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Reg. No. : .....

Name : .....

Fifth Semester B.Com. Degree Examination, December 2022

First Degree Programme under CBCSS

Core Course : CO 1543/CC1543/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** word or to a maximum of **two** sentences each. Each question carries **1** mark.

1. Define marketing.
2. What do you mean by social marketing?
3. What do you understand by consumer behaviour?
4. Define market segmentation.
5. What is product development?
6. Define brand name.
7. Define advertisement.

P.T.O.

8. What do you mean by intensive distribution?
9. What is logistics management?
10. What is sales promotion?

(10 × 1 = 10 Marks)

SECTION – B

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

11. "Modern marketing is competition-oriented" – Comment.
12. Enumerate the different forms of cause marketing.
13. What are the benefits offered by relationship marketing?
14. Enumerate the steps in target marketing.
15. What are the benefits of on-line marketing to potential buyers?
16. Explain briefly the major steps involved in the consumer decision making process.
17. What is product diversification?
18. Enumerate the factors influencing product mix.
19. Give the broad classification of products.
20. What are the requisites of a good package?
21. Distinguish between penetration pricing strategy and competitive strategy.
22. What is meant by outdoor advertisement? What are its different forms?
23. Give any two limitations of newspaper advertisement.
24. Give a brief account of vertical distribution channel.

25. Name the major methods adopted to evaluate communication of advertising.
26. Mention any four requisites of a good advertisement copy.

**(8 × 2 = 16 Marks)**

**SECTION – C**

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

27. Differentiate marketing from selling.
28. Briefly explain the importance of marketing to companies and consumers.
29. Enumerate the objectives of market segmentation.
30. What are the factors to be considered while selecting a suitable channel of distribution?
31. Explain the modern concept of marketing.
32. Explain the significance of the study of Consumer behaviour.
33. What are the characteristics of consumer behavior?
34. What are the objectives of advertising?
35. What do you understand by sales force promotion? Explain the various schemes of sales force promotion?
36. What are the advantages and limitations of television advertising?
37. What are the limitations of sales promotion?
38. Explain the factors influencing promotion mix decisions.

**(6 × 4 = 24 Marks)**

SECTION – D

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

39. What are the characteristics of services?
40. Elucidate the factors affecting marketing mix.
41. Discuss the various bases of market segmentation.
42. Define Product Life Cycle. Elucidate the various phases of PLC.
43. Discuss in detail the importance of pricing.
44. Discuss in detail the different kinds of advertising.

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

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

1. What is costing?
2. What is cost unit?
3. What is time keeping?
4. What is JIT?
5. What is Bin Card?
6. What is LIFO?

P.T.O.

7. What is Direct Cost?
8. What is EOQ?
9. What is normal wastage?
10. What is stores ledger?

(10 × 1 = 10 Marks)

#### SECTION – B

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

11. Distinguish between fixed cost and variable cost.
12. What is opportunity cost?
13. What are the objectives of unit costing?
14. What is danger level?
15. What are the bases of apportionment for lighting, power and rent?
16. What is idle time?
17. What is Machine hour Rate?
18. What is Bill of Material?
19. What are the causes of under absorption of overhead?
20. What is secondary distribution?
21. What is Cost Centre?
22. What is the treatment of abnormal loss?
23. What is stock velocity?

24. What is perpetual Inventory system?
25. What is Time wage system?
26. Distinguish cost allocation and cost apportionment.

(8 × 2 = 16 Marks)

SECTION – C

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

27. Distinguish between financial accounting and cost accounting.
28. Explain multiple piece rate system.
29. What is ABC analysis?
30. What is Reorder level and maximum level?
31. What are the components of Cost?
32. Explain Labour Turnover and its causes.
33. About 50 items are required everyday for a machine. A fixed cost of Rs. 50 per order is incurred for placing an order. The inventory carrying cost per item amounts to Re. 0.02 per day. The lead period is 32 days. Compute :
  - (a) EOQ
  - (b) Re-order Level.
34. Calculate the earnings of workers A and B under straight piece rate system and Taylor's differential piece rate system from the following particulars :

Normal rate per hour Rs. 1.80

Standard time per unit 20 seconds

Differentials to be applied :

80% of piece rate below standard

120% of piece rate at or above standard.

Worker A produces 1,300 units per day and worker B produces 1,500 units per day.

35. From the following data prepare a reconciliation statement :

	Rs.
Profit as per cost accounts	1,45,500
Works overhead under recovered	9,500
Administrative overheads under recovered	22,750
Selling overheads over recovered	19,500
Over valuation of opening stock in cost accounts	15,000
Over valuation of closing stock in cost accounts	7,500
Interest earned during the year	3,750
Rent received during the year	27,000
Bad debts written off during the year	9,000
Preliminary expenses written off during the year	18,000

36. The accounts of a machine manufacturing company disclose the following information for the six months ending 31-12-18 :

Material used Rs. 1,50,000

Productive wages Rs. 1,20,000

Factory overhead expenses Rs. 24,000

Establishment and general expenses Rs. 17,640

Prepare the cost sheet of the machines and calculate the price which the company should quote for the manufacture of a machine requiring materials valued at Rs. 1,250 and expenditure in productive wages of Rs. 750, So that the price may yield a profit of 20% on the selling price.

37. A machine costing Rs. 20,000 is expected to run for 10 years at the end of which its scrap value is estimated to be Rs. 2,000. Installation charges are Rs. 200, Repair for 10 years life is estimated to be Rs. 1,800 and the machine is expected to run for 2190 hours in a year. Its power consumption would be 15 units per hour at Rs. 5 per 100 units. The machine occupies  $\frac{1}{4}$ <sup>th</sup> of the area of the department and has two points out of total ten for lighting. The foreman has to devote about  $\frac{1}{3}$ <sup>rd</sup> of his time to this machine. The rent for this department is Rs. 300 p.m. and charges for lighting Rs. 80 p.m. The foreman is paid a salary of Rs. 960 p.m. Find out the hourly rate, assuming insurance is @1% p.a and expenses on lubrication are Rs. 9 per month.

38. 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.

**(6 × 4 = 24 Marks)**



SECTION – D

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

39. Shriram enterprises manufactures a special product ZED, the following particulars were collected for the year 2018 :

- (a) Monthly demand of ZED 1,000 units
- (b) Cost of placing an order Rs. 100
- (c) Annual carrying cost per unit Rs. 15
- (d) Normal usage 50 units per week
- (e) Minimum usage 25 units per week
- (f) Maximum usage 75 units per week
- (g) Reorder period 4 to 6 week.

Compute from the above :

- (1) Reorder quantity
- (2) Reorder level
- (3) Minimum Level
- (4) Maximum Level
- (5) Average Level.

40. Following is a summary of receipts and issues of a material in a factory during December 2018 :

2018	Dec	1	Opening balance 500 tonnes @ Rs. 20
"	"	3	Issued 70 tonnes
"	"	4	Issued 100 tonnes
"	"	8	Issued 80 tonnes
"	"	13	Received from supplier 200 tonnes @ Rs. 19
"	"	14	Purchased 100 tonnes @ Rs. 21
"	"	16	Issued 180 tonnes
"	"	20	Received from suppliers 240 tonnes Rs. 22
"	"	24	Issued 300 tonnes
"	"	25	Received from supplier 320 tonnes @ Rs. 18
"	"	26	Issued 115 tonnes
"	"	27	Received from supplier 100 tonnes @ Rs. 23

Issues are to be priced on the principle of first in first out. The stock verifier of the factory has found a shortage of 10 tonnes on 22<sup>nd</sup> and left a note accordingly. Prepare the stores ledger account.

41. U Co. Ltd. manufacturing refrigerators, gives the following information :

Raw material Rs. 3,50,000

Factory Overhead Rs. 81,000

Wages Rs. 2,70,000

Administration overhead Rs. 56,080.

How should this company quote the price of one refrigerator? To manufacture one refrigerator it is estimated that materials required is Rs. 1,000 and wages Rs. 700. Absorb factory overheads on the basis of labour and administration overheads on the basis of works cost. A profit of 12.5% of selling price is required.

42. What are the different techniques of stores control?
43. Explain Purchase Procedure.
44. Define cost accounting and explain classification of Cost.

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

**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. Each question carries **1** mark.

1. Define previous year.
2. Who is representative assessee?
3. In which previous year income of a person leaving India will be taxed?
4. What is meant by unrealized rent?
5. What is unrecognized fund?
6. What is meant by gratuity?
7. What is Annual value?
8. What is clubbing of income?
9. What is meant by capital gain?
10. Who can claim deduction under section 80D?

**(10 × 1 = 10 Marks)**

P.T.O.

SECTION – B

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

11. What is provident fund?
12. Distinguish between direct tax and indirect tax
13. What is the scope of income of an ordinarily resident?
14. What is meant by gross annual value?
15. What do you mean by capital expenditure and revenue expenditure?
16. What do you mean by gross total income?
17. How do you determine residential status of a company?
18. Who is a Deemed Resident?
19. State any five disallowed expenses in computing business income.
20. What is 'transfer' for the purpose of capital gains?
21. How is long term capital gain computed?
22. What is meant by indexation?
23. What is the taxability of family pension?
24. State any five exempted incomes under section 10.
25. What is meant by bond washing transaction?
26. During the year 2020-21, Mr. Ramesh, a bank employee at Calicut received basic salary Rs. 60,000, DA Rs. 24,000 and HRA Rs. 7,000. However, the actual rent paid by the employee is Rs. 12,000. Compute the taxable HRA.

**(8 × 2 = 16 Marks)**

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

27. Which are the incomes from house property fully exempt from tax?
28. How do you compute exemption given under encashment of earned leave?
29. What are the deductions allowable in computing income from other sources?
30. Explain the situations where income of one person is treated as income of another?
31. How do you compute exemption given under gratuity?
32. Describe the residential status of HUF.
33. Briefly describe Section 80D regarding deduction to be allowed from total income?
34. From the following information, compute the income from house property of Mrs. Arya for the financial year 2020-21 :  
Municipal valuation Rs. 3,00,000 p.a.  
Fair rental value Rs. 2,80,000 p.a.  
Standard rent Rs. 2,60,000 p.a.  
Municipal taxes paid by the tenant Rs. 20,000.  
The house was self occupied for 4 months and let out at the rate of Rs. 40,000 per month, for the remaining 9 months. The assessee paid Rs. 18,000 interest during the year 2020-21, on a loan taken for the construction of the house.
35. Mr. Suresh, a citizen of India went to France for higher studies on 31<sup>st</sup> March, 2019 and came back to India on 15<sup>th</sup> August 2020. Determine his residential status for the A.Y. 2021-22.
36. Mr. Sreedhar purchased a land on 2.08.2001 for Rs.5,00,000. The land was sold by him on 17.09.2020 for Rs. 30,00,000. Expenses on sale were 2% of the transfer price. Compute the taxable LTCG. (CII : 2001-02 = 100, 2020-21 = 301).

37. XYZ Ltd. used the following fixed assets in its business for the assessment year 2021-22 :

(a) Factory building W.D.V on 1-4-2020 Rs. 6,00,000  
Additions during the year (completed on 1-12-2020) Rs. 3,00,000  
Rate of depreciation - 10%

(b) Furniture and fittings W.D.V. on 1-4-2020 Rs. 2,00,000  
Rate of depreciation -10%

Compute the total amount of depreciation.

38. From the following information compute income from other sources of Mr. Raghu :

(a) As a director of a company he received directors fee Rs. 50,000.

(b) He received interest on deposits from cooperative bank Rs. 8,000.

(c) Received winnings from lottery Rs. 10,500.

(d) Received dividend from a foreign company Rs. 12,000.

(e) Income from agriculture in England Rs. 1,00,000.

(f) Received honorarium for delivering lectures in a registered society Rs. 3,000.

(6 × 4 = 24 Marks)

#### SECTION – D

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

39. Explain the calculation of the value of rent free house under the head salaries.

40. What are the different kinds of Provident Funds? Explain the provisions of Income Tax Act regarding these?

41. Explain the exempted capital gains under section 54.

42. Mr. Gogul, a manager in A One Ltd. in Mumbai. His monthly emoluments were as follows :

- (a) Salary Rs. 50,000
- (b) D.A. Rs. 8,000
- (c) Travelling allowance for official tours Rs. 4,000
- (d) Entertainment allowance Rs. 2,000
- (e) City compensatory allowance Rs. 3,000
- (f) Employer's contribution to PF (recognized) Rs. 50,000
- (g) PF contribution by Mr. Gogul Rs. 36,000
- (h) Deputation allowance Rs. 5,000
- (i) Festival allowance Rs. 1,000
- (j) Large car with chauffer whose salary Rs. 9,000 per month

During the previous year he paid employment tax Rs. 1,500 to the Mumbai Municipal Corporation.

Compute his taxable salary for the A.Y. 2021-22.

43. From the following Profit and Loss Account of Mr. Unnikrishnan, compute income from business as well as his total income for the assessment year 2021-22 :

	Amount (Rs.)		Amount (Rs.)
Salaries and wages	35,000	Gross profit	97,000
Bad debts	5,000	Dividends	20,000
Rent, rates and taxes	6,400	Rent from property	10,000
Fire and insurance premium of factory	3,000		
Advertisement	1,900		
Charities	600		
Discount	2,500		
Postage	500		
Donations	2,000		
Income tax	6,000		
Loss of stock	4,000		

	Amount (Rs.)	Amount (Rs.)
Repairs of house property	1,000	
Audit fees	600	
House hold expenses	10,000	
Life insurance premium	4,000	
Net profit	44,500	
	<u>1,27,000</u>	<u>1,27,000</u>

44. Compute tax liability of Mrs. Reshmi from the following information for the A.Y. 2021-22 :

- (a) Profit from business Rs. 50,000
- (b) Share of profit from a firm Rs. 5,000
- (c) Income from house property Rs. 2,10,000
- (d) Interest on Govt. Securities Rs. 40,000
- (e) Agricultural income from India Rs. 30,000
- (f) Amount withdrawn from Public PF Rs. 3,000
- (g) Purchased NSC VII issue Rs. 10,000
- (h) Deposited in PPF Rs. 20,000

**(2 × 15 = 30 Marks)**



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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

**First Degree Programme under CBCSS**

**Stream 1 : Finance**

**Elective Course III**

**CO 1561.1 – FINANCIAL SERVICES IN INDIA**

**(2018 Admission onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. What are closed ended mutual funds?
2. What is disclosed factoring?
3. What is insider trading?
4. What is Venture capital?
5. What is MMMF?
6. What are fund based Services?
7. What is IFCI?
8. Expand CRISIL.
9. What are capital restructuring services?
10. What is corporate counseling?

**(10 × 1 = 10 Marks)**

P.T.O.

SECTION – B

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

11. What is direct leasing?
12. What are bond funds?
13. What is ICRA?
14. What is sale-aid lease?
15. What is recourse factoring?
16. What is financial lease?
17. What is forfeiting?
18. Who are the parties in factoring?
19. What are Buy-Outs?
20. What are the objectives of portfolio management?
21. What is NAV?
22. State the problems of diversification.
23. What is securitization?
24. What is project counseling?
25. What are wet and dry leases?
26. What is fund of funds?

**(8 × 2 = 16 Marks)**

### SECTION – C

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

27. Explain the benefits of credit cards.
28. What are the characteristics of financial services?
29. What are the advantages of leasing?
30. State the features of factoring.
31. Explain the advantages of credit rating.
32. What are the features of hire purchase?
33. Distinguish between buying and leasing.
34. What all essential elements are required for a lease?
35. What are the functions of a credit rating agency?
36. State the advantages of mutual funds.
37. Explain the various stages in the financing of venture capital.
38. What are the challenges faced by financial service sector in India?

**(6 × 4 = 24 Marks)**

### SECTION – D

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

39. Explain the problems faced by mutual fund industry.
40. Discuss the functions of Merchant banking.

41. What are financial services? Explain the different types of financial services.
42. Explain the venture capital funding process.
43. What is factoring? Explain the various types of factoring.
44. Discuss the role of financial services in the promotion of industries.

**(2 × 15 = 30 Marks)**