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Reg. No. :

Name :

**Fifth Semester B.Com. Degree Examination, December 2017
Career Related First Degree Programme under CBCSS
Group 2 (a)**

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

ENTREPRENEURSHIP DEVELOPMENT

(2014 Admn. 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 or two sentences each. Each question carries 1 mark.

1. Who is an entrepreneur ?
2. What do you mean by intrapreneur ?
3. Who is a drone entrepreneur ?
4. What is TRYSEM ?
5. Give any two objectives of project report.
6. What is feasibility report ?
7. What is SIDBI ?
8. What is STED Project ?
9. What is NSIC ?
10. Who is an Adoptive entrepreneur ?

(10×1=10 Marks)

P.T.O.



SECTION - B

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

11. What is social cost benefit analysis ?
12. What is bridge finance ?
13. What is venture capital ?
14. What are the phases in EDP ?
15. What do you mean by incentives ?
16. What do you mean by 'Bogus units' ?
17. What is NIESBUD ?
18. What are subsidised consultancy services ?
19. What is ancillary unit ?
20. What do you mean by invention ?
21. What do you mean by Disaster Projects ?
22. State any four long term objectives of EDP. **(8x2=16 Marks)**

~~SECTION - C~~

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

23. List the major characteristics of an entrepreneur.
24. Write a note on women entrepreneurship in Kerala.
25. List the objectives of Small Scale Industries.
26. Elucidate the significance of incentives and subsidies for industrial development.



27. What are the requisites of an ideal project report ?
- ~~28.~~ What is project formulation ? Describe its significance.
29. Explain the promotional and developmental activities of SIDBI.
- ~~30.~~ Discuss the various steps in EDP.
31. Elucidate the consequences of industrial sickness. **(6×4=24 Marks)**

~~SECTION - D~~

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

- ~~32.~~ Discuss the role and importance of entrepreneur in the economic development of a country.
 - ~~33.~~ Define entrepreneur. Enumerate different types of entrepreneurs.
 - ~~34.~~ Discuss the social and economic factors affecting entrepreneurial growth.
 35. What do you mean by industrial sickness ? Discuss the causes of industrial sickness. **(2×15=30 Marks)**
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Reg. No. :

Name :

**Fifth Semester B.Com. Degree Examination, December 2017
Career Related First Degree Programme under CBCSS
Group 2(a)**

Core Course VIII : CX 1542/HM 1542/TT 1542

INDIAN FINANCIAL MARKETS

**(Common for Commerce and Tax Procedure and Practice/
Commerce and Hotel Management and Catering/
Commerce and Tourism and Travel Management)
(2013 Adm. Onwards)**

Time : 3 Hours

Max. Marks : 80

PART – A

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

1. What is financial market ?
2. What do you mean by pre-emptive right ?
3. What is book building ?
4. What is Dematerialisation of securities ?
5. What is FDI ?
6. What do you mean by financial intermediaries ?
7. What is CRISIL ?
8. What do you mean by hire purchase ?
9. What are treasury bills ?
10. Nationalisation of RBI took place in the year _____ (10×1=10 Marks)

~~**PART – B**~~

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

11. Write a short note on commercial papers.
12. What do you mean by Guilt edged securities ?
13. What do you mean by SLR ?
14. What is discounting of bills ?

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15. What is speculation ? ✓
16. Explain blue chip shares.
17. What is insider trading ? ✓
18. What is cornering ?
19. What do you mean by underwriting ?
20. What is Capital Market ?
21. What is Derivatives market ? ✓
22. Explain MMMF. (8×2=16 Marks)

~~PART-C~~

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

23. "NBFCs are growing very fast" – Comment.
24. Write a short note on futures contract and forward contract.
25. What are the different types of Bonds ?
26. What are the features of Primary market ?
27. What is OTCEI ? List the features.
28. Explain the significance of financial system.
29. What are the functions of Financial market ?
30. What are the guidelines issued by RBI in respect of commercial papers ?
31. What are the points to be considered while taking an investment decision ? (6×4=24 Marks)

PART - D

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

32. "SEBI plays an important role in regulating capital market". Summarise your answer.
33. What do you mean by mutual funds ? Explain different types of mutual fund schemes in India.
34. What are the different methods of floatation in new issue market ?
35. Explain the features and functions of secondary market. (2×15=30 Marks)



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Reg. No. : 33815171002.....

Name : Akhil A. V.....

Fifth Semester B.Com. Degree Examination, December 2017
First Degree Programme Under CBCSS
Core Course : CO 1542/CC 1543/CX 1543/HM 1543/TT 1543

COST ACCOUNTING
(2014 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

PART - A

Answer all questions. Each question carries 1 mark (Very short answer type).
(10x1=10 Marks)

1. What is a cost unit ? ✓
2. What is job costing ? ✓
3. What is prime cost ? ✓
4. What is material control ? ✓
5. What is re-ordering level ? ✓
6. What is bill of materials ? ✓
7. What is direct labour ? ✓
8. What is fixed overhead cost ? ✓
9. What is a producing department ? ✓
10. What is Machine Hour Rate ? ✓

P.T.O.

~~PART-B~~

Answer any 8 questions. Each question carries 2 marks (Short answer not exceeding one paragraph) (8x2=16 Marks)

11. What is scope of cost accounting? ✓
12. What are the methods of costing? ✓
13. Explain 'Direct materials'. ✓
14. What do you mean by Centralised purchase department? ✓
15. What is stores location? ✓
16. Find out the EOQ from the following particulars: ✓
Annual usage : Rs. 1,20,000/-
Cost of placing and receiving one order : Rs. 60/-
Annual carrying cost : 10% of inventory value.
17. What are the advantages of FIFO method? ✓
18. What do you mean by Fringe Benefits? Give examples. ✓
19. What is merit rating? ✓
20. What is time booking? ✓
21. What is job cards? What are the different types of job card? ✓
22. What is the need for reconciliation? ✓



~~PART - C~~

Answer any 6 questions. Each question carries 4 marks (Short essay not exceeding 120 words). (6x4=24 Marks)

- 23. What is ABC analysis of stock control ?
- 24. In manufacturing its products, a company uses three raw materials, A, B and C, in respect of which the following apply :

Raw Materials	Usage per unit of product (lb)	Re-order quantity (lb)	Price per lb (paise)	Delivery period (week)	Order level (lb)	Minimum level (lb)
A	10	10,000	10	1 to 3	8,000	
B	4	5,000	30	3 to 5	4,750	
C	6	10,000	15	2 to 4		2,000

Weekly production varies from 175 to 225 units, averaging 200. What would you expect the quantities of the following to be ?

- a) Minimum stock of A
 - b) Maximum stock of B, and
 - c) Re-order level of C.
25. A work measurement study was carried out in a firm for 10 hours and following information was generated :
- Units produced – 350
 - Idle time – 15%
 - Performance rating – 120%
 - Allowance time – 10% of standard time
- What is standard time for the task ?



26. Calculate the fixed cost and variable cost :

	Output	Expenses
Highest	940	Rs. 2,880
Lowest	500	Rs. 2,000

27. A firm maintains separate cost and financial ledgers. The opening trial balance in the cost ledger was as follows :

Cost Ledger
Opening Trial Balance

	Rs.	Rs.
General ledger adjustment A/c		2,49,520
Stores ledger control A/c	39,160	
WIP Control A/c	1,25,210	
Finished Goods Control A/c	85,150	
Total	2,49,520	2,49,520

During the period sales were Rs. 3,75,290 and purchases, wages and overheads totalled Rs. 2,92,860. At the end of the period, the stores ledger and WIP control accounts were of the same values as in the opening trial balance and the balance on the General ledger adjustment account was Rs. 2,12,420. What was the profit for the period and the balance on the Finished Goods Control Account ?

28. What are the reasons for disagreement in profit ?

29. How the cost is classified ? Explain.

30. Calculate the material turnover ratio from the following information :

	Material X	Material Y
Materials in hand on 1-1-2015	25,000	87,500
Materials in hand on 31-12-2015	15,000	62,500
Materials purchased	1,90,000	1,25,000



31. Journalise the following transaction in the integrated books of accounts ?

- a) Credit purchase 12,00,000
- b) Production wages paid 7,00,000
- c) Stores issued to production orders 8,00,000
- d) Works expenses changed to production 4,50,000
- e) Finished goods transferred from production 18,00,000

~~PART - D~~

Answer any 2 out of 4 questions. Each question carries 15 marks (Long Essay).
(2x15=30 Marks)

- 32. What is cost accounting ? What are the objectives of cost accounting ?
- 33. The Burma Oil Company, a well-known distributor of fuel oil closes its accounts at the end of each month. The following information is available for the month of June 2015 :

	Rs.
Sales	2,50,000
Administrative expenses	5,000
Inventory, June 1	
50 tons @ Rs. 1,000	-50,000
Purchases (including carriage inward) :	
June 10, 150 tons @ Rs. 800	-1,20,000
June 20, 150 tons @ Rs. 900	-1,35,000
Inventory, June 30, 100 tons	



Compute the following data by the FIFO method :

- a) Inventory valuation on June 30.
- b) Amount of cost of goods sold for June.
- c) Profit or loss for June.

34. Find out the labour cost per hour if a worker is paid Rs. 200 per month in addition to D.A. (Dearness Allowance) of Rs. 50 per month. He is entitled to bonus @ 10% on wages. Employer's contribution is $8\frac{1}{3}\%$ of wages towards contributory provident fund and 1% towards E.S.I. scheme. The employee's contribution towards E.S.I. scheme is $\frac{1}{2}\%$. The worker is entitled to leave on full pay for $\frac{1}{20}$ of days worked. The employer maintains a canteen where subsidised tea and lunch are provided to workers and a monthly subsidy of Rs. 1,000 is provided to the canteen. The total number of the employees who take advantage of this canteen is 200. Normal idle time amounts to 20%. The average working days in a month are 25 of 8 hours each.

35. From the following particulars prepare :

- i) A statement of cost manufacture for the year 2014.
- ii) A statement of profit as per cost accounts, and
- iii) Profit and loss account in the financial books and show how would you attribute the difference in the profit as shown by (ii) and (iii).

	Rs.
Opening stock of raw materials	30,000
Opening stock of finished goods	60,000
Purchases of raw materials	1,80,000
Stock of raw materials at the end	45,000



Stock of finished goods at the end 15,000

Wages 75,000

Calculate the factory expenses at 25% on prime cost, and office expenses at 75% on factory expenses. Actual works expenses amounted to Rs. 58,125 and actual office expenses amounted at Rs. 45,750. The selling price was fixed at a profit of 25% on cost.



Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2017
Career Related First Degree Programme under CBCSS
Group 2(a) – Commerce and Tax Procedure and Practice
Vocational Course – VIII : CX 1572
INDIRECT TAXES
(2014 Admn. Onwards)

Time : 3 Hours

Total Marks : 80

SECTION – A

Answer all questions. Each question carries 1 mark.

1. What is indirect tax ?
2. Define excise duty.
3. What is direct tax ?
4. Point out the merits of indirect tax.
5. What is customs duty ?
6. What do you mean by advalorem duty ?
7. List out the types of customs duties in India.
8. What is IGST ?
9. Define progressive tax.
10. What is import duty ?

(10×1=10 Marks)

SECTION – B

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

11. Differentiate between VAT and excise tax.
12. What do you mean by place of business as per CST Act ?
13. Who is a service receiver ?

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14. What do you mean by impact and incidence of tax ?
15. What is tax avoidance ?
16. Explain the concept of tax management.
17. Who is an assessee ?
18. Define service.
19. What are the objectives of Tax ?
20. Differentiate between direct and indirect tax.
21. Explain the merits and demerits of services.
22. Briefly explain the merits and demerits of indirect tax. **(8×2=16 Marks)**

SECTION – C

Answer **any 6** questions in **not exceeding 120 words each**. Each question carries **4** mark.

23. What are the features of CST Act 1956 ?
24. What are the merits of VAT ?
25. Distinguish between excise duty and customs duty.
26. Discuss the importance of customs duty.
27. What are the objectives of service tax ?
28. Write a brief note about exemptions for service providers.
29. Explain the role of customs duty in international trade.
30. Explain the basis of determining customs duty.
31. Briefly explain the service tax administration. **(6×4=24 Marks)**

SECTION – D

Answer **any 2** questions in **not exceeding four pages each**. Each question carries **15** marks.

32. Explain the features of direct and indirect tax.
33. What do you mean by VAT ? Explain the merits and demerits of VAT.
34. Write an essay on the features and objectives of service tax.
35. Explain single point tax and multiple point tax in detail. **(2×15=30 Marks)**

