U.O. NOTE

Sub:- BCom (Honours) Programme under CCSS(UG) - Syllabus - Model Question Paper-Forwarding-reg:


With reference to the above, the following Model Questions papers of First and Third semester BCom Honours Programme is forwarded to EX-IV section for further necessary action.

1. First Semester - Managerial Economics.

2. Third Semester - 3.1 BCH – Computerised Accounting.

3. Third Semester - 3.4 BCH – Cost Accounting.


Muhammed S
Deputy Registrar

To
JCE - I Exams
B.COM HONOURS

FIRST SEMESTER

MODEL QUESTION PAPER

MANAGERIAL ECONOMICS

Time: 3 hours
Total marks: 80

PART A

Answer all questions. Each question carries one mark.

1. Define marginal utility.

2. What do you mean by Giffen Paradox?

3. What is Elasticity?

4. What is Cost?

5. What is Demand?

6. What is Derived Demand?

7. What is cost plus Pricing?

8. What is Dumping?

9. What is Business Cycle?

10. What is Oligopoly?

(10x1=10 marks)

PART B

Answer any Eight of the Following. Each Question carries Two Marks

11. Define Managerial Economics. What are its Characteristics?

12. State the Steps involved in Decision making.

13. Explain the various stages of Business Cycle.

14. Explain the features of monopoly.
15. Explain the principles of Pricing.
16. Explain the Features of Labour.
17. What are the features of Iso quants?
18. Why demand curve slope downward from left to right?
19. Explain the different types of Monopoly.
20. What are the functions of profit?
21. What is marginal cost Pricing?
22. State the Determinents of demand.
   (8x2=16 MARKS)

PART C

Answer any six of the following. Each question carries Four marks.
23. Explain the assumptions of the Law of diminishing marginal utility.
24. Explain the role Cost in pricing.
25. How can you justify Government intervention in Pricing?
26. "Economics is a science of choice" Explain
27. What are the causes of Business Cycle?
28. Explain the various concepts of national income estimate>
29. What are the problems in National Income estimation?
30. What is the Role of demand factor in pricing?
31. What is the importance of pricing in the competitive world?
32. What are the Features of land as a factor of production?
   (6x4=24 marks)

PART D

Answer any Two of the following. Each question carries 15 marks.
33.”The Law of demand is the final word on consumer behavior” Do you agree? substantiate with reasons.

34. What is Price Elasticity of Demand? What are the various types of price elasticity?

How can you measure Price elasticity?

35. Explain how price and output are determined under monopolistic competition in the long run?

36. Explain how to determine the least cost input combination in a production process?

(2x15=30 marks)
3rd Sem B.Com(Hons). 3.1 BCH –Computerised Accounting
(Model Question Paper)

Time: 3 hours. Max. Mark: 80

Part A. Answer all questions.
1. What do you meant by double entry book keeping?
2. What is Trial Balance?
3. Write any two new features of Tally.
4. What is cost centre?
5. Expand TDS, TCS, VAT and FBT.
6. What is Ledger?
7. Write the steps to create a stock group in Tally.
8. What do you meant by Memo Voucher?
9. How could you display TDS reports in Tally?
10. What are different types of budgets available in Tally?

(10x1=10)

Part B. Answer any 8 questions. Each carries 2 marks
11. Write the procedure to shut a company, alter a company and delete a company.
12. How can you create a multiple ledgers in Tally?
13. Briefly explain the concept of Reversing journals.
14. How could we calculate VAT in Tally?
15. How do you display important account books and statements?
16. What is the procedure for interest calculation in Tally?
17. How to enter vouchers in Tally?
18. What do you mean by movement analysis?
19. How configure is helpful in modifying reports?
20. Differentiate between different and actual bill quantity.

(8x2=16)

Part C. Answer any 6 questions. Each carries 4 marks
21. How do the account heads are classified in Tally?
22. Briefly differentiate single and multiple stock groups.
23. How could you print the Reports in Tally?
24. Differentiate the operations of purchase and sales order.
25. What is the procedure for generation and reconciliation of TDS Challans?
26. How to create and delete a stock category and stock item?
27. Explain the concept of flexible invoicing and discounting invoicing.
28. Define computerized accounting. Write the merits and demerits compared with traditional
PART D. Answer any 2 questions. Each carries 15 marks

29. How can you create a company in Tally?
30. Define Voucher. Write different types of vouchers.
31. How could you prepare a Balance sheet using Tally?

(2x15=30)
THIRD SEMESTER B.Com (HONOURS) EXAMINATION 2014

3.4 BCH –COST ACCOUNTING

Time: 3hours
Marks: 80

Part A

Answer the following questions

1. What is a cost centre?

2. What do you mean by imputed costs?

3. What is a purchase order?

4. What is meant by time booking?

5. Define the term ‘absorption’ of overhead

6. What is ‘Equivalent production’?

7. What are Budget manuals?

8. What is material price variance?

9. Write Short note on ZBB

10. Define the term ‘operating costing’
   (10x1 Marks=10 Marks)

Part B

Answer any eight of the following questions.

11. Distinguish between production account and cost sheet

12. Compare process costing with job costing?

13. What are the main features of ‘cost plus contract’?
14. What are the causes of high labour turnover?
15. How does simple average method of pricing issues differ from the weighted average method?
16. Distinguish between cost estimation and cost ascertainment
17. How is return of materials to stores priced?
18. Explain Overhead Variance?
19. Calculate the Effective hourly rate under Rowan plan when the standard time is 8 hours; hourly rate Rs :2/ and Time taken is 6hours
20. Distinguish between Bill of Materials and Stores requisition

(8x2 Marks=16 Marks)

Part C

Answer any Six of the following questions .

21. What are the essentials of a good system of wage payment?
22. State the uses of Budgetary control?
23. Explain briefly the significance of standard costing as a technique of cost control?
24. Prepare process accounts and abnormal loss account,if any ,from the following.

<table>
<thead>
<tr>
<th></th>
<th>Process A Rs</th>
<th>Process B Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Materials 1000 units</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>Sundry materials</td>
<td>5,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Wages</td>
<td>15,000</td>
<td>10,000</td>
</tr>
<tr>
<td>-----------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>Other expenses</td>
<td>10,000</td>
<td>7,000</td>
</tr>
<tr>
<td>Normal loss</td>
<td>10%</td>
<td>10%</td>
</tr>
<tr>
<td>Scrap value</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Actual output units</td>
<td>900</td>
<td>900</td>
</tr>
</tbody>
</table>

25. Shalimar Ltd has four production departments and two service departments. The particulars of expenses of the respective departments are as follows:

<table>
<thead>
<tr>
<th>Production departments</th>
<th>Service departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>Rs 1,000</td>
</tr>
<tr>
<td>N</td>
<td>Rs 900</td>
</tr>
<tr>
<td>O</td>
<td>Rs 800</td>
</tr>
<tr>
<td>P</td>
<td>Rs 700</td>
</tr>
<tr>
<td>Transport</td>
<td>Rs 550</td>
</tr>
<tr>
<td>Power</td>
<td>Rs 380</td>
</tr>
</tbody>
</table>

The service departments' expenses are charged out on a percentage basis given below:

<table>
<thead>
<tr>
<th>Production departments</th>
<th>Service departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>10%</td>
</tr>
<tr>
<td>N</td>
<td>30%</td>
</tr>
<tr>
<td>O</td>
<td>20%</td>
</tr>
<tr>
<td>P</td>
<td>20%</td>
</tr>
<tr>
<td>TRANSPORT</td>
<td>-</td>
</tr>
<tr>
<td>POWER</td>
<td>20%</td>
</tr>
</tbody>
</table>

Using the above information, apportion service department expenses to various production departments on Simultaneous Equations method.

26. Anu, Linu and Binu are working in a Factory and paid as follows:

Normal rate per hour: Rs 6/

Piece Rate Rs 6 per unit

Standard: 3 units per hour
In a week of 48 hours they produced 120 units, 130 units and 125 units respectively. Calculate the earnings of the workers under:

(a) Taylors Differential Piece rate system

(b) Gantt’s task and Bonus system

27. From the following figures extracted from the books of Zee Ltd prepare a stores ledger account under weighted average method

Opening stock on 1st November 2012 was 200 units @ Rs 3.50 per unit

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/11/2012</td>
<td>300 units @Rs 4 per unit</td>
</tr>
<tr>
<td>13/11/2012</td>
<td>900 units @Rs 4.30 per unit</td>
</tr>
<tr>
<td>23/11/2012</td>
<td>600 units @Rs 3.80 per unit</td>
</tr>
<tr>
<td>5/11/2012</td>
<td>400 units</td>
</tr>
<tr>
<td>15/11/2012</td>
<td>600 units</td>
</tr>
<tr>
<td>25/11/2012</td>
<td>600 units</td>
</tr>
</tbody>
</table>

Stock verification report revealed a shortage of 10 units on 30/11/2012

28. The following information relate to the manufacture of a standard product during the month of April 2010:

| Raw material consumed | Rs 20,000/ |
| Direct wages | Rs 18,000/ |
| Total machine hours | 3000 |
| Machine hour rate | Rs 2/ |
| Office overhead | 10% of works cost |
| Selling overhead | Rs 2.50 per unit |
| Units produced | 5000 units |
| Units sold | 4600 units @ Rs 30 each |
You are required to prepare a cost sheet in respect of the above showing cost per unit and profit for the period.

(6x4 Marks=24 Marks)

Part D

Answer any two of the following questions.

29. The Standard cost of a certain sweet mixture is:

35% of Material A @ Rs 25 per kg.

65% of Material B @ Rs 36 per kg.

During a period, there is used:

125 kgs of Material A @ Rs 27 per kg.

275 kgs of Material B @ Rs 34 per kg.

The actual output is 365 kgs.

You are required to calculate:

(a) Material Cost Variance

(b) Material Price Variance

(c) Material Mix Variance

(d) Material Yield Variance

30. Prepare cash budget for the three months ending 30th June 2012 from the following information.

<table>
<thead>
<tr>
<th>Month</th>
<th>Sales in Rs</th>
<th>Material in Rs</th>
<th>Wages in Rs</th>
<th>Overheads in Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>February</td>
<td>14,000</td>
<td>9,600</td>
<td>3,000</td>
<td>1,700</td>
</tr>
</tbody>
</table>
Credit items are:

Sales/debtors: 10% sales are on cash. 50% of the sales are collected in the next month and the balance in the following month.

Creditors – 2 months; wages $\frac{1}{4}$ month; overhead $\frac{1}{2}$ month.

Cash and Bank balance on 1st April 2012 is expected to be Rs: 6,000. Other relevant information:

1. Plant and Machinery will be installed in February 2012 at a cost of Rs: 96,000. The monthly installment of Rs 2,000/is payable from April onwards.

2. Dividend@5% on preference share capital of Rs 2,00,000 will be paid on 1st June.

3. Advance to be received for the sale of vehicle Rs: 9,000/ in June.

4. Dividends from investments amounting to Rs 1,000 are expected to be received in June.

5. Advance Income tax to be paid in June is Rs: 2,000/

31. ‘Costing is an invaluable aid to Management’. Discuss

(2x15 Marks=30 Marks)
Section - A

Answer all questions (1 mark each)

1. What is Hot Stove Rule?
2. What is absenteeism?
3. What is potential appraisal?
4. Define recruitment.
5. What is Physical examination in selection process?
6. What is induction training?
7. What is job evaluation?
8. What is performance appraisal?
9. What is selection?
10. What is career planning? (10×1=10 marks)

Section - B

Answer any 8 questions (2 marks each)

11. ‘Selection is a negative process’ – explain?
12. Write a short note on the concept “HRM”?
13. Distinguish between promotion and demotion?
14. Explain any three limitations of performance appraisal?
15. Briefly describe the concept ‘Basic wage’?
16. What is DA?
17. Explain any two selection tests?
18. What is bonus?
19. Explain any two causes of grievances?
20. Describe any two objectives of manpower planning? (8x2=16 marks)

Section - C

Answer any 6 questions (4 marks each)

21. Explain any four objectives of training.
22. Explain the process of manpower planning.
23. Describe any four methods of performance appraisal?
24. What is internal and external sources of recruitment? Also explain any two sources from each.
25. What is HRD? What is its relevance in India?
26. Write a short note on executive development?
27. Briefly explain the scope of human resource management?
28. Explain the procedure for grievance handling system? (6x4=24 marks)

Section - D

Answer any 2 questions (15 marks each)

29. Describe the various functions of human resource management?
30. Explain the steps involved in selection process?
31. Make an essay about various types of training? (2x15=30 marks)