



K21U 0179

Reg. No. :

Name :



**VI Semester B.Com. Degree (CBCSS – Reg./Supple./Improv.)
Examination, April 2021
(2014-2018 Admissions)
Core Course
6B15-COM : MANAGEMENT ACCOUNTING**

Time : 3 Hours

Max. Marks : 40

PART – A

This part consists of **four** questions carrying $\frac{1}{2}$ mark **each**. Answer **all** questions in **one** word.

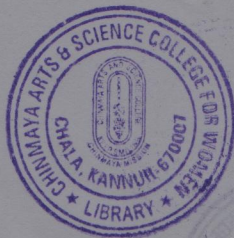
1. Sales – Cost of Goods Sold = _____
2. The excess of Sales over Break Even Sales is called _____
3. _____ is the ideal Absolute Liquid Ratio.
4. Standard Labour Cost – Actual Labour Cost = _____ ($\frac{1}{2} \times 4 = 2$)

PART – B

Answer **any four** questions in **one** or **two** sentences **each**. **Each** question carries **one** mark **each**.

5. What is Margin of Safety ?
6. What is Material Cost Variance ?
7. What is Flexible Budget ?
8. What is Break Even Point ?
9. What will be profit when cost is Rs. 12,000 and profit is 25% on selling price ?
10. What is the Fixed Cost when Break Even is Rs. 25,000 and P/V ratio is 20% ?
11. The standard hours expected for a work is 6 hours @ Rs. 200 per hour. The actual hours worked is 5 hours @ Rs. 230. Calculate Labour Cost Variance.
12. Quick Asset = Current Asset – (_____ and _____). (1×4=4)

P.T.O.



PART - C

Answer **any six** questions. Answer should **not** exceed **one** page **each**. **Each** question carries **three** marks **each**.

13. What are the techniques used in financial analysis of a company ?
14. What do you mean by Activity Ratios ? What are the important activity ratios ?
15. What are the preliminaries for the installation of a system of budgetary control ?
16. What is Management Accounting ? What are the functions of Management Accounting ?
17. Cost of Goods sold Rs. 80,000, Stock Turnover Ratio 5 times, closing stock is Rs. 4,000 more than opening stock. Find out the value of opening stock and closing stock.
18. P/V Ratio is 40%, Break Even Point is 50,000, Total sales is Rs. 1,20,000. Find out Fixed Cost, Variable Cost and Profit.
19. From the following information, calculate Debt Equity Ratio.
Equity Share Capital Rs. 3,00,000, Preference Share Capital Rs. 1,00,000, 12% Debentures 3,00,000, General Reserve Rs. 1,00,000, P&L A/c (Dr.) Rs. 30,000, Preliminary Expenses Rs. 20,000.
20. From the following particulars, prepare a production budget of XYZ Co. Ltd. for the year ended 31 March 2012.

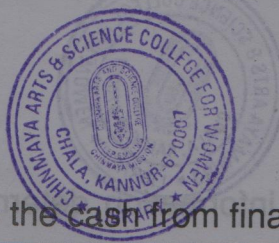
Product	Sales (Units) as per Sales Budget	Estimated Stocks	
		01-04-2011	31-03-2012
A	1,00,000	10,000	5,000
B	80,000	4,000	8,000
C	60,000	2,000	10,000

21. The following figures are extracted from the books of a manufacturing firm for the year 2010-11 :

Direct Material	Rs. 1,50,000
Direct Labour	Rs. 1,00,000
Fixed Overhead	Rs. 80,000
Variable Overhead	Rs. 50,000
Sales	Rs. 5,00,000

Calculate the Break-Even Point. What will be the effect on BEP on an increase of 10% in

- i) Fixed Cost and
- ii) Variable Expenses



22. From the following information, calculate the cash from financing activities.

Particulars	As on 31-12-2019	As on 31-12-2020
Equity Share Capital	3,00,000	4,00,000
Debentures	2,00,000	1,50,000
Share Premium	30,000	50,000
Mortgage Loan	-	60,000

23. Find out variable cost and fixed cost if the total cost for producing 4,000 units is Rs. 34,000 and the total cost of producing 7,000 units is Rs. 52,000.

24. When Standard usage of material is 30 units @ Rs. 10 per unit and actual used is 28 units @ Rs. 12. Find out Material Cost Variance, Material Price Variance and Material Usage Variance. **(3x6=18)**

PART - D

Answer **any two** questions. Answer should **not** exceed **four** pages **each**. Each question carries **eight** marks **each**.

25. Explain Budgeting. What are the objectives of budgeting ?

26. What do you mean by Standard Costing ? What are the advantages of standard costing ?

27. What is a Functional Budget ? What are the different functional budgets ?

28. A Garment retailer is currently selling 3,000 shirts annually. He supplies the following information for the year ended 31 March, 2010.

Selling Price per shirt Rs. 500, Variable Cost per shirt Rs. 300

Staff salaries for the year Rs. 1,20,000

General Office cost of the year Rs. 80,000

Advertising cost of the year Rs. 60,000

You are required to answer the following each part independently :

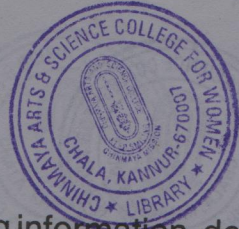
i) Calculate the Break-Even Point and margin of safety in sales revenue and the number of shirts sold.

ii) Assume that 2,000 shirts were sold in a year, find out the net profit of the firm.

iii) If it is decided to introduce selling commission of Rs. 20 per unit, how many shirts would required to be sold in a year to Break Even ?

iv) Assuming that for the year 2011 an additional staff salary of Rs. 50,000 is anticipated, and price of the shirt is likely to be increased by 10%, what should be the Break Even Point in number of shirts and sales revenue.

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29. From the following information, determine the cash flow from operating activities by Direct Method.

Trading and Profit and Loss Account for the year ended 31-03-2020

Particulars	Rs.	Particulars	Rs.
To Opening stock	50,000	By Sales	4,80,000
To Purchases	3,00,000	By Closing Stock	70,000
To Gross Profit c/d	2,00,000		
	5,50,000		5,50,000
To Salaries	40,000	By Gross Profit b/d	2,00,000
To Rent	20,000		
To Depreciation	60,000		
To Net Profit	80,000		
	2,00,000		2,00,000

Additional Information :

	As on 31-03-2019	As on 31-03-2020
Debtors	40,000	60,000
Creditors	30,000	20,000
Salaries Outstanding	4,000	6,000
Prepaid Rent	2,000	3,000

30. Prepare a Cash Budget from the following data for the month of October 2012.

Particulars	Rs.
Cash in hand on 01-10-2012	45,000
Sales for September 2012	1,60,000
Sales for October 2012	1,50,000
Purchase for September 2012	60,000
Purchase for October 2012	80,000
Wages for October 2012	20,000
Administrative Expenses for October 2012	10,000
Selling and Distribution Expenses for October 2012	15,000

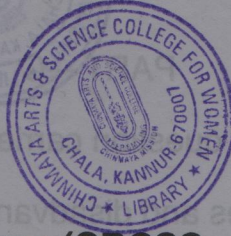
Purchases are paid in the month following the month of purchase. 50% of sales is realised in the month of sales and the remaining in the month following. **(8x2=16)**



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VI Semester B.Com. Degree (CBCSS – Reg./Supple./Improv.)
Examination, April 2021
(2015-2018 Admissions)
Core Course
6B16COM : INTERNATIONAL BUSINESS

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions. **Each** question carries $\frac{1}{2}$ mark :

1. Differences in nominal interest rates are removed in exchange rate is
2. Govt. policy about exports and imports is called _____
3. MNC stands for
4. Market in which currencies buy and sell and their prices settle on is called _____

($4 \times \frac{1}{2} = 2$)

PART – B

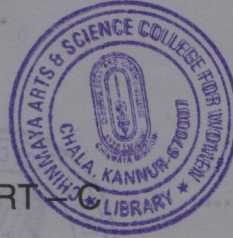
Answer **any four** questions. **Each** question carries **1** mark :

5. Define Globalization.
6. What do you mean by international business ?
7. What do you mean by forward market ?
8. What is Vertical FDI ?
9. Explain the concept of Bill of Lading.
10. State various drives of Globalization.
11. What is GDR ?
12. What is International Fisher Effect ?

($4 \times 1 = 4$)

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PART - C

Answer **any six** questions. **Each** question carries **3** marks :

13. Discuss any three advantages and disadvantages of International trade.
14. What are the role and functions of the IMF ?
15. What is Foreign Exchange Market ? What are the main functions of foreign exchange market ? Explain.
16. Discuss the challenges and opportunities before an MNC.
17. Briefly discuss the distinguishing features of International Finance.
18. Explain the importance of international trade for economy.
19. What is meant by FDI ? Discuss various types of FDI .
20. What are the factors affecting international investment ?
21. What are the international financial instruments ?
22. What are the documents of international trade ?
23. What is trading block ? What are the major types of trading block ?
24. What is EXIM policy ? What are its objectives ? (6×3=18)

PART - D

Answer **any two** questions. **Each** question carries **8** marks :

25. What are the challenges of international business ?
26. Difference between internal and international trade.
27. Define MNCs. What are the advantages and disadvantages of MNCs ?
28. What are the advantages and disadvantage of globalization of Indian Economy ?
29. Briefly explain the various foreign exchange risk management techniques.
30. Explain the role of RBI in foreign trade. (2×8=16)



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VI Semester B.Com. Degree (CBCSS – Reg./Supple./Improv.)
Examination, April 2021
(2014 – 2018 Admissions)
Core Course
6B17 COM : MODERN BANKING

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions. **Each** carries $\frac{1}{2}$ mark.

1. Primary functions of a Commercial Banks are _____ and lending.
2. The process of credit creation by the banking system as a whole is termed as _____.
3. _____ is popularly known as Plastic cards or Plastic money.
4. Fixed deposits is otherwise called as _____. (4× $\frac{1}{2}$ =2)

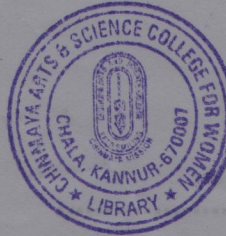
PART – B

Answer **any four** questions. **Each** carries **one** mark.

5. Write a note on Promissory Notes.
6. Explain the significance of KYC to banks.
7. What is e-Banking ?
8. What is statutory liquidity ratio ?
9. Define Customer.
10. What is a cheque ?
11. What is E-Purse ?
12. What is Term Loan ? (4×1=4)

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PART – C

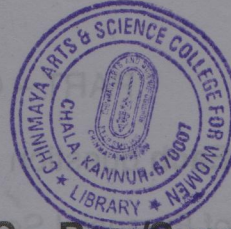
Answer **any six** questions (not exceeding one page). Each carries **three** marks.

13. Describe briefly the various modes of acceptance of deposits by banks.
14. Explain in brief the agency functions of a Commercial Bank.
15. Discuss the role played by the RBI in the provision of rural credit.
16. List out the salient features of cheque.
17. Distinguish between Traditional Banking and Modern Banking.
18. List out the advantages and disadvantages of E-Banking.
19. Explain the saving deposits and fixed deposits.
20. State the features of Negotiable Instruments.
21. What are the circumstances under which a banker can refuse payment of the cheque issued by his customer ?
22. Explain the rules regarding endorsement.
23. Explain Dormant Accounts.
24. Write a note on Core-Banking. (6×3=18)

PART – D

Answer **any two** questions. Each carries **eight** marks.

25. What are the Quantitative Credit Control Methods ?
26. Explain the relation between the banker and the customer.
27. Define endorsement. What are the types of endorsement ?
28. Under what circumstances would a bank like to close the account of his customer ?
29. What are the functions of Commercial Banks ?
30. What are the different principles of sound lending ? (2×8=16)



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VI Semester B.Com. Degree (CBCSS – Reg./Supple./Improv.) Examination,

April 2021

(2014 – 2018 Admissions)

Core Course

6B18COM : FINANCIAL MARKETS AND SERVICES

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions. **Each** question carries ½ mark.

1. Govt. securities with terms of more than one year are called _____
2. MMMFs stands for _____
3. Bonds issued without any rate of interest is known as _____
4. An unlisted company make fresh issue of shares for the first time is _____

(4×½=2)

PART – B

Answer **any four** questions. **Each** question carries 1 mark.

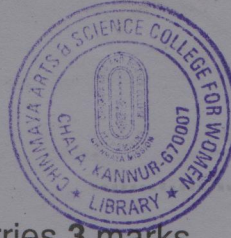
5. What is “Certificate of Deposits” ?
6. Define Merchant Banking.
7. What is Recourse Factoring ?
8. What is Seed Capital ?
9. Define Financial Services.
10. What is meant by Primary Markets ?
11. Define Credit Rating.
12. What is Lease ?

(4×1=4)

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PART – C



Answer **any six** questions. **Each** question carries **3** marks.

13. What are the objectives of Financial Services ?
14. What are the advantages of a Factor ?
15. What are the rights of Hirer ?
16. Explain the important types of Factoring.
17. What are the advantages of listing of securities ?
18. Differentiate between Capital market and Money market.
19. What are the features of Certificate of Deposits ?
20. What do you mean by dematerialization of securities ?
21. What are financial markets ?
22. What are the major capital market instruments ?
23. What are the objectives of depositories ?
24. What are the features of Money Market ? (6×3=18)

PART – D

Answer **any two** questions. **Each** question carries **8** marks.

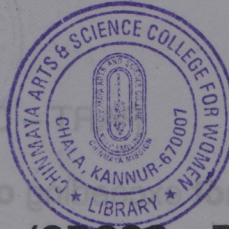
25. What do you mean by listing of securities ? What are the listing procedure ?
26. What do you mean by financial services ? What are the types of financial services ?
27. Define Money Market. Explain the different types of money market instruments.
28. What is Stock Exchange ? What are the features and functions of Stock Exchanges ?
29. Define Venture Capital. Explain its functions, advantages and disadvantages.
30. Define Mutual Fund. Explain the various types of Mutual Funds. (2×8=16)



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Examination, April 2021

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Core Course

Optional – B : COMPUTER APPLICATIONS – IV

6B19 COM : Accounting Packages – Tally

Time : 2 Hours

Max. Marks : 20

PART – A

Answer **all** questions. **Each** carries $\frac{1}{2}$ mark.

1. Online voucher creation from Day book report by pressing _____
2. Sales tax ledger falls under the _____ group.
3. _____ is the short cut to activate calculator.
4. TDS deduction entry can be made through _____ (4x $\frac{1}{2}$ =2)

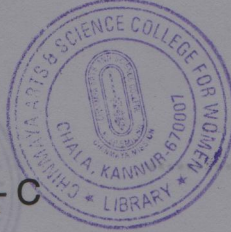
PART – B

Answer **any two** questions. **Each** carries **one** mark.

5. What is Computerized Accounting ?
6. What is Gateway of Tally ?
7. What is debit note and credit note ?
8. How do you create a primary group ? (2x1=2)

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PART - C

Answer any three questions (not exceeding one page). Each carries three marks.

9. Discuss the need for F12.
10. Explain the important accounting vouchers used in tally.
11. Write the procedure for recording purchase return and sales return in tally.
12. What do you mean by optional vouchers ? What are its uses ?
13. What is movement analysis ? State the procedure.
14. What are the security controls in tally ? (3×3=9)

PART - D

Answer any one question. Each carries seven marks.

15. What are the main inventory vouchers used in tally ?
16. Explain the different types of reports available in tally.
17. Discuss the advantages and limitations of Computerized Accounting. (1×7=7)