Drone entrepreneurs.

36. Explain different types of incentives.

37. Explain the classification of projects.

38. What are the factors to be considered while deciding the location?

**(6 × 4 = 24 Marks)**

SECTION – D

(Answer any Two questions. Each question carries 15 marks)

39. Discuss the problems faced by women entrepreneurs.
40. Explain the role entrepreneurship in the economic development of the country.
41. Explain the problems of MSMEs.
42. What are the characteristics or qualities of Entrepreneurs?
43. Briefly explain different types of entrepreneurs.
44. Explain the scope of technical analysis.

(2 × 15 = 30 Marks)

(Pages : 4)

K – 3565

Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, February 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 Admission Regular)**

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 purpose of sustainable tourism management?
2. What was the objective of Stockholm conference?
3. What is rural tourism?
4. What is agenda 21?
5. What is the theme of World Sustainable Development Summit 2020?
6. What is eco labelling?
7. Expand LEEDS.
8. What is tourism impact?

**P.T.O.**

9. What is nature tourism?
10. What is sustainable resource management?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What do you mean by social dimensions of sustainable development?
12. What is the concept of sustainable development by the Brundtland commission?
13. What is Green globe certification?
14. What is IUCN green list?
15. What is meant by ecotel?
16. What do you mean by a responsible traveler?
17. What is the importance of community participation in achieving sustainability?
18. What is the nature of sustainable tourism?
19. What is economic sustainability?
20. What do you mean by energy management?
21. What are the barriers to sustainability practices in a destination?
22. How sustainability practices ensure cultural values?
23. What is meant by Community Capacity building?
24. Describe the main classifications of Eco Lodges.
25. Explain the Corporate Initiatives in Kerala in relation to Sustainable Tourism.
26. What are the Ten Commandments in Sustainable Tourism?

**(8 × 2 = 16 Marks)**



SECTION – C

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

27. What are the new trends in sustainable tourism?
28. What is the impact of climate changes on sustainability development?
29. Explain the benefit sustainable tourism development.
30. Write down the significance of millennium development goals.
31. Describe the forms of sustainable tourism.
32. What are the initiatives of WTTC for ensuring sustainable tourism?
33. Write down the principles of sustainable development planning.
34. What is the role of responsible tourism in achieving sustainability practices in tourism destinations?
35. Mention the features of an eco-tourism destination.
36. Comment on the major issues and challenges in managing sustainable tourism in Kerala.
37. List six major areas of economic benefits of tourism.
38. Explain basic features of Wildlife protection act.

(6 × 4 = 24 Marks)

#### SECTION – D

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

39. Elucidate the global perspectives on tourism sustainability innovations and developments for the 21<sup>st</sup> century.
40. Discuss in detail the role of standardization and certification for tourism sustainability.
41. Explain the benefits of sustainable tourism development initiatives in destinations.
42. What is the role of IUCN in achieving sustainability in tourist destinations?
43. Elucidate significance of International and Regional organisations in Tourism and their role in Sustainable development.
44. Explain the Global Code of Ethics for Tourism.

**(2 × 15 = 30 Marks)**

(Pages : 4)

K – 3566

Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, February 2021.**  
**Career Related First Degree Programme under CBCSS**  
**Group 2 (a) – Commerce and Tourism and Travel Management**  
**Vocational Course VIII : TT1572 – HOSPITALITY MANAGEMENT**  
**(2018 Admission – Regular)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. What are Hospitality Services?
2. Define Accommodation.
3. What is a Dormitory?
4. What is Travel Bungalow?
5. What is a Spa?
6. Classification of Homestays are valid for a period of \_\_\_\_\_ years.
7. What is Crib Rates?
8. Name four electrical kitchen equipment.

P.T.O.

9. What Railway Catering?
10. What is Continental cuisine?

**(10 × 1 = 10 Marks)**

**SECTION – B**

Answer any 8 questions each not exceeding one paragraph. Each question carries 2 marks.

11. List the procedure of guest check-in in a hotel
12. What is food Adulteration?
13. List the any four functions of Front Office Department in a hotel.
14. What is Off Premises Catering?
15. List any four activities functions of Food Production Department in the smooth functioning of a hotel.
16. What is Purchasing?
17. What is Bermuda Plan?
18. Explain Table d'hôte menu.
19. List any two functions of Human Resources department.
20. Define cyclic menu.
21. What is Welfare Catering?
22. What is food Preservation?
23. List any four objectives of Human Resources Management in hotel.
24. Explain Airline Catering.
25. What is Brunch?
26. What is Multi-Cuisine Restaurant?

**(8 × 2 = 16 Marks)**

### SECTION – C

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

27. List any six law pertaining to Hospitality.
28. List the facilities required in room for classifying a homestay under Silver category.
29. Explain the importance of purchasing in catering establishment.
30. Explain the objectives of Sales and marketing department.
31. Give the classification of hotel on the basis of ownership of the hotel.
32. List the facilities required in Bathroom for classifying a homestay under Diamond category.
33. Explain the importance of Housekeeping Department in the smooth functioning of a hotel.
34. Explain the tariff plan based on the Basis of Charging.
35. List the function of food and beverage Department in hotel
36. List the various supplementary accommodation and explain any two.
37. Explain Specialty Restaurant.
38. Explain the importance of food storage 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.
40. Explain the various types of Non-commercial catering establishment.

41. List the Guidelines criteria for the Classification and Reclassification of Homestay Units
42. Discuss the role of Human resources management Hospitality Industry.
43. Discuss the various functions of Front Office Department in a hotel.
44. Discuss the various process of preparing the Financial statements of a hotel.

(2 × 15 = 30 Marks)

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