



K19U 0174

Reg. No. :

Name :



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

Examination, April 2019

(2014 Admission Onwards)

Core Course

6B15COM : MANAGEMENT ACCOUNTING

Time : 3 Hours

Max. Marks : 40

PART – A

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

1. CVP analysis stands for _____ analysis.
2. The difference between standard cost and actual cost.
3. Material Cost variance is equal to material price variance +
4. BEP stands for

(4× $\frac{1}{2}$ =2)

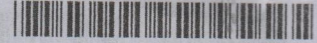
PART – B

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

5. What is Management Accounting ?
6. What is ratio analysis ?
7. What is Break Even Chart ?
8. What is budget manual ?
9. What do you mean by flexible budget ?
10. What is P/V ratio ?

(4×1=4)

P.T.O.



Answer **any six** questions (**Not** exceeding **one** page). **Each** question carries **3** marks.

11. State the difference between management accounting and cost accounting.
12. What is cash flow statement ? Discuss its uses.
13. Explain : a) Labour cost variance b) Labour rate of pay variance and c) Labour efficiency variance.
14. Calculate P/V ratio and sales volume to earn a profit of Rs. 80,000.

Sales	2,00,000
Profit	20,000
Variable cost	70%
15. You are given the following information relating to a company for the year 2015.

Output	20000 units
Selling price per unit	Rs. 12
Direct materials per unit	Rs. 5
Direct labour per unit	Rs. 2
Variable overheads per unit	Re. 1
Fixed cost per year	Rs. 60,000

Calculate :
 - 1) Total Marginal Cost.
 - 2) Contribution.
 - 3) Profit.
 - 4) P/V Ratio.
16. The standard material required to manufacture one unit of Product X is 10 kg and the standard price per kg of material is Rs. 2.50. The cost accounts records, however, reveal that 11500 kg of materials costing Rs. 27,600 were used for manufacturing 1000 units of Product X. Calculate material variances.

17. From the following information, prepare a comparative income statement of ABC Limited.

	2016	2017
Sales	120% of cost of goods sold	150% of cost of goods sold
Cost of goods sold	20,00,000	25,00,000
Indirect expenses	10 percentage of Gross Profit	
Rate of income tax	50 percentage of Net Profit before tax	

18. Discuss the different types of ratios used for analysis. (6×3=18)

PART – D

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

19. XYZ Ltd. produces and sells two Products P and Q. The cost and sales data are given as

	Product P	Product Q
Selling price	20	30
Direct material	10	15
Direct labour	4	5

Fixed overheads Rs. 1,000

Variable overheads are absorbed at 50% of direct labour.

The proposed sales mix are :

- 100 units of P and 200 units of Q.
- 150 units of P and 150 units of Q.
- 200 units of P and 100 units of Q.

Recommend which of the above sales mix the company should adopt.

20. a) X Ltd. has a current ratio of 3.5 : 1 and quick ratio of 2 : 1. If excess of current assets over quick assets represented by stock is Rs. 1,50,000, calculate current assets and current liabilities.
- b) Credit sales 25,000; Return inwards 1,000; Debtors 3,000; Bills Receivables 1,000. Calculate debtors turnover ratio.
- c) Cost of goods sold is 1,80,000 and other operating expenses are 30,000 and net sales is 3,00,000. Calculate operating ratio.
- d) A company declares dividend at 20% on its shares, each having a paid up value of 8.00 and market value of 25.00. Calculate dividend yield ratio.



21. Balance Sheets of P and Q as on 01-01-2011 and 31-12-2011 were as follows :

Liabilities	01-01-2011	31-12-2011	Assets	01-01-2011	31-12-2011
Creditors	40,000	44,000	Cash	10,000	7,000
Mr. A's loan	25,000		- Debtors	30,000	50,000
Loan from bank	40,000	50,000	Stock	35,000	25,000
Combined capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Building	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

During the year, a machine costing Rs. 10,000 (accumulated depreciation Rs. 3,000) was sold for Rs. 5,000. The provision for depreciation against machinery on 01-01-2011 was Rs. 25,000 and on 31-12-2011 it was Rs. 40,000. Net profit for the year 2011 amounted to Rs. 45,000. You are required to prepare a Cash Flow Statement. (2×8=16)



K19U 0175

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Examination, April 2019
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Core Course

6B16COM : INTERNATIONAL BUSINESS

Time : 3 Hours

Max. Marks : 40

PART – A

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

1. Home country orientation towards internationalization is _____
2. ECGC stands for _____
3. Export by a country at a price that is lower in the foreign market than the price in domestic market is called _____
4. NAFTA is an example of _____ (4× $\frac{1}{2}$ =2)

PART – B

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

5. What is globalization ?
6. What is meant by trade blocks ?
7. What is bill of lading ?
8. What are turnkey projects ?
9. What is Euro currency ?
10. Explain the concept of hedging. (4×1=4)

P.T.O.

K19U 0175



PART – C

Answer **any six** questions (**Not exceeding one page**). **Each** question carries **3** marks.

11. Explain the important strategies to enter a foreign market.
12. What is the role of Depository Receipts in international finance ?
13. Differentiate between FEMA and FERA.
14. What are the barriers to trade in international business ?
15. Write a short note on India's EXIM policy.
16. Explain the financial instruments in international financing.
17. Analyze the reasons for growing dominance of MNCs.
18. What is the role of RBI in foreign trade ? (6×3=18)

PART – D

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

19. Examine the role of WTO in the integration of international trade.
20. "Globalization can be a great opportunity for Indian economy". Critically evaluate.
21. What is the importance of FDI for development of an economy ? Explain the various modes of FDI. (2×8=16)

(4×1=4)

P.T.O.



K19U 0177

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Examination, April 2019

(2014 Admission Onwards)

Core Course

6B17 COM : MODERN BANKING

Time : 3 Hours

Max. Marks : 40

PART – A

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

1. SWIFT stands for
2. ATM stands for
3. RBI started its operations on
4. Current deposits are also known as

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

PART – B

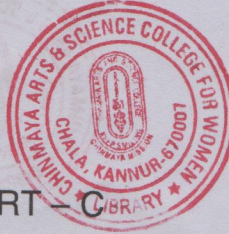
Answer **any four** questions. **Each** question carries **1** mark.

5. What is SLR ?
6. What is a smart card ?
7. What is repo rate ?
8. Define bill of exchange.
9. What is tele banking ?
10. What is overdraft ?

(4x1=4)

P.T.O.

K19U 0177



PART - C

Answer **any six** questions (**Not** exceeding **one** page). **Each** question carries **3** marks.

11. What do you mean by credit creation ?
12. Discuss any six reasons for dishonor of a cheque by a banker.
13. What are the primary relations between a banker and a customer ?
14. Discuss the principles of sound lending.
15. Explain the steps for opening of a bank account.
16. What are the different types of crossing of a cheque ?
17. What do you mean by core banking ?
18. What is universal banking ?

(6×3=18)

PART - D

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

19. Discuss the functions of RBI.
20. Discuss the relationship between banker and customer.
21. Explain the different technologies used in Banking and its need and importance.

(2×8=16)



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Examination, April 2019
(2014 Admission Onwards)
Core Course
6B18COM : FINANCIAL MARKETS AND SERVICES

Time : 3 Hours

Max. Marks : 40

PART – A

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

1) IPO stands for _____

2) The Sensex consists of _____ stocks.

3) The equity shares issued by a company to its employees or directors is called _____

4) Depositories Act is enacted in the year _____ **(4×½ =2)**

PART – B

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

5) What do you mean by commercial papers ?

6) What do you mean by underwriting ?

7) What do you mean by venture capital ?

8) What is a derivative instrument ?

9) What is meant by stock broking ?

10) Who is a factor ?

(4×1=4)

P.T.O.

K19U 0178



PART – C

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

- 11) Discuss the steps in book building process.
- 12) What do you mean by merchant banking ?
- 13) Explain the importance of mutual funds.
- 14) State the objectives of financial services.
- 15) Write differences between capital market and money market.
- 16) Explain long term financial instruments.
- 17) What are the defects of Indian money market ?
- 18) Explain the meaning of depository services. **(6×3=18)**

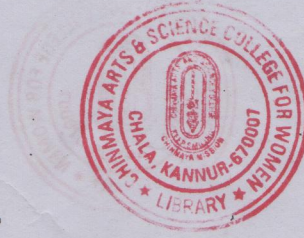
PART – D

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

- 19) Explain the components of Indian financial system.
- 20) Explain the process of credit rating in India.
- 21) What is a stock exchange ? Explain the functions of a stock exchange. **(2×8=16)**

(4×1=4)

P.T.O.



K19U 0180

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Examination, April 2019

(2014 Admission Onwards)

Core Course

Optional B : COMPUTER APPLICATIONS – IV

6B19COM : Accounting Packages – Tally

Time : 2 Hours

Max. Marks: 20

PART – A

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

1. _____ is a pre-defined ledger in Tally.
2. _____ is the hot keys used to access a menu, to get the ledger selection screen quickly from the gateway of Tally.
3. _____ key is used to change the current date.
4. TDS stands for _____.

(4× $\frac{1}{2}$ =2)

PART – B

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

5. What are the startup screen components of Tally ?
6. How to create ledger in Tally ?
7. What is a Trial Balance ?

(2×1=2)

P.T.O.

K19U 0180



PART – C

Answer **any three** questions. (Not exceeding **one page**). Each question carries **three** marks.

8. Discuss the rule of debit and credit.
9. How to create and delete stock category in Tally ?
10. How to enable TDS in Tally ?
11. State the different vouchers used in Tally. (3×3=9)

PART – D

Answer **any one** question. The question carries **seven** marks.

12. What is Tally ? Discuss the features of Tally.
13. What is bank reconciliation statements ? Discuss the use of Tally. (1×7=7)