

(Pages : 3)

P – 3970

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2023

First Degree Programme under CBCSS

Complementary Course

CO 1331/CC 1331/HM 1331/CX 1331 : E-BUSINESS

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions. Each carries 1 mark.

1. Define e-business.
2. What is e-auction?
3. What is an Internet message board?
4. What is 'Shopping Cart'?
5. In online business, what is the use of 'Middleware'?
6. What is meant by 'Internet marketing'?
7. What is CRM?
8. What is an E-Wallet?
9. Who is an e-citizen?
10. What is meant by online publishing?

(10 × 1 = 10 Marks)

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SECTION – B

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

11. What is an online banking system?
12. What are the requirements for effective internet marketing?
13. What are Smart Cards?
14. What is meant by E-tendering?
15. What is E-Logistics?
16. What is meant by Enterprise Resource Planning?
17. What is the nature of online real estate?
18. What are e-books?
19. Who are the leading e-grocers in India?
20. Which are the methods of e-learning?
21. What is e-filing?
22. Which are the ways for reading an E-Book?

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the disadvantages of E-Commerce?
24. Which are the different examples of online entertainment?
25. Which are the types of e-auctions?

26. What are the advantages of e-societies?
27. Who are the parties in electronic payment?
28. What are the benefits of e-business to consumers?
29. Explain the features of e-governance.
30. Write a note on online delivery of digital products.
31. Which are the different funding options to start an online business?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the different types of e-commerce Transactions.
33. What are the various considerations in website design for an online business?
34. Explain the features of e-marketplace.
35. What is e learning? What are its merits and demerits?

(2 × 15 = 30 Marks)

(Pages : 7)

P – 3977

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2023

First Degree Programme Under CBCSS

Core Course

(Commerce/Commerce and Tax Procedure and Practice/Commerce and Hotel Management and Catering/Commerce and Computer Application, Commerce and Tourism and Travel Management)

**CO 1343/CC 1344/CO 1342/CX 1342/TT 1342/HM 1342/CC 1343 –
ADVANCED FINANCIAL ACCOUNTING**

**[CO 1343/CC 1344 (2014 – 17 Admission)/CO 1342/CX 1342/TT 1342/HM
1342/CC 1343 (2018 Admission)]**

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Who is an active partner?
2. What do you mean by dissolution of firm?
3. What is Partnership Deed?
4. What is meant piecemeal distribution?
5. Who is a consignor?
6. What is proforma invoice?

P.T.O.

7. What is joint venture?
8. What do you understand by branches?
9. What do you mean by goods-in-transit?
10. What are inter-departmental transfers?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the different kinds of partners?
12. What is fluctuating capital?
13. What do you understand by dissolution by agreement?
14. Name the two methods of pricing of goods sent on consignment.
15. What is over-riding commission?
16. What are the different methods of keeping Joint Venture accounts?
17. What is a Memorandum Joint Venture Account?
18. What is a Joint Bank Account?
19. Give any two points of difference **between** joint venture and partnership.
20. Give the accounting entries for **the unrecorded** assets and liabilities at the time of dissolution.

21. Mr. Madhu consigned 100 packets of medicine each costing Rs. 500, to his agent Mr. Nayan. He paid Rs. 1,000 towards freight and insurance. 10 packets were destroyed in transit. The consignee took delivery of the remaining packets and spent Rs. 500 as godown rent, Rs. 2,000 as clearing charges and Rs. 500 as selling expenses. The consignee sold 80 packets @ Rs. 600 each. Calculate the value of abnormal loss.
22. Department X transferred to Department Y 4,000 units of material P at Rs. 10 per unit. The actual cost of materials of Department X is Rs. 8 per unit. Find out the stock reserve on 1,000 units of material P which could not be consumed by Department Y during the year.

(8 × 2 = 16 Marks)

SECTION – C

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

23. What is Current Account? How does it differ from Drawings Account?
24. What are the conditions for compulsory dissolution of a partnership firm?
25. Give points of difference between consignment and sale.
26. How would you allocate the following indirect expenses among different departments of departmental organization?
- (a) Sales Manager's salary
 - (b) Bad Debts
 - (c) Rent, Rates and Taxes
 - (d) Lighting

27. The partnership firm of P, Q and R was dissolved. Their balance Sheet as at 31st December, 2021 was as under:

	Rs		Rs.
P's Capital	18,000	Plant and Machinery	20,000
Q's Capital	15,000	Stock	17,000
R's Capital	10,000	Debtors	15,000
Sundry Creditors	8,000	Cash at Bank	2,000
Outstanding expenses	1,000		
Reserve	2,000		
	54,000		54,000

P, Q and R were sharing profits and losses as 5 : 3 : 2. Plant is sold for Rs. 15,000 and Stock for Rs. 18,000. In addition, stock worth Rs. 2,000 was taken over by P. Debtors realized Rs. 11,000. Creditors were paid Rs. 7,000 in full settlement. Rs. 1,000 was spent for realization expenses.

Prepare Realisation Account.

28. On 20th January 2021, Saneesh and Co. of Mangaluru consigns 100 fiber chairs to Lakshman Pvt. Ltd, Mysuru. On 30th June 2021, Lakshman Pvt. Ltd. forwarded an Account Sales, with a bank draft for the balance, showing the following transactions:

- (a) 100 fiber chairs sold @ Rs. 300 each.
- (b) Freight and carriage Rs. 300
- (c) Insurance Rs. 150.
- (d) Warehouse charges Rs. 300
- (e) Commission @ 5%.
- (f) Advance given to Saneesh and Co. Rs. 11,000.

You are required to prepare Account Sales.

29. A consigned 100 packets of tooth powder each costing Rs. 300 to his agent at Kollam. He paid Rs. 500 towards freight and insurance. 15 packets were destroyed on the way. Consignee took delivery of the remaining packets and spent Rs. 700 a godown rent. Rs. 1,000 as clearing charges and Rs. 300 as carriage outwards. You are required to calculate the cost of damage and cost of stock at the end if the agent sells away 70 packets.

30. Calculate the value of abnormal loss and closing stock from the following details:
- 10,000 kg. of oil was consigned at Rs. 32 per kg.
 - Freight Rs. 8,000, packing Rs. 10,000 and insurance Rs. 2,000 were paid pay by the consignor.
 - Consignee's expenses were : Advertisement Rs. 2,800, Godown rent Rs. 800.
 - 1,500 kg. of oil was lost in transit and the insurance company paid Rs. 40,000 as compensation.
 - 6,000 kg. of oil was sold at Rs. 38 per kg.
 - Stock with consignee was 2,000 kg; there being a normal loss of 500 kg.
31. From the following particulars, prepare Branch Account showing the profit or loss of the Branch :

	Rs.
Opening stock at the Branch	30,000
Goods sent to Branch	90,000
Sales (Cash)	1,20,000
Expenses:	
Salaries	10,000
Other Expenses	4,000

Closing stock could not be ascertained, but it is known that the brand, usually sells at cost plus 20 per cent. The branch manager is entitled to a commission of 5 per cent on the profit of the branch before charging such commission.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Discuss the different types of branches from accounting point of view.
33. X, Y and Z are equal partners. They decided to dissolve the firm on 31-12-2021. On that date their balance sheet was as under:

Balance Sheet				
Liabilities	Rs.	Rs.	Assets	Rs.
Creditors		14,000	Cash at Bank	4,000
X's Loan Account		6,000	Investments	5,000
Capital Accounts:			Other Assets	66,000
X	30,000			
Y	20,000			
Z	5,000	55,000		
		<u>75,000</u>		<u>75,000</u>

Additional information:

Investments were taken over by X against his loan in full settlement.

The other assets realized 50% of their book value. The liquidation expenses amounted to Rs. 3,600.

A dispute with a creditor was settled reducing his claims by Rs. 600.

Z became insolvent and contributes 25 paise in the rupee towards the debts of the firm. Show the necessary accounts as Garner vs. Murray principle.

34. Ramu, Mahesh and Roni were partners in a joint venture, each contributing Rs. 5,000. Ramu purchased goods for Rs. 13,000 and also supplied goods worth Rs. 1,000 from his stock. Roni also supplied goods to the value of Rs. 1,500 from stock and his expenses in connection with the supplying of goods on account of joint venture amounted to Rs. 50. Ramu paid Rs. 250 for expenses in connection with the joint venture. Ramu sold goods on behalf of the joint venture and realized Rs. 20,800. Ramu was entitled to a commission of 5 per cent on sales. Unsold goods amounting to Rs. 500 were taken over by Mahesh. Ramu settled accounts of Mahesh and Roni by bank draft.

You are required to prepare joint Venture Account and Mahesh and Roni Accounts in Ramu's books.

- 35 The Ahmedabad Head Office sent goods to Bangaluru branch at 25% profit over costs. From the following details, prepare the Branch Account in the Head Office books and ascertain the net profit at the brand:

	Rs.
Opening stock of goods at branch at invoice price	20,000
Goods sent to branch at invoice price	90,000
Loss of goods in transit at invoice price	6,000
Pilferage at brand, at cost to branch	1,200
Closing stock at branch, at its cost	16,000
Sales at branch	1,05,000
Salaries and wages at branch	6,000
Other expenses at branch	3,000

Branch received Rs. 4,000 from the Insurance Company in settlement of the claim for the loss of goods in transit.

(2 × 15 = 30 Marks)

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Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2023

Career Related First Degree Programme Under CBCSS

Core Course

CX 1342/HM 1342/TT 1342 : ADVANCED FINANCIAL ACCOUNTING

(2014 – 2017 Admission)

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 Sacrificing Ratio?
2. What is Fixed Capital method of maintaining Capital account?
3. What do you mean by Mergers and Acquisitions?
4. What is Realisation Account?
5. How do premium for goodwill brought in by new partner is accounted?
6. What is purchase Consideration?
7. What is Capital Redemption account?
8. What do you mean by dissolution of firm?
9. Will retirement of a partner lead to dissolution of firm? Why?
10. What is Transferee Company?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. Distinguish Interim Dividend and Final Dividend.
12. What is Dividend? what are the sources of declaring dividend?
13. How Reserve and other undistributed profits are treated in the books of firm at the time of retirement of a partner? Give journal entry.
14. How will you calculate the total amount due to the legal representative of a deceased partner?
15. Distinguish dissolution by agreement and dissolution by notice.
16. What is divisible profit? Give example?
17. Distinguish Reserve and Provision.
18. What is Capital reserve? Give examples.
19. What do you mean by Trade liabilities? Give examples.
20. A takes over the business of B Ltd at the following values:

	Rs.
Fixed Assets	3,00,000
Current Assets	1,00,000
Debentures	50,000
Current liabilities	1,00,000

Calculate the amount of Purchase Consideration under Net Asset method.

21. A Ltd with a share capital of 1,00,000 equity shares of Rs.10 each fully paid decided to repay its members Rs. 2 per share by way of capital reduction, Pass necessary journal entries.
22. A and B are sharing profits in the ratio of 3 : 2. They admit C with 1/5 share in profits, which he gets equally from A and B. calculate new profit sharing ratio.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Briefly explain the features of partnership firm.
24. Explain the treatment of goodwill at the time of retirement of a partner.
25. State the distinction between dissolution of partnership and dissolution of firm.
26. What is internal reconstruction? What are the reasons for internal reconstruction?
27. From the following Balance Sheet of Dream Ltd and additional information, calculate purchase consideration under networth method.

Balance Sheet of Dream Ltd			
Liabilities	Rs.	Assets	Rs.
Share Capital 6,000		Goodwill	28,000
equity shares of Rs.10	60,000	Land and Buildings	16,000
6% Debentures	10,000	Plant and machinery	28,000
Sundry Creditors	6,000	Stock	16,000
General Reserve	4,000	Debtors	8,000
Surplus Account	24,000	Cash	2,000
		Preliminary Expenses	2,000
	<u>1,00,000</u>		<u>1,00,000</u>

True Ltd takes over the business of Dream ltd. The value of assets and liabilities are agreed as follows: Goodwill Rs.22,000, Land and Buildings Rs.25,000, Plant and machinery Rs.24,000, stock Rs.13,000 and Debtors Rs.8,000. True Ltd does not take over cash but agrees to assume liability of sundry creditors at Rs.5,000.

28. The following details extracted from the balance sheet of C Ltd is given below: Give journal entries for capital reduction.

3000 Equity shares of Rs.100 each	3,00,000
1000,9% Preference shares of Rs.100	1,00,000
13.5% Debentures	1,00,000
Profit and Loss Account	61,000
Fixed Assets	3,80,000
Goodwill	50,000

The following scheme of reconstruction is drafted;

- (a) Two equity shares of Rs.100 each, Rs.50 per share paid up to be issued for each preference shares.
- (b) Each equity share is to be reduced Rs.50 per share paid up, the face value remaining the same at Rs.100.
- (c) 1000 equity shares were taken up by the directors and paid for by them to the extent of Rs.50 each.
- (d) Capital reduction to be used to write off Debit balance of P and L Account, goodwill account and Rs.10,000 from Fixed Assets.

29. Prepare statement of Profit and loss from the following information for the year ended 31st March 2019.

Furniture	35,000
Purchases	4,90,500
Sales (Net)	6,70,350
Selling expenses	79,100
Stock (1.4.2018)	1,45,000
Salaries and wages	68500
Interest on bank overdraft	7,800
Interest on debentures upto 30.9.2018	3,750
5% Mortgage debentures (secured on freehold property)	1,50,000
Audit fees	5,000

Additional information :

Closing stock was valued at Rs.1,42,500

Wages includes Rs.2,000 being wages for the installation of electrical fittings which were included under furniture. Depreciate furniture 10%.

30. A, B and C are partners. They share profit and losses in the ratio of 4:3:1. They decided to dissolve the firm and on the date of dissolution, their balance sheet stood as follows;

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Creditors	6,000	Cash in hand	1,000
A's Capital	10,000	Debtors	7,500
B's Capital	7,500	Stock	6,500

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
C's Capital	6,500	Plant	6,000
		Land buildings	9,000
	30,000		30,000

The assets realised the following:

Debtors Rs.7,000; Stock Rs.6,000; Plant Rs.5,500; Land and Buildings Rs.14,500.

The sundry creditors were paid Rs.5,500 in full satisfaction of their claim

The realisation expenses came to Rs.500

Close the books of the firm.

31. The Balance sheet of PQ and R as on December 31, 2018 stood as follows:

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Sundry Creditors	15,000	Plant and machinery	35,000
Bills Payable	5,000	Joint Life Policy	5,000
Capital Account – P	20,000		
Capital Account – Q	15,000	Debtors	11,000
Capital Account – R	10,000	Less Provision	1,000
Reserve Fund	10,000	Stock	20,000
		Cash at bank	5,000
	75,000		75,000

The partners P,Q and R shared Profits and losses in the ratio of 5 : 3 : 2. The firm was dissolved on December 31, 2018 and the following information is available.

- (a) Plant and Machinery was sold for Rs. 31,500
- (b) Stock realised Rs.18,000, Debtors realised Rs. 10,500
- (c) Joint Life Policy was surrendered and insurers paid a sum of Rs. 5,000
- (d) The liabilities were paid and a total discount of Rs. 1,000 was allowed by creditors
- (e) Realisation expenses amounted to Rs.1,000.

Prepare Realisation Account.

(6 × 4 = 24 Marks)

SECTION – D

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

32. The Authorised capital of Indus Ltd is Rs.7,50,000 consisting of 3,000, 6% Cumulative Preference Shares of Rs.100 each and 45,000 equity shares of Rs.100 each. From the following balances and sub joined information prepare Statement of profit and Loss for the year ended March 31, 2019. Notes forming part of statement of profit and loss should also be prepared.

5% Mortgage Debentures (secured on freehold properties)	2,10,000
Freehold properties at cost	390,000
Stock on 1 st April, 2018	2,41,500
Salaries	1,03,500
Delivery expenses	1,00,000
Rent and rates	40,250
General expenses	21,000
Furniture at cost	75,000
Sales	9,18,600
Purchases	4,76,000
Bills Receivable	6,000
Freight and carriage inwards	4,250
Debenture interest (half year to September 2018)	5,250
Shares forfeited account	2,000
Surplus account (Credit)	58,500

- (a) The value of stock on March 31st, 2019 was Rs.2,45,000
- (b) Depreciation on freehold properties is to be provided at 2.5% and on furniture at 6%.

33. A, B and C were partners in a firm dealing in toilet articles and share profits and losses in the ratio of 4:3:3. As on December 31, 2018 they decided to dissolve the firm and B was appointed to realise the assets and distribute the profits. B was to receive 5% of the amounts realised from stock and debtors as his remuneration and he is to bear all the expenses of the realisation.

Liabilities	Rs.	Assets	Rs.
Creditors	5,90,000	Cash at bank	15,000
A's Capital Account	3,00,000	Debtors	4,55,000
		Less Reserve for doubtful debts	25,000
			4,30,000
B's Capital Account	2,00,000	Stock	6,00,000
		C's Capital A/c	45,000
	<u>10,90,000</u>		<u>10,90,000</u>

B reported that the assets realised were: Debtors Rs.4,50,000; Stocks Rs.3,50,000; Goodwill Rs.20,000; Creditors were paid Rs.5,75,000 in full settlement and other outstanding creditors were paid Rs.5,000. The expenses for realisation aggregated to Rs.6,000. A and B received Rs.30,000 from C in full settlement of the firm's claim on him. You are required to prepare the realisation account, the bank account and capital accounts of the partners.

34. Sad Ltd have almost ceased to be a going concern- The Balance Sheet of Sad Ltd as on 31st March 2019 were as follows.

	Rs.		Rs.
Equity Capital	8,00,000	Buildings	4,00,000
Preference share capital	6,00,000	Plant and machinery	2,00,000
Current liabilities	2,00,000	Inventories	1,00,000
		Sundry Debtors	1,50,000
		Surplus A/c (Dr. Balance)	7,50,000
	<u>16,00,000</u>		<u>16,00,000</u>

Strong Ltd was incorporated to on 1st April 2019 to take over the business of Sad Ltd. It agreed to take over the assets as follows:

Building at 90% of book value. Plant and Machinery at 50% of book value. Inventories at 30% of book value. Sundry debtors @ 50% of the book value. There is contingent liability of Rs.30,000 on account of legal disputes.

The purchase consideration was satisfied by issuing equal number of equity and preference share in Strong Ltd. Both having a face value of Rs.10 per share. The contingent liability did materialise but for Rs.20,000 only. It was taken over by Strong Ltd and settled by issue of equity shares. The preference shareholders of Sad Ltd accepted preference shares received from strong Ltd in full settlement. Give journal entries in the books of Sad Ltd and Strong Ltd.

35. Following was the Balance Sheet of X Ltd as on March 31, 2019:

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
4000 Equity shares of Rs.100 each	4,00,000	Goodwill	50,000
2000, 7% Preference shares of Rs.100 each	2,00,000	Land and Buildings	1,40,000
6% Debentures	2,00,000	Plant and Machinery	1,50,000
Sundry Creditors	2,00,000	Patents rights	40,000
		Stock	1,60,000
		Debtors	2,15,000
		Cash in hand	5,000
		Preliminary Expenses	25,000
		Discount on issue of debentures	15,000
		Profit and Loss account	2,00,000
	<u>10,00,000</u>		<u>10,00,000</u>

The following scheme of reconstruction was duly approved:

- Equity shares are to be reduced to equal number of fully paid shares of Rs.50 each
- 7% preference shares are to be reduced by 30% and the rate of dividend increased to 9%.
- The value of land & Buildings to be increased by 10%.
- The Debentures are to be reduced by 20%.
- All nominal and fictitious assets are to be eliminated and balance used to write off patents.
- Further Equity shares to be issued for Rs.50,000 for cash.

Give journal entries and prepare balance Sheet of X Ltd after capital reduction.

(2 × 15 = 30 Marks)

(Pages : 4)

P – 4141

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2023

Career Related First Degree Programme under CBCSS

Group2(a)- Commerce and Tax Procedure and practice

Vocational Course :

CX 1371 : INCOME TAX LAW AND PRACTICE II

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions. Each question carries 1 mark.

1. **What is the rate of depreciation for intangible assets?**
2. **What is section 80U?**
3. **Define capital asset.**
4. **What is meant by aggregation of income?**
5. **Write any two expenses that are disallowed while computing income from business.**
6. **What do you mean by STCG?**
7. **Define business.**
8. **What is intra-head set-off?**
9. **What is Total Income?**
10. **To whom straight line method of depreciation is applicable?**

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. Define vocation.
12. Write any four incomes which are chargeable under the head Income from other source.
13. What is CII?
14. What is the provision for carry forward of speculation loss?
15. What do you mean by bond washing transactions?
16. What do you mean by tax free securities?
17. What do you mean by tax holiday?
18. Explain section 80DD
19. What is meant by cost of acquisition?
20. What is the provision for set-off of capital losses?
21. What is the standard deduction for family pension?
22. What is STT?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain different types of securities,
24. State the situations where gift is not taxable.
25. Explain section 80 G
26. Mr. Sandeep purchased a house property in 1998 for Rs. 2,00,000 paying 2% commission. He sold the house during 2021-22 for Rs. 40,00,000, expenses being Rs. 10,000. The fair market value of the house property on 1.4.2001 was Rs. 5,00,000. Compute taxable amount of capital gain. (CII for 2001-02 is 100, 2021-22 is 317)

27. Compute Income from other sources

Winning from lottery 2,00,000

Amount received from horse race —35,000

Gifts received:

(a) From friend — 30,000

(b) From elder brother — 35,000

(c) On marriage — 1,60,000

(d) From friend — 2,00,000

28. Compute Gross Total Income

income from salary —4, 00,000

Income from house property —70,000

Business loss — 2, 20,000

Long Term capital gain — 2, 40,000

Short term capital loss — 30,000

29. Compute depreciation for the year 2022-23

W.D.V of furniture on 1-04-2021 —1,30,000

Furniture purchased on 1-8-2021 — 70,000

Furniture purchased on 8-1-2022 — 40,000

30. What are the deductions allowable while computing Income from other sources?

31. The net profit of Mr. Murali as per P&L a/c is Rs. 93,000 after charging the following expenses. Compute Income from business.

(a) Transfer to reserve- 30,000

(b) Dividend paid — 40,000

(c) Provision for taxation — 15,000

(d) Depreciation (allowable Rs. 10,000)— 16,000

(e) Office expenses — 15,000

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the provisions related to set-off and carry forward of losses.
33. Dharmendra purchased a house at a cost of Rs. 50,000 on 2/02/1978. He spent Rs. 60,000 in 1980 for its improvement. In 2004-05, he spent Rs. 2,60,000 on its improvement. On 18th November 2021, he sold the house for Rs. 26,70,000. On 15th May 2022 he acquired a new house for Rs. 10,00,000 and another house on 20th June 2022 for Rs. 4,00,000. The FMV of the house on 1/4/2001 was Rs. 1,30,000. Compute taxable capital gain. (CII for 2004-05 113 2001-02 is 100, 2021-22 is 317)
34. From the following information of a Chartered Accountant, Compute taxable Income from Profession for the Assessment year 2022-2023.

Receipts	Rs.	Payments	Rs.
Consultation fees	2,50,000	Office,rent	25,000
Gift from clients	20,000	Stipend to Article clerks	20,000
		Professional books purchased (not an annual publication)	
Gift from father-in-law	30,000	Charitable donation by cheque	18,000
Appellate Tribunal appearance	12,000	Professional tax	4,000
Fees for drafting Memorandum of Association	10,000		2,000

Allow depreciation on books @ 40%.

35. What are the deductions available to an individual assesses with respect to payments u/s 80?

(2 × 15 = 30 Marks)

(Pages : 3)

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Reg. No. :

Name :

THIRD Semester B.Com Degree Examination, January 2023

Career Related FIRST Degree Programme under CBCSS

GROUP 2(a)

Core Course -III

CX 1341/HM 1341/TT 1341 : MANAGEMENT CONCEPTS AND THOUGHTS

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions. Each question carries 1 mark.

1. What is mean by management?
2. Describe briefly neo-classical approach.
3. State briefly the contribution of Elton Mayo.
4. What is meant by authority?
5. Define motivation.
6. What is mean by organizing?
7. Describe briefly carrot and stick theory.
8. What is mean by decentralization?

P.T.O.

9. Describe 'ERG'.
10. What is mean by empowerment style?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is the speciality of contingency school of thought?
12. Distinguish between formal and informal communication?
13. What is visual communication?
14. Describe briefly "TQM".
15. What is change management?
16. What is meant by unity of command?
17. Who are classical management experts?
18. Describe briefly the role and contribution of Prahlad in management.
19. What is meant by directing?
20. What is mean by transactional leadership?
21. Describe 'David Mc Clelland' s need based motivation model'.
22. What are cross cultural barriers in communication?

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the qualities of an effective manger?
24. Describe managerial Grid theory'.
25. What is the importance of planning?
26. State guidelines for effective communication,
27. Explain planning process.
28. Explain Mintzberg's managerial role.
29. What is mean by trait theory of leadership?
30. Explain importance of motivation.
31. What are the elements of directing function?

(6 × 4 = 24 Marks)

SECTION – D

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

32. What is mean by culture? What are the different types of culture?
33. Explain in detail various types of communication
34. What are the principles of TQM?
35. What are the various leadership styles?

(2 × 15 = 30 Marks)