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V – 1909

Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2025

First Degree Programme under CBCSS

Core Course

CO1641/CX1641/TT1641/HM1641/CC1641 : AUDITING

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

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

PART – A

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

1. Define auditing.
2. What is an audit programme?
3. What is vouching?
4. What do you mean by an audit report?
5. What is investigation?
6. What is a qualified report?
7. What is contingent liability?

P.T.O.

8. What is verification?
9. What is internal check?
10. What do you mean by audit in depth?

(10 × 1 = 10 Marks)

PART – B

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

11. What do you mean by errors of omission?
12. What are the qualifications of a company auditor?
13. Write a brief note on audit working papers.
14. Explain the scope of internal control.
15. What are the limitations of auditing?
16. Write a note on test checking.
17. How a company auditor can be removed?
18. What are the requirements of a valid voucher?
19. Explain the powers of audit committee.
20. Differentiate between investigation and auditing.
21. What are the duties of the auditor with regard to issue of certificate?
22. What do you mean by misappropriation of cash?

(8 × 2 = 16 Marks)

PART – C

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

23. What are the qualities of an auditor?
24. Examine the scope of internal control.
25. How will you verify intangible assets?
26. Describe a suitable internal check system for purchases.
27. What are the powers and duties of a company auditor?
28. Distinguish between audit and investigation.
29. Explain the basic principles of auditing.
30. What are the essential elements of audit report?
31. Explain the advantages of continuous audit.

(6 × 4 = 24 Marks)

PART – D

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

32. Explain the different types of audit.
33. What considerations that the auditor should bear in mind while vouching?
34. Discuss the different types of investigation.
35. Explain the considerations in framing a good system of internal audit.

(2 × 15 = 30 Marks)

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V – 1910

Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2025

First Degree Programme under CBCSS

Core Course

CO 1642/CX 1642/TT 1642/HM 1642/CC 1642 : APPLIED COSTING

(2018 Admission Onwards)

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

Time : 3 Hours

Max. Marks : 80

PART – A

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

1. What is Marginal Cost?
2. Define Job Costing.
3. Define Process Costing.
4. What do you mean by Service Costing?
5. What is Batch Costing?
6. What is Standard Costing?
7. What do you mean by Escalation Clause?
8. What is Absorption Costing?
9. What is the Specific order costing?
10. What do you mean by Abnormal gain?

(10 × 1 = 10 Marks)

P.T.O.

PART – B

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

11. What are the salient features of process costing?
12. The following data related to a job No.505 :

Materials	Rs. 50,000
Wages	Rs. 30,000
Chargeable Expenses	Rs. 10,000

Calculate factory overhead at 20% of wages and office and administrative overheads at 5% of factory cost. Ascertain the total cost of the job.

13. What are the features of Job costing?
14. What is material price variance? What are its causes?
15. What do you mean by Equivalent production?
16. How do you calculate Abnormal Loss?
17. What do you mean by Economic Batch Quantity?
18. A truck starts with a load of 10 tonnes of goods from station A. It unloads 4 tonnes at station B and rest of the goods at station C. It reaches back directly to station A after getting reloaded with 8 tonnes of goods at station C. The distance between A to B, B to C and then to C to A are 40 kms, 60 kms and 80 kms respectively. Compute absolute tonne kms and commercial tonne-kms.
19. Differentiate historic and standard costing.
20. What do you mean by Materials?
21. Differentiate standard cost and estimated cost.
22. What do you mean by make or buy decision?

(8 × 2 = 16 Marks)

PART – C

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

23. Product P is obtained after it passes through three distinct processes. 2000 kgs. of material at Rs.5 per kg. were issued to the first process. Direct wages amounted to Rs.900. Production overhead incurred was Rs.500. Normal loss is estimated at 10% of the input. This wastage is sold at Rs.3 per Kg. The actual output is 1,850 Kgs. Prepare Process I account and Abnormal Loss account as the case may be.
24. What are the advantages of standard costing?
25. What are the advantages of cost-plus contracts?
26. A building contractor commenced work on a particular contract on 1st April 2018. Expenses incurred upto 31st December 2018 were as follows :

Materials issued – 3,50,000 Administrative expenses – 79,350

Wages – 3,20,000 Plant Purchased – 40,000

A supervisor with a monthly salary of Rs 1,200 has spent about half of his time on this contract. A plant which cost Rs.5,000 was lost in an accident on 31st December. The plant which costs Rs. 10,000 was returned to the stores.

Certain materials costing Rs 5000 which were found unsuited for the contract were sold for Rs. 6,000. The cost of work done but uncertified was Rs.24,000. Material costing Rs.31,000 was in hand on site. The contract price was Rs. 15,00,000. Cash received on account up to 31st December amounted to Rs. 8,00,000 being 80% of works certified. Charge depreciation at 20% per annum on plant. Prepare contract account.

27. The sales turnover and profit during two year were as follows :

Year	Sales (₹)	Profit (₹)
2021	1,40,000	15,000
2022	1,60,000	20,000

Calculate :

- (a) P/V ratio
- (b) Sales required to earn a profit of Rs.40,000
- (c) Profit when sales are Rs. 1,20,000.

28. From the following data calculate the cost per mile of a vehicle :

Value of vehicle – Rs. 15000	Road licence for the year – Rs.500
Insurance charges per year – Rs. 100	Garage rent per year – Rs.600
Driver's wages per month – Rs.200	Cost of petrol per litre – Rs.0.80
Miles per litre – Rs.8	Proportional charge for tyre and maintenance per mile – Rs.0.20
Estimated life – 150,000 miles	Estimated annual mileage – 6000 miles

Ignore interest on capital

29. A manufacturing company which has adopted standard costing furnishes the following information :

Standard:Material for 75 Kgs. Finished product: 100 Kgs; Price of Material : Rs. 1 per Kg Actual: Output: 2,10,000 Kgs; Material Used: 2,80,000 kgs; Cost of materials: Rs.2,52,000. Calculate (a) Material Usage Variance (b) Material price Variance (c) Material Cost Variance.

30. From the following information compute Material mix variance.

	Standard			Actual		
	Qty	price	total	Qty	price	total
Material A	10	3	30	15	4	60
Material B	15	4	60	25	3	75
Material C	25	2	50	35	2	70
Total	50		140	75		205

31. Input 3,800 units; Output 3,000 units; Closing work-in-progress 800 units

Particulars	Degree of completion	Process Costs
Materials	80%	7,280
Labour	70%	10,000
Overheads	70%	7,120

Find out :

- Equivalent Production
- Cost per unit of Equivalent Production and
- Prepare the Process A Account assuming that there is no opening work in progress and process loss.

(6 × 4 = 24 Marks)

PART – D

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

32. A company of contractors began to trade on 1st Jan 2018. During 2018 the company was engaged on only one contract of which the contract price was Rs. 5,00,000. Of the plant and materials charged to the contract, a plant costing Rs. 5,000 and a material costing Rs. 4,000 were lost in an accident. On 31st Dec 2018 plant costing Rs. 5,000 was returned to stores. The cost of work uncertified but finished valued at Rs. 2,000 and materials costing Rs. 4,000 were in hand on site. Charge 10% depreciation on plant and complete contract a/c and balance sheet from the following.

Particulars	Amount (Rs.)	Amount (Rs.)
Share capital		120,000
Creditors		10,000
Cash received (80% of work certified)		200,000

Land and buildings	43,000	
Bank balance	25,000	
Charged to contract:		
Materials	90,000	
Plant	25,000	
Wages	140,000	
Expenses	7,000	
Total	<u>3,30,000</u>	<u>3,30,000</u>

33. The following information is extracted from the cost accounts of a factory producing a commodity in the manufacturing of which three processes are involved. Prepare process cost accounts showing the cost of the output and the cost per unit at each stage of manufacture.

	PROCESS I	PROCESS II	PROCESS III
	Rs.	Rs.	Rs.
Direct wages	2,500	5,000	6,500
Machine expenses	1,400	1,200	1,200
Raw materials consumed	8,000	—	—
Factory on cost	1100 Units	1550 Units	900 Units
Production (gross)	2,750	—	—
Wastage	150	210	200
Stock at beginning	—	250	500
Stock at end	—	440	100

34. A transport company charges Rs. 90 per tonne for a 6-tonne lorry load from A station to B station.

The charges for a return trip are Rs. 84 per tonne. No concession or reduction in these rates is made for any delivery of goods at intermediate station C. In Dec. 2018, the truck has made 12 outward journeys for station B with full load out of which 2 tonnes were unloaded twice at C station on the way. The expenses incurred were as under :

Annual fixed costs and maintenance charges Rs. 60,000 and Rs. 12,000 respectively. Monthly running charges Rs. 2,944. Distance from A station to C and B station are 140 kms and 300 kms respectively. The truck carried a load of 8 tonnes in its return journey 5 times in the month but was once caught by police and was fined Rs, 1,200. For the remaining trips, the lorry carried a full load out of which all the goods on load were unloaded once at station C. You are required to find out the cost per tonne-km. (absolute) and profit for the month of Dec. 2018

35. Define Marginal Costing. Discuss the applications of Marginal Costing.

(2 × 15 = 30 Marks)

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Reg. No. :

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Sixth Semester B.Com. Degree Examination, April 2025

First Degree Programme under CBCSS

Core Course

**CO 1643/CX 1643/TT 1643/HM 1643/CC 1643 : MANAGEMENT
ACCOUNTING**

(2018 Admission Onwards)

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

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What do you mean by management accounting?
2. What is management reports?
3. Define decision making.
4. What is programmed decisions?
5. What is opportunity cost?
6. Define IRR.

P.T.O.

7. What is fund flow statement?
8. What is the flexible budget?
9. Name any two example of cash flows from investing activities.
10. What is budgetary control?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Explain the role of management accountant.
12. What are the types of management reports?
13. What is decision under certainty?
14. What is decision tree?
15. What is NPV?
16. What is capital rationing?
17. What is master budget?
18. Discuss the tools for decision analysis.
19. The initial cash outlay of a project is Rs. 1,00,000 and it can generate cash inflow of Rs. 40,000, Rs 30,000, Rs. 50,000 and Rs. 20,000 in year 1 to 4. Assume 10% rate of discount. Calculate Profitability Index.
20. A project requires a cash outlay of Rs. 20,000, and generates cash inflows of Rs. 8,000; Rs. 7,000; Rs. 4,000; and Rs. 3,000 during the next 4 years. What is the project's payback?

21. A firm has an investment opportunity in a Machine. The company's cost of capital is 12%. Details of the machine are as follows.

Cost of machine	Rs. 10,00,000
Expected life	5 years
Annual cash flow	Rs. 3,01,500

You are required to calculate the discounted pay-back period of Machine.

22. ABC Ltd. has given you the following information :

	Rs.
Machinery as on April 01, 2020	50,000
Machinery as on March 31, 2021	60,000
Accumulated Depreciation on April 01, 2020	25,000
Accumulated Depreciation on March 31, 2021	15,000

During the year, a Machine costing Rs. 25,000 with Accumulated Depreciation of Rs. 15,000 was sold for Rs. 13,000.

Calculate cash flow from Investing Activities on the basis of the above information

(8 × 2 = 16 Marks)

SECTION – C

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

23. Discuss the decision making process.
24. Discuss the various Relevant Information in Short-Run Managerial Decisions.
25. Compare the Cost-Benefit Analysis and Cost-Effectiveness Analysis.
26. State the different types of budgets.

27. XYZ Company is looking to invest in some new machinery to replace its current malfunctioning one. The new machine, which costs Rs. 4,20,000, would increase annual revenue by Rs. 2,00,000 and annual expenses by Rs. 50,000. The machine is estimated to have a useful life of 12 years and zero salvage value. Calculate average rate of return on the project.

28. From the following data, prepare a Production Budget for a company : Stocks for the budget period :

Product	as on 1 st January 2020	as on 30 th June 2020
A	8000	10,000
B	9,000	8,000
C	10,000	14,000

Requirement to fulfil sales programme :

A 60,000 units

B 50,000 units

C 80,000 units

29. Project Cost Rs. 1,10,000

Cash flows :

Year - 1 Rs. 60,000

2 Rs. 20,000

3 Rs. 10,000

4 Rs. 50,000

Calculate the Internal Rate of Return

30. Prepare a Flexible Budget for the production at 80% and 100% activity on the basis of following information:

Production at 50% capacity	Rs. 5,000 units
Raw Material	Rs. 80 per unit
Direct labour	Rs. 50 per unit
Direct Expenses	Rs. 15 per unit
Factory Overhead	Rs. 50,000 (50% fixed)
Administration Overhead	Rs. 60,000 (60% variable)

31. Calculate the Funds from Operation from the following Balance Sheet of PQR Ltd.

Particulars	Amount as on 31.03.2020	Amount as on 31.3.2021
Profit and Loss A/c	50,000	65,000
General Reserves	35,000	42,500
Goodwill	15,000	7,500
Preliminary Expenses	9,000	6,000
Provision for depreciation	15,000	18,000
Provision for doubtful debts	617	2,160

(6 × 4 = 24 Marks)

SECTION – D

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

32. Prepare a cash budget for the month of May, June and July 2020 on the basis of the following information :

Income and Expenditure Forecasts

Months	Credit sales (Rs.)	Credit purchases (Rs.)	Wages (Rs.)	Manufacturing expenses (Rs.)	Office expenses (Rs.)	Selling expenses (Rs.)
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,500	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

- (a) Cash balance on 1st May, 2020 Rs.8,000.
- (b) Plant costing Rs. 16,000 is due for delivery in July and payable 10% on delivery and the balance after 3 months.

- (c) Advance tax Rs. 8,000 each is payable in March and June.
- (d) Period of credit allowed (i) by supplier – two months and
(ii) to customers – one month.
- (e) Lag in payment of manufacturing expenses — 1/2 month. Lag in payment of office and selling expenses — one month.

33. From the following balance sheets of XYZ Ltd. on 31st March 2020 and 2021, you are required to prepare funds flow statement.

Liabilities	2020	2021	Assets	2020	2021
Share capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General reserve	14,000	18,000	Buildings	40,000	36,000
Profit & loss a/c	16,000	13,000	Plant	37,000	36,000
Sundry creditors	8,000	5,400	Investment	10,000	11,000
Bills payable	1,200	800	Stock	30,000	23,400
Provision of taxation	16,000	18,000	Bills receivable	2,000	3,200
Provision for doubtful debts	400	600	Debtors	18,000	19,000
			Cash	6,600	15,200
	<u>1,55,600</u>	<u>1,55,800</u>		<u>1,55,600</u>	<u>1,55,800</u>

The following additional information has also been given

- (a) Depreciation charged on plant was Rs. 4,000 and on Building Rs. 4,000
- (b) Provision for taxation of Rs. 19,000 was made during the year 2021
- (c) Interim dividend of Rs. 8,000 was paid during the year 2021

34. Given below is the information regarding two machines A and B each costing Rs. 1,00,000. In comparing the profitability of the machines, a discount rate of 9% is to be used. Earnings after taxation are expected to be as follows :

Cash Inflows

Year	Machine A	Machine B
1	30,000	10,000
2	40,000	30,000
3	50,000	40,000
4	30,000	60,000
5	20,000	40,000

Indicate which machine would be more profitable investment under the Net Present Value method.

The Present Value of Rs. 1 at 9% discount rate is as follows:

Year :	1 st	2 nd	3 rd	4 th	5 th
Present value :	0.92	0.84	0.77	0.71	0.65

35. Prepare a material procurement budget (in units) from the following information :
 Estimated sales of a product 40,000 units.
 Each unit of the product requires 3 units of Material A and 4 units of Material B.
 Estimated opening balance at the beginning of the next year :

	Units
Finished Products	5,000
Material A	19,000
Material B	31,000

The desired level of closing balances at the end of the next year :

Finished Products	7,000
Material A	23,000
Material B	35,000

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2025

First Degree Programme under CBCSS

Elective Course / Core Course

CO 1661.5/CC 1641/ CC 1644 : COMPUTERISED ACCOUNTING

**(CO 1661.5 (2014 Admission Onwards) / CC 1641 (2014-2017) Admission) /
CC 1644 (2018 Admission Onwards))**

(Common for Commerce/Commerce with Computer Applications)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is Trial Balance?
2. How to shut company in tally?
3. What is post-dated voucher?
4. What is budget variance?
5. Which voucher type is used to adjust shortage of stock?
6. How to display balance sheet in tally?
7. What are predefined account groups?
8. How to activate debit note?

9. How will you delete a company in tally?
10. Name the predefined ledger in tally.

(10 × 1 = 10 Marks)

SECTION – B

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

11. Distinguish between stock group and stock items in tally.
12. How to alter a company in Tally?
13. How to create godown in Tally?
14. State the uses of memo voucher.
15. What is rejection voucher?
16. How to activate credit note in Tally? What is its purpose?
17. How to delete ledger in Tally?
18. Explain price list related feature in Tally.
19. State the use of bank reconciliation statement.
20. How to generate cost centre break up in Tally?
21. What are the options for printing reports in Tally?
22. How to print registers in Tally?

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the features offered by Tally in respect of cost categories?
24. What are the types of accounting vouchers?

25. Give the screen components of gateway of Tally.
26. What is the statement of inventory in Tally?
27. Explain how ledger accounts are created?
28. Explain the functions of the following function keys
 - (a) F12
 - (b) F11
 - (c) F2
 - (d) Alt+F2
29. How to generate TDS report in tally?
30. What are the types of GST ledgers?
31. Explain fund flow analysis and ratio analysis tools offered by tally?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Briefly explain the various types reports in Tally.
33. Elaborate the payroll related features offered by Tally.
34. Discuss the procedure of preparing budget in Tally.
35. How can create a new company in Tally? Explain the various items on the company creation screen?

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Sixth Semester B.Com. Degree Examination, April 2025

First Degree Programme under CBCSS

Elective Course

**CO 1661.8/CX 1661.3/TT 1661.3/CC 1661.3/HM 1661.3 : STRATEGIC
MANAGEMENT**

(2018 Admission Onwards)

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

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions, each carries 1 mark.

1. What is the primary purpose of a SWOT analysis in strategic management?
2. What is Core Competency?
3. Define the term Strategic Intent.
4. What you mean by BCG Matrix in Portfolio Analysis?
5. Difference between Planning and Implementation.
6. Expand ETOP.

7. What is Organisational Capability Profile?
8. What is synergy in strategic management?
9. What you mean by Strategic evaluation?
10. What you mean by GAP analysis?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is the primary purpose of strategic management?
12. How does SWOT analysis contribute to strategic decision-making?
13. Write a note on the concept of competitive advantage.
14. How do corporate strategies differ from business-level strategies?
15. What role does environmental scanning play in strategic management?
16. Why is strategic implementation often considered the most challenging phase in the strategic management process?
17. What is the significance of a mission statement in strategic planning?
18. How does strategic alliances contribute to organizational success?
19. What is the role of scenario planning in strategic decision-making?
20. What are the key challenges of strategic change management?
21. Comment on the role of organizational culture in strategic management.
22. What is strategic business unit?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Briefly explain the characteristics of strategy.
24. Explain the elements of strategic advantage profile
25. List out the participants in strategic management.
26. Write a note on vision and mission.
27. Explain TOWS Analysis.
28. Comment on strategic control.
29. Explain some common techniques of strategic evaluation.
30. What are the limitations of strategic management?
31. Explain the features of strategic business unit.

SECTION – D

(6 × 4 = 24 Marks)

Answer any **two** questions, each question carries **15** marks.

32. Explain the process of strategic management.
33. Discuss various approaches to strategy formulation
34. Explain the main issues in strategy implementation
35. Explain various types of strategies.

(2 × 15 = 30 Marks)