

END SEMESTER EXAMINATION, DECEMBER - 2024**B. Com. (Hons.) Semester - III****Course Name: Principal of Marketing****Course Code: BCM305****Time allotted: 03 Hours****Max. Marks: 100**

Note: Read all the instructions carefully.

- Q.1 VERY SHORT ANSWER QUESTIONS – Attempt All. (CO1,CO2) (2x10 = 20 Marks)**
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|----|------------------------------|-----|
| a. | Marketing Vs selling. | CO1 |
| b. | Advertising Vs publicity | CO1 |
| c. | Public relation activities . | CO1 |
| d. | Inconsistency of services | CO1 |
| e. | Right set of circumstances . | CO2 |
| f. | Product mix width . | CO2 |
| g. | Communication process . | CO2 |
| h. | Family types . | CO2 |
| i. | Consumer attitude . | CO2 |
| j. | Types of research . | CO2 |
- Q.2 SHORT ANSWER QUESTIONS – Attempt any Five. (CO3,CO4) (4x5 = 20 Marks)**
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|----|--|-----|
| a. | Analyze the advantages and disadvantages of using exclusive distribution channels for luxury products. | CO3 |
| b. | Examine the importance of primary data in the research process. Provide examples of situations where primary data collection would be more beneficial than using secondary data. | CO3 |
| c. | Apply the SWOT analysis framework to outline the internal strengths and weaknesses of a company during the marketing planning process. | CO3 |
| d. | Analyze the role of market segmentation in the marketing planning process, and discuss how it contributes to effective target marketing. | CO3 |
| e. | Examine the relevance of conducting a PESTEL analysis in the context of global market expansion. Discuss key factors that businesses should consider in each PESTEL category. | CO3 |
| f. | Analyze the effectiveness of comparative advertising in influencing consumer perceptions. Provide examples to support your analysis. | CO4 |
| g. | Analyze the challenges and opportunities associated with pricing in a global market. Examine how factors such as exchange rates, cultural differences, and local economic conditions can impact global pricing strategies. | CO4 |
- Q.3 STRUCTURED QUESTIONS – Attempt any Three. (CO4,CO5) (3x10 = 30 Marks)**
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|----|--|-----|
| a. | Examine the different types of market segmentation and their relevance in developing targeted marketing strategies. Analyze how effective segmentation contributes to successful positioning of products. | CO4 |
| b. | Evaluate the interplay between branding, labeling, and packaging in creating a strong brand identity. Analyze how these elements contribute to consumer perception and purchase decisions. Critique the importance of sustainable and environmentally friendly packaging in modern marketing. | CO4 |
| c. | Analyze the role of demand forecasting in supply chain management. Examine different methods of demand forecasting and their suitability for various industries. | CO5 |
| d. | Evaluate the effectiveness of social media marketing as a promotional tool for small businesses. Analyze the advantages and limitations of using platforms like Facebook, Instagram, and Twitter/X. Provide recommendations on how businesses can maximize the benefits of social media marketing. | CO5 |

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Q.4 Case Analysis/ Situation Based QUESTIONS – *Attempt any Two.* (CO5,Co6) (2x15 = 30 Marks)

a. Tech Innovate Electronics

CO5

Tech Innovate Electronics is a company specializing in innovative gadgets. Create a scenario where the company formulates targeting strategies for a new line of smart home devices. Design the criteria and considerations Tech Innovate Electronics should take into account when deciding on target market segments. Formulate a comprehensive targeting strategy that aligns with the company's mission to provide cutting-edge technology to tech-savvy consumers.

b. FashionBlitz Apparel

CO6

FashionBlitz Apparel wants to understand the consumer behavior determinants influencing the purchase decisions of millennials in the fashion industry. Design a research plan outlining the methods and tools FashionBlitz Apparel should use to gather insights into the psychological and social factors affecting millennials' fashion choices. Formulate strategies based on the findings to tailor products and marketing messages to this demographic.

c. Evaluate the interplay between branding, labeling, and packaging in creating a strong brand identity. Analyze how these elements contribute to consumer perception and purchase decisions. Critique the importance of sustainable and environmentally friendly packaging in modern marketing.

CO6

END SEMESTER EXAMINATION, DECEMBER - 2024

B. Com. (Hons.) Semester - III

Course Name: Communicative English III

Course Code: BCM 306

Max. Marks: 100

Time allotted: 03 Hours

Note: Read all the instructions carefully.

(2x10 = 20 Marks)

Q.1 VERY SHORT ANSWER QUESTIONS – Attempt All.

Do as directed type questions.

- a. Rewrite the sentence in the past simple tense: "The sun sets in the west." CO1
CO2
- b. Write the antonyms of given words:
1. defile 2. eloquent CO1
- c. What is the origin language of the word 'curriculum vitae'? CO2
- d. Rewrite the sentence in the passive voice:
"The chef is cooking a delicious meal." CO2
- e. Write the synonyms of given words:
1. fascinating 2. fraudulent CO2
- f. Rewrite the sentence in indirect speech:
"He said, 'I saw the movie last night.'" CO1
- g. What is notice? CO2
- h. Choose appropriate preposition.
The keys are _____ the table. (in/on/over) CO1
- i. What are three listening barriers? CO1
- j. What is active listening?

Q.2 SHORT ANSWER QUESTIONS – Attempt any Five.

(4x5 = 20 Marks)

- a. Analyze the importance of reading in personal and professional development. How does it contribute to lifelong learning? CO3
- b. Discuss the importance of making notes while reading. CO3
- c. Examine the role of reflective response in the process of listening. Provide examples to illustrate its importance. CO3
- d. Discuss combination resume, its purpose and drawbacks. Who should and who should not use it? CO3
- e. Examine the significance of non-verbal communication during an interview. Discuss specific non-verbal cues and their potential impact on the interviewer's perception. CO4
- f. Discuss the advantages and disadvantages of a functional resume versus a combination resume. CO4
- g. Evaluate the impact of the choice of resume type on a job applicant's chances of success in a specific industry. CO4

Q.3 STRUCTURED QUESTIONS – Attempt any Three.

(3x10 = 30 Marks)

- a. Apply the concept of effective listening skills to a real-world scenario. Discuss how these skills can be utilized in a workplace setting to improve collaboration and productivity. CO4
- b. Define resume and its types. Discuss different types of resumes with appropriate examples. CO4
- c. Examine the concept of personal biases in different types of listening. CO5
- d. Evaluate the importance of adapting reading strategies based on the type of text (e.g., fiction, non-fiction, academic). Provide examples to illustrate your evaluation. CO5

Q.4 Case Analysis/ Situation Based QUESTIONS – Attempt any Two.

(2x15 = 30 Marks)

- a. Write an in-depth analysis of the functional resume. Discuss its purpose, key features, and when it is most appropriate to use. Compare and contrast the functional resume with other resume formats, highlighting its unique strengths and potential drawbacks. Support your response with relevant examples. CO5
- b. Read the following scenario and answer the questions that follow. CO6
Scenario: You are in the final round of an interview for your dream job. The interviewer asks you about a challenging situation you faced in a previous job and how you handled it.
i. Describe the specific challenging situation you would discuss in response to this question.
ii. Explain the potential impact of sharing a personal challenge during an interview.
iii. Discuss how you would conclude your response to this question and transition to the next topic.
- c. Imagine you are the interviewer. What key qualities would you look for in a candidate, and how would you assess these qualities during an interview? CO6

END SEMESTER EXAMINATION, DECEMBER - 2024**B. Com. (Hons.) Semester - III****Course Name: Cost Accounting****Course Code: BCM304****Time allotted: 03 Hours****Max. Marks: 100**

Note: Read all the instructions carefully.

(2x10=20Marks)**Q.1 Attempt all questions (CO1,2)**

- Write down a short note on Certified Work
- Write down a short note on Service Costing
- Explain the term Abnormal Effectiveness
- Name three industries where process costing can be applied.
- Describe work in progress in contract costing.
- Explain the term Abnormal Effectiveness
- Difference between Direct Cost and Indirect Cost
- Name the items which are included in financial accounts but not in cost accounts.
- Name three industries where process costing can be applied.
- Describe work in progress in contract costing.

(4x5=20Marks)**Q.2 Attempt any five questions (CO3,4)**

- Explain the concept of elements of cost with the help of a chart.
- What is a cost sheet? Explain the purposes served by it.
- Discuss the need for reconciliation.
- Discuss the type of Industries in which service costing generally applied.
- Explain the motive of service costing.
- Discuss the purpose of reconciling cost statement with financial statement.
- "Limitations of financial accounting have made the management realize the importance of cost accounting". Comment.

(3x10=30Marks)**Q.3 Attempt any three questions (CO 4,5)**

- "The more kilometers you travel with your own vehicle, the cheaper it becomes".
Elucidate with the help of suitable illustrations.
- Gama Ltd. manufactures two different types of electric equipment "X" & "Y". The total expenses during a period are shown by the books for assembly of 300 units of X and 450 units of Y as under:

Particulars	Rs.	Additional Information	X	Y
Materials	288000	Material Cost Ratio	1	2
Wages	8000	Labor Cost Ratio	3	2
Stores Overhead	28800	Machine Utilization	1	2
Running Expenses of Machine	8800			
Depreciation	1100			
Labor Welfare Expenses	1040			
Factory Expenses	20000			
Administrative Expenses	35575			

You are required to prepare a comparative *Cost Sheet*.

- From the following figures, prepare a Reconciliation Statement
Net Profit as per financial books 63,780, Net Profit as per costing books 66,760, Factory overheads under recovered in costing 5700, Administrative overheads recovered in excess 4250, Depreciation charged in financial books 3660, depreciation recovered in costing 3950, Interest received in financial books 450, Income Tax provided 600, Bank interest credited in financial books 230, Stores adjustment (credited in financial books) 420, depreciation of stock charged in financial accounts 860, dividends paid in financial accounts 1200, Loss by theft 260.

- d. A transport company has been given a 60 km long route to run 5 buses. The cost of each bus is Rs. 800000. The buses will make 2 round trips per day carrying on average 80% passengers of their seating capacity. The seating capacity of each bus is 40 passengers. The buses will run on an average 25 days in a month. The other information for the year are given below:

Particulars	Rs.	Particulars	Rs.
Garage Rent	4000 per month	Diesel Cost per liter	35
Annual Repairs	22500 per bus	Km run /liter for each bus	6 km
Salary of 5 drivers	3000 each per month	Annual depreciation	15% of cost
Salary of 5 conductors	1200 each per month	Annual insurance	3% of cost
Manager's salary	7500 per month	Road tax	5000 per quarter
Office Expenses	2000 per month	Office Expenses	2000 per month

You are required to prepare Operating Cost Statement for the year showing bus fare to be charged from each passenger per km, if the company needs to earn a profit of 25% on its total takings from passengers.

Q.4 Attempt any two questions(CO5,6) (2x15=30Marks)

- a. The Profit and Loss Account of a manufacturing company for the year ended 31st March 2020 was as follows:

Particulars	Rs.	Particulars	Rs.
Raw Materials	50000	Sales	124000
Freight	1000		
Direct Wages	34000		
Work Expenses	12000		
Office Expenses	4500		
Sales Expenses	6500		
Loan Interest	1000		
Net Profit	15000		
	124000		124000

The net profit shown by Cost Account for the year was Rs.16270. Upon a detailed comparison of two sets of account it is found that: The amounts charged in the Cost Account in respect of overhead charges are as follows: Work overhead charges: Rs.11500, Office overhead charges: Rs.4590, Advertising expenses: Rs.6640. You are required to *reconcile* the profits as shown by the two sets of accounts.

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- b. Excel contractors have undertaken the following two contracts on January 1, 2018

Particulars	Rs.	
	Contract A	Contract B
Materials sent to sites	85349	73267
Labour engaged on sites	74375	68523
Plant installed at sites at cost	15000	12500
Direct Expenditures	3167	2859
Establishment Charges	4126	3852
Materials returned to stores	549	632
Work certified	195000	145000
Uncertified Work	4500	3000
Materials in hand on 31.12.2018	1883	1736
Outstanding Wages on 31.12.2018	2400	2100
Direct Expenditures outstanding on 31.12.2018	240	180
Value of Plant on 31.12.2018	11000	9500
Contract Prices	250000	200000
Cash Received	180000	140000

You are required to prepare Contract Accounts, Contractee Accounts and show how the work-in progress shall appear in the Balance Sheet of the Contractor.

- c. Product X is obtained after it passes through three distinct processes. The following information is obtained from the accounts for the month ending 31/03/2018:

Items	Total	Process		
		I	II	III
Materials	7542	2600	1980	2962
Labor	9000	2000	3000	4000
Production Overheads	9000			

1000 units @ Rs.3 each were introduced to Process I. The output of each process passes directly to next process and finally to finished stock. Production overheads are recovered on 100% of direct wages. The following additional data is obtained:

Process	Output in units	Normal Loss	Value of Scrap per unit in Rs.
I	950	5%	2
II	840	10%	4
III	750	15%	5

Prepare process cost accounts and abnormal gain or loss account

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28/12/24

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END SEMESTER EXAMINATION, DECEMBER - 2024**B. Com. (Hons.) Semester - III****Course Name: Corporate Accounting****Course Code: BCM303****Time allotted: 03 Hours****Max. Marks: 100****Note: Read all the instructions carefully.**

Q.1	VERY SHORT ANSWER QUESTIONS – Attempt All. (2x10 = 20 Marks)	CO
a.	What do you mean by accrual concept?	1,2
b.	What is collateral security?	1,2
c.	Give two important features of debenture?	1,2
d.	To which account profit on sale of sinking fund investment is transferred?	1,2
e.	What do you mean by paid up capital?	1,2
f.	What are deferred tax assets?	1,2
g.	Define interim dividend.	1,2
h.	What do you mean by debenture by conversion?	1,2
i.	Explain the meaning of under-subscription.	1,2
j.	What do you mean by bonus share?	1,2
Q.2	SHORT ANSWER QUESTIONS – Attempt any Five. (4x5 = 20 Marks)	
a.	Discuss the various types of debentures.	3
b.	What is a capital redemption reserve account?	2,3
c.	R Ltd. Redeems 3000, 5% redeemable preference shares of Rs.100 each at a premium of 20% out of profits available for dividend. Give general entries.	3,4
d.	What do you mean by exception and extraordinary items?	3,4
e.	Explain the meaning of current assets and current liabilities as per company act 2013.	3,4
f.	Define chartered company and statutory company.	3,4
g.	What is the difference between surrender and forfeiture of shares?	2,3

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Q.3 STRUCTURED QUESTIONS – Attempt any Three.		(3x10 = 30 Marks)																					
a.	Give the Journal entries in each of the following alternative cases assuming the face value of a debenture being Rs. 100. (a) A debenture issued at Rs. 100 repayable at Rs. 100 (b) A debenture issued at Rs. 95 repayable at Rs. 100 (c) A debenture issued at Rs. 105 repayable at Rs. 100 (d) A debenture issued at Rs. 100 repayable at Rs. 105 (e) A debenture issued at Rs. 95 repayable at Rs. 105		3																				
b.	G.S. Rai Company purchased assets of the book value of Rs. 99,000 from another firm. It was agreed that purchase consideration be paid by issuing 11% debentures of Rs. 100 each. Assume debentures have been issued. I. At discount of 10%, II. At a premium of 10%. Record necessary journal entries.		3,4,5																				
c.	Show the following items in the balance sheet of Amba Ltd. as per revised schedule III as on March 31, 2015: <table><tr><td>8% Debentures</td><td>10,00,000</td></tr><tr><td>Equity share capital</td><td>50,00,000</td></tr><tr><td>Securities premium</td><td>20,000</td></tr><tr><td>Preliminary expenses</td><td>40,000</td></tr><tr><td>Statement of Profit & Loss (cr.)</td><td>1,50,000</td></tr><tr><td>Discount on issue of 8% debentures</td><td>40,000</td></tr><tr><td colspan="2">(Amount to be written in next 4 years approx.)</td></tr><tr><td>Loose tools</td><td>20,000</td></tr><tr><td>Bank balance</td><td>60,000</td></tr><tr><td>Cash in hand</td><td>38,000</td></tr></table>	8% Debentures	10,00,000	Equity share capital	50,00,000	Securities premium	20,000	Preliminary expenses	40,000	Statement of Profit & Loss (cr.)	1,50,000	Discount on issue of 8% debentures	40,000	(Amount to be written in next 4 years approx.)		Loose tools	20,000	Bank balance	60,000	Cash in hand	38,000		3,4
8% Debentures	10,00,000																						
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Bank balance	60,000																						
Cash in hand	38,000																						
d.	What do you understand by redemption of debentures? Discuss various methods of redemption.		3,4																				

Q.4	Case Analysis/ Situation Based QUESTIONS – Attempt any Two. (2x15 = 30 Marks)																																															
a.	Zebra Ltd issued 4,000 equity shares of Rs. 10 each payable as Rs. 3 per share on Application, Rs. 5 per share (including Rs. 2 as premium) on Allotment and Rs. 4 per share on Call. All the shares were subscribed. Money due on all shares was fully received except Remu, holding 150 shares, failed to pay the Allotment and Call money and Semu, holding 50 shares, failed to pay the Call Money. All those 200 shares were forfeited. Of the shares forfeited, 125 shares (including whole of Shemu’s shares) were subsequently reissued to Jadu as fully paid up at a discount of Rs. 2 per share. Pass the necessary entries in the Journal of the company.			3,4,5																																												
b.	RK Limited furnishes the following summarized Balance Sheet as at 31st March, 2015,			3,4,5																																												
<table><tr><th>Liabilities Rs in Lakhs</th><th>Amount</th><th>Assets Rs in Lakhs</th><th>amount</th></tr><tr><td>Equity share capital</td><td>1200</td><td>Machinery</td><td>1800</td></tr><tr><td>(fully paid up share of Rs.100 each)</td><td></td><td>Furniture</td><td>226</td></tr><tr><td>Security premium</td><td>175</td><td>Investment</td><td>74</td></tr><tr><td>General reserve</td><td>265</td><td>Inventory</td><td>500</td></tr><tr><td>Capital redemption reserve</td><td>200</td><td>Trade receivable</td><td>160</td></tr><tr><td>Profit & Loss account</td><td>170</td><td>Cash at bank</td><td>740</td></tr><tr><td>12% Debenture</td><td>750</td><td></td><td></td></tr><tr><td>Trade Payable</td><td>645</td><td></td><td></td></tr><tr><td>Other current liabilities</td><td>95</td><td></td><td></td></tr><tr><td></td><td>3500</td><td></td><td>3500</td></tr></table>					Liabilities Rs in Lakhs	Amount	Assets Rs in Lakhs	amount	Equity share capital	1200	Machinery	1800	(fully paid up share of Rs.100 each)		Furniture	226	Security premium	175	Investment	74	General reserve	265	Inventory	500	Capital redemption reserve	200	Trade receivable	160	Profit & Loss account	170	Cash at bank	740	12% Debenture	750			Trade Payable	645			Other current liabilities	95				3500		3500
Liabilities Rs in Lakhs	Amount	Assets Rs in Lakhs	amount																																													
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Capital redemption reserve	200	Trade receivable	160																																													
Profit & Loss account	170	Cash at bank	740																																													
12% Debenture	750																																															
Trade Payable	645																																															
Other current liabilities	95																																															
	3500		3500																																													
On 1st April, 2015, the company announced the buyback of 25% of its equity shares @ Rs. 15 per share. For this purpose, it sold all of its investments for Rs.72 lakhs. On 5th April, 2015, the company achieved the target of buy back.																																																
You are required to pass necessary journal entries for the above transactions and prepare the post buy back balance sheet.																																																

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c. The balance of Deep Ltd. As on 31st March, 2017 is as follows :

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Particulars	Note No.	2016-2017	2015-16
equity and liabilities :			
Equity share capital		800000	
8%Preference share capital		700000	
General Reserve		200000	
P/L a/c		250000	
Capital reserve		150000	
Security premium		100000	
Liabilities		800000	
		3000000	
Assets :			
Noncurrent assets-		1700000	
Fixed Assets			
Currents assets-		1300000	
Bank		3000000	

Company decided to redeem its 8% Preference share for this purpose company issued 40000 equity shares of Rs. 10 Each if required the company will use its own resources. Make journal entries.

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END SEMESTER EXAMINATION, DECEMBER - 2024**B. Com. (Hons.) Semester - III****Course Name: Financial Institutions & Services****Course Code: BCM302****Time allotted: 03 Hours****Max. Marks: 100****Note: Read all the instructions carefully.**

Q.1	VERY SHORT ANSWER QUESTIONS – Attempt All.		(2x10 = 20 Marks)
a.	What is hire purchase?		CO1
b.	The concept of _____ refers to the potential for loss or uncertainty in investment outcomes.		CO1
c.	What are mutual funds.		CO1
d.	Define Options.		CO1
e.	Define Derivatives.		CO1
f.	Differentiate between banking and non-banking financial institutions.		CO2
g.	Define microfinance.		CO2
h.	What is merchant banking?		CO2
i.	Explain factoring.		CO2
j.	Name any two functions of the financial system		CO2
Q.2	SHORT ANSWER QUESTIONS – Attempt any Five.		(4x5 = 20 Marks)
a.	How does the financial system contribute to economic development?		CO3
b.	Write a short note on IRDA.		CO3
c.	Discuss different types of Housing Finance.		CO3
d.	Explain the term Equity Shares		CO3
e.	Explain the different types of leasing.		CO4
f.	Explain the Challenges faced by the financial service sector		CO4
g.	Distinguish between lease and Hire purchase		CO4

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Q.3		STRUCTURED QUESTIONS – Attempt any Three.			(3x10 = 30 Marks)
	a.	Explain the functions of merchant Banking			CO4
	b.	Explain the functions and features of Pension Fund Regulatory & Development Authority.			CO4
	c.	Explain the functions of RBI.			CO5
	d.	What is Microfinance? Explain the challenges in the growth of micro-finance in India.			CO5
Q.4		Case Analysis/ Situation Based QUESTIONS – Attempt any Two.			(2x15 = 30 Marks)
	a.	What is the role and mandate of the Securities and Exchange Board of India (SEBI) in regulating India's securities and capital markets? How has SEBI evolved since its inception, and what major regulatory changes has it implemented to enhance market integrity and investor protection?			CO5
	b.	Since mid-1991, a number of reforms have been introduced in the financial sector in India. The main emphasis on the financial sector reform has been on the banking system so as to improve the performance of public sector banks. Taking a cue from the developments in the finance sector taking place globally, India undertook structural changes by way of these reforms and successfully relaxed the external constraints in its operation. Banks in India had to give a go-by to their traditional operational methods of directed credit, fixed interest rates and directed investments, all of which, had the effect of deteriorating the quality of loan portfolios and inadequacy of capital and erosion of profitability. Another prominent consequence of the reforms was the sprouting up of a number of banks due to the entry of new private and foreign banks, increased transparency in the banking system through the introduction of prudential norms and increase in the role of the market forces due to the deregulated interest rates. All these measures lead to major changes in the operational environment of the finance sector. • Why financial sector reforms were introduced in India? • What are the main challenges for the financial services industry these days?			CO6
	c.	A leading NBFC defaulted on its debt obligations due to a liquidity crunch, creating ripple effects in the financial system. Banks and mutual funds with exposure to the NBFC faced losses. • What role do NBFCs play in the financial system? • Discuss the impact of an NBFC default on the broader financial system.			CO6

END SEMESTER EXAMINATION, DECEMBER - 2024**BBA Semester – III/ B. Com. (Hons.) Semester - III****Course Name: Cost & Management Accounting****Course Code: BBA301****Time allotted: 03 Hours****Max. Marks: 100****Note: Read all the instructions carefully.**

Q.1		VERY SHORT ANSWER QUESTIONS – Attempt All.	(2x10 = 20 Marks)
	a.	What is the main objective of cost accounting?	CO1
	b.	Define fixed costs.	CO1
	c.	What is a cost center?	CO1
	d.	What is the difference between direct and indirect costs?	CO1
	e.	What is the formula for calculating break-even point?	CO1
	f.	What are the elements of Prime Cost	CO2
	g.	Explain the term absorption of cost.	CO2
	h.	What do you understand by the term budget? Explain	CO2
	i.	Explain the term variance analysis.	CO2
	j.	Explain the meaning of liquidity ratios.	CO2
Q.2		SHORT ANSWER QUESTIONS – Attempt any Five.	(4x5 = 20 Marks)
	a.	Explain various elements of cost.	CO3
	b.	Explain the process of standard costing.	CO3
	c.	Explain the steps involved for establishment of Budgetary control.	CO3
	d.	Write note on cost plus contracts.	CO4
	e.	Differentiate between fixed and flexible budgets.	CO4
	f.	Explain the concept of equivalent production units with respect to process costing.	CO4
	g.	Define margin of safety and explain its significance in break-even analysis. How does it help a business assess its risk level?	CO4
Q.3		STRUCTURED QUESTIONS – Attempt any Three.	(3x10 = 30 Marks)
	a.	Draw the detailed format of cost sheet	CO4
	b.	Draw the <i>Du-Pont Chart</i> and suggest its significance in financial interpretation.	CO4
	c.	Explain the concept of retention money in contract costing. Why is it important, and how does it affect the contractor's financial statements?	CO5
	d.	Explain various types of budgets on the basis of functions.	CO5
Q.4		Case Analysis/ Situation Based QUESTIONS – Attempt any Two.	(2x15 = 30 Marks)
	a	Calculate Breakeven point and sales to earn a profit of Rs.20000 from the given data: Fixed Cost Rs. 150000, Variable cost Rs.15 per unit, selling price is Rs.30 per unit.	CO6
	b	Company manufactures 1,000 units of a product. The following costs were incurred: - Direct Materials: ₹50,000 - Direct Labour: ₹30,000 - Factory Overheads: ₹20,000 - Administrative Overheads: ₹10,000 - Selling and Distribution Expenses: ₹15,000 Prepare a simple cost sheet to determine: Total Cost, Cost per Unit.	CO6
	c	Discuss the financial ratios for evaluating company performance on operating efficiency and liquidity positions.	CO5

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END SEMESTER EXAMINATION, DECEMBER - 2024

B. Com. (Hons.) Semester - III

Course Name: Advanced Accounting - II
Course Code: BCM301
Time allotted: 03 Hours
Max. Marks: 100
Note: Read all the instructions carefully.
Q.1 Attempt all questions (CO1,2)
(2x10=20 Marks)

- Define the term minimum rent.
- Name the items transferred to P&L Account in the books of lessee.
- Briefly explain floating charges.
- Describe rebate on bills discounting.
- Briefly discuss about statutory reserves.
- Briefly explain the term preferential creditors.
- Write down the items as per list A of Statement of Affairs.
- Differentiate between transferee and transferor.
- Explain the term shortworkings.
- Explain the term absorption with an illustration.

Q.2 Attempt any five questions (CO3,4)
(4x5=20 Marks)

- Explain the concept of purchase consideration.
- Explain treatment of liquation expenses in case of amalgamation.
- Explain the meaning of royalty with suitable illustrations. Distinguish between royalty and rent.
- Distinguish between performing and nonperforming assets.
- Classify the banks on the basis of operations.
- Discuss the order in which the money realized from assets is distributed by the liquidator.
- Write down the necessary journal entries in the books of lessee.

Q.3 Attempt any three questions (CO 4,5)
(3x10=30 Marks)

- B owned the Patent of a safety lock. He granted Q a license for 7 years to manufacture and sell the locks on the following terms:

Q to pay B a royalty of Rs. 5 for each lock sold with a minimum annual repayment of Rs. 50000. Accounts to be settled annually on December 31 each year.

- If in any year the royalties calculated on the locks sold amounted to less than Rs. 50000. Q is to have the right to deduct the deficiency from the royalties payable in excess of that sum in the two following years. The number of locks sold are as follows:

Pass necessary journal entries in the books of Q and also prepare the analytical table.

- A took a lease for 15 years. Royalty is ₹ 1 per ton. Minimum Rent is ₹ 10000 per annum. Each year's shortworkings can be recouped in the next two years, but this recoupment should not be more than ₹ 4000 in any year. Output is as under:

Year	Tones
I	7000
II	3000
III	15000
IV	13500
V	9000

There was a strike for 3 months in the year IV and lockout for 3 months in year V. There is provision of 40% concession in minimum rent for the period of lockout in the year of lockout and in the year of strike minimum rent will be proportionate on the basis of actual working months.

Govt. subsidy equal to 20% of un recoupable short workings. Pass necessary journal entries in the books of Lessee (A)

P.T.O./-

- c. The following are the statements of *income received* and *income accrued* in respect Performing and Non-Performing Assets of a bank. Ascertain the income to be *recognized* for the 31st March, 2017.

Particulars	Interest Earned in Rs. Lakhs	Interest Received in Rs. Lakhs
Performing Assets		
Term Loans	370	290
Cash Credits & Overdrafts	900	710
Bills Purchased & Discounted	300	275
Non-Performing Assets		
Term Loans	200	125
Cash Credits & Overdrafts	270	130
Bills Purchased & Discounted	195	110

- d. X writes a book and gives its right to printing and publishing to Y on the following terms:

- Royalty is 10% on the books sold.
- Price of each printed book is Rs.30.
- Each year's royalty is paid on 31st January of the following year.

The accounts of Y are closed on 31st December each year. Following account is given by Y

YEAR	PRINTED BOOKS	SPECIMEN GIVEN	WASTED BOOKS	CLOSING STOCK
2016	8000	200	100	700
2017	10000	300	100	600
2018	15000	500	200	300

Pass necessary journal entries in the books of Y and also prepare the analytical table.

Q.4 Attempt any two questions (CO5,6)

(2x15=30 Marks)

- a. The capital of A Ltd was as follows: a) 3000 A Equity Shares of Rs. 100 each, Rs. 85 per share paid up. b) 1000 B equity shares of 100 each, Rs. 80 per share paid-up. c) 1000 Preference shares of 100 each fully paid. The various creditors amounted to Rs. 76500 including Liquidator's remuneration of Rs. 2500. The liquidator made a call of the remaining Rs. 20 per share on the B equity shares which was paid in full. Assets realized Rs. 191000. A call of Rs. 15 per share on partly paid A equity shares was made. This was paid in full with the exception of 100 shares. Prepare Liquidator's Final Statement of Account.
- b. From the following information, prepare Profit & Loss Account of ITC Bank as on 31st March, 2017

	Rs. (in thousands)
Interest and discount	6090
Income from Investments	230
Interests on balances with RBI	360
Commission, exchange and brokerage	1640
Profit on sale of investments	220
Interest on deposits	2450
Interest to RBI	322
Payment to employees	2088
Rent, taxes and lighting	420
Printing and stationary	360
Advertisement and publicity	190
Depreciation	184
Director's fees	440
Auditor's fees	240
Law charges	460
Postage, telegram and telephone	140
Insurance	112
Repairs and Maintenance	96

Additional Information:

- 1) Interests and discount mentioned above is after adjustment for the following:

Tax provision for the year	440
provision for doubtful debts	204
Loss on sale of investments	24
Rebate on bills discounted	116
Profit brought forward from last year	32

- 2) 20% and 5% of profits were transferred to statutory reserve and revenue reserve respectively.

- c. On 31st March, 2014, ABC Paints Ltd absorbed XYZ Paints Ltd. for Rs. 330000. The ABC Paints Ltd. will discharge the consideration by allotment of equity shares of Rs. 10 each at par. 12 % Debentures of XYZ Paints Ltd. Would be converted into equal number of 12% Debentures of ABC Paints Ltd. of Rs. 10 each. You are required to pass necessary journal entries in the books of transferor and prepare a balance sheet after the amalgamation in the nature of merger.

Balance Sheet of ABC Paints Ltd. and XYZ Paints Ltd. as on 31.03.2014

Particulars	ABC Paints Ltd.	XYZ Paints Ltd.
	Rs.	Rs.
I. EQUITY & LIABILITIES		
1. Shareholder's Funds:		
Equity Share Capital @10 each	750000	300000
2. Reserves & Surplus:		
a) Capital Reserve	75000	6500
b) Statutory Reserve		4850
c) General Reserve	312750	37675
d) P&L A/c	92650	12065
3. Non-Current Liabilities:		
1500,12% Debentures @ Rs. 100 each		150000
4. Current Liabilities:		
Trade Payables	180370	91240
	1410770	602330
II .ASSETS	Rs.	Rs.
1.Non-Current Assets:		
a) Fixed Assets:		
i) Tangible Assets:		
Plant & Machinery	805000	275000
Furniture	97200	67600
2. Current Assets:		157900
Inventories	352750	64650
Trade Receivables	99220	34130
Cash	56600	3050
3. Other Current Assets		
Discount on issue of Debentures		
	1410770	602330