

R7733

Sub. Code

3171T1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

First Semester

Apprenticeship Embedded

வணிகக் கடிதங்கள்

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

பகுதி அ

(10 × 2 = 20)

அனைத்து வினாக்களுக்கும் விடை தருக.

1. வணிக கடிதம் என்றால் என்ன?
2. வணிக கடிதங்களின் ஏதேனும் இரண்டு நோக்கங்களை பட்டியலிடுக.
3. விண்ணப்ப கடிதங்கள் என்றால் என்ன?
4. கடன் கடிதங்கள் என்றால் என்ன?
5. வணிகத்தில் புகார் கடிதம் என்றால் என்ன?
6. முனைவு கடிதத்தின் நோக்கங்கள் யாவை?
7. சுற்றறிக்கை கடிதம் எழுதுவதன் ஏதேனும் நான்கு நன்மைகளைக் குறிப்பிடவும்.
8. இறக்குமதி தொடர்பான கடிதங்கள் யாவை?
9. தனிநபர் அறிக்கை என்றால் என்ன?
10. நிறும கூட்டத்தின் முக்கிய கூறுகள் யாவை?

அனைத்து வினாக்களுக்கும் விடை தருக.

11. (அ) வணிக கடிதத்தின் பொது வடிவத்தை வரையவும்.

(அல்லது)

(ஆ) வணிகக் கடிதங்களை எழுதுவதற்கான முன்நிபந்தனைகளைக் குறிப்பிடவும்.

12. (அ) வணிகத்தில் பரிந்துரை கடிதத்தின் முக்கியத்துவத்தை குறிப்பிடவும்.

(அல்லது)

(ஆ) சிபாரிசு கடிதம் எழுதுவது எப்படி? விளக்குக.

13. (அ) வணிக ஆர்டரின் முக்கிய அம்சங்கள் யாவை?

(அல்லது)

(ஆ) பல்வேறு வகையான விசாரணை கடிதங்கள் யாவை?

14. (அ) முகவாண்மை தொடர்பாக கடிதங்கள் யாவை? அவற்றை விளக்குக.

(அல்லது)

(ஆ) பாலிசி புதுப்பித்தல் தொடர்பாக காப்பீட்டு நிறுவனத்திற்கு கடிதம் எழுதுக.

15. (அ) நிறும கூட்டங்களுக்கான தீர்மானங்கள் தயாரிப்பதில் உள்ள முறைகள் யாவை?

(அல்லது)

(ஆ) புள்ளிவிபர குறிப்பிலிருந்து அறிக்கை தயாரிக்கும் முறைகள் பற்றி எழுதுக.

பகுதி இ

(3 × 10 = 30)

எவையேனும் மூன்று கேள்விகளுக்கு மட்டும் விடையளிக்க

16. பல்வேறு வகையான வணிக கடிதங்கள் பற்றி விரிவாக விளக்குங்கள்.
17. கணக்காளர் வேலைக்காக ஐடி நிறுவனத்திற்கு ஒரு கடிதம் எழுதுங்கள்.
18. நீங்கள் வழங்கிய ஏ.சி.யின் மோசமான சேவை குறித்து புகார் அளித்த வாடிக்கையாளருக்கு பொருத்தமான பதிலை கடிதம் மூலம் கொடுக்கவும்.
19. ஒரு இறக்குமதியாளராக, சரக்குகளை அகற்றுவதற்கு ஏற்பாடு செய்யும்படி தீர்வு முகவரைக் கோரும் கடிதத்தை வரையவும்.
20. நிர்வாகக் கூட்டம் நடைபெறுவதற்கான நிகழ்ச்சி தொகுப்பையும், அதன் முக்கியத்துவத்தையும் விளக்குக.

R7734

Sub. Code

3171C1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

First Semester

Apprenticeship Embedded

ADVANCED ACCOUNTANCY – I

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What are the rules of accounting?
2. How do you understand Journal?
3. Give two examples of two-sided errors.
4. How do you rectify the error?
5. List out types of depreciation accounting.
6. What do you mean by the annuity method?
7. What is a sole trading concern?
8. What do you mean by a trading account?
9. How do you calculate the interest rate?
10. What do you mean red ink interest?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Prepare a trial balance from the following particulars as of 31.03.2020 :

Capital ₹ 25,000

Bills Payable ₹ 1,850

Bills Receivable ₹ 4,400

Stock on 1.4.2019 ₹ 8,500

Furniture ₹ 2,600,

Purchases ₹ 8,950,

Sales ₹ 22,500

Discount Received ₹ 970

Carriage ₹ 300

Cash at Bank ₹ 25,570

Or

- (b) What are the Accounting Principles?
12. (a) After failing to agree on the trial balance, a trading company's bookkeeper opened a suspense account and entered the difference in the trial balance.

Following that, the following errors were detected.

The goods sold to Manohar for ₹ 550 were recorded as being worth ₹ 5,500.

Instead of ₹ 1,120, the purchase return book was carried forward as ₹ 1,220.

You must submit the journal entries for rectification of the above errors.

Or

- (b) What are the principles of error?

13. (a) What are the causes of Depreciation?

Or

(b) On January 1, 2015, Dinesh purchased machinery for ₹ 1,00,000. He purchased a new machine for ₹ 50,000 on January 1, 2016. He bought another machine for ₹ 20,000 on October 1, 2017. Using the straight-line method, depreciate at a rate of 10% each year. Prepare a machinery account for the years 2015 to 2017 utilizing accounts, assuming that accounts are closed on the 31st of each year.

14. (a) ABC are Partners commenced Partnership business on 1.04.2019, sharing profits and losses in 3:2 ratio with capitals of ₹1,00,000 and ₹80,000 respectively. They earned profits of ₹ 15,000 for the year before allowing :

(i) Interest on Capitals @ 10% pa.

(ii) Interest on drawings : X ₹ 1,000 and Y ₹ 800

(iii) Commission payable to X ₹ 2,000

(iv) Salary payable to Y ₹ 3,000

Prepare P and L Appropriate A/c for the year ending 31.03.2020.

Or

(b) What are the features of receipt and payment account?

15. (a) What are the steps involved to prepare an Account Current?

Or

(b) Write a note on :

(i) Forward and backward method

(ii) Daily balance method.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Following balances appeared in the books of Ram & Shyam on January 1, 2020 :

Assets : Cash in hand ₹ 30,000; Stock ₹ 36,000;
Lal Chand ₹ 7,600; Mukesh Khanna ₹ 16,200;
Furniture ₹ 8,000.

Liabilities : Ghanshyam ₹ 6,000; Vinod ₹ 8,000.

Following transactions took place during Jan. 2017

2017

- Jan. 2 Purchased Typewriter for ₹ 7,500
- 4 Sold goods for Cash of the list price of ₹ 25,000 at 20% trade discount and 5% Cash discount
- 6 Sold goods to Gopal Seth for ₹ 10,000
- 8 Gopal Seth returned goods for ₹ 1,500
- 12 Purchased goods from Arun ₹ 12,000 and from Varun ₹ 15,000
- 13 Settled Arun's account in full after deducting 5% for cash discount
- 14 Paid cash to Ghanshyam in full settlement of his account
- 16 Received ₹ 7,500 from Lal Chand in full settlement of his account
- 17 Purchased a Scooter for office use ₹ 18,000

- 20 Sold goods for cash ₹ 20,000
- 22 Received from Gopal Seth ₹ 4,850 and discount allowed ₹ 150
- 27 Paid for Wages ₹ 7,000 and Salaries ₹ 3,000
- 28 Withdrew goods for ₹ 2,000 and Cash ₹ 1,500 for private use
- 29 Paid for Life Insurance Premium of the Proprietor ₹ 1,600.

Journalise the above transactions, post them into Ledger, balance them and prepare a Trial Balance.

17. Bank on March 31, 2018, a customer's statement indicates a bank amount of ₹ 62,000 in his account. The following differences were discovered while comparing it to the cash book :

Cheques were deposited in March but not credited until April.

P is worth ₹ 3,500, and Q is worth ₹ 2,500, ₹ 2,000 (Rupees)

X – ₹ 4,000, Q – ₹ 4,500 Cheques issued in March were presented in April. A customer's cheque for ₹ 1,000 was entered in the cash book but not banked.

The passbook shows a debit of ₹ 1,000 for bank charges and credit of ₹ 2,000 for interest. The bank collected ₹ 2,500 in interest on the investment.

Prepare a bank reconciliation statement for the balance as of March 31, 2018, according to the cash book.

18. On 1st April, 2015, X Ltd. purchased a machine costing ₹ 4,00,000 and spent ₹ 50,000 on its installation. The estimated life of the machinery is 10 years, after which its residual value will be ₹ 50,000 only. Find the amount of annual depreciation according to the Fixed Instalment Method and prepare Machinery Account for the first three years. The books are closed on 31st March every year.
19. Create a pro-forma for a company's balance sheet using only the key headings.
20. Anil and Suresh are business partners. The following are Sahana's drawings for the year 2019 – 20 : 4,000 on 01.06.2019, 6,000 on 30.09.2019, 2,000 on 30.11.2019, and 3,000 on 01.01.2020. Calculate interest on Sahana's drawings at 8% p.a. for the year ending on 31.03.2020, using the production method.
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R7735

Sub. Code

3171C2

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

First Semester

Apprenticeship Embedded

BUSINESS ORGANISATION AND MANAGEMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. How do you understand Human values?
2. List out the types of organization.
3. How do you understand the prospectus?
4. Who is the promoter?
5. List out the features of management.
6. What do you mean by scientific management?
7. What do you mean by MBO?
8. What are the features of Planning?
9. What do you mean by authority?
10. List out the features of control.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) What are the advantages of Hindu Undivided Family?

Or

- (b) What are the disadvantages of the partnership?

12. (a) What are the kinds of companies?

Or

- (b) List out the stages of promotion.

13. (a) What are the objectives of scientific management?

Or

- (b) List out the characteristic of management.

14. (a) What are the steps in MBO?

Or

- (b) Discuss the weakness of MBO.

15. (a) What are the features of Delegation of Authority?

Or

- (b) What is the importance of controlling techniques?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the features of various forms of business
17. Discuss in detail the content of the Memorandum of Association.

18. Explain Fayol's fourteen principles of management.
 19. Discuss in detail the factors influencing the span of supervision.
 20. What are the requirements of an effective control system?
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R7736

Sub. Code

3171C3

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

First Semester

Apprenticeship Embedded

BUSINESS STATISTICS

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define Statistics.
2. The following are scores made on a math test. 80, 90, 90, 85, 60, 70, 75, 85, 90, 60, 80. What is the mean, median and mode of these scores?
3. Define coefficient of quartile deviation.
4. What are the merits and Demerits of Rank Correlation?
5. What is Regression? its list out its types
6. What are the components of Time series analysis?
7. What is Consumer Price Index number?
8. What is mean by Aggregates in Index?
9. What is Probability?
10. State the Binomial Distribution.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) Calculate the Mean for the following data :

Value	1	2	3	4	5	6	7	8	9	10
Frequency	21	30	28	40	26	34	40	9	15	57

Or

- (b) Define Harmonic mean and discuss the merits and uses of harmonic mean as an average.
12. (a) From the following data calculate coefficient of correlation between the age of students and their playing habits.

Age (year)	15	16	17	18	19	20
Regular players	200	150	90	48	30	10

Or

- (b) Compute Karl Pearson's co-efficient of skewness for the distribution.

Class	<i>f</i>
0-5	16
10-15	24
15-20	13
20-25	8
25-30	6
30-35	2
35-40	1

13. (a) Calculate the seasonal variation for the following time series of sales by moving average method :

Year	Quarter			
	I	II	III	IV
1996	50	54	56	55
1997	60	58	59	62
1998	63	62	65	66
1999	65	68	67	69

Or

- (b) What are the methods of Time Series analysis?

14. (a) Define Index Number and discuss the uses of Index.

Or

- (b) Compute Laspeyre's, Paasche's, Fisher's price index numbers and check if it satisfies the reversal tests

Commodity	Price		Quantity	
	1995	2000	1995	2000
A	80	105	4	6
B	15	30	2	3
C	8	14	3	4
D	35	80	1	2
E	160	210	5	5

15. (a) Four cards drawn from a pack of 52 playing cards. Find the probability of:

- (i) All are diamonds
- (ii) There is one card of each suit
- (iii) There are two spades and two hearts.
- (iv) Pair of dice is thrown 4 times. If a doublet is considered a success, find the probability of 2 successes.

Or

- (b) Consider a binomial experiment with $n = 10$ and $p = 0.35$. Let x denotes the number of successes. Find $f(x = 5)$.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Calculate the Standard deviation for the data given below:

Weekly wages (Rs.)	No. of workers
150-180	18
180-210	23
210-240	40
240-270	25
270-300	16
300-330	13
330-360	8
360-390	5
390-420	3

17. What is Correlation and its types and explain how it is different from Regression?
18. What is Trend analysis and elaborately discuss on the various techniques of trend analysis?
19. In a survey a person has collected income and expenditure on food of 10 families selected at random. The particulars are as follows:

Income (Rs)	120	90	80	150	130	140	110	95	75	150
Expenditure (Rs)	40	36	40	45	40	44	45	38	50	35

Calculate the Two regression equation of X and Y and Y on X find the data.

20. A husband and wife appear in an interview for two vacancies in the same post. The probability of husbands selection is land that of wife's selection is, What is the probability that
- (a) at least one of them is selected
 - (b) both of them are selected
 - (c) only one of them will be selected
 - (d) none of them will be selected

R7737

Sub. Code

3171A1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

First Semester

Apprenticeship Embedded

Allied – I: BUSINESS ECONOMICS

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. List out the steps in decision-making.
2. What are the basic problems of an economy?
3. State the theory of supply.
4. What are the factors influencing the theory of demand?
5. What are the limitations of isoquant curves?
6. What are isocost lines?
7. Give the classifications of a market.
8. What do you mean by factor pricing?
9. Give the meaning of Gross National Product.
10. What are the causes of inflation?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) What is the scope of Business economics?

Or

- (b) List out the basic problems of an economy.

12. (a) What are the features of elasticity of demand?

Or

- (b) What are the factors affecting the elasticity of demand?

13. (a) Give your comment on the law of variable proportion.

Or

- (b) What are the features of implicit cost?

14. (a) What are the classifications of the market?

Or

- (b) What are the objectives of a business firm?

15. (a) What are the components of the Gross National Product?

Or

- (b) What are the features of Inflation?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Give your comment on the role of business economics in the financial system.
 17. Discuss in detail cardinal utility analysis.
 18. What are the different types of products? Discuss in detail with suitable examples.
 19. How do you classify the market? Discuss in detail.
 20. What are the various phases of the business cycle?
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R7367

Sub. Code

3173C1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

Third Semester

Apprenticeship Embedded

ADVANCED ACCOUNTANCY – III

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define partnership
2. How do you understand about fixed capital?
3. How do you find the profit sharing ratio of a new partner?
4. A and B are business partners who split profits and losses in a ratio of 1:2. TI agreed to pay C a third portion of the total income after admitting him to the partnership Find the partners' new ratio.
5. What does 'Gaining Ratio' imply when a partner retires?
6. How is the new profit-sharing ratio among the remaining partners computed at the time of retirement?
7. What is a Firm Dissolution?
8. List out the types of dissolution.
9. What are two methods of piecemeal distribution of cash?
10. What is the piecemeal distribution?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) Asha and Banu are partners who split earnings in a 2:1 ratio. Kashish was admitted for a 1/4 share, of which Asha donated one-eighth. Banu provided the remainder.

The firm's goodwill is worth 40,000. How much money will be credited to Banu's Capital account for goodwill?

- (i) Rs.2,500
- (ii) Rs.5,000
- (iii) Rs.20,000
- (iv) Rs.40,000

Or

- (b) In the absence of a partnership agreement, define the following rules:

- (i) Profits and losses are shared
- (ii) Interest on capital contributed by a partner.
- (iii) Profit on drawings by Partner.
- (iv) Partner's loan interest
- (v) A partner's salary.

12. (a) A, B, and C, who share earnings and losses in the ratio of 5: 3: 2, agree to share profits and losses equally starting April 1,2019. The firm's goodwill is worth Rs. 90,000.

Pass journal entries under the following circumstances:

When goodwill is not recorded in the books?

When goodwill shows in the books at Rs.60,000 and they agree to write off existing goodwill?

Existing goodwill is not written off, but rather retained in the firm's accounts.

Or

(b) A and B are business partners who divide earnings in a 3:1 ratio. C is admitted into the partnership in exchange for a 1/8th profit share. Determine the sacrifice ratio.

13. (a) Profits and losses are shared by A, B, and C in the following proportions: 5: 3: 2. B is retiring. A and C take his part in the ratio of 2: 1. Determine new profit.

Or

(b) X, Y, and Z were partners who split earnings in the proportions of 1/2, 2/5, and 1/10, respectively. If Z dies, calculate the new profit-sharing ratio of the existing partners.

14. (a) What are the process for dissolution of partnership?

Or

(b) Why is the dissolution of the firm important? Explain.

15. (a) How do you calculate piecemeal distribution?

Or

(b) What are the objectives of Piecemeal distribution?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. A, B and C are the partners sharing profits and losses in the ratio of 5:3:2. C retired and his capital balance after adjustments regarding Reserves, Accumulated profits/losses and gain/loss on revaluation was 2,50,000. C was paid 3,00,000 in full settlement. Afterwards D was admitted for 1/4th share. Calculate the amount of goodwill premium brought by D.

17. What are the procedures and methods in Adjustment of partners capital and death of a partner in partnership firm?

18. P, Q and R were partners sharing profits in the ratio of 2: 2: 1. The firm closes its books on March 31 every year. On June 30,2017, R died. The following information is provided on R's death:

- (a) Balance in his capital account in the beginning of the year was Rs.6,50,000.
- (b) He withdrew Rs.60,000 on May 15,2017 for his personal use.

On the date of death of a partner the partnership deed provided for the following:

- (a) Interest on capital @ 10 % per annum.
- (b) Interest on drawings @ 12 % per annum.
- (c) His share in the profit of the firm till the date of death, to be calculated on the basis of the rate of Net Profit on Sales of the previous year, which was 25 %. The Sales of the firm till June 30, 2017 were Rs.6,00,000. Prepare R's Capital Account on his death to be presented to his executors.

19. Explain the distinction between partnership dissolution and partnership firm dissolution.

20. A, B, and C are business partners who divide profits and losses 5: 3:2. Their capitals were 9,600, 6,000, and 8,400, respectively. Following the payment of creditors, the firm's obligations and assets were as follows: Liabilities for Loan Interest from Partners' Spouses Investing in Furniture 2,000 pieces of equipment 1,000 Stock Rs.1,000 2,000 1,200 4,000. The assets were fully realised in the order shown above. B is bankrupt When funds become available, you must write a statement describing the distribution of funds utilising the maximum possible loss approach. You must write a statement detailing the allocation of funds when it becomes available, using the highest possible loss technique.

R7368

Sub. Code

3173C2

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

Third Semester

Apprenticeship Embedded

COST ACCOUNTING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is meant by the term Cost Sheet?
2. What are the objectives of costing?
3. Define overheads.
4. What are the various time and piece rate plans?
5. What are the differences between Process Costing and job costing?
6. What is normal and abnormal loss?
7. What are the types of contract in costing?
8. What do you understand about Service Costing?
9. List out the features of Activity Based Costing.
10. What do you mean by Activity based Costing?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) XYZ company is having annual demand of its medicine 9,000 units. For the production of units, company has to bear setting up and order processing cost of Rs. 220. Cost of manufacturing one unit is Rs. 1,250. Cost of carrying is 10% per annum. Calculate Economic Order Quantity.

Or

- (b) What are the types of cost Accounting?
12. (a) Discuss about the Employee Turn Over, Remuneration and Incentive scheme and how it be calculated in Employee Costing?

Or

- (b) What are the step involved in Production Overheads?
13. (a) 2,000 units of raw material were introduced in a process at a cost of Rs. 8,000. The normal wastage allowed is 10%, each unit of waste realizes Rs. 2.50. The actual production was 1,700 units (with abnormal wastage of 100 units). The expenses being as: Direct wages Rs. 13,000 and Indirect expenses Rs. 6,500. Prepare Process Account.

Or

- (b) What are the features of Batch Costing?

14. (a) The following was the expenditure on a contract for Rs. 6,00,000.

Material – Rs. 1,20,000

Wages – Rs. 1,64,000

Plant – Rs. 20,000

Overheads – Rs.8,600

Cash received on account of the contract was Rs. 2,40,000 being 80% of the work certified. The Value of material in hand was Rs 10,000. The plant has undergone 20% depreciation.

Prepare Contract account.

Or

- (b) XYZ Ltd. Produces product POP in batches, management of the XYZ Ltd wants to know the number of batches of product POP to be produced where the cost incurred on batch setup and carrying cost of production is at optimum level. Determine the optimum batch number.

15. (a) What are the advantages of Activity Based Costing?

Or

- (b) What distinguishes Activity Based Costing from the traditional absorption costing method?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. The following details have been obtained from the cost records of ABC Ltd:

Raw material (Opening) Rs. 95,000,

Raw material (Closing) Rs. 98,400,

Direct wages Rs. 32,000,

Indirect wages Rs. 3,500,
 Sales Rs. 3,31,000,
 Work-in-progress (Opening) Rs. 23,000,
 Work-in-progress (Closing) Rs. 34,000,
 Purchase of raw material Rs. 86,000,
 Factory rent and rates Rs. 19,000,
 Depreciation of machinery Rs. 4,200,
 Freight Rs. 2,600,
 Carriage outward Rs. 5,600,
 Advertising Rs. 13,300, Office rent and taxes Rs. 7,800,
 Traveler wages and commission Rs. 8,900,
 Opening stock of finished goods Rs. 1,04,000,
 Closing stock of finished goods Rs. 87,000.
 Prepare a Cost sheet.

17. Baby Ltd., is a manufacturing company having three production departments, 'A', 'B' and 'C' and two service departments 'X' and 'Y'. The following is the budget for December 2022:

	Total (₹)	A (₹)	B (₹)	C (₹)	X (₹)	Y (₹)
Direct material	1,00,000	2,00,000	4,00,000	2,00,000	1,00,000	
Direct Wages	5,00,000	2,00,000	8,00,000	1,00,000	2,00,000	
Factory rent	4,00,000					
Power	2,50,000					
Depreciation	1,00,000					
Other	9,00,000					
Overheads						

	Total (₹)	A (₹)	B (₹)	C (₹)	X (₹)	Y (₹)
Additional information:						
Area (Sq. ft.)		500	250	500	250	500
Capital value of assets (₹lakhs)		20	40	20	10	10
Machine hours		1,000	2,000	4,000	1,000	1,000
Horse power of machines		50	40	20	15	20

A technical assessment of the apportionment of expenses of service departments is as under:

	A	B	C	X	Y
Service Dept. 'X' (%)	45	15	30	—	10
Service Dept. 'Y' (%)	60	35	—	5	—

Required:

Prepare a statement showing distribution of overheads to various departments.

18. The following data relate to the manufacture of a standard product during the four week ended 28th February 2021:

Raw Materials Consumed	₹ 4,00,000
Direct Wages	₹ 2,40,000
Machine Hours Worked	3,200 hours
Machine Hour Rate	₹ 40
Office Overheads	10% of works cost
Selling Overheads	₹ 20 per unit
Units produced and sold	10,000 at ₹ 120 each

You are required to find out the cost per unit and profit for the four week ended 28th February 2021.

19. Discuss in detail the methods of Costing?
 20. An Indian manufacturer wishes to move to ABC from its current costing system. It creates a variety of goods, each with a varying level of production complexity. Suggest a number of prerequisites for implementing activity-based costing.
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R7369

Sub. Code

3173C3

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

Third Semester

Apprenticeship Embedded

FINANCIAL MANAGEMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by crypto currency?
2. What is venture capital?
3. Define IRR.
4. What is Net Present Value?
5. What is Cost of capital?
6. What is leverage?
7. Write a note on CSR.
8. Define Strategy.
9. What is Working Capital?
10. Define Factoring.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) What are the objectives of Financial Management?

Or

- (b) Explain the relationship between risk and return.

12. (a) The following particulars relating to a project cost of the project Rs. 50,500.

Annual Cash inflows :

Year	Amount	P.V. Factor At 10%
1 year	Rs. 5,000	0.909
2 year	Rs. 20,000	0.826
3 year	Rs. 30,000	0.751
4 year	Rs. 30,000	0.683
5 year	Rs. 10,000	0.621

Calculate the discounted payback period.

Or

- (b) There are two projects A and B. The cost of the project is Rs. 30,000 in each case. The cash inflows are as under

Year	Cash inflows – Project A	Cash inflows – Project B
1	10,000	2,000
2	10,000	4,000
3	10,000	24,000

Calculate payback period.

13. (a) Jayant Ltd issues 5,000 10% preference shares of Rs. 100 each at a premium of 10%. The shares are redeemable after 10 years. Flotation costs are 4%. Calculate the effective cost of redeemable preference capital.

Or

- (b) Sri Ganesh industries Ltd issues 5,000 12% debentures of Rs. 100 each at par. The tax rate is 40%. Calculate before tax and after tax cost of debt.
14. (a) What are the essentials of Walter's dividend model? Explain its shortcomings.

Or

- (b) What are the various forms of dividend?
15. (a) Explain the meaning and objectives of cash management.

Or

- (b) What is receivables management? What are the objectives of receivables management?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss in detail various functions of financial management.
17. Explain the various methods used for incorporating risk and uncertainty factor in capital budgeting decisions.
18. Calculate the operating, financial and combined leverages from the following Information:
Sales - Rs. 50,000
Interest - Rs. 5,000
Variable cost - Rs. 25,000
Fixed cost - Rs. 15,000

19. The following information relates to Rose Ltd. Earning per share (EPS) Rs. 10, Cost of Capital (k) - 10%, rate of return (r) 15%. Determine the market price per share under Gordon model if the retention is (a) 60% (b) 40% (c) 10%.
20. A ltd is engaged in customer retailing. You are required to forecast their working capital requirements from the following information

Projected Annual sales - Rs. 6.50,000

Percentage of Net Profit to cost of sales - 25%

Average credit allowed to debtors - 10 weeks

Average credit allowed by creditors - 4 weeks

Average stock carrying (in terms of sales requirements) – 8 weeks

Add 20% to allow for contingencies.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What are types of audit? Explain the uses and limitations of auditing.
 17. Describe the principles of an effective internal check system.
 18. Enumerate the procedure involved in vouching of cash and trading transactions.
 19. Explain the rights, duties and liabilities of a company auditor.
 20. What are the characteristics of audit report? Explain the significance of preparation of audit report as per CARO Rules 2016.
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Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) State the objectives of auditing.

Or

- (b) Bring out the salient features of Human Auditing.

12. (a) Distinguish between the internal check and internal audit.

Or

- (b) What are the characteristics of internal control?

13. (a) What are the essential points to be considered before undertaking vouching?

Or

- (b) Describe the general principles of Verification.

14. (a) State the qualifications of the company auditor.

Or

- (b) Who is an independent auditor? Bring out SA 200 overall objectives of the independent auditor.

15. (a) What are the various types of Audit Opinion?

Or

- (b) What are the benefits of auditing in computerized environment?

R7370

Sub. Code

3173A1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022

Third Semester

Apprenticeship Embedded

Allied : III – AUDITING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define 'fraud'.
2. What do you mean by Window Dressing?
3. What is internal control?
4. Define statutory audit.
5. What is audit sampling?
6. State any two objectives of verification of assets.
7. Define professional ethics.
8. What is vouching?
9. Write a short note on Audit note book.
10. What do you mean by EDP environment in auditing?

R7371

Sub. Code

317S1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2022.

Third Semester

Apprenticeship Embedded

SBE-I : TRAINING AND DEVELOPMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is training?
2. Define strategy.
3. State the purpose of training need analysis.
4. What is learning?
5. What you mean by sensitivity training?
6. What is counselling?
7. What is role play?
8. What is E-Learning?
9. What do you mean by soft skills training?
10. What do you understand by training evaluation?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) Distinguish between training and development.

Or

- (b) Bring out the rationals behind training in an organization.

12. (a) State the need and importance of Training Need Analysis (TNA).

Or

- (b) What are the requisites of effective training?

13. (a) Describe briefly the principles of learning.

Or

- (b) Examine the merits and demerits of case study method of training.

14. (a) Explain the significance of diversity training in the present globalized environment.

Or

- (b) Describe the role of trainers in the effectiveness of training.

15. (a) Identify the needs and causes for evaluation of effectiveness of training.

Or

- (b) Enumerate the problems involved in measurement and evaluation of training.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the need for linking the training and development policies with the strategies of a company. How do you link it?
 17. Discuss the different approaches and methods used in Training Need Analysis (TNA).
 18. Explain the types of training and development followed in modern organizations.
 19. How does the technologies convergence and multimedia environment approach contribute for enhancing the effectiveness of training?
 20. Explain the different methods of evaluation of effectiveness of training.
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