

SET - A

URUMU DHANALAKSHMI COLLEGE

DEPARTMENT OF BANK MANAGEMENT AND COMPUTER APPLICATIONS

II B.COM (CA) – COST ACCOUNTING

Marks: 75

Part – A (10*2=20)

1. Define Cost Accounting?
2. What is cost centre?
3. Give the expansion of the term “FIFO”
4. What do you mean by EOQ?
5. What is labour cost?
6. How do you pay wages under time rate system?
7. Classify overheads under functional basis.
8. What is machine hour rate?
9. Bring out the applications of job costing.
10. Give the objectives of operating cost records.

Part – B (5*5=25)

11. a) List out the objectives of cost accounting.
(OR)
b) Draft the format of a simple cost sheet.
12. a) Calculate minimum level, maximum level and re-ordering level from the following data:
Minimum usage-100units per week each, Maximum usage-150 units per week each,
Normal usage -120 units per week each, Ordering quantity: A-1500Unit: Delivery
period: 10-15 days. (OR)
b) Calculate EOQ. Annual consumption 10000kgs
Cost per order 50
Cost per kg. of raw material 2
Storage cost 8% on average stock.
13. a) Find out the earnings of X and Y under Merrick’s differential piece rate system.
Standard production per hour-6 units
Normal rate per hour -Rs.1.20
In a 8 hours day, X produced 32 units and Y produced 42 units.
(OR)
b) Calculate the earnings for the week of a worker from the following data under:
(i) Straight piece rate system
(ii) Differential piece rate system.
Number of working hours per week 48 hours
Rate per piece Rs.1.50
Normal time per piece 20 minutes

Normal output per week 120pieces

Actual output per week 150 pieces

The differential piece rate is 80% of piece rate when output is below standard and 120% when the output is above standard.

14. a) Classify overheads based on elements of cost.

(OR)

b) Find out machine hour rate from the following data:

Cost of machine-Rs12000

Estimated scrap value-Rs1200

Average repair charges per month-Rs150

Standard charges per month –Rs50

Effective working life of the machine-10000 hours

Running time per month-166hours

Power used by machine per hour-5 units at 19 pairs per units

15. a) The following are the expenses in respect of a contract which commenced on 1.1.2008:

Material purchased-50000

Materials on hand-2500

Direct wages-75000

Plant issued-25000

Direct expenses-40000

The contract price was Rs.750000 and the same was duly received when the contract was completed in august, 2008.charge indirect expenses at 15% on wages; provide Rs.5000 for depreciation on plant. Prepare contract a/c.

(OR)

b) Company produces a product through two processes J and K. Prepare accounts from the following data related to march, 2010.

particulars	Process-J	Process-K
material	45000	15000
labour	60000	25000
Chargeable Exp.	5000	10000

The overheads of Rs.17000 are to be apportioned on the basis of labour.

Part -C (3*10=30)

16. Give the advantages of cost accounting.

17. From the following particulars, prepare stores ledger adjustment account Under FIFO&LIFO method

March 2 purchases 200units@ Rs.200

4 issued 150 units.

6 purchases 200 units@Rs.220

10 issued 100 units
 16 purchases 200 units @ Rs.210
 18 issued 220 units
 24 purchases 150 units @ Rs.230
 25 issued 190 units
 28 issued 30 units.

18. A company has 3 production departments and 2 service departments. Overhead Distribution summary is as follows:

Production dept.	Rs	Service dept.	Rs
A	7810	X	4000
B	12543	Y	2600
C	4547		

The expenses of the service departments are charged on a percentage basis as given below:

	A	B	C	X	Y
X	30%	40%	20%	-	10%
Y	10%	20%	50%	20%	-

Apportion the cost of service departments by using repeated distribution method.

19. Calculate the normal and overtime wages payable to a workman from the following data:

Days	Hrs. Worked
Monday	8
Tuesday	10
Wednesday	9
Thursday	11
Friday	11
Saturday	5

Normal working hours 8 per day

Normal wage rate Re.1 per hour

Overtime rate upto 9 hours in a day at single rate and over 9 hours in a day at double rate (or) Upto 48 hours in a week at single rate and over 48 hours at double rate whichever is more beneficial to the workman.

20. Compute the cost per running kilometre of a truck from the following data:

Estimated life of the truck-100000kms

Annual running -15000kms

particulars	Rs
Cost of the truck	25000
Road license (annual)	750
Insurance(annual)	700
Garage rent (annual)	900
Supervision and salaries(annual)	2700
Driver's wages per hour	3
Cost of fuel per liter	3
Repairs and maintenance per km	1.75
Type allocation per km	0.90

Charge interest at 5% p.a. on cost of the vehicle. The vehicle runs 20 kms. Per hour on an average and 1 litre of fuel gives 20 kms.

SET - B

URUMU DHANALAKSHMI COLLEGE

DEPARTMENT OF BANK MANAGEMENT AND COMPUTER APPLICATIONS

II B.COM (CA) – COST ACCOUNTING

Marks: 75

Part – A (10*2=20)

1. Define Cost?
2. What is cost sheet?
3. What is material Control?
4. Distinguish between 'Bin card' and 'Stores ledger'
5. Write a short note on 'Labour Turnover'
6. What is normal idle time?
7. Define 'Overheads'.
8. What is meant by allocation of overheads?
9. Write a note on job costing?
10. Write a note on 'Cost plus contract'?

Part – B (5*5=25)

11. A) Explain the nature and scope of Cost Accounting.

(Or)

- b) Calculate prime cost, Factory cost of production, Cost of sales and Profit from the following details.

Direct materials	10,000	
Direct labour	4,000	
Direct expenses		500
Factory expenses	1,500	
Administrative expenses	1,000	
Selling expenses	300	
Sales	20,000	

12. A) Discuss the functions of store keeper?

(Or)

- b) From the following information calculate

Economic order quantity

Re order level

Maximum level

Minimum level

Normal usage 150 units per day. Minimum usage 100 unit per day. Maximum usage 200 unit per day. Reorder period 50 to 60 days. The annual usage is 50,000 units, cost of purchase is Rs 100 per order cost per unit is Re 1.00. Carrying cost is 10% per Annum.

13. A) What is time keeping? Enumerate the essential of good time keeping system.

(Or)

- b) State the various method of recording attendance of workers in a factory.

14. A) Kumaresh Ltd., has three production department A,B and C and two service department D and E the following figures are extracted from the record of company:

	Rs.
Rent and rates	5, 000
Indirect wages	1, 500
Depreciation of machinery	10, 000
General lighting	600
Power	1, 500
Sundries	10, 000

Following further details are available:

	Total	A	B	C	D	E
Floor space in square feet	10, 000	2000	2,500	3000	2000	500
Light points	60	10	15	20	10	5
Direct wages (Rs.)	10, 000	3000	2000	3000	1500	500
H.P.of machines	150	60	30	50	10	-
Value of machinery (Rs)	2,50,000	60, 000	80, 000	1, 00,000	5000	5000

Appropriate the cost to varies department on the most equitable basis by preparing a departmental distribution summery

(Or)

- b) What is mean by Overhead? What are its verities classifications?

15. A) What is batch costing? How does it's differ from job costing.

(Or)

- b) What are the main features and requisites of job costing?

Part -C (3*10=30)

16. Explain the functional classification of Cost.

17. Draw the store ledger card recording the following transaction under FIFO method and LIFO method

2016 July 1	Opening stock 2000 units at Rs. 10 each
5	Received 1000 units at Rs 11 each
6	issued 500 units
10	Received 5000 units at Rs 12 each
12	Received back 50 units out of the issued made on 6 th July
14	Received 600 units
18	Return to supplier 100 units out of goods received on 5 th
19	Received back 100 unit out of the issued made on 14 th July
20	Issued 150 units
25	Received 500 units at Rs 14 each
28	Issued 300 units

The stock verification reports reveals that there was a storage of 10 units on 8th July and other storage of 15 units on 26th July.

18. What are the merits and demerits of time rate and piece rate system of wages payment?

19. P.H Ltd., is a manufacturing company having three production departments A,B and C and two service departments X and Y. The following is the total of overheads as per primary distribution.

	Rs
A	4,000
B	2,700
C	6,200
X	4,200
Y	5,300

A technical assessment for apportionment of service department is as under

	A	B	C	X	Y
	%	%	%	%	%
X	45	15	30	-	10
Y	60	35	-	5	-

You are required to prepare secondary distribution summary under trial and error method and arrive at the overhead finally charged to each production department.

20. Distinguish between job costing and contract costing.

SET - C

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II B.COM (CA) – COST ACCOUNTING

Marks: 75

Part – A (10*2=20)

1. Define the Term Costing?
2. What is Element of Costing?
3. What is 'Inventory control'?
4. What is 'centralised purchasing'?
5. Distinguish between Direct labour cost and indirect labour cost.
6. What is 'Differential piece rate system'?
7. What is over 'Absorption' of overhead?
8. What do you mean by 'Machine Hour Rate'?
9. What is contract costing?
10. What is Batch costing?

Part – B (5*5=25)

11. A) The following cost data are available from the book for the year ended 31.12.2016

Direct material	9,00,000
Direct wages	7,50,000
Profit	6,09,000
Selling and distribution overheads	5,25,000
Administrative overheads	4,20,000
Factory overheads	4,50,000

Prepare a cost sheet indicating the prime cost, work cost, production cost, cost of sales and salesvalue.

(Or)

- b) Define Cost sheet. Explain the purpose of cost sheet.

12. A) What are the objective and essentials of material control?

(Or)

- b) What do you mean by ABC analysis, what are its advantages?

13. a) Calculate the earnings of workers X and Y under (A) Straight piece rate system and (B) Taylor Differential piece rate system from the following details

Stranded time per unit	12 mints
Stranded rate per hour	Rs. 60 /-
Differentials to be used	80% and 120%

In an particular days of 8 hours worker X Produced 30 units and worker Y produced 50units.

(Or)

- b) What is labour turnover How its measure?

14. A) Distinguish between fixed variable and semi variable overheads.

(Or)

b) Discuss in detail primary apportionment of overheads.

15. A) What is retention money? Explain its purpose

(Or)

b) Morden print under took jobs during the 1 st week of June 1998 the following details of available

	Job 110	Job 120
	Rs.	Rs.
Materials supplied	4,000	2,000
Wages paid	900	600
Direct expenses	200	100
Material transfer from job 120 to 110	200	200
Material returned to stores	-	100

Find the cast of each job and profit or loss if any, assuming that job 120 is completed and invoice the customer at Rs. 3000.

Part -C (3*10=30)

16. M/s. Indu industries Ltd., are the manufacturers of moonlight Torches. The following data relate to manufacture of torches during the month of March 2014

Raw materials consumed	Rs 20,000
Direct wages	Rs. 12,000
Machine hour worked	9,500 hours
Machine hour rate	Rs. 2
Office overheads	20% of works Cost
Selling overheads	50 paise per unit
Units produced	20,000 units
Units sold	18,000 @ Rs. 5 per unit

Prepare cost sheet showing the cost and the profit per unit and the total profit earned.

17. What do you understand by inventory control, States its objectives?

18. A worker is paid at 25 paise per hour for completing a worker with in 8 hours. If he completes the worker within 6 hours, calculate his wages under Halsey plan when the rate of premium is 50%. Also ascertain the effective hourly rate of earning by the worker.

19. Explain the method of overhead absorption state its advantages.

20. Arun and varun undertook a contract for Rs. 2,50,000 for construction a college building. The following is the formation concerning contract during the year 1997:

	Rs.
Materials sent to site	85,349
Labor engaged on site	74,375
Plant installed at site at cost	15,000

Direct expenditure	3, 167
Establishment Charge	4, 162
Materials returned to stores	549
Work certified	1, 95,000
Value of plant has on 31 st December. 1997	11, 000
Cost of working not yet certified	4, 500
Material at site 31 st December	1, 883
Wages accrued 31 st December. 1997	2, 400
Direct expenditure accrued 31 st December 1997	240
Cash received from contractee	1, 80,000

Prepar contract account, Contractee account and show how the work -in - progress will apper in the balance sheet has on 31 st December. 1997

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VISUAL PROGRAMMING - II B.COM CA

SECTION -A (10X2=20)

1. What is Constant?
2. Give any two features of visual basic?
3. What is the work frame control?
4. Why do you we use label in the visual programming?
5. What is tool bar?
6. What is meant by SQL?
7. Give the role of design
8. What is dialogue box?
9. What is visual basic?
10. State any three elements of visual basic control?

SECTION -B (5X5=25)

11. (a) Give the uses of visual basis?
(or)
(b) What are the types of variable in visual basis?
12. (a) Draw a note on text box control?
(or)
(b) Explain the working of check box?
13. (a) Bring out the uses events of list box control?
(or)
(b) How do you access common dialogue control?
14. (a) Explain the performance of visual basic control?
(or)
(b) List out the various data in the variable statement?
15. (a) Give the features of latest version visual studio?
(or)
(b) What are the advantages of visual basic?

SECTION -C (3x10=30)

16. Draw the detail note on IDC?
17. What are the options available in the file system control?
18. List out the property of view control?
19. Process involved in the word document in OLE control?
20. Explain the features of visual basic process?

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DEPARTMENT OF BANK MANAGEMENT & COMPUTER APPLICATIONS**

VISUAL PROGRAMMING – II B.COM CA

SECTION –A

1. What is meant by visual programming?
2. What is meant by Array?
3. Write any 4 form properties?
4. Define text box?
5. What is meant by comment button and combo box?
6. What is file system?
7. What is List Box?
8. What is MS - Access?
9. What is CLR?
10. What is Rich Text box?

SECTION – B

- 11 (a) Write short notes on Visual Programming
- (b) What are the main components of IDE?
- 12 (a) Explain Code window.
- (b) What is the scope of variables?
- 13 (a) write short notes on Array.
- (b) What are the loops in visual basic?
- 14 (a) Explain label box and check box?
- (b) Write notes on Radio button and Timer?
- 15 (a) Give the uses of Control Array.
- (b) List out the various data in the variable statement.

SECTION – C

16. Enumerate explicit variable and implicit variable.
17. Explain Form Properties?
18. Explain Frame control, Image Control, Picture Box and List Box.
19. Narrate the process involved in word document in OLE Control?
20. What are the issues seen in visual basic.net.

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DEPARTMENT OF BANK MANAGEMENT & COMPUTER APPLICATIONS

VISUAL PROGRAMMING-II B.COM CA

SECTION –A (10X2= 20)

1. What is Array?
2. Mention the features of visual basis?
3. Give the functions of Frame Control?
4. What do you mean by List Box?
5. What are the types of File system control in visual basis?
6. What is SQL?
7. What is Menu Editor?
8. Write a function of dialogue box?
9. Name any two development tool for dot net program?
10. What is dot net?

SECTION –B(5x5=25)

- 11.(A)What is the scope of variables?
(OR)
(b)State the use of control array?
12. (a) Write a short note on comment button?
(OR)
(b) What is label control?
13. (a) How do you access common dialog control?
(OR)
(b) What is the function of text box control?
14. (a) What do you mean by DLL?
(OR)
(b) Give the application of OLE?
- 15.(A) Give stand alone application (dot net)?
(OR)
(b)Give the features of latest visual basis?

SECTION –C(3X10=30)

16. EXPLAIN the various components of IVE?
17. List out the options available under file system control?
18. Write a note on states control basis in visual basic?
19. Narrate the process involves in word documents in OLE control?
20. What are the issues seen in visual basic dot net?

SET - A

URUMU DHANALAKSHMI COLLEGE, TRICHY

DEPARTMENT OF BANK MANAGEMENT AND COMPUTER APPLICATION

Sub: Business Law

Sub Code: 16CACCA1D

Mark: 75

Time: 3hrs

Part – A (10X2=20)

1. Define contract.
2. State any two sources of mercantile law.
3. What is Quasi contract?
4. What do you mean by contract of indemnity?
5. What is mean by agent?
6. What is meant by Bilateral by contract?
7. What is mean sound mind?
8. Define a condition.
9. What is a special crossing?
10. What is a payment in Due course?

Part – B (5X5=25)

11. State the rules for the acceptance of offer. (or) Explain the essential of valid Tender.
12. Difference between identity and guaranty (or) What are the various types of damages party?
13. What are the rights of Bailor and Bailee? (or) What are of the features indemnity?
14. What are the types of Quasi contract? (or) What are the essential of consideration?
15. What are the types of Quasi contract? (or) What are the various models of discharge of contract?

Part – C (3X10=30)

16. What are the Legal rules for a valid offer?
17. What is Minor? What are the agreement of Minor?
18. What are the various methods of contract?
19. Difference between sale and Agreement to sell.
20. Write short notes on:
 - a. Bill of exchange
 - b. Promissory note
 - c. Cheque
 - d. Crossing Cheque

SET – B

URUMU DHANALAKSHMI COLLEGE, TRICHY

DEPARTMENT OF BANK MANAGEMENT AND COMPUTER APPLICATION

Sub: **Business Law**

Sub Code: 16CACCA1D

Mark: 75

Time: 3hrs

Part – A(10X2=20)

1. What are meant by void agreement?
2. Who is Minor?
3. Who can demand performance of contract?
4. What is meant by novation?
5. What are the kinds of guarantee?
6. Define Bill of indemnity.
7. What are Liquidated damages?
8. What is Free consent?
9. What is negotiable instruments?
10. What is promissory note?

Part – B (5x5=25)

11. How will you classify contract according to performance? (or)
Explain the essential for bailment.
12. What are the rights of buyers? (or)
What is Lien? What are its types?
13. Describe the Implied Warranties in a contract of sale.(or)
What are the rights of Buyers?
14. Discuss the different kinds of endorsement. (or)
What are the Essentials of a contract of Guarantee?
15. What are the essential of pledge? (or)
What are the kinds of agent?

Part – C(3x10=30)

16. Describe the Legal rules regarding consideration.
17. Briefly explain the duties and rights of agents.
18. Classify negotiable instruments and explain them in detail.
19. What are the rights of Bailor?
20. What are the rights of agent?

SET – C

URUMU DHANALAKSHMI COLLEGE, TRICHY

DEPARTMENT OF BANK MANAGEMENT AND COMPUTER APPLICATION

Sub: **Business Law**
Sub Code: 16CACCA1D

Mark: 75
Time: 3hrs

Part – A (10X2=20)

1. What is meant by Voidable Contract?
2. What is a specific offer?
3. Explain Contract of sale of Goods.
4. Define a Warranty.
5. What is a breach of contract?
6. What is a General crossing?
7. Define a Cheque.
8. What is meant by insolvent?
9. Explain persons of unsound mind.
10. What is meant by Dishonor cheque?

Part – B(5x5=25)

11. What are the objectives of consideration? (or)
What are the features of a Quasi contract?
12. What are the kinds of guarantee? (or)
Difference between Pledge and Mortgage.
13. What are the essential of a contract of sale. (or)
Explain the Legal rules for a valid acceptance.
14. what are the essentials features of negotiable instruments? (or)
What are the essentials of a bill of exchange.
15. What are the kinds of acceptance? (or)
What are the kinds of merchantile agent?

Part - C (3x10=30)

16. What are the Remedies for breach of contract?
17. What are the rights of bailee?
18. What are the Implied condition?
19. What is a Merchantile agent? Its rights and duties.
20. What are the classification of contract?

SET – I

URUMU DHANALAKSHMI COLLEGE

DEPARTMENT OF BANK MANAGEMENT AND COMPUTER APPLICATIONS

II B.COM (CA) – ECONOMICS OF TRANSPORTATION

Part – A (10*2=20)

1. What is meant by transport?
2. Classify the transport on the basis of Oceanic.
3. What are the special features of railway?
4. State the 'Revenue Sources of Railway'.
5. What is referred as 'Mega Path'?
6. What is mean by 'Rural Transport'?
7. State the different type of Water transport.
8. Give some example for 'Artificial Canal'.
9. State the items included in the 'Ground Expenses'.
10. What do you understand by transport Co-Ordination?

Part – B(5*5=25)

11. a) What are the social effects of transport?
(Or)
b) How the transport 'Reduce Cost of Production'.
12. a) Indicate the advantages of Railways?
(Or)
b) Explain the Features Railway Undertaking.
13. a) Analyse the Economics Significance of Road Transport.
(Or)
b) List the argument for 'Nationalization of Road Transport'?
14. a) Explain the role of Water Transport on Foreign.
(Or)
b) List the essential of Goods Transport.
15. a) What are the features of Air Transport?
(Or)
b) What are the practical difficulties of Transport Co-Ordination?

Part – C(3*3=30)

16. Bring out the Relationship between 'Transport and Economic Development'.
17. Explain the adverse effect of Indian Railway.
18. Explain the 'Obstacles to Road Transport' in India?
19. Explain the Nature and Significance of Water Transport.
20. Discuss how Passenger Fare can be fixed in Civil Aviation.

SET – II

URUMU DHANALAKSHMI COLLEGE

DEPARTMENT OF BANK MANAGEMENT AND COMPUTER APPLICATIONS

II B.COM (CA) – ECONOMICS OF TRANSPORTATION

Part – A(10*2=20)

1. State the other Modes of Transports.
2. What is 'Political Transport'?
3. Define the 'Productivity of Railway'.
4. What is 'Railway Research'?
5. List the any two 'Current Problems of Motor Transport'.
6. What is Road Transport?
7. What is 'Internal Water Transport'?
8. Give any two limitations of 'Inland Transport'.
9. What is mean by 'Air Transport'?
10. State the different types of 'Port Transport'.

Part – B(5*5=25)

11. a) Explain the classification of transport.
(Or)
b) What is the main drawback of transport?
12. a) How to training the 'Railway Employee' - Explain.
(Or)
b) Describe the 'Large Scale Operation' of Railway.
13. a) Explain the nature of road transport.
(Or)
b) State the 'Current Problems' of Motor Transport.
14. a) Explain the advantages of water transport.
(Or)
b) Explain the classification of water transport.
15. a) Describe the Methods of 'Co-Ordination in Indian Air Transport'.
(Or)
b) Explain the 'State Regulation of Air Transport'.

Part – C(3*3=30)

16. Briefly explain the 'Economic, Social and Political' transport.
17. Explain the Railway Development of five year plan.
18. Explain the 'Decay of Indian Shipping'.
19. Explain the 'Revenue and Expenditure' of Air Transport.
20. Explain the 'Taxation of Motor Transport'.

SET – III

URUMU DHANALAKSHMI COLLEGE

DEPARTMENT OF BANK MANAGEMENT AND COMPUTER APPLICATIONS

II B.COM (CA) – ECONOMICS OF TRANSPORTATION

Part – A (10*2=20)

1. What is 'Economic Transport'?
2. Give any two drawbacks of transport.
3. State the 'Public Utility' in railway transport.
4. What is 'Administration Control' in railway?
5. What do you mean by 'Nationalization'?
6. State the road transport during the 'Third Plan'.
7. What is the development of 'Canal Transport'?
8. What is 'Port Development'?
9. State any two recent development of air transport.
10. Give some port 'Expenses and Revenue'.

Part – B(5*5=25)

11. a) Explain the significance of Transport?
(Or)
b) State the 'Economic Development' in transport.
12. a) Explain the main reasons of 'High Level Productivity' in railway department.
(Or)
b) Describe the 'Route Length and Goods Traffic' of railway.
13. a) Explain the Road Development during the 'Five year Plan'.
(Or)
b) Describe the classification of road transport.
14. a) Explain the nature of water transport'
(Or)
b) What are the main reasons 'Indian Shipping Decays'.
15. a) Describe the? 'Nationalization of Airways'.
(Or)
b) Explain the limitations of airways.

Part – C(3*3=30)

16. Explain the other Modes of Transportation in 'Rural and Urban Places'.
17. Explain the 'Large Scale Operation' in railways and its 'Rates and Fares'.
18. Explain the current problems in Road Transport.
19. Explain the 'Development of Ports' during the five year plan?
20. Explain the 'Problems of Shipping' in land.