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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

**Career Related First Degree Programme under CBCSS**

**Group 2 (a)**

**Core Course VII**

**CX 1541/HM 1541/TT 1541 : ENTREPRENEURSHIP DEVELOPMENT**

**(Common for Commerce and Tax Procedure and Practice/  
Commerce and Hotel Management and Catering/Commerce and Tourism  
and Travel Management)**

**(2018 Admission onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION A**

Answer **all** questions in a word or maximum of **two** sentences. Each question carries **1** mark.

1. Define Entrepreneurship.
2. How social marginality influences entrepreneurship?
3. Give any two skills required by an entrepreneur.
4. What is the difference between Entrepreneur and Manager?
5. Enumerate two sources of project ideas.
6. What are start-ups?

P.T.O.

7. Give any two advantages of project report.
8. Explain the term risk identification.
9. State the Schumpeter's view of entrepreneur.
10. What is project initiation?

(10 × 1 = 10 Marks)

### SECTION B

Answer any **eight** questions (Not to exceed **one** paragraph each). Each question carries **2** marks.

11. What are the skills needed by an Entrepreneur?
12. What is Technical feasibility?
13. What do you mean by angel financing?
14. Name the schemes available to help women entrepreneurs.
15. What is Business Environment?
16. List out the objectives of Entrepreneurial Training.
17. What is a single window scheme?
18. What is margin money?
19. What are industrial estates?
20. What is DIC?
21. What are Techno parks?
22. What is venture capital?
23. What is techno-economic feasibility of projects?

24. What do you mean by project profile?
25. What is NIESBUD?
26. What do you mean by product launch?

**(8 × 2 = 16 Marks)**

### SECTION C

Answer any **six** questions. (Not to exceed **120** words). Each question carries **4** marks.

27. What are the five stages of project management?
28. Discuss briefly the indicators of social desirability of a project.
29. Discuss the key aspects to be considered in the preliminary screening of investment decisions.
30. What are the factors to be considered in choice of technology?
31. Discuss briefly the proforma of a project report.
32. Discuss the factors affecting project development.
33. What are the problems commonly faced by entrepreneurs while establishing a new project?
34. Briefly explain the tools of risk assessment.
35. Why is the environmental appraisal of a project important?
36. What is financial appraisal? What are the factors to be considered for preparing it?
37. What are the incentives available to small entrepreneurs?
38. What are the important obstacles hindering the growth of entrepreneurship in India?

**(6 × 4 = 24 Marks)**

## SECTION D

Answer any **two** questions. (Not exceeding **four** pages) Each question carries **15** marks.

39. Define project formulation. Discuss the need for project formulation.
40. What are the causes and means of prevention of industrial sickness?
41. What are the key features of project finance? Discuss the sources of project finance.
42. What are the economic factors affecting entrepreneurship.
43. What do you mean project life cycle? What is its impact on feasibility of a project?
44. What are the social and cultural factors which affect entrepreneurial growth?

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

**First Degree Programme under CBCSS**

**Open Course I**

**CO 1551.2/CC 1551.2/CX 1551.2/TT 1551.2 –  
PRINCIPLES OF MANAGEMENT**

**(2018 Admission onwards)**

**(Common for Commerce/Commerce with  
Computer Application/Commerce and  
Tax Procedure and Practice/Commerce and Tourism and  
Travel Management)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions. Each question carries **1** mark.

1. What is Budget?
2. What is decision making?
3. What is unity of direction?
4. Define management.
5. What is esprit de corps?
6. What is meant by communication?
7. What is authority?

P.T.O.

8. What do you mean informal organization?
9. What is on the job training?
10. What is directing?

**(10 × 1 = 10 Marks)**

### SECTION B

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

11. What is span of management?
12. What are the different levels of management?
13. What is departmentation?
14. What is meant by development?
15. What is organizational structure?
16. Distinguish between authority and responsibility.
17. Define staffing.
18. What is informal communication?
19. What do you mean by procedure?
20. Why management is called science?
21. What is the importance of staffing?
22. What are the internal sources of recruitment?
23. What is scalar chain of command?
24. What are the objectives of planning?
25. Define standing plan.
26. What is coordination?

**(8 × 2 = 16 Marks)**

### SECTION C

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

27. What are the features of direction?
28. What are the different types of training?
29. What are the different types of plans?
30. What are the features of management?
31. What is the importance of training and development?
32. Distinguish between management and administration.
33. Explain the advantages of training.
34. Distinguish between line organization and functional organization.
35. Explain briefly the scope of management.
36. *What are the limitations of planning?*
37. Distinguish between delegation and decentralization.
38. Explain briefly the importance of control.

**(6 × 4 = 24 Marks)**

### SECTION D

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

39. What is decentralization? Describe its benefits and limitations.
40. Briefly explain the steps in planning.
41. Explain Fayol's principles of management.

42. Discuss various sources of recruitment.
43. Explain the process of controlling.
44. Explain the functions of management.

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

**First Degree Programme under CBCSS**

**Core Course**

**CO 1542/CC 1542/CX 1542/HM 1542/TT 1542 –  
COST ACCOUNTING**

**(2018 Admission onwards)**

**(Common for Commerce/Commerce with Computer  
Application/Commerce and Tax Procedure and Practice/Commerce and  
Hotel Management and Catering/Commerce and Tourism and Travel  
Management)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** the questions in **one** or **two** sentences. Each question carries **1** mark.

1. What is costing?
2. What is cost unit?
3. What is time keeping?
4. What is JIT?
5. What is Bin Card?
6. What is LIFO?

P.T.O.

7. What is Direct Cost?
8. What is EOQ?
9. What is normal wastage?
10. What is stores ledger?

(10 × 1 = 10 Marks)

### SECTION – B

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

11. Distinguish between fixed cost and variable cost.
12. What is opportunity cost?
13. What are the objectives of unit costing?
14. What is danger level?
15. What are the bases of apportionment for lighting, power and rent?
16. What is idle time?
17. What is Machine hour Rate?
18. What is Bill of Material?
19. What are the causes of under absorption of overhead?
20. What is secondary distribution?
21. What is Cost Centre?
22. What is the treatment of abnormal loss?
23. What is stock velocity?

24. What is perpetual Inventory system?
25. What is Time wage system?
26. Distinguish cost allocation and cost apportionment.

(8 × 2 = 16 Marks)

### SECTION – C

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

27. Distinguish between financial accounting and cost accounting.
28. Explain multiple piece rate system.
29. What is ABC analysis?
30. What is Reorder level and maximum level?
31. What are the components of Cost?
32. Explain Labour Turnover and its causes.
33. About 50 items are required everyday for a machine. A fixed cost of Rs. 50 per order is incurred for placing an order. The inventory carrying cost per item amounts to Re. 0.02 per day. The lead period is 32 days. Compute :
  - (a) EOQ
  - (b) Re-order Level.
34. Calculate the earnings of workers A and B under straight piece rate system and Taylor's differential piece rate system from the following particulars :

Normal rate per hour Rs. 1.80

Standard time per unit 20 seconds

Differentials to be applied :

80% of piece rate below standard

120% of piece rate at or above standard.

Worker A produces 1,300 units per day and worker B produces 1,500 units per day.

24. What is perpetual Inventory system?
25. What is Time wage system?
26. Distinguish cost allocation and cost apportionment.

(8 × 2 = 16 Marks)

SECTION – C

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

27. Distinguish between financial accounting and cost accounting.
28. Explain multiple piece rate system.
29. What is ABC analysis?
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Normal rate per hour Rs. 1.80

Standard time per unit 20 seconds

Differentials to be applied :

80% of piece rate below standard

120% of piece rate at or above standard.

Worker A produces 1,300 units per day and worker B produces 1,500 units per day.

35. From the following data prepare a reconciliation statement :

	Rs.
Profit as per cost accounts	1,45,500
Works overhead under recovered	9,500
Administrative overheads under recovered	22,750
Selling overheads over recovered	19,500
Over valuation of opening stock in cost accounts	15,000
Over valuation of closing stock in cost accounts	7,500
Interest earned during the year	3,750
Rent received during the year	27,000
Bad debts written off during the year	9,000
Preliminary expenses written off during the year	18,000

36. The accounts of a machine manufacturing company disclose the following information for the six months ending 31-12-18 :

Material used Rs. 1,50,000

Productive wages Rs. 1,20,000

Factory overhead expenses Rs. 24,000

Establishment and general expenses Rs. 17,640

Prepare the cost sheet of the machines and calculate the price which the company should quote for the manufacture of a machine requiring materials valued at Rs. 1,250 and expenditure in productive wages of Rs. 750, So that the price may yield a profit of 20% on the selling price.

37. A machine costing Rs. 20,000 is expected to run for 10 years at the end of which its scrap value is estimated to be Rs. 2,000. Installation charges are Rs. 200, Repair for 10 years life is estimated to be Rs. 1,800 and the machine is expected to run for 2190 hours in a year. Its power consumption would be 15 units per hour at Rs. 5 per 100 units. The machine occupies  $\frac{1}{4}$ <sup>th</sup> of the area of the department and has two points out of total ten for lighting. The foreman has to devote about  $\frac{1}{3}$ <sup>rd</sup> of his time to this machine. The rent for this department is Rs. 300 p.m. and charges for lighting Rs. 80 p.m. The foreman is paid a salary of Rs. 960 p.m. Find out the hourly rate, assuming insurance is @1% p.a and expenses on lubrication are Rs. 9 per month.

38. The standard time for a job is 10 hours. Actual hours taken are 8. Wage rate per hour is Rs. 5. Calculate earnings and effective rate of earnings per hour under Halsey plan.

**(6 × 4 = 24 Marks)**

SECTION – D

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

39. Shriram enterprises manufactures a special product ZED, the following particulars were collected for the year 2018 :

- (a) Monthly demand of ZED 1,000 units
- (b) Cost of placing an order Rs. 100
- (c) Annual carrying cost per unit Rs. 15
- (d) Normal usage 50 units per week
- (e) Minimum usage 25 units per week
- (f) Maximum usage 75 units per week
- (g) Reorder period 4 to 6 week.

Compute from the above :

- (1) Reorder quantity
- (2) Reorder level
- (3) Minimum Level
- (4) Maximum Level
- (5) Average Level.

40. Following is a summary of receipts and issues of a material in a factory during December 2018 :

2018	Dec	1	Opening balance 500 tonnes @ Rs. 20
"	"	3	Issued 70 tonnes
"	"	4	Issued 100 tonnes
"	"	8	Issued 80 tonnes
"	"	13	Received from supplier 200 tonnes @ Rs. 19
"	"	14	Purchased 100 tonnes @ Rs. 21
"	"	16	Issued 180 tonnes
"	"	20	Received from suppliers 240 tonnes Rs. 22
"	"	24	Issued 300 tonnes
"	"	25	Received from supplier 320 tonnes @ Rs. 18
"	"	26	issued 115 tonnes
"	"	27	Received from supplier 100 tonnes @ Rs. 23

Issues are to be priced on the principle of first in first out. The stock verifier of the factory has found a shortage of 10 tonnes on 22<sup>nd</sup> and left a note accordingly. Prepare the stores ledger account.

41. U Co. Ltd. manufacturing refrigerators, gives the following information :

Raw material Rs. 3,50,000

Factory Overhead Rs. 81,000

Wages Rs. 2,70,000

Administration overhead Rs. 56,080.

How should this company quote the price of one refrigerator? To manufacture one refrigerator it is estimated that materials required is Rs. 1,000 and wages Rs. 700. Absorb factory overheads on the basis of labour and administration overheads on the basis of works cost. A profit of 12.5% of selling price is required.

42. What are the different techniques of stores control?

43. Explain Purchase Procedure.

44. Define cost accounting and explain classification of Cost.

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

**First Degree Programme under CBCSS**

**Core Course : CO 1543/CC1543/CX 1543/TT 1543/HM 1543 —  
MARKETING MANAGEMENT**

**(2018 Admission onwards)**

**(Common for Commerce/Commerce with Computer  
Applications/Commerce and Tax Procedure and Practice/Commerce and  
Hotel Management and Catering/Commerce and Tourism and Travel  
Management)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions in **one** word or to a maximum of **two** sentences each. Each question carries **1** mark.

1. Define marketing.
2. What do you mean by social marketing?
3. What do you understand by consumer behaviour?
4. Define market segmentation.
5. What is product development?
6. Define brand name.
7. Define advertisement.

P.T.O.

8. What do you mean by intensive distribution?
9. What is logistics management?
10. What is sales promotion?

(10 × 1 = 10 Marks)

### SECTION – B

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

11. "Modern marketing is competition-oriented" – Comment.
12. Enumerate the different forms of cause marketing.
13. What are the benefits offered by relationship marketing?
14. Enumerate the steps in target marketing.
15. What are the benefits of on-line marketing to potential buyers?
16. Explain briefly the major steps involved in the consumer decision making process.
17. What is product diversification?
18. Enumerate the factors influencing product mix.
19. Give the broad classification of products.
20. What are the requisites of a good package?
21. Distinguish between penetration pricing strategy and competitive strategy.
22. What is meant by outdoor advertisement? What are its different forms?
23. Give any two limitations of newspaper advertisement.
24. Give a brief account of vertical distribution channel.

25. Name the major methods adopted to evaluate communication of advertising.
26. Mention any four requisites of a good advertisement copy.

**(8 × 2 = 16 Marks)**

### SECTION – C

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

27. Differentiate marketing from selling.
28. *Briefly explain the importance of marketing to companies and consumers.*
29. Enumerate the objectives of market segmentation.
30. What are the factors to be considered while selecting a suitable channel of distribution?
31. Explain the modern concept of marketing.
32. Explain the significance of the study of Consumer behaviour.
33. What are the characteristics of consumer behavior?
34. What are the objectives of advertising?
35. What do you understand by sales force promotion? Explain the various schemes of sales force promotion?
36. What are the advantages and limitations of television advertising?
37. What are the limitations of sales promotion?
38. Explain the factors influencing promotion mix decisions.

**(6 × 4 = 24 Marks)**

## SECTION – D

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

39. What are the characteristics of services?
40. Elucidate the factors affecting marketing mix.
41. Discuss the various bases of market segmentation.
42. Define Product Life Cycle. Elucidate the various phases of PLC.
43. Discuss in detail the importance of pricing.
44. Discuss in detail the different kinds of advertising.

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

**Career Related First Degree Programme under CBCSS**

**Group 2(a) Commerce and Tax procedure and Practice**

**Vocational Course VII**

**CX 1571 : INCOME TAX ADMINISTRATION**

**(2018 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

**PART – A**

Answer **all** questions in **one or two** sentences each. Each questions carries **1** mark.

1. Who is the first appellate authority?
2. What is door-to door survey?
3. What is search?
4. What is seizure?
5. What is the time for entrance for survey?
6. Who controls the Income Tax Department?
7. Whether notice is required to be issued to the assessee before initiating survey?
8. What cannot be removed from the place under survey?

9. What is the implication of short or excess cash found in course of survey?
10. Who can have the right to survey?

(10 × 1 = 10 Marks)

PART – B

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

11. What is income tax survey?
12. What is waiver of penalty under income tax act?
13. What is Settlement Commission?
14. What is advance ruling in income tax?
15. What is Memorandum of cross objection?
16. What do you mean by filing memorandum of cross-objections?
17. What is the time limit for revision of income tax order?
18. When income tax orders cannot be revised?
19. What is stay application?
20. Who can authorize to issue search warrants and proceedings u/s 132?
21. What is the time limit for retention of books and documents after its seizure?
22. What is the administrative framework of income tax in India?
23. What do you mean by appealable orders?

24. Which form is prescribed for filing an appeal?
25. What is ITAT?
26. What is Disposal of appeal?

**(8 × 2 = 16 Marks)**

**PART – C**

Answer **any six** questions in not exceeding **120** words each. Each question carries **4** marks.

27. State the time-limit for presenting an appeal.
28. Who has to sign in a form of appeal?
29. What are the documents to be submitted for appeal?
30. Discuss the procedure of the appeal.
31. What are the different classes of Income Tax authorities?
32. Write a note on Income Tax Appellate Tribunal (ITAT).
33. Explain the procedure of filing appeal before ITAT.
34. Explain the purpose of an income tax survey.
35. What are the different types of income tax survey?
36. What are the possible errors in passing of orders by assessing officer?
37. What are the conditions to be satisfied for exercising revisional jurisdiction u/s 263?
38. Explain faceless proceedings before ITAT.

**(6 × 4 = 24 Marks)**

## PART – D

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

39. What is revision? Explain procedure for revision of income tax order.
40. Explain the process of conducting income tax survey.
41. What are appealable orders before the ITAT. Discuss the procedure to file an appeal.
42. Discuss the powers of Income Tax Authorities.
43. Discuss the various procedures relating to search and seizure.
44. Discuss the procedure for conducting survey.

**(2 × 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Fifth Semester B.Com. Degree Examination, December 2022**

**Career Related First Degree Programme under CBCSS**

**Group 2(a) – Commerce and Tax Procedure and Practice**

**Vocational Course :**

**CX 1572 : CUSTOMS DUTY – AN OVERVIEW**

**(2018 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions in **one** or **two** sentences. Each question carries **1** mark.

1. What you mean by indirect tax?
2. What is Customs manual on self-assessment, 2011?
3. Comment on 'World Customs Organisation'
4. Define import under Customs Act.
5. What is dutiable goods?
6. Define export goods under Customs Act.
7. What you mean by Countervailing Duty (CVD)?
8. What you mean by Exclusive Economic Zone?

P.T.O.

9. List out the types of exemptions from customs duty.
10. Define the term High Sea.

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What do you understand by anti-Dumping Duty?
12. Write a note on Entry No.51.
13. List out the functions of Customs Department.
14. What you mean by baggage under Customs Act?
15. What are the powers of state regarding sales tax?
16. For what purpose government uses tax.
17. What are the Effects of Taxation on Production?
18. What you mean by Fees?
19. Explain the term public revenue.
20. What do you know about penalty in law?
21. What you mean by counter trade under foreign trade policy?
22. What you mean by EOU?
23. Who is Supporting Manufacturer?
24. What you mean by foreign trade policy?
25. What are the parameters used to assess dumping of goods from a country?
26. What is meant by demurrage?

**(8 × 2 = 16 Marks)**

### SECTION – C

Answer any **six** questions in not exceeding **120** words each. Each question carries **4** marks.

27. Discuss Advantages of export and import.
28. Explain the steps for import in India.
29. Explain the difference between Cess and Surcharge.
30. Discuss the features of tax.
31. Explain Article 265 of the Constitution of India.
32. What are the advantages of Indirect Tax?
33. Explain Special Economic Zone.
34. Discuss the role of WTO in Regulating Anti-Dumping Measures.
35. Explain types of punishments under customs Act.
36. Discuss penalties in respect of improper exportation of goods.
37. Explain the procedure for adjudication of confiscations and Penalties.
38. Write a note on different offences under the Customs Act.

**(6 × 4 = 24 Marks)**

### SECTION – D

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

39. Explain various types of customs duty.
40. Briefly discuss Rule 10 A.
41. Discuss the different types of Indirect tax in India.

42. Explain the Special provisions regarding baggage and goods imported or exported by post.
43. Explain improperly imported goods under Customs Act.
44. Discuss various Export Schemes in India.

**(2 × 15 = 30 Marks)**

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