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S – 1861

Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2023**

**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. Define marketing.
2. What do you mean by brand equity?
3. What is target marketing?
4. State the elements of marketing mix.
5. What do you mean by penetration pricing?
6. Define sales promotion.

**P.T.O.**

7. What is relationship marketing?
8. What do you mean by market positioning?
9. What is advertisement copy?
10. What do you mean by channels of distribution?

**(10 × 1 = 10 Marks)**

#### SECTION – B

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

11. Differentiate between wholesaler and retailer.
12. What is market segmentation?
13. State the characteristics of a good brand.
14. What do you mean by push and pull mix?
15. What is customised marketing?
16. Briefly explain about product mix.
17. What is logistics management?
18. State the meaning of social marketing.
19. What do you mean by personal selling?
20. Briefly explain the concept of consumer behaviour.
21. What are the elements of brand equity?
22. What are the outdoor advertising media?

**(8 × 2 = 16 Marks)**

### SECTION – C

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

23. What are the advantages of market segmentation?
24. Briefly explain the functions of wholesaler.
25. What are the types promotion methods?
26. Explain the scope of service marketing.
27. What are the characteristics of Direct marketing?
28. Discuss the importance of marketing mix.
29. Differentiate between logistics and supply chain management.
30. Explain the requirements of a good advertisement copy.
31. Briefly explain the process of buying decision.

**(6 × 4 = 24 Marks)**

### SECTION – D

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

32. Explain the major factors influencing buying behaviour.
33. Define product life cycle. Explain marketing strategies in different stages of product life cycle.
34. What is advertising? Describe the functions and advantages of advertising.
35. Describe the various internal and external forces that influence the pricing strategy of a firm.

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2023**

**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. What is output costing?
2. How do you compute works cost?
3. Define notional cost.
4. What is meant by indirect materials?
5. What is meant by double bin system?
6. How do you compute maximum stock level?

P.T.O.

7. What are the causes of normal idle time?
8. What are fringe benefits?
9. What is meant by premium bonus scheme?
10. What is labour hour rate?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What is meant by apportionment of overheads?
12. What are semi-variable overheads?
13. List the features of Emerson's efficiency scheme.
14. What are the effects of labour turnover?
15. What is meant by merit rating?
16. What is spoilage?
17. Show the features of LIFO pricing of materials.
18. How to compute inventory turnover ratio?
19. Define EOQ.
20. What is marginal costing?
21. What is JIT?
22. What is meant by integral costing system?

**(8 × 2 = 16 Marks)**

SECTION – C

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

23. Following information relates to material x. Calculate Reorder level, Reorder quantity.

Maximum stock level: 8400 units

Budgeted consumption: Maximum 1500 units per month

Minimum 800 units per month

Estimated delivery period: Maximum 4 months

Minimum 2 months

24. Calculate the earnings of workers X, Y and Z under Merrick's differential piece rate system.

Normal rate per hour Rs.18

Standard time per unit 1 minute

Output per day of 8 hours X – 380 units, Y – 450 units, Z – 550 units

25. From the following data calculate inventory turnover ratio

	Material X (Rs.)	Material Y (Rs.)
Opening stock	30,000	80,000
Closing stock	20,000	60,000
Purchases	1,65,000	1,90,000

Determine the fast moving material.

26. A company's overhead distribution summary showed the following figures:

Production Depts: A - Rs.25,000, B - Rs.31,000, C - Rs.28,000

Service Depts: X - Rs.8,000, Y - Rs.13,900

The costs of service departments are charged out as follows:

	A	B	C	X	Y
Dept X	30%	20%	40%	-	10%
Dept Y	40%	15%	25%	20%	-

Prepare secondary distribution summary using repeated distribution method.

27. From the following particulars, find out the amount of cash required for payment of wages for a particular month.

Wages for normal time worked	Rs.31,000
Wages for overtime	Rs.2,000
Leave wages	Rs.2,500
Deduction of employees' shares to State insurance contribution	Rs.750
Employees' contribution to PF	Rs.1,500
House rent to be recovered from 20 employees at the rate of Rs.500 per month.	

28. Give notes on

(a) Bin card

(b) Material requisition note.

29. Explain the reasons for difference in profits of cost accounts and financial accounts.

30. Define normal idle time and show its reasons.

31. What are the features of an ideal wage plan?

(6 × 4 = 24 Marks)

26. A company's overhead distribution summary showed the following figures:

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(6 × 4 = 24 Marks)



SECTION – D

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

32. From the following receipts and issues of material X for the month of April, prepare Stores Ledger using simple average price method.

- 1 Opening balance 1100 units at Rs.60 per unit
- 4 Issued 450 units
- 6 Issued 150 units
- 12 Purchased 400 units at Rs.59 per unit
- 15 Refund of surplus from work order 30 units at Rs.58 per unit
- 16 Issued 350 units
- 20 Purchased 480 units at Rs.62 per unit
- 24 Issued 600 units
- 26 Purchased 600 units at Rs.64 units
- 27 Issued 520 units

33. Following figures are collected from the books of an iron foundry after the close of the year.

	Rs.
Opening stock of raw materials	7,000
Purchase of materials during the year	55,000
Closing stock of raw materials	5,000
Direct wages	12,000
Works overhead	50% of direct wages
Stores overhead	10% of the cost of materials

10% of the castings were rejected, being not up to the specifications and sum of Rs.600 was realised as scrap. 10% of the finished castings were found to be defective in manufacture and were rectified by expenditure of additional works overhead charges to the extent of 25% on proportionate direct wages. The total gross output during the year was 1000 tons.

Calculate the cost of saleable casings per ton.

34. Define cost accounting. Explain its advantages and limitations.
35. Define direct materials. Explain the cost effective purchase procedure of materials.

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2023**

**Career Related First Degree Programme under CBCSS**

**Group 2(a)**

**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 EDP.
2. Define a micro enterprise.
3. What is subsidy?
4. What is SISI?
5. What is feasibility study?
6. What are ancillary units?

P.T.O.

7. What is a normal project?
8. Who is a women entrepreneur?
9. What is venture capital?
10. What is technopark?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What is innovation?
12. Who is an intrapreneur?
13. Mention any two benefits of MSMEs.
14. What is entrepreneurial environment?
15. Mention any two features of a project.
16. What is financial feasibility analysis?
17. Mention any two methods of project appraisal.
18. What is network analysis?
19. What is location decision?
20. What is margin money?
21. What is seed capital?
22. What is sick industrial unit?

**(8 × 2 = 16 Marks)**

SECTION – C

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

23. Briefly explain the qualities required for an entrepreneur to become successful.
24. What are the problems faced by women entrepreneurs?
25. What is the need for incentives to entrepreneurs?
26. What are the problems faced by MSMEs in India?
27. What are the criteria for screening of project ideas?
28. What are the importance of feasibility study?
29. Briefly explain the general principles of a good report.
30. Write a note on single window system.
31. What are the causes of industrial sickness?

**(6 × 4 = 24 Marks)**

SECTION – D

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

32. Define entrepreneur. What are the different types of entrepreneurs?
33. Discuss the scope of technical feasibility analysis.
34. What is project report? What are the contents of a project report?
35. Define industrial estates. What are the objectives and types of industrial estates?

**(2 × 15 = 30 Marks)**



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S – 1992

Reg. No. : .....

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**Fifth Semester B.Com. Degree Examination, December 2023**

**Career Related First Degree Programme under CBCSS**

**Group 2(a) – 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 is Canon of Elasticity, in taxation?
2. What is the significance of Article 265 of Constitution with regard to taxation?
3. What is meant by assessment, under Customs Act?
4. What is meant by Customs Station, under Customs Act?
5. What is the quantum of Dumping Duty levied?
6. What is the nature of Warehousing Bond?
7. What is the warehousing period allowed by Customs Law, in the case of EOUs?
8. What is the time limit to pay customs duty once a Bill of Entry has been assessed?

P.T.O.

9. What is meant by Assessable Value?
10. What is an indirect tax?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the rights of the owner to deal in goods in warehouse, under Customs Law?
12. What is Canon of Convenience, in taxation?
13. What is the implication of Canon of Productivity, in taxation?
14. What is the significance of Bill of Entry under Customs laws?
15. What is the nature of Exclusive Economic Zone, under Customs Act?
16. What is Import General Manifest (IGM)?
17. Which are the cases where the Court cannot take cognizance of offences without previous sanction of the Principal Commissioner or Commissioner of Customs?
18. What are the circumstances when Safeguard Duty can be imposed on Articles Originating from Developing Countries?
19. What are the conditions to be satisfied for permitting Transshipment of goods without payment of import duty?
20. What is applicability of interest on warehouse goods in the case of Assessee (Other than EOU)?
21. Write the nature of Demurrage charges for importers?
22. What is the procedure for removal of goods from a bonded warehouse?

(8 × 2 = 16 Marks)





SECTION – C

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

23. Write the constitutional validity of indirect taxes.
24. Which are the different documents forming part of Customs laws in India?
25. What are the Circumstances under which no customs duty will be levied?
26. Which are the cases when exemptions available under Customs law?
27. What are the conditions for Refund of Duty paid on imported goods?
28. What are the reasons for using warehousing facility by importers?
29. What are the salient Features of EXIM Policy in India?
30. What are the characteristics of Foreign Trade Policy 2023?
31. What are the salient features of Project Imports?

**(6 × 4 = 24 Marks)**

SECTION – D

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

32. Explain provisions relating to valuation in customs.
33. Which are the different types of duties levied under Customs Law?
34. Explain the procedures for import.
35. Which are the different Export promotion schemes?

**(2 × 15 = 30 Marks)**

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S – 1991

Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2023**

**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. Define Income Tax.
2. What is Search and Seizure?
3. What is PAN?
4. What is Power of Survey?
5. Define TCS.
6. What is the significance of revision?
7. Define ITR-V.
8. What is CIT(A)?

**P.T.O.**

9. What is time limit to be appeal?

10. What is Appellate Tribunal?

**(10 × 1 = 10 Marks)**

#### SECTION – B

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

11. What is Refund?

12. Who appoints CIT?

13. What is form of appeal?

14. When an appeal may be filed with supreme court, under Income Tax Law?

15. What is the power of CIT?

16. What are appealable orders?

17. What is intimation of loss?

18. What is amount of penalty for non filing of return?

19. What is meant by prosecution?

20. What is the penalty for delay in filing TDS return?

21. Define survey.

22. Define default under Income Tax Act.

**(8 × 2 = 16 Marks)**

#### SECTION – C

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

23. Discuss the function of Appellate Tribunal.

24. Explain the penalty for misrepresenting of income.

25. What are the objectives of survey?
26. What are the conditions to be satisfied for revision?
27. Explain about offences and prosecutions.
28. Write a note on role of high court and supreme court judges in income tax appeal.
29. Explain the functions of assessing officer.
30. Explain the functions of CBDT.
31. What are the circumstances in which penalty was not to be imposed?

**(6 × 4 = 24 Marks)**

**SECTION – D**

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

32. Explain about various Income Tax Authorities and their powers.
33. What are the powers of settlement commission?
34. Explain about Appellate Tribunal.
35. Describe the imposition of penalty under different types of default.

**(2 × 15 = 30 Marks)**