

R0612

Sub. Code

3173C1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

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. Write a note on 'Interest on capital'.
3. List out the 'Adjustment' needed at the time of admission of a new partner.
4. What is Revaluation Account?
5. What is Gaining Ratio?
6. What is Joint Life Policy?
7. Who is an 'Insolvent Partner'?
8. What do you understand by 'Garner vs. Murray' rule?
9. What is 'Networth method' in purchase price?
10. What is meant by Proportionate capital method for payment to partners?

Part B

(5 × 5 = 25)

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

11. (a) X and Y are partners in a firm sharing profits and losses equally. On 1st January 1995, their capitals were Rs.20,000 and Rs. 10,000 respectively. Interest on capital is to be allowed at 5% pa. from profits prior to division thereof.

The net profit for the year ending 31st December 1995, before allowing interest on capital amounted to Rs.9,500.

Give the Journal entries and Prepare Profit and Loss Appropriation account as on 31st December 1995, showing the division of profit between X and Y.

Or

- (b) What is a partnership deed and explain the contents of a Partnership deed.
12. (a) A and B are partners sharing profits and losses in the ratio of 5:3. They admit C as a partner. C acquires his share $\frac{4}{20}$ from A and $\frac{2}{20}$ from B. Find out the new profit sharing ratio and sacrificing ratio.

Or

- (b) A firm earned net profits during the last three years as follows:

Rs.

I year — 36,000

II year —40,000

III year — 44,000

The capital investment of the firm is Rs, 1,20,000. A fair return on the capital having regard to the risk involved is 10%. Calculate the value of goodwill on the basis of 3 years purchase of super profits.

13. (a) A, B and C are in partnership sharing profits and losses in the ratio of 3:2:1. 'A' decides to retire from the business while 'B' and 'C' continue the business sharing profits and losses in their previous ratio. The goodwill of the firm is valued at Rs.24,000. Pass entries for goodwill when,
- (i) The unrecorded goodwill is brought into the books.
 - (ii) The goodwill is raised and is written off
 - (iii) A's share of goodwill is given to him without raising goodwill account.

Or

(b) Following is the Balance Sheet of X,Y and Z as at 31.12.94.

Liabilities	Rs.	Assets	Rs.
Capital A/cs		Cash in hand	400
X	20,000		
Y	10,000		
Z	10,000		
Reserve	6,400	Cash at Bank	10,000
Creditors	4,000	Debtors	12,000
		Stock	8,000
		Plant and Machinery	12,000
		Goodwill	<u>8,000</u>
	<u>50,400</u>		<u>50,400</u>

Z died on 14.3.95. Under the terms of partnership deed the executors of a deceased partner were entitled to:

- (i) Amount standing to the credit of partner's Capital A/c.
- (ii) Interest on Capital balance at 5% per annum.
- (iii) Share of goodwill on the basis of twice the average of the past three year's profits and
- (iv) Share of profit from the closing of the last financial year to the date of death on the basis of the average of the three completed years' profit before the death. Profit for 1992, 1993 and 1994 were respectively Rs.12,000, Rs. 14,000 and Rs.16,000. Profits were shared in the ratio of capitals.

Pass the necessary journal entries and draw up Z's A/c to be rendered to his executors.

14. (a) P, Q and R share profits in proportion of 1/2, 1/4 and 1/4. On the date of dissolution their Balance sheet was as follows:

Liabilities	Rs.	Assets	Rs.
Creditors	14,000	Sundry Assets	40,000
P's Capital	10,000		
Q's Capital	10,000		
R's Capital	6,000		
	<u>40,000</u>		<u>40,000</u>

The assets realised Rs. 35,500. Creditors were paid in full. Realization expenses amounted to Rs. 1500. Close the books of the firm.

Or

- (b) X, Y and Z sharing profits in the proportion of 3: 2 :1 decided to dissolve partnership on 31. 12.90. Their Balance Sheet on that date was as under:

Liabilities	Rs.	Assets	Rs.
Capital A/c's:		Leasehold premises	12,500
X	30,000		
Y	10,000		
Z	10,000		
Bank loan	11,500	Goodwill	20,000
Leasehold redemption fund	6,000	Machinery	30,520
Life Policy Fund	12,000	Stock	7,550
Sundry Creditors	16,200	Investments	6,330
		Joint Life Policy	12,000
		Sundry Debtors	5,800
		Less : Reserve	<u>500</u>
			5,300
		Cash at Bank	<u>1,500</u>
	<u>95,700</u>		<u>95,700</u>

The joint life policy is surrendered for Rs. 10,000. The Investments are taken over by Y for Rs.8,000. X agreed to discharge the bank loan. The remaining assets are sold for Rs.86,700. The expenses of realization amount to Rs.850.

Show the necessary ledger accounts including the accounts of the partners.

15. (a) What do you understand by 'Piece meal distribution'? Explain the methods of making such distribution.

Or

- (b) Explain the methods of closing the books of amalgamating firms in detail.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. On 1st January 1991, Kavitha and Sumathy entered into partnership and contributed Rs.80,000 and Rs.60,000 respectively. They share profits and losses in the ratio of 3:2. Sumathy is to be allowed a salary of Rs. 16,000 per year. Interest on capitals is to be allowed at 5% per annum. 5% interest is to be charged on drawings. During the year, Kavitha withdrew Rs.12,000 and Sumathy Rs.24,000, Interest being Kavitha Rs.280 and Sumathy Rs.200. Profit in 1991 before the above noted adjustments was Rs. 42,320. Show the distribution of profits between the partners and prepare capital accounts (a) When they are fluctuating and (b) When they are fixed.

17. A and B are partners in a firm. They share profits and losses in the ratio of 3:1. Their Balance sheet is as follows:

Liabilities	Rs.	Assets	Rs.
Capital		Buildings	1,00,000
A	80,000		
B	40,000		
Reserve	40,000	Plant	25,000
Creditors	60,000	Stock	40,000
Bill Payable	20,000	Debtors	70,000
		Cash	5,000
	<u>2,40,000</u>		<u>2,40,000</u>

C is admitted into partnership for $\frac{1}{5}$ th share of the business on the following terms:

- (a) Building is revalued at Rs. 1,20,000,
- (b) Plant is depreciated to 80%.
- (c) Provision for bad debts is made at 5%.
- (d) Stock is revalued at Rs. 30,000.
- (e) C should introduce 50% of the adjusted capitals of both A and B. Open various accounts and the new Balance sheet after the admission of C.

18. K, L, M were partners sharing profits in the ratio of 5:3:2. They had taken a Joint life policy of the face value of Rs. 25,000. On 31.12.93, its surrender value was Rs.5000. On this date, the Balance sheet of the firm stood as under:

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	6,000	Fixed Assets	50,000
Expenses outstanding	1,000	Stock	15,000
Reserve	5,000	Book debts	12,000
Capitals		Cash at bank	3,000
	K		
	25,000		
	L		
	20,000		
	M		
	<u>23,000</u>		
	<u>80,000</u>		<u>80,000</u>

On this date, L decided to retire and for the purpose:

- (a) Goodwill was valued at Rs. 25,000
- (b) Fixed assets were valued at Rs. 60,000
- (c) Stock was considered as worth Rs. 12,000

L was to be paid through cash brought in by K and M in such a way as to make their capital proportionate to their new profit sharing ratio which was to be K- $\frac{3}{5}$ and M- $\frac{2}{5}$. Goodwill was to be passed through the books without raising a goodwill account. Joint life policy also not to appear in the Balance Sheet

Pass journal entries and prepare Revaluation A/c, Capital A/c and Balance Sheet.

19. A and B are in equal partnership. Their Balance Sheet stood as follows:

Liabilities	Rs.	Assets	Rs.
Capital A:	600	Plant and Machinery	1,475
Sundry Creditors	3,900	Furniture	400
		Debtors	500
		Stock	625
		Bank	300
		B's Capital	1,200
	<u>4,500</u>		<u>4,500</u>

The assets were realised as follows:

Stock Rs. 350, Furniture Rs. 200, Debtors Rs. 500 and Plant and Machinery Rs.700. The cost of collecting and distributing the estate amounted to Rs. 150.

A's private estate is not sufficient even to pay his private liabilities, where as in B's private estate, there is a surplus of Rs. 50.

Prepare Realisation A/c, Cash A/c, Creditors A/c, Capital A/c's and the Deficiency A/c of the partners.

20. The Balance Sheet of a firm stood as follows on 31.12.1981.

Liabilities	Rs.	Assets	Rs.
Creditors	17,000	Cash at Bank	6,200
Bills Payable	1,200	Debtors	20,000
		Less : Provision	1,000
			19,000
Capital A/c's:		Stock	22,000
Amir	20,000		

Liabilities	Rs.	Assets	Rs.
Balu	20,000		
Cherian	10,000		
	50,000		
		Plant and Machinery	15,000
		Fixtures	1,500
		Goodwill	4,500
	<u>68,200</u>		<u>68,200</u>

It was decided to sell the business to Andawar Ltd. which agreed to allot 6,000 fully paid shares of Rs. 10 each in full satisfaction of the purchase consideration. The company assumed liabilities except bills payable and took over all the assets excepting the bank balance. The partners, Amir, Balu and Cherian shared profits and losses in proportions of 1/2, 1/3 and 1/6 respectively. Prepare ledger accounts showing the final settlements as regards partners, assuming that the shares were duly allotted.

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B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Third Semester

Apprenticeship Embedded

COST ACCOUNTING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Cost Accounting
2. What is cost centre?
3. What is under absorption of overheads?
4. What is employee cost?
5. What is Job cost?
6. Define Batch cost.
7. What is fixed price contract?
8. Define escalation clause.
9. What are resource drivers?
10. What is activity-based costing?

Part B

(5 × 5 = 25)

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

11. (a) State the objectives of cost accounting.

Or

- (b) The annual demand for an item is 6400 units. The unit Cost is Rs. 12 and inventory carrying charges 25% pa. If the cost of one procurement is Rs. 150, determine:

- (i) Economic Order Quantity
- (ii) Number of orders per year
- (iii) Time between two consecutive orders.

12. (a) Calculate the earnings of workers A, B and C under straight piece rate system and Merrick's piece rate system from the following particulars:

Normal rate per hour Rs. 1.80

Standard time per unit 1 minute

Output per day is as follows:

Worker A: 384 units

Worker B: 450 units

Worker C: 552 units

Working hours per day are 8.

Or

- (b) During the year ended 31st March 2021 the factory overhead costs of three production departments of an organisation are as under:

X Rs. 47,500

Y Rs. 88,900

Z Rs. 62,750

The basis of apportionment of overheads is given below:

Dept. X Rs. 5 per machine hour for 10,000 hours

Dept. Y 75% of direct labour cost of Rs. 1,20,000

Dept. Z Rs. 4 per unit for 15,000 units.

Prepare a statement showing department-wise under or over absorption of overheads.

13. (a) From the following, prepare an estimate cost for Job No. 200

Direct materials consumed Rs. 1,000

Direct wages paid Rs. 2,000

Factory expenses 60% on Wages

Office expenses 20% on Factory cost

The tender should include a profit of 20% on Selling Price.

Or

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- (b) The annual demand of a product is 24,000 units. It is produced in batches and the largest size of a single batch is 6,000 units. After each batch is complete, the setup cost is Rs. 750. The annual carrying cost is Rs. 2.25 per unit.

Assume average inventory as one-half of the number of units made in each batch. Selecting 4, 6, 8, 12 and 24 batches per annum, determine annual costs of each and state the optimum number of batches to minimize the total costs.

14. (a) A large contract is to be completed in five stages. The completion stage at the end of an accounting period shows the present position. It is a fixed price contract without any escalation clause.

Phase	Estimate		Actual cost	Contract Price
	Original	Revised up to date		
	Rs.	Rs.	Rs.	Rs.
(i) Certified	60,000	64,000	62,000	80,000
(ii) Completed but not certified	20,000	22,000	21,000	30,000
(iii) Completed 75%	20,000	22,000	16,600	26,000
(iv) Completed 75%	40,000	48,000	12,400	60,000
(v) Incomplete	24,000	30,000	-	28,000
	<u>1,64,000</u>	<u>1,86,000</u>	<u>1,12,000</u>	<u>2,24,000</u>

Evaluate the profit to be taken in the accounts of the period if the contractor adopts

- (A) The percentage of completion method;
- (B) The completed contract method. Also show the work-in-progress in the Balance Sheet, if Rs. 80,000 is received as final payment for completion of the first phase.

Or

- (b) A large transport organisation maintains a total fleet of 200 buses of the same size. The original cost of each bus was Rs. 3,00,000. Depreciation per annum is 10% on straight line basis. It is assumed:
 - (i) Average number of passengers in each trip – 40
 - (ii) Each bus travels 30,000 kms. Per year
 - (iii) Overall break down is 20% of the total fleet.

The following annual data are obtained:

	Rs.
(A) Average for each bus	
Variable expenses	48,000
Fixed expenses except depreciation	15,000
(B) Administrative expenses, overall total for the entire fleet	9,60,000

Calculate fare structure on cost plus 10 % profit basis per passenger for travelling 30 kms. (Round off to nearest paise)

15. (a) Explain the importance of activity-based costing.

Or

(b) MST limited has collected the following data for its two activities. It calculates activity cost rates based on cost driver capacity.

Activity	Cost drivers	Capacity	Cost
Power	Kilowatt hours	50,000 kilowatt hours	Rs. 2,00,000
Quality Inspections	Number of Inspections	10,000 Inspections	Rs. 3,00,000

The company makes three products M, S and T. For the year ended March 31,2019, the following consumption of cost drivers was reported:

You are required to calculate:

- (i) The costs allocated to each product from each activity.
- (ii) The cost of unused capacity for each activity.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Following Information has been obtained from the cost records of Aditya Chemicals Ltd. for 2018:

	Rs.
Finished goods 1-1-2018	50,000
Raw materials on 1-1-2018	10,000
Work-in-progress 1-1-2018	14,000
Direct Labour	1,60,000

Purchase of raw materials	98,000
Indirect labour	40,000
Heat, Light and power	20,000
Factory Insurances and Taxes	5,000
Repairs to plant	3,000
Factory supplies	5,000
Depreciation - Factory Building	6,000
Depreciation — Plant	10,000

Other information made available is:

Factory cost of goods produced in 2018	2,80,000
Raw material consumed in 2018	95,000
Cost of goods sold in 2018	1,60,000

No office and administration expenses were incurred during the year 2018. Prepare a statement of cost for the year ending 2018 giving maximum possible information and its break-up.

17. A workman's wages for a guaranteed 44-hour week is Re. 0.75 per hour. The estimated time to produce one article is 30 minutes and under an incentive plan, the time allowed is increased by 20%. During a week, a worker produced 100 articles. Calculate the wages under each of the following methods:
- Time Rate,
 - Rowan System and
 - Halsey System.

18. A Manufacturing company uses job cost system. Following data refer to the month of December 2006.

(a)

	Job No. 410 Rs.	Job No. 411 Rs.	Total Rs.
Opening balance of job in hand on 1 st Dec. 2006			
Direct material	80	420	500
Direct labour	150	450	600
Factory overheads absorbed	200	400	600
	430	1270	1700

(b) Direct material requisition during the month of December, 2006.

	Rs.
Job No. 410	120
Job No. 411	280
Job No. 412	225
Job No. 413	300
	925

(c) Direct Labour Distribution.

	Hours	Rs.
Job No. 410	400	600
Job No. 411	200	450
Job No. 412	300	675
Job No. 413	100	225
	1,000	1,950

(d) Factory overheads are applied to jobs on production according to direct labour hour rate which is Rs. 2.

(e) Factory overheads incurred in December, 2006 Rs. 2,100.

- (f) Job Nos. 411, 412 were completed during the month. They were billed to customer at a price which included 15% of the price of job for selling and administration expenses and another 10% of job for the profit.

Prepare:

- (i) Job cost sheet for Job No. 411 and 412.
- (ii) Determine the billing price for the job.
- (iii) Calculate the value of WIP inventory.

19. Sai Travel owns a bus and operates a tourist service on daily basis. The bus starts from New City and Rest Villages and returns back to New City the same day. Distance between New City and Rest Village is 250 kms. This trip operates for 10 days in a month. The bus also plies for another 10 days between New City and Shivapur and returns back to New city the same day; distance between these two places is 200 kms. the bus makes local sightseeing trips for 5 days in a month, covering a total distance of 60 kms per day.

The following data are given:

Cost of Bus Rs. 3,50,000.

Depreciation 25%.

Driver's salary Rs. 1,200 p.m. Conductor's salary Rs. 1,000 p.m.

Part-time clerk's salary Rs. 400 p.m.

Insurance Rs. 1,800 pa.

Diesel consumption 4 kms, per litter @ Rs. 8 per litre.

Token tax Rs. 2,400 p.a.

Permit fee Rs. 1,000 p.m.

Lubricant oil Rs. 100 for every 200 kms.

Repairs and maintenance Rs. 1,500 pm.

Normal capacity 50 persons.

While playing to and from Rest Village the bus occupies 90% of the capacity and 80% when it plies between New City to Shivapur (both ways). In the city the bus runs full capacity. Passenger Tax is 20% of net takings of the 'Travels' firm.

Calculate the rate to be charged to Rest Village and Shivapur from Newcity, per passenger, if the profits required to be earned is 33% of net takings of the firm.

20. Describe the implementation of activity-based costing.

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3173C3

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

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 understand by business finance?
2. Write a note on lease financing.
3. What is capital rationing?
4. What are the limitations of capital budgeting?
5. What is optimal capital structure?
6. How arbitrage process work?
7. What is 'scrip dividend'?
8. Give sources of bonus issue?
9. What are the objectives of holding inventories?
10. What are cash inflows?

Part B

(5 × 5 = 25)

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

11. (a) Explain why profit maximisation is important.

Or

- (b) List out and explain any five types of short term loans.

12. (a) A project cost Rs. 5,00,000 and yields annually a profit of Rs. 80,000 after depreciation @12 % pa. but before tax of 50%. Calculate the payback period.

Or

- (b) A project requires an investment of Rs.5,00,000 and has a scrap value of Rs.20,000 after five years. It is expected to yield profits after depreciation and taxes during the five years amounting to Rs. 40,000, Rs.60,000, Rs.70,000, Rs.50,000 and Rs. 20,000. Calculate the average rate of return on the investment.

13. (a) There are two firms X and Y which are exactly identical except that X does not use any debt in its financing, while Y has Rs.1,00,000 5% Debentures in its financing. Both the firms have earnings before interest and tax of Rs.25,000 and the equity capitalization rate is 10%. Assuming the corporation tax of 50% calculate the value of the firm using M and M approach.

Or

- (b) Following information is taken from the records of hypothetical company:

Installed capacity	–	1000 units
Operating capacity	–	800 units
Selling price per unit	–	Rs. 10
Variable cost per unit	–	Rs. 7
Fixed cost	–	Rs. 800

Find out percentage of sales at breakeven point.

14. (a) Discuss the various forms of dividends.

Or

- (b) The following information is available in respect of the rate of return on investment (r), the cost of capital (k) and earning per share (E) of ABC Ltd.

Rate of return on investment (r) = (i) 15% (ii) 12% and (iii) 10%

Cost of capital (k) = 12%

Earning per share (E) = Rs. 10

Determine the value of its shares using Gordon's Model assuming the following

D/p ratio (I-b) = 80 Retention ratio (b) = 20

15. (a) Explain the factors which influence the size of receivables.

Or

- (b) From the following information, calculate average collection period.

	Rs.
Total sales	1,00,000
Cash sales	20,000
Sales returns	7,000
Debtors at the end of the year	11,000
Bills receivables	4,000
Creditors	15,000

Part C (3 × 10 = 30)

Answer any **three** of the following questions.

16. Critically analyse the functions of financial manager in a business establishment.
17. From the following information calculate the net present value of the two projects and suggest which of the two projects should be accepted assuming a discount rate at 10%.

	Project X	Project Y
Initial investment	Rs.20,000	Rs.30,000
Estimated life	5 years	5 years
Scrap value	Rs.1,000	Rs.2,000

The profits before depreciation and after taxes (cash flows) are as follows:

	Year 1	Year 2	Year 3	Year 4	Year 5
	Rs.	Rs.	Rs.	Rs.	Rs.
Project X	5,000	10,000	10,000	3,000	2,000
Project Y	20,000	10,000	5,000	3,000	2,000

18. Compute the market value of the firm, value of shares and the average cost of capital from the following information:

	Rs.
Net operating income	2,00,000
Total investment	10,00,000
Equity capitalization rate:	
(a) If the firm uses no debt	10%
(b) If the firm uses Rs.4,00,000 debentures	11%
(c) If the firm uses Rs.6,00,000 debentures	13%

Assume that Rs.4,00,000 debentures can be raised at 5% rate of interest whereas Rs.6,00,000 debentures can be raised at 6% rate of interest.

19. The following information is available in respect of a firm

Capitalization rate	– 10%
Earnings per share	– Rs.50
Rate of return on investment	– 12%

Show the effect of dividend policy on market price of shares applying Walter's formula when dividend pay out ratio is (a) 0% (b)40% (c) 100%

20. ABC Co. wishes to arrange overdraft facilities with its bankers during the period April to June, 2003 when it will be manufacturing mostly for stock. Prepare a cash budget for the above period from the following data, indicating the extent of the bank facilities the company will require at the end of each month:

2003	Sales Rs.	Purchases Rs.	Wages Rs.
February	1,80,000	1,24,800	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

- (a) 50 per cent of credit sales are realized in the month following the sales and remaining 50 per cent in the second month following. Creditors are paid in the month following the month of purchase.
- (b) Cash at bank on 1.4.2003 (estimated) Rs. 25,000.

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B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Third Semester

Apprenticeship Embedded

Allied – AUDITING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Auditing.
2. Delineate standards of Auditing.
3. Distinguish between Internal Audit and Statutory Audit.
4. List out the Principles of Auditing.
5. What is the audit objective for the sampled items?
6. Define audit objective for vouching trading transactions.
7. What are the key risks and potential areas of concern for a company auditor?
8. What is the process for inventory valuation?
9. What is the objective of the audit report?
10. Define organization's data classification policy.

Part B

(5 × 5 = 25)

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

11. (a) Explain the overall objectives of an independent auditor according to SA 200.

Or

- (b) Elaborate the concept of professional scepticism as it relates to auditing.

12. (a) What are audit working papers, and what is their primary purpose in the audit process?

Or

- (b) Define the purpose of permanent file in audit working papers.

13. (a) Discuss the difference between statistical and non-statistical sampling methods in auditing.

Or

- (b) Describe the objectives of vouching cash receipts and cash payments.

14. (a) Explain the primary responsibilities of a company auditor in the context of financial statement audits.

Or

- (b) Discuss the legal protections and immunities that auditors may have when conducting an audit.

15. (a) Explain the auditor's responsibility for assessing the consistency of financial statements and reporting any inconsistencies in the audit report.

Or

- (b) What is the significance of internal control in electronic data processing (EDP) systems?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. You are an auditor, responsible for planning an audit engagement for XYZ Corporation. Explain the key objectives and requirements of SA 210, “Agreeing the Terms of Audit Engagements.” Additionally, discuss the importance of complying with this standard and how it helps to ensure a successful and effective audit engagement. Provide examples to illustrate your points.
 17. Discuss the difference between substantive procedures and tests of controls in an audit.
 18. Define the concept of stratification in audit sampling. How does stratification improve the efficiency and effectiveness of sampling procedures?
 19. Explain the role and significance of a company auditor in the financial reporting and corporate governance process.
 20. Explain the key elements that should be included in the introductory section of an audit report.
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R0616

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317S1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Third Semester

Apprenticeship Embedded

TRAINING AND DEVELOPMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define training and development.
2. Discuss the concept of on-the-job training (OJT).
3. Explain the concept of Training Needs Analysis (TNA).
4. Describe the steps involved in conducting a TNA.
5. Explain the importance of aligning training and development programs.
6. Discuss the significance of needs assessment in the training and development process.
7. Explain the key steps involved in designing an effective training program.
8. Compare and contrast on-the-job training and off-the-job training methods.
9. Explain the concept of transfer of training.
10. Explain the concept of continuous improvement in the context of training and development.

Part B

(5 × 5 = 25)

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

11. (a) What are the primary objectives of employee training and development programs?

Or

- (b) Discuss the various organizational models for training departments, such as centralized, decentralized, and matrix structures.

12. (a) Discuss the different methods and approaches organizations can use to conduct a Training Needs Analysis.

Or

- (b) Emphasize the importance of aligning the TNA process with the company's strategic objectives.

13. (a) Examine the role of coaching and mentoring in employee development.

Or

- (b) Discuss the concept of just-in-time training and its importance in today's fast-paced business environment.

14. (a) Explain the significance of aligning training and development programs with an organization's strategic goals and objectives.

Or

- (b) Discuss the various delivery methods and formats available for training and development programs.

15. (a) How can the Kirkpatrick model be adapted to assess the effectiveness of virtual or online training programs?

Or

- (b) Describe three different methods for evaluating the effectiveness of training programs.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the significance of external agencies in the field of training and development within organizations.
17. Describe the steps involved in conducting a TNA. How would you prioritize these steps for an effective analysis?
18. Discuss the concept of intuition and gut feeling in decision-making.
19. Explain the concept of needs-based vs competency-based training program design.
20. Explain how a company's organizational culture can influence its training initiatives.
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R0617

Sub. Code

3175C1

B.Com DEGREE EXAMINATION, NOVEMBER – 2023

Fifth Semester

Apprenticeship Embedded

CORPORATE ACCOUNTING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is share?
2. What is meant by forfeiture of shares?
3. Define one person company.
4. What is meant by revenue from operation?
5. What is the need for calculating 'profit prior to incorporation'.
6. Write a short note on 'Alteration of Share Capital'.
7. What is meant by surrendered shares?
8. What is meant by purchase consideration?
9. Write a note on Amalgamation in the nature of Merger.
10. List any four mandatory disclosures of annual report of a company.

Part B

(5 × 5 = 25)

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

All question carry equal marks.

11. (a) Raj Ltd. issued 40,000 equity shares of Rs.10 each payable Rs.5 on application and Rs.5 on allotment. Applications were received for 50,000 shares and the allotment was made on pro-rata basis. Krishna to whom 400 shares were allotted, failed to pay the allotment money and his shares were forfeited. These shares were reissued to Chandran at Rs.8 per share. Give journal entries for forfeiture and reissue of shares.

Or

- (b) ABC Ltd. has resolved to utilize Rs.5,00,000 out of reserve fund in declaration of Bonus to its shareholders. The bonus, however, is to be applied to the extent of Rs.2,00,000 in payment of final call of Rs.40 per share on 5,000 equity shares of Rs.100 each and to the extent of Rs.3,00,000 in the issue of 30,000 fully paid bonus equity shares of Rs.100 each to the exiting shareholders. Give the journal entries necessary to give effect to the above resolution.
12. (a) From the following information taken from the books of AB Ltd., as at 31st March, 2022, you are required to prepare the balance sheet as required under Schedule III of the Companies Act.

Particulars	Rs.	Particulars	Rs.
Term loan	10,00,000	Loss for the year	3,00,000
Sundry creditors	11,45,000	Sundry debtors	12,25,000
Advances	3,72,000	Miscellaneous expenditure	58,000

Cash and bank	2,75,000	Loans from directors	2,00,000
Staff advances	55,000	Provision for doubtful debts	20,200
Provision for taxation	1,70,000	Stores	4,00,000
Securities premium	4,75,000	Fixed assets (WDV)	56,50,500
Loose tools	50,000	Capital work-in-progress	2,00,000
Investments	2,25,200	Finished goods	7,50,000
General reserves	20,50,000		

Additional Information:

- (i) Share capital consists of :
- (1) 30,000 Equity shares of Rs.100 each fully paid up.
 - (2) 10,000 10% Preference shares of Rs.100 each.
- (ii) Term loans are secured.
- (iii) Depreciation on assets Rs.5,00,000.

Or

- (b) Give a specimen form of Statement of Profit and Loss of a company according to Companies Act.

13. (a) Raja Ltd. was incorporated on 1.7.2014, which took over a running concern with effect from 1.1.2014. The sales for the period upto 1.7.2014 as Rs.2,70,000 and the sales from 1.7.2014 to 31.12.2014 amounted to Rs.3,30,000.

The expenses debited to profit and loss account included:

	Rs.
(i) Directors' fees	15,000
(ii) Bad debts	1,800
(iii) Advertisement (Rs.500 per month)	6,000
(iv) Salaries and general expenses	32,000
(v) Preliminary expenses written off	3,000
The gross profit was (1.1.2014 to 31.12.2014)	2,40,000

Ascertain the profit prior to incorporation.

Or

- (b) ABC Ltd. was incorporated on 1.3.2016 to acquire a XYZ & Co. business as from 1.1.2016. The purchase consideration was agreed at Rs.60,000 to be satisfied by issue of 6,000 equity shares of Rs.10 each. The shares were issued to vendor on 1.4.2016. You are required to apportion the interest paid to vendor between pre and post incorporation periods assuming the rate of interest is 6% pa.

14. (a) Ganguly Ltd. was formed with an authorized capital of Rs.12,00,000 divided into equity shares of Rs.10 each, to acquire the business of 'A' and 'B' whose balance sheet on the date of acquisition was as follows.

Liabilities	Rs.	Assets	Rs.
Capital	6,00,000	Freehold premises	7,00,000
General reserve	4,00,000	Stock	2,00,000
Sundry creditors	2,00,000	Sundry debtors	1,50,000
		Cash at bank	1,50,000
	12,00,000		12,00,000

The purchase consideration was agreed upon at Rs.14,00,000 to be paid in Rs.12,00,000 fully paid equity shares at Rs.11 and the balance in cash. Give journal entries to record the above.

Or

- (b) Spring Ltd. is absorbed by Sports Ltd., the consideration being :
- (i) The taking over of the trade liabilities of Rs.40,000;
 - (ii) The payment of cost of absorption of Rs.15,000;
 - (iii) The repayment of 'B' debentures of Spring Ltd. of Rs.2,00,000 at par;

- (iv) The discharge of 'A' debentures of Rs.3,00,000 in the Vendor company at a premium of 10% by the issue of 8% debentures in Sports Ltd. at par;
- (v) A payment of Rs.20 per share in cash and the exchange of 4 fully paid Rs.10 shares in Sports Ltd. at a market price of Rs.15 per share for every Rs.50 share in Spring Ltd. which were 40,000 in number.

You are required to find out the purchase consideration.

15. (a) Describe the procedure of reporting long term investments as per AS 13.

Or

- (b) Bring out the objectives of corporate financial reporting.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. A company issued 10,000 equity shares of Rs.10 each at a premium of Rs.2 per share payable as,

	Rs.
On application	3 ;
On allotment	Rs.6 (including premium) ;
On first call	2 ;
On final call	1

The company received 13,000 applications from the public. Applications for 1,500 shares were rejected and the excess application money received on the other 1,500 shares was adjusted towards allotment.

All the amounts due on the shares were received except both the call money on 500 shares which were forfeited after due notice. Later 400 of the forfeited shares were reissued at Rs.8 per share. Give journal entries and prepare balance sheet.

17. The following Trial Balance of Naga Ltd. as on 31st March 2022 is given to you.

Debits	Rs.	Credits	Rs.
Stock (1.4.2021)	80,000	8,000 equity shares of Rs.100 each, Rs.75 paid	6,00,000
Bank	17,600	6% Debentures	2,00,000
Patents	60,000	Sundry creditors	1,00,000
Calls-in-arrears	20,000	General reserve	80,000
Returns inwards	30,000	Sales	10,00,000
Purchases	7,72,000	Returns outwards	20,000
Wages	1,08,000	P&L A/c (Cr.)	12,000
Insurance prepaid	400		
Bills receivable	30,000		
Sundry debtors	80,000		

Debits	Rs.	Credits	Rs.
Discount on issue of debentures	10,000		
Plant and Machinery	4,00,000		
Land and Buildings	3,00,000		
Insurance	4,000		
General expenses	40,000		
Establishment expenses	60,000		
	20,12,000		20,12,000

Additional information:

- (a) The value of stock on 31st March 2022 was Rs.74,000.
- (b) Outstanding wages totaled Rs.10,000
- (c) A provision 5% is to be created on sundry debtors for doubtful debts.
- (d) Depreciate patents @ 10% and Plant and machinery @ 7½% and on Land and buildings @4%.

You are required to prepare Statement of Profit and Loss for the year ending 31st March, 2022 and Balance Sheet as on that date.

18. A company was incorporated on 1st May 2014 to take over a business as a going concern from 1st January of the same year. The turnover for the year ended 31st December was Rs.2,00,000, namely Rs.60,000 for the first period upto 1st May and Rs.1,40,000 for the following period. From the profit and loss account given below for the year ended 31st December 2014. you are required to ascertain profit period to incorporation.

Particulars	Rs.	Particulars	Rs.
To Rent and rates	3,240	By Gross Profit	70,000
To Insurance	720		
To Lighting	2,040		
To Salaries	7,800		
To Directors' fees	2,000		
To Sales discount	5,000		
To Sales commission	10,000		
To General expenses	2,400		
To Carriage outwards	3,000		
To Bank charges	420		
To Repairs	1,380		
To Bad debts	600		
To Loan interest	1,200		
To Net profit	30,200		
	70,000		70,000

19. Divya Ltd. agreed to take over Pranav Ltd. Divya Ltd., was to pay the debentures and liabilities of Pranav Ltd. and take over the assets, the consideration being the issue by Divya Ltd. of 4,00,000 fully paid shares of Rs.10 each and the payment of Rs.3,00,000 in cash to Pranav Ltd. in addition to paying its liquidation expenses of Rs.1,40,000. The Balance Sheet of the companies were as follows,

Liabilities	Divya Ltd Rs.	Pranav Ltd Rs.	Assets	Divya Ltd Rs.	Pranav Ltd Rs.
Share Capital (Rs.10 each)	1,50,00,000	50,00,000	Goodwill	30,00,000	5,00,000
10% Debentures	50,00,000	10,00,000	Fixed Assets	1,03,33,000	35,68,200
Creditors	8,34,200	4,36,200	Machinery	38,76,800	16,43,900
P and L A/c	9,88,500	2,69,500	Debtors	7,24,000	3,98,400
Bank OD.	–	2,00,000	Stock	17,92,600	7,85,200
			Bills	3,62,100	–
			Receivable	16,84,200	–
			Bank balance	50,000	10,000
			Calls in arrears		
	<u>2,18,22,700</u>	<u>69,05,700</u>		<u>2,18,22,700</u>	<u>69,05,700</u>

Calls in arrears and Debtors to the extent of Rs.40,000 of Pranav. Ltd. are considered to be uncollectible.

Give journal entries and Balance Sheet after the merger in the books of Divya Ltd. under the 'Pooling of Interests Method' of amalgamation.

20. Discuss E-filing of annual reports of companies.

R0618

Sub. Code

3175C2

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Fifth Semester

Apprenticeship Embedded

INCOME TAX LAW

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Write a short note on Direct Taxes.
2. Who is an assess?
3. What is meant by salary income?
4. What do you understand by deemed to be let out of a property?
5. State the provision related to cash payment of an expenses by a business concern.
6. Give meaning for casual income under Income Tax Act.
7. State provisions related to carryforward of unabsorbed depreciation.
8. State any two donations for which 100% deductions are allowed.
9. What is return of income?
10. What is meant by E-filing?

Part B

(5 × 5 = 25)

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

11. (a) Ms.Ruba, an Indian citizen serving in Australia since 1994, had come to India on 20.06.2016. She stayed here at a stretch for three years and left for U.S.A on 01.07.2019. She came back to India on 01.04.2020 and stayed in India till 31.07.2021 when she returned to Australia. She again came to India on 31.12.2022. Determine her residential status for the P.Y. 2022-23.

Or

- (b) How will you determine residential status of a HUF.

12. (a) Compute taxable salary income from the following.

Rs.

Basic pay	10,000 p.m.
Dearness allowance	2,000 p.m.
Employer contribution to RPF	2,000 p.m.
Interest on RPF at 14% p.a.	28,000
Medical allowance	800 p.m.
Transport allowance	2,000 p.a.

He has been provided a car with 1.5 cc which was used by him for both office and private purposes.

Or

- (b) State the provisions related to deductions in respect of interest on loan for purchase or construction of a house property (both for self-occupied and let-out).

13. (a) Ms. Deepa bought a land for Rs. 3,00,000 on 05.09.2015. She entered an agreement into Pavithra for selling that house on 10.05.16 for Rs. 5,00,000 and received an advance money Rs. 50,000. But that agreement was not materialized, she forfeited the advance money. Later Deepa transferred this land to Banu under a gift deed on 08.08.2017. Banu sold this land for Rs. 6,00,000 on 10.07.2022. Compute capital gain of Banu for the P.Y 2022-23. C.I.I: 2015-16 — 254; 2017-18 — 272; 2022-23—331.

Or

- (b) The following incomes are received by Mr. Rajesh during the financial year 2022–23.

Particulars	Rs.
Directors' fees	2,000
Income from agricultural land in Srilanka	5,000
Ground rent for land in Mysore	10,000
Interest on post office savings bank account	100
Interest on deposits with IFCI	500
Dividend from foreign company	700
Rent from house (sub-let)	26,250
Rent paid by Rajesh (on the sub-let house)	13,000
Winning from horse race	12,300
Interest on securities	4,000

Compute the income from other sources of Mr. Rajesh for the A.Y 2023–24.

14. (a) Ms. Bakya has furnished the following details regarding her income. Her profit before adjusting the following is Rs. 3,00,000. Compute her gross total income for the previous year 2022–23.

Particulars	Rs.
(i) Current year depreciation	25,000
(ii) Unabsorbed depreciation (2022–23)	80,000
(iii) Brought forward business loss (2022–23)	45,000
(iv) Unabsorbed capital expenditure on scientific research (2022–23)	22,000

Or

- (b) From the following information given by Ms. Radha, ascertain the qualifying amount u/s 80C for the previous year 2022–23.

Particulars	Rs.
LIC premium paid on her own life (sum assured Rs. 2,00,000 and policy taken during 2018)	25,000
LIC premium paid on her husband's life (sum assured Rs. 1,00,000 and policy taken during 2011)	22,000
Accrued interest on NSC VIII issue	6,000
Tuition fee of her daughter	12,000
Life insurance premium on own life paid to foreign company	10,000
Amount invested in Kisan Vikas Patra	5,000
Deposit in Post Office (CTD) scheme	4,000

15. (a) What is defective return? How can it be rectified?

Or

(b) Write detailed notes on

(i) Belated return and

(ii) Revised return.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain any ten exempted incomes from tax.

17. Mr. X an employee of Ranchi [Population 15 lakhs] based company provides the following particulars of his salary income.

	Rs.
Basic salary	30,000 p.m.
Profit bonus	1,00,000
Commission on turnover achieved by him	40,000
Children education allowance for 2 children	2,000 p.m.
Club facility	6,000
Uniform allowance (actually spent Rs. 500 p.m.)	1,000 p.m.
Rent free house provided by employer.	
Gas, water and electricity bills issued in the name of the employee but paid by the employer	6,000
Free use of car of more than 1.6 Lt. capacity for both personal and employment purpose; expenses are met by employer	

Compute income under the head salary for the assessment year 2023–24.

18. The following is the Receipts and Payments account of Mr. Pradeep an advocate for the year ended 31st March 2023.

Receipts	Rs.	Payments	Rs.
To Balance b/d	2,400	By Typewriter	8,000
To Fees from client:		By Office expenses	6,000
2020–21	30,000	By Staff salary	10,000
2021–22	3,000	By Interest on loan	2,000
2022–23	10,000	By Car expenses	5,000
To Present from clients	8,000	By Income tax	2,000
To Bank loan for professional purpose	15,000	By LIC premium	4,000
		By Rent for the chamber	6,000
		By Balance c/d	<u>25,400</u>
	<u>68,400</u>		<u>68,400</u>

Depreciation of the car is Rs. 5,000. The car was used for 60% official and 40% for personal purpose. Compute his income from profession.

19. Mr. Raja has furnished the following particulars of his income for the previous year 2022–23. Compute his gross total income.

Particulars	Rs.
(a) Income from salary	1,10,000
(b) Income from house property (computed)	15,000
(c) Profit from medical business	1,20,000

(d) Speculative income	8,000
(e) Long term capital gain	20,000
(f) Short term capital gain	7,000
(g) Share of profit from firm	9,000
(h) Current year's depreciation	4,000
(i) LTCG on shares on which STT has been paid	22,000

Brought forward losses from P.Y 2021–22.

(a) Unabsorbed depreciation	6,000
(b) Speculative loss	10,000
(c) Long term capital loss	15,000
(d) Short term capital loss	4,000

20. Analyse e-filing and its merits and demerits.

R0619

Sub. Code

3175C3

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Fifth Semester

Apprenticeship Embedded

ENTREPRENEURSHIP DEVELOPMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Entrepreneurship.
2. Who is an imitative entrepreneur?
3. What is business environment?
4. Mention any four social enterprises in India.
5. State any two objectives of SIDCO.
6. What do you understand by KVIC?
7. What is market analysis?
8. What is meant by project feasibility?
9. What is a project proposal?
10. What is financial feasibility?

Part B

(5 × 5 = 25)

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

All questions carry equal marks.

11. (a) Highlight any five attributes of an entrepreneur.

Or

- (b) Describe various traits of a successful entrepreneur.

12. (a) Explain various social factors affecting entrepreneurial development.

Or

- (b) What are the features of business plans?

13. (a) Why did EDII was established? Explain.

Or

- (b) Explain the role of small industries development organisations for entrepreneurship development in Tamilnadu.

14. (a) Write a detailed note on DRI scheme.

Or

- (b) How does various schemes helps entrepreneurs financially?

15. (a) Describe the steps involved in the project.

Or

- (b) How is competition in business is advantage for entrepreneurs?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate the roles of entrepreneurship in the economic development of a country.
 17. Discuss cultural, social and personality factors that affect entrepreneurial growth.
 18. Explain the role of Micro and Small Enterprises Cluster Development Programme (MSE - CDP) for entrepreneurship development in India.
 19. Emphasize the significance of project.
 20. Discuss various strategies adopted to meet out competition in business.
-

R0620

Sub. Code

3175C4

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Fifth Semester

Apprenticeship Embedded

GST AND CUSTOMS LAW

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is mean by GST?
2. Define GST Council?
3. Write short note on Levy.
4. What is Mixed Supply?
5. What is mean by Tax Invoice Credit?
6. Write the any two Differences of Inter and Intra Supply.
7. How do you understand the GST period?
8. Define GST audit.
9. What is the meaning of Customs law?
10. Define Customs Duties.

Part B

(5 × 5 = 25)

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

11. (a) Briefly discuss the composition scheme under GST and the eligibility criteria for opting into this scheme.

Or

- (b) Describe the procedure for filing a GST return in India.
12. (a) Differentiate between 'taxable supply' and 'exempt supply' under GST, providing examples of each.

Or

- (b) Explain the concept of supply and levy of GST.
13. (a) Describe the concept of 'Reverse Charge Mechanism' (RCM) in GST.

Or

- (b) Define the term "Input Tax Credit" (ITC) under the Goods and Services Tax (GST).
14. (a) List any five offenses under the GST law that can lead to the cancellation of a taxpayer's GST registration.

Or

- (b) What is the significance of a 'Bill of Entry' in customs clearance? Explain any two key details typically included in a Bill of Entry.

15. (a) Explain the role of the Customs Valuation Rules in determining the customs value of imported goods.

Or

- (b) Elaborate on the penalties and consequences for non-compliance with GST and Customs laws in India.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Analyze the impact of GST on the Indian economy, considering both the advantages and challenges it presents.
17. Analyze the impact of the Goods and Services Tax (GST) on the Indian economy, considering both positive and negative effects.
18. Discuss the role of the Central Board of Indirect Taxes and Customs (CBIC) in the administration and enforcement of customs and GST laws in India.
19. Describe the key responsibilities of a 'GST Practitioner' under the GST law.
20. Explain the concept of 'Imported Goods' under the Customs Act, 1962. Provide examples of items that are considered imported goods.

R0621

Sub. Code

317S4

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Fifth Semester

Apprenticeship Embedded

ORGANIZATIONAL BEHAVIOUR

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Organizational Behaviour.
2. Differentiate: perception and emotion.
3. What is the meaning of personality?
4. Write a short note on Decision Making.
5. Define group dynamics.
6. Define Motivation.
7. What do you mean by conflict?
8. What is the leadership style?
9. What is the meaning of stress?
10. Define organizational culture.

Part B

(5 × 5 = 25)

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

11. (a) Define perception in organizational behavior. How does perception affect decision-making in the workplace?

Or

- (b) What is the concept of emotional intelligence (EI) in the context of organizational behavior?

12. (a) Describe the concept and nature of Decision Making Process.

Or

- (b) Write a detail note on Transaction Analysis.

13. (a) Briefly explain Vroom's Valence and its relevance Expectancy theory to Employee Motivation.

Or

- (b) Evaluate the concept of motivation in the context of organizational behavior.

14. (a) Explain the difference between transformational and transactional leadership styles.

Or

- (b) Discuss the Conflict Resolution strategies and explain with suitable example.

15. (a) Discuss the concept of organizational culture and explain with examples.

Or

- (b) Discuss common sources of stress & Analyze the impact of stress in the workplace.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the challenges and benefits of diversity in the workplace. How can organizations create an inclusive environment that embraces diversity and promotes collaboration among employees from different backgrounds?
17. What role does communication play in organizational behavior? Explain the barriers to effective communication within organizations and suggest strategies to overcome these barriers.
18. What are the key factors that influence employee motivation in the workplace, and how can organizations effectively motivate their employees to achieve higher performance?
19. Explain the concept of leadership in organizational behavior. Compare and contrast transformational and transactional leadership styles, providing examples of when each style might be most appropriate.
20. Define stress in the context of the workplace and briefly explain the difference between eustress and distress

R0622

Sub. Code

317S7

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Fifth Semester

Apprenticeship Embedded

RETAIL MANAGEMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Retail Management?
2. What is Multichannel Retailing?
3. List out the different types of Retailers?
4. Define Retail Mix.
5. State : Brand Loyalty.
6. Write a short note on Retail Logistics.
7. Define Omni channel retailing.
8. What is Inventory management?
9. Define “Visual Merchandising”.
10. What is mean by Category Management?

Part B

(5 × 5 = 25)

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

11. (a) Describe the important features of Retail Management.

Or

- (b) Discuss the Importance of Retail Format.

12. (a) Describe the key components of an effective “Retail Store Layout.”

Or

- (b) Explain the characteristics, functions and types of retailers.

13. (a) Explain the features of “Retail Supply Chain Management.” Given an example illustrating the supply chain in retail.

Or

- (b) Explain the concept of “Retail Branding” and its significance in the retail industry.

14. (a) Discuss the Role of Information Technology in Retailing.

Or

- (b) Explain the features of “Retail Inventory Management.” How can retailers optimize their inventory to reduce carrying costs and stock outs?

15. (a) Discuss the concept of “Retail Pricing Strategies.” Explain at least three pricing strategies used by retailers, and provide real-world examples of their application.

Or

- (b) Discuss the role of “Visual Merchandising” in attracting customers and boosting sales in a retail store.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate on the challenges and opportunities for future retailers in India.
 17. Discuss the importance of location selection for a retail store. What factors should retailers consider when choosing a store location?
 18. Explain the concept of “Retail Supply Chain Management.
 19. Elaborate on the challenges and strategies for managing inventory effectively in a retail business.
 20. Analyze the impact of technology on the future of online retail.
-

R0623

Sub. Code

317S12

B.Com. DEGREE EXAMINATION, NOVEMBER – 2023

Fifth Semester

Apprenticeship Embedded

DIGITAL MARKETING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is the meaning of digital marketing?
2. Explain the concept of digital marketing.
3. Explain the digital – marketing mix.
4. Define targeting.
5. Definition of online advertising.
6. How online businesses use e-mail to engage customers?
7. What is the meaning of Interactive Marketing?
8. What is Social Media Marketing (SMM)?
9. Write about the ethical issues in digital marketing.
10. Definition of legal issues in digital marketing.

Part B

(5 × 5 = 25)

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

11. (a) Explain the importance of digital marketing.

Or

- (b) Describe the characteristics of digital marketing.

12. (a) Explain the concept of strategies in a digital environment.

Or

- (b) Classify the relationship between segmentation, targeting and positioning.

13. (a) What are the advantages of Email Marketing?

Or

- (b) Write about the history of online advertising.

14. (a) Classify the different types of Mobile Marketing Strategies.

Or

- (b) Explain the process of adding new to a blog and updating it at regular intervals on Blogging.

15. (a) How do ethical issues influence legal issues in marketing?

Or

- (b) Explain the ethical dilemmas generated by business enterprises as well as for receivers.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Differentiate between traditional marketing versus digital marketing.
 17. Describe the characteristics of market segmentation.
 18. Explain the different types of Email Marketing.
 19. Describe the PPC marketing in detail.
 20. Discuss the Legislation versus ethics in digital marketing.
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