

URUMU DHANALAKSHMI COLLEGE, KATTUR,TRICHY-19

DEPARTMENT OF COMMERCE (UN-AIDED)

MODEL QUESTION PAPERS

**II –B.COM (IV- SEM)
(2019-2020)**

S.NO	SUB.CODE	SUB.NAME	SUB. INCHARGE
1	16CCCCM7	COST ACCOUNTING	Ms. N.SHAHIN NAZEEBA BANU
2	16CCCCM8	BUSINESS TOOLS FOR DECISION MAKING	Mrs. S.PRATHEEPA
3	16CACCMID	COMPANY LAW	Mr.N.SANKARKUMAR
4	16ANMEEC2	ECONOMICS OF TRANSPORTATION	Mr.N.SANKARKUMAR
5	18RSBE9:1	INTRODUCTION TO MARKETING	Ms.M.KALAISELVI

SET-1
URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY-19
DEPARTMENT OF COMMERCE (SF)
COST ACCOUNTING- 16CCCCM7

Time : Three Hours

Maximum : 75 Marks

SECTION –A

Answer ALL Questions:

(10X2=20)

1. What do you mean by fixed cost?
2. Give any two objectives of cost accounting.
3. What is Bin Card?
4. Give the names of four methods of valuing material issues.
5. Define Job card.
6. What is labour turnover?
7. What is over head?
8. What do you mean by 'Medical Hour Rate'?
9. What is Normal Loss?
10. What is process costing?

SECTION –B

Answer ALL Questions:

(5X5=25)

11. (a) Explain the advantages of cost accounting.

Or

- (b) Prepare cost sheet of Varun Ltd from the following information:

	Rs.
Stock of raw material on 1.1.2012	20,000
Stock of raw material on 31.12.2012	24,700
Purchase of raw material	17,600
Direct wages	14,000
Indirect wages	500
Factory expenses	7,400
Office expenses	2,600
Selling expenses	3,000
Sales	56,800

12. (a) What do you mean by ABC analysis? What are its advantages?

Or

- (b) Calculate EOQ from the following information:

- (i) Annual consumption of material 10,000 units
- (ii) Ordering cost Rs.100 per order
- (iii) Price per unit Rs.5
- (iv) Carrying cost per annum 20%.

13. (a) Calculate the earnings of a worker under (i) Halsey premium and (ii) Rowan scheme:

Time allowed = 20 hours
Time taken = 16 hours
Rate per hour = Rs.4.

Or

- (b) From the following information calculate the labour turnover rate by

flux method and replacement method.

Number of workers at the beginning of the year = 3,800

Number of workers at the end of the year = 4,200

During the year, 40 workers leave while 160 workers are discharged. 600 workers are required during the year, of these 150 workers are recruited because of leavers and the rest are engaged in accordance with an expansion scheme.

14. (a) Find out Direct labour hour rate from the following information:

Total number of employees in the department 200; the department works for total of 300 days in a year at 8 hours a day. In the total working days 5% are considered to be idle time; Total annual overheads of the department are Rs. 22,800.

Or

(b) Compute machine hour rate. Cost of the machine Rs.25,000; scrap value Rs. 5,000; Effective working life of the machine 10,000 hours; Repairs for effective working life Rs. 5,000; power consumption 5 units per hour at Rs. 3 per unit; Total hours worked 1,000 hours during the year. Standing charges Rs. 5,000 p.a.

15. (a) In process 'A' 100 units of raw materials were introduced at a cost of Rs. 1,000. The order expenditure incurred by the process was Rs. 600. Of the units introduced 10% are normally lost in the course of manufacture and they possess a scrap value of Rs. 7 each. The output of process A was only 75 units. Prepare process 'A' a/c and abnormal loss a/c.

Or

(b) Following information is taken from Job No. 303.

Materials: Rs. 4,010

Wages: Dept A – 60 hours @ Rs. 3 per hour

Dept B – 40 hours @ Rs. 2 per hour

Dept C – 20 hours @ Rs. 5 per hour

Variable overheads: Dept A –Rs.5,000 for 5,000 hours

Dept B –Rs.3,000 for 1,500 hours

Dept C –Rs.2,000 for 500 hours.

Fixed expenses Rs.20,000 for 10,000 working hours.

Profit: 25% on selling price.

Calculate the cost and selling price of Job No. 303.

SECTION-C

Answer any **THREE** questions.

(3X10=30)

16. Explain the methods of cost accounting.

17. Record the following transactions in stores ledger under FIFO Method.

2011 May 1 Opening stock 50 units at Rs. 25 each

3 Received 300 units at Rs. 30 each

5 Issued 200 units

7 Issued 120 units

8 Received back 10 units (issued on 7th May)

10 Returned to vendor 15 units (received on 3rd May)

15 Received 200 units at Rs. 32

18 Issued 150 units

19 Issued 50 units

The stock verifier found a shortage of 10 units on 20th May.

18. On the basis of the following information, calculate the earnings of A,B ,C and D under Merrick differential piece rate system:

Standard production per hour : 12 units

Normal rate per unit : Re. 0.60

Output per day is as follows:

A-64 units; B-96 units; C-84 units; D-100 units.

19. A company has three production departments and two service departments. The departmental expenses were:

Production department:

P1 –Rs. 2,500

P2 –Rs. 3,100

P3 –Rs. 2,800

Service department:

S1 –Rs. 800

S2 –Rs. 1,390

The cost of service departments are allotted on a percentage basis of follows:

	P1	P2	P3	S1	S2	
Dept S1		30%	20%	40%	-	10%
Dept S2		40%	15%	25%	20%	-

Prepare a statement showing the distribution of the two service department's expenses to the three departments by repeated distribution method and simultaneous equation method.

20. From the following particulars prepare contract A/c :

	Rs.
Materials	40,000
Wages	50,000
Other expenses	15,000
Machinery at cost	50,000
Work certified	1,20,000
Work uncertified	60,000
Material on hand (on 31 st December)	11,000
Machinery value at close	43,000
Cash received from contractee	1,00,000
Materials returned to store	2,000
Contract price	3,50,000

SET-2
URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY-19
DEPARTMENT OF COMMERCE (SF)
COST ACCOUNTING- 16CCCCM7

Time : Three Hours

Maximum : 75 Marks

PART-A

Answer ALL questions:

(10X2=20)

1. What is the main feature of base stock method of valuing inventory?
2. How does the Rowan plan differ from that of Halsey plan?
3. Mention the different methods of classifying overheads.
4. What do you mean by reorder level?
5. What is labour turnover?
6. What do you understand by cost unit?
7. What is unit costing?
8. What is apportionment?
9. Give any two advantages of "merit rating".
10. Explain 'Notional profit'.

PART-B

Answer ALL questions:

(5X5=25)

11. (a) Explain the functions of cost accounting.

Or

- (b) Distinguish between Bin card and stores ledger.

12. (a) Bring out the main distinguishing features of contract accounts.

Or

- (b) Calculate EOQ and number of orders to be placed and total cost of EOQ by applying formula from the following particulars.

- (i) Annual requirement of raw materials 6000 (u)
- (ii) Ordering cost per order Rs.600
- (iii) Opportunity cost (cost of capital) of investment Re. 1 per unit
- (iv) Cost of deterioration, taxes, insurance, supervision cost Re. 1 per unit.

13. (a) In an engineering works, the standard time for a job is 16 hours and the basic wage is Re. 1 per hour. A bonus scheme is instituted so that worker receives his normal rate for hours actually worked and 50% bonus for the time saved. Calculate the wages and effective rate of earning per hour if the job is completed (i) in 12 hours and (ii) in 14 hours.

Or

- (b) Calculate machine hour rate from the following:

- (i) Cost of machine Rs. 19,200
- (ii) Estimated scrap value Rs. 1,200
- (iii) Average repairs and maintenance charges per month Rs. 150
- (iv) Standing charges allocated to machine per month Rs. 50
- (v) Effective working life of machine 10000 hours
- (vi) Running time per month 166 hours
- (vii) Power used by machine: 5 units per hour and 19 paise per unit.

14. (a) From the following particulars relating to job no. 123, ascertain the total cost and estimated selling price:

Direct materials	Rs. 17,600
Direct labour	Rs. 8,000

Works overheads are recovered on the basis of 50% on prime cost and administration overheads 10% of works cost. A profit of 10% in total cost is to be added.

Or

(b) Divyam constructions Co. have undertaken construction of bridge over river Yamuna for a contract price of Rs. 12, 50,000. Subject to a retention of 20% until one year after the certified completion of the contract. Other details from the books as on 30 June, 2010.

	Rs.		Rs.
Labour at site	4,05,000	Materials in hand on 30.6.2010	
6,300			
Materials direct to site		Wages accrued on 30.6.2010	7,800
less returns	4,20,000		
Materials from store	81,200	Site expenses accrued on 30.6.2010	1,600
Hire and use of plant	12,100	Work not yet certified at cost	16,500
General overhead			
allocated to be contract	37,100	Account certified by Re. engineer	11,00,000
		Cash received an account	8,80,000

Prepare contract account.

15. (a) Two material X and Y are used as follows:

Minimum usage -50 units per week each;

Maximum usage -150 units per week each;

Normal usage -100 units per week each;

Ordering quantity : X = 600 units and Y = 1000 units

Delivery report : X – 4 to 6 weeks; Y – 2 to 4 weeks

Calculate for each material:

(i) Minimum level

(ii) Maximum level

(iii) Ordering level.

Or

(b) From the following calculate labour turnover by applying – separation method; replacement method; flux method.

No. Of workers on the pay roll:

At the beginning of the month: 900

At the end of the month : 1100

During the month 10 workers left; 40 persons were discharged and 150 workers were recruited of these 25 workers are recruited in the vacancies of those leaving. While the rest were engaged for an expansion scheme.

PART-C

Answer any **THREE** questions:

(3X10=30)

16. Explain the various methods of costing.

17. Following is the record of receipt and issue of certain material in a factory during a week:

2010

April 1	Opening balance 50 tons @ Rs. 10 per ton
3	Issued 30 tons
4	Received 60 tons @Rs. 10.125 per ton
5	Issued 25 tons (stock verification reveals loss of one ton)

6 Received back from complete work order 10 tons
 7 Issued 40 tons

Assuming that the issue of materials is priced on the weighted average method. Calculate the prices of issues on 3rd, 5th and 7th April 2010.

18. Following is the information of a Freezer Ltd. A manufacturer of one ton air conditioners:

- (a) Materials per machine: Rs. 1,500 wages per machine Rs. 900 no. of machines manufactured and sold 80; sale price per machine 4250
- (b) Works expenses to be charged at 60% of the wages
- (c) Office expenses to be charged at 20% of works cost
- (d) There were no stocks of machines or W.I.P at the beginning at the end.

Prepare a statement showing the profit per machine sold. Also prepare a statement showing the actual profit. Works expenses were Rs. 43,000 and office expenses were Rs. 48,000 as per the financial records. Reconcile the profits.

19. A product passes through three processes A,B and C. The normal loss of each process is as follows:

Process A – 3% ; Process B – 5% ; Process C – 8%

Loss of process A was sold at 25 paise per unit; that of B at 50 paise per unit; and that C at Re. 1.00 per unit. 10000 units were introduced to process A at Re. 1.00 per unit.

The other expenses were as follows:

	A (Rs.)	B (Rs.)	C (Rs.)
Materials	2050	2688	2509
Labour	5000	8000	6500
Actual output (in units)	9500	9100	8100

Prepare process accounts assuming that there were no openings or closing stocks.

20. From the following prepare statement of cost:

	Rs.		Rs.
Stock of finished goods on 1.1.2012	72,800	Works overhead charges	1,29,220
Stock of finished goods on 31.12.2012	78,000	Productive wages	5,16,880
Stock of materials on 1.1.2012	33,280		
Stock of materials 31.12.2012	35,360		
Purchase of raw materials	7,59,200		
Sale of finished goods	15,39,200		
Office and general expenses	70,161		

The company is about to send a Linder for a large plant. It is estimated that materials would cost Rs. 52,000 and wages Rs. 31,200. The Linder is to be made at a net profit of 20% on the selling price. Show what the amount of Linder would be is based on percentage, the percentage of works overheads to productive wages; the percentage of general overheads to works cost.

SET-3
URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY-19
DEPARTMENT OF COMMERCE (SF)
COST ACCOUNTING- 16CCCCM7

Time : Three Hours

Maximum : 75 Marks

SECTION-A

Answer ALL questions:

(10X2=20)

1. Define – “Cost Accounting”.
2. What is cost sheet?
3. What do you mean by inventory control?
4. What is weighted average method?
5. Write the meaning of incentives.
6. What is idle time?
7. What is meant by overheads?
8. State the meaning of cost reconciliation statement.
9. What is job costing?
10. Define – operating costing.

SECTION-B

Answer ALL questions:

(5X5=25)

11. Briefly explain the objectives of cost accounting.

Or

What are the methods of cost accounting?

12. State the purpose of ABC analysis.

Or

Calculate economic order quantity from the following data:

Annual requirements = 1600 units

Cost of materials per unit = Rs.40

Cost of placing and receiving one order = Rs. 50

Annual carrying cost of inventory = 10% of inventory value.

13. What are the causes for labour turnover?

Or

The firm employ 5 workers at an hourly rate of Rs. 2.00. During the week, they worked for four days for a total period of 40 hours each and completed a job for which the standard time was 48 hours (for each worker) calculate the labour cost under the Halsey method and Rowan method of incentive plan payments.

14. State the classification of overheads.

Or

The following details of three production departments P1,P2, and P3 and two service departments of S1 and S2

	P1	P2	P3	S1
Total overheads as per				
primary distribution	Rs. 6,300	Rs. 7,400	Rs. 2,800	Rs. 4,500
S2				Rs. 2,000

The company decided to distribute the service departments cost on the basis of following percentages

	P1	P2	P3	S1	S2
Overheads of S1	40%	30%	20%	-	10%

Overheads of S2 30% 30% 20% 20% -

Find out the total overheads of three production departments under repeated distribution method.

15. What are the differences between job costing and contract costing?

Or

Direct material Rs. 4,010

Direct wages: Department A – 60 hours @ Rs. 3 per hour

Department B – 40 hours @ Rs. 2 per hour

Department C – 20 hours @ Rs. 5 per hour

Variable overheads:

Department A –Rs.5,000 for 5,000 hours

Department B –Rs.3,000 for 1,500 hours

Department C –Rs.2,000 for 500 hours.

Fixed expenses estimated at Rs.20,000 for 10,000 working hours. Calculate the cost of the job No. 707 and the price for the job to give a profit of 25% on the selling price.

SECTION-C

Answer any THREE questions:

(3X10=30)

16. Cost records of a manufacturing unit gives the following information:

Raw material	1,00,000	1,23,500
Finished goods	71,500	42,000
Work-in-progress	31,000	34,500

Other transactions:	Rs.
Purchase of raw-materials	88,000
Direct wages	70,000
Works expenses	39,500
Administration expenses	13,000
Selling and distribution	15,000

Prepare cost sheet for the above information.

17. Show the stores ledger entries as they would appear when using the LIFO method from the following details:

		Units	Price
April			Rs.
1	Balance in hand	300	2.00
2	Purchased	200	2.20
4	Issued	150	-
6	Purchased	200	2.30
11	Issued	150	-
19	Issued	200	-
22	Purchased	200	2.40
27	Issued	150	-

18. From the following data, calculate labour turnover rate by applying (a) separation method (b) replacement method and (c) flux method

No. of workers: At the beginning of the month 900
At the end of the month 1,100

During the month of 10 workers left, 40 workers were discharged and 150 workers were recruited. Of these 25 workers are recruited in the vacancies of those leaving, while the rest were engaged for an expansion scheme.

19. The profit shown in the cost account was Rs. 27,040 differed to that revealed in financial accounts.

	Cost accounts	Financial accounts
	Rs.	Rs.
Depreciation	98,260	1,05,200
Stock valuation:		
Opening stock	2,75,100	2,55,000
Closing stock	1,82,180	1,87,500
Profit on sale of asset	-	1,87,500
Dividend received	-	8,500
Rent charges	32,500	26,350

Determine the profit shown in the financial accounts.

20. A product passes through 3 processes to completion. During the week ended 15th January 2012, 500 units are produced.

	Process I	Process II	Process III
	Rs.	Rs.	Rs.
Direct material	3,500	1,600	1,500
Direct labour	2,500	2,000	2,500

The overhead expenses for the period were Rs. 1,400 apportioned to the processes on the basis of wages. Prepare process account.

I-SET
URUMU DHANALAKSHMI COLLEGE KATTUR, TRICHY-19.
DEPARTMENT OF COMMERCE

II-B.COMBUSINESS TOOLS FOR DECISION MAKING – 16CCCCM8
TIME:-3 HOURS **MAXIMUM:-75 MARKS**

SECTION – A

ANSWER ALL QUESTIONS **10X2=20**

1. Define statistics.
2. What is mean by average?
3. Define dispersion.
4. What is standard deviation?
5. What is skewness?
6. What is meant by correlation?
7. Give two uses of regression analysis.
8. What is meant by time series analysis?
9. What is index numbers?
10. Give any two limitation of index number.

SECTION –B

ANSWER THE FOLLOWING QUESTIONS **5X5=25**

11. (a) Calculate the mean:-

Marks: -	0-50	50-100	100-150	150-200	200-250	
No. of students: -	12	18	27	20	17	(OR)

(b) Calculate geometric mean:-

X	50	72	54	82	93
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12. (a) calculate the co-efficient of quartile deviation:-

X	26	28	32	35	29	24	
F	6	7	9	10	7	6	(OR)

(b) Calculate standard deviation:-

Players: -	10	20	30	40	50	60
Goals: -	8	12	20	10	7	5

13. (a) calculate karlpearson co-efficient of skewness:-

X: -	0	1	2	3	4	5	6	7	
F: -	12	27	29	16	8	4	3	1	(OR)

(b) Find rank correlation:-

X: -	85	60	73	40	90
Y: -	92	74	63	52	84

14. (a) calculate two regression equations on X on Y

	X	Y
Mean	36	85
Standard deviation	11	8

Correlation co-efficient between X and Y = 0.66

(OR)

(b) Calculate the 5 yearly moving average from the following data:-

Year: -	2002	2003	2004	2005	2006	2007	2008	2009
No. of students:-	705	685	703	687	705	689	715	725

15. (a) Construct the cost of living index number from the following:-

Item	index no.	weight
Food	352	48
Fuel	220	10
Clothing	230	8
Rent	160	12
Miscellaneous	190	15

(OR)

(b) What are the uses of index numbers?

SECTION –C

ANSWER ANY THREE QUESTIONS

3X10=30

16. Calculate mean median and mode:-

X	0-10	10-20	20-30	30-40	40-50	50-60	60-70
F	10	20	40	65	25	15	30

17. Calculate mean deviation and it's co-efficient:-

Marks	0-20	20-40	40-60	60-80	80-100
No. of students	5	8	12	15	20

18. calculate co-efficient of correlation from the following data:-

$$\sum dx dy = 1047 \quad \sum dx = 25 \quad \sum dy = 66$$

$$\sum dx^2 = 1385 \quad \sum dy^2 = 1064 \quad N = 10$$

19. From the following data gives below calculate trend values by the method of least square and estimate the sales for 2009:-

Year: -	2003	2004	2005	2006	2007	2008
Sale: -	10	13	16	21	24	30

20. Calculate the index numbers from laspeyre's , paasche's and fisher's

Commodity	2000		2001	
	price	quantity	price	quantity
A	40	6	30	7
B	45	4	50	5
C	90	5	40	3

----- ALL THE BEST -----

II-SET

URUMU DHANALAKSHMI COLLEGE KATTUR, TRICHY-19.

DEPARTMENT OF COMMERCE

II-B.COMBUSINESS TOOLS FOR DECISION MAKING – 16CCCCM8

TIME:-3 HOURS

MAXIMUM:-75 MARKS

SECTION – A

ANSWER ALL QUESTIONS

10X2=20

1. What is statistics?
2. Find out mean:-
6 4 9 5 2 8 12
3. Define Range.
4. What is mean deviation from median?
240 238 236 245 242 248 237
5. What is skewness?
6. What is meant by rank correlation?
7. What is co-efficient of variation?
8. What is moving average?
9. What is cost of living index numbers?
10. What is factor reversal test?

SECTION –B

ANSWER THE FOLLOWING QUESTIONS

5X5=25

11. (a) What is tabulation? state its four objectives.

(OR)

(b) Calculate geometric mean:-

2574 475 75 5 0.8 0.08 0.005 0.0009

12. (a) state the merits and demerits of mean deviation.

(OR)

(b) A distribution had Q1=31.3 Q2=35 Q3=36.4 calculate co-efficient of skewness.

13. (a)Distinguish between correlation and regression.

(OR)

(b) calculate co-efficient of correlation:-

X	9	8	7	6	5	4
Y	15	16	14	13	11	12

14. (a) Explain the methods of secular trend. (OR)
 (b) state the merits and demerits of moving average.

15.(a) Compute paasche's index numbers:-

Item	1997		1998	
	price	quantity	price	quantity
A	6	50	10	50
B	2	100	2	120
C	4	60	6	60

(OR)

(b) calculate the cost of living index numbers from the following data:-

Group:-	food	fuel	rent	cloth
Index no.:-	352	220	230	160
Weight:-	48	10	8	12

SECTION -C

ANSWER ANY THREE QUESTIONS

3X10=30

16. Calculate mean median and mode:-

X	0-20	20-40	40-60	60-80	80-100	100-120
F	41	51	64	38	7	15

17. Calculate standard deviation:-

Marks	0-10	10-20	20-30	30-40	40-50
No. of students	10	14	25	48	33

18. calculate co-efficient of correlation from the following data:-

X:-	180	155	170	174	160	172	166
Y:-	170	165	180	164	169	170	174

19. From the following data gives below calculate trend values by the method of least square and estimate the sales for 2009:-

Year: -	1998	1999	2000	2001	2001	2003
Sale: -	22	20	25	26	27	30

20. Calculate the index numbers from laspeyre's , paasche's and fisher's

Commodity	2014		2015	
	price	quantity	price	quantity
x	2	74	3	82
y	5	125	4	140
z	7	40	6	33

----- ALL THE BEST -----

III-SET

URUMU DHANALAKSHMI COLLEGE KATTUR, TRICHY-19.

DEPARTMENT OF COMMERCE

II-B.COM BUSINESS TOOLS FOR DECISION MAKING – 16CCCCM8

TIME:-3 HOURS

MAXIMUM:-75 MARKS

SECTION – A

ANSWER ALL QUESTIONS

10X2=20

1. What is tabulation?
2. What is mean by bar diagram?
3. Define mean deviation.
4. What is standard deviation?
5. What is skewness?
6. What is meant by negative correlation?
7. What is meant by simple regression?

8. What is meant by time series?
9. What is meant by interpolation?
10. What is the uses of index number.

SECTION –B

ANSWER THE FOLLOWING QUESTIONS

5X5=25

11. (a) Calculate the mode:-

Marks: -	0-5	5-10	10-15	15-20	20-25	
No. of students: -	2	8	7	4	9	(OR)

(b) Calculate median :-

X	150	372	854	282	493
F	45	23	69	12	56

12. (a) calculate the co-efficient of standard deviation:-

X	42	82	23	53	92	74	
F	2	8	12	13	25	33	(OR)

(b) Calculate mean deviation:-

Players: -	5	10	15	20	25	30
Goals: -	18	12	40	5	8	17

13. (a) calculate Bowley's co-efficient of skewness:-

X: -	1	2	3	4	5	
F: -	4	6	2	8	9	(OR)

(b) Find rank correlation:-

X: -	39	65	62	90	82	75	25	98
Y: -	47	53	58	86	62	68	60	91

14. (a) calculate two regression equations on X on Y

	X	Y
Mean	63	86
Standard deviation	12	8

Correlation co-efficient between X and Y = 0.6 **(OR)**

(b) Calculate the 4 yearly moving average from the following data:-

Year: -	1992	1993	1994	1995	1996	1997
No. of students:-	70	85	73	87	57	98

15. (a) Construct the cost of living index number from the following:-

Item	index no.	weight
Food	39	47
Fuel	8	12

Clothing 14 18 **(OR)**

(b) Explain chain base index numbers?

SECTION –C

ANSWER ANY THREE QUESTIONS

3X10=30

16. Calculate mean median and mode:-

X	0-10	10-20	20-30	30-40	40-50
F	14	24	38	20	4

17. Calculate quartile deviation and it's co-efficient:-

Marks	0-10	10-20	20-30	30-40	40-50
No. of students	15	10	11	20	7

18. calculate co-efficient of correlation from the following data:-

X	25	35	45	62	20	33	40	30
Y	20	15	10	14	23	18	22	30

19. From the following data given below calculate trend values by the method of least square and estimate the sales for 2009;-

Year: - 2011 2012 2013 2014 2015 2016 2017
Production: - 47 64 77 88 97 109 113

20. What are the problems in the construction of index number? Explain.

----- **ALL THE BEST** -----

16CACCM1D
URUMU DHANALAKSHMI COLLEGE
Department of Commerce (UA)
II-B.Com- COMPANY LAW

Time: 3 Hours

Max. Marks: 75 Marks

Section –A

[10×2 = 20 Marks]

Answer all questions

1. What is chartered company?
2. What is incorporation?
3. Define “memorandum of Association”.
4. What do you mean by statement of in lieu of prospectus?
5. What is meant by preference shares?
6. What are voting rights?
7. Define special resolution?
8. What is statutory meeting?
9. What do you mean by creditors voluntary winding up?
10. Who is an official liquidator?

Section – B

[5 × 5 =25 Marks]

Answer all questions

11. a) What are the steps in incorporation of a company?
(OR)
b) What are the difference between private company and public company?
12. a) Write a short note on “Doctrine of ultravires”.
(OR)
b) What are the objectives of issuing a prospectus?
13. a) Distinguish between shares and stock.
(OR)
b) What are the kinds of preference shares?
14. a) What are the powers of a chairman?
(OR)
b) What are the important aspects of drafting resolution.
15. a) What are the duties of a liquidator?
(OR)
b) List out the contents of winding up petition.

Section – C

[3 × 10 = 30 Marks]

Answer any three questions

16. Explain the different types of companies.
17. Discuss the contents of memorandum of association.

18. Explain the restrictions on the powers of board.
19. Write in details about “Annual General Meeting”.
20. Explain the procedure for voluntary winding up.

16CACCM1D

URUMU DHANALAKSHMI COLLEGE

Department of Commerce (UA)

II-B.Com- COMPANY LAW

Time: 3 Hours

Max. Marks: 75 Marks

Section –A

[10×2 = 20 Marks]

Answer all questions

1. Define the term company.
2. Who is called a promoter?
3. Define Articles of Association?
4. What is prospectus?
5. Define Share.
6. What is forfeiture of share?
7. What is ordinary resolution?
8. Define the term “Annual General Meeting”.
9. What is meant by “Declaration of Solvency”?
10. Who is a contributors?

Section – B

[5 × 5 =25 Marks]

Answer all questions

11. a) Explain the role of promoters.
(OR)
- b) What are the features of private limited companies?
12. a) What is doctrine of indoor management?
(OR)
- b) Write a short note on “statement in lieu of prospectus”
13. a) Distinguish between shares and debentures.
(OR)
- b) List out the importance of voting rights.
14. a) State the motives of proxies.
(OR)
- b) Write a short notes on: i) Special Notice ii) Minutes of Resolution
15. a) What is statement of affairs? What are its content?
(OR)
- b) What are the procedures for compulsory windup the company through court?

Section – C

[3 × 10 = 30 Marks]

Answer any three questions

16. Describe the documents to be filed with the registrar at the time of registration of a company.
17. Explain the contents of articles of association.
18. Distinguish between share certificate and share warrant.
19. Explain the legal provision regarding statutory meeting of a company.
20. Explain the functions of a liquidator in voluntary winding up.

16 CACCM 1 D
URUMU DHANALAKSHMI COLLEGE
Department of Commerce (UA)
II-B.Com- COMPANY LAW

Time: 3 Hours
Marks

Max. Marks: 75

Section –A

[10×2 = 20 Marks]

Answer all questions

1. Define 'Promoter'.
2. What is 'Private Company'?
3. What is meant by 'Articles of Association'?
4. Define 'Prospectus'.
5. What is meant by 'Redeemable preference shares'?
6. What is 'Fixed Charges'?
7. What is meant by 'Extra – ordinary general meeting'?
8. What is 'Special resolution'?
9. What is 'Winding up of a company'?
10. What is meant by 'Member's voluntary winding up'?

Section – B

[5 × 5 =25 Marks]

Answer all questions

11. a) What are the advantages of a company?
(OR)
- b) Explain the duties of the promoter.
12. a) Explain the procedure for alteration of the memorandum of association.
(OR)
- b) What are the differences between memorandum of association and articles of association?
13. a) What are the advantages of equity shares?
(OR)
- b) State the methods of borrowing.
14. a) What are the legal provisions regarding statutory meeting?
(OR)
- b) Explain the circumstances in which a special resolution is necessary.
15. a) Write the legal provisions regarding compulsory winding up.
(OR)
- b) What are the difference between member's voluntary winding up and creditors voluntary winding up?

Section – C **[3 × 10 = 30 Marks]**

Answer any three questions

16. What are the characteristics of joint stock companies? Explain.
17. Explain the contents of prospectus.
18. Explain the kind of shares.
19. Explain the legal provisions regarding annual general meeting.
20. Examine the various modes of winding up of a company.

16ANMEEC2
URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY-19
Department of Commerce (UA)
II-B.Com- ECONOMICS OF TRANSPORTATION

Time: 3 Hours

Max. Marks: 75

Section –A

[10×2 = 20 Marks]

Answer all the questions

1. Define Transport.
2. What is Route Length?
3. What is railway transport?
4. Define the term productivity?
5. What is road transport?
6. What is regulation?
7. Define shipping policy?
8. Mention any three major ports India?
9. What is air transport?
10. What do you understand by transportation competition?

Section – B

[5 × 5 =25 Marks]

Answer all the questions

11. a) What are the importance of transportation?
(OR)
- b) List out the merits of transport towards society development?
12. a) What are the different types of railway training?
(OR)
- b) Write a short note on “Railway Administrative Control”.
13. a) What are the importance of road transportation.
(OR)
- b) Bring out the features of ‘Road Finance’.
14. a) What are the merits of water transport?
(OR)
- b) Bring out the kinds of water transport.
15. a) What is air transport competition?
(OR)
- b) List out the advantages of air transport?

Section – C

[3 × 10 = 30 Marks]

Answer any three questions

16. Explain the modern development in the field of transportation.
17. Describe the functions of Indian Railway.
18. Discuss about current problems of motor transport.
19. Briefly trace the development of shipping transport in India.
20. Describe the methods of air transport co-ordination.

16ANMEEC2
URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY-19
Department of Commerce (UA)

II-B.Com- ECONOMICS OF TRANSPORTATION

Time: 3 Hours

Max. Marks: 75 Marks

Section –A

[10×2 = 20 Marks]

Answer all the questions

1. Define the term transport.
2. What is railway research?
3. Define the term training.
4. What do you understand by monopoly?
5. Define the term 'Vehicle'.
6. What is motor transport?
7. State the problems of Indian Shipping.
8. Mention any two major ports of Tamil Nadu.
9. State the kinds of transport fairs.
10. What is co-ordination air transport?

Section – B

[5 × 5 =25 Marks]

Answer all the questions

11. a) What are the economical factors that influence the modern transport?
(OR)
- b) Bring out the drawback of air transport.
12. a) List out the objectives of 'Goods Traffic'.
(OR)
- b) What are the production units of India Railway?
13. a) Bring out the significance of road transport.
(OR)
- b) Write a short note on 'Toll Plaza'
14. a) What are the demerits of water transport?
(OR)
- b) What are the difference Liners and Tramps?
15. a) State the nature of air transportation.
(OR)
- b) Write a short note on "Air Transport Co-ordination in India.

Section – C

[3 × 10 = 30 Marks]

Answer any three questions

16. Point out the different modes of transport. State their merits.
17. Discuss the problems of railways. Suggest the suitable measures.
18. Explain the advantages of Road ways over Railways.
19. Discuss about the development of ports in India.
20. State briefly the regulations on air transport in India.

16ANMEEC2
URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY-19
Department of Commerce (UA)

II-B.Com- ECONOMICS OF TRANSPORTATION

Time: 3 Hours

Max. Marks: 75 Marks

Section –A

[10×2 = 20 Marks]

Answer all the questions

1. What do you mean by transport?
2. Define Air Transport.
3. What do you mean by Public Utility?
4. Define consultancy.
5. Define the term taxation.
6. What do you mean by nationalization?
7. What is water transport?
8. What is coastal shipping?
9. Define the monopoly.
10. What is transport policy?

Section – B

[5 × 5 =25 Marks]

Answer all the questions

11. a) How is transport important in marketing?
(OR)
- b) Explain the basis for choice of mode of transport.
12. a) Analyze the objectives of route length.
(OR)
- b) Discuss “Railway Financial Source”.
13. a) State the merits of Road Transport.
(OR)
- b) List out the characteristics of road transport.
14. a) Distinguish between ports and harbors.
(OR)
- b) List out the features of shipping policy.
15. a) What are the significance air transportation?
(OR)
- b) Examine present conditions of air transport revenue and expenditure.

Section – C

[3 × 10 = 30 Marks]

Answer any three questions

16. Discuss the importance of cultural significances of transportation.
17. Trace the modern developments of Indian railway.
18. Explain the impact of nationalization of road transport.
19. Describe economics significance of water transport.
20. Explain the recent improvement in Indian air transport.

URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY – 19
DEPARTMENT OF COMMERCE (UA)
INTRODUCTION TO MARKETING MANAGEMENT 16RSBE9:1

Time: Three hours

Maximum: 75 marks

SECTION – A

10 x 2 = 20)

ANSWER ALL QUESTIONS.

1. Define Marketing Management.
2. Define Marketing Research.
3. What is meant by long term Marketing Planning?
4. Define Marketing Strategy.
5. What is the Marketing Organization?
6. Write a short note on Marketing Decision Making?
7. Define Marketing Audit.
8. What is Economic Risks?
9. What is meant by Advertisement copy?
10. Briefly state about the Social Media.

SECTION – B

(5 x 5= 25)

ANSWER ALL QUESTIONS.

11. (a) Explain the Product distribution functions of Marketing Management along with its methods of distribution.
Or
(b) What are the Characteristics of Marketing Management?
12. (a) What is the importance for Marketing planning?
Or
(b) List out the responsibilities of Marketing Manager.
13. (a) What are the merits and Limitations of Geographical type of Marketing Organization?
Or
(b) What are the features of market type of Marketing Organization?
14. (a) Explain about SWOT techniques.
Or
(b) What are the human risks of Marketing?
15. (a) What are the causes for failure of advertisement?
Or
(b) What is the need for advertisement management?

SECTION – C (3 x 10 = 30)

ANSWER ANY THREE QUESTIONS.

16. What are the difference between Marketing Management and Sales Management?
17. Explain the various steps involved in Marketing Planning process.
18. Explain the various methods of dealing with marketing risks.
19. Explain the various steps involved in marketing auditing process.
20. Describe the effectiveness of Advertisement management in detail.

URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY – 19
DEPARTMENT OF COMMERCE (UA)
INTRODUCTION TO MARKETING MANAGEMENT 16RSBE9:1

Time: Three hours

Maximum: 75 marks

SECTION – A (10 x 2 = 20)

ANSWER ALL QUESTIONS.

1. What is Marketing Management?
2. Explain the term Marketing Research.
3. What is meant by Marketing Process?
4. Give the meaning for Marketing Penetration.
5. What is the Marketing Organization Structure?
6. What do you mean by pricing objective decision?
7. Explain the term Marketing Audit.
8. What is Marketing Risks?
9. Give any two objectives of advertising media?
10. What is Direct Advertising?

SECTION – B (5 x 5= 25)

ANSWER ALL QUESTIONS.

11. (a) What are the Objectives of Marketing Management.
Or
(b) Discuss the principles of Marketing Management?
12. (a) Bring the Responsibilities of Marketing Management.
Or
(b) Explain the Benefits of Marketing Planning.
13. (a) What is committee organization? And List out its Merits.
Or
(b) What do you understand by Evaluation of the Ideas?
14. (a) Explain the methods of Marketing control.
Or
(b) Bring out the Causes for marketing risks.
15. (a) List out the Classification of Advertising media.
Or
(b) Explain the steps in preparing Advertising copy.

SECTION – C (3 x 10 = 30)

ANSWER ANY THREE QUESTIONS.

16. Define Marketing Management and its functions.
17. Discuss the Marketing Planning Appraisal process.
18. Explain in how you will determine the structure of Marketing Organization.
19. What are the Causes of Marketing risks? Explain how they can be minimized.
20. Elaborate the Classification of Advertisement copy.

URUMU DHANALAKSHMI COLLEGE, KATTUR, TRICHY – 19
DEPARTMENT OF COMMERCE (UA)
INTRODUCTION TO MARKETING MANAGEMENT 16RSBE9:1

Time: Three hours

Maximum: 75 marks

SECTION – A (10 x 2 = 20)

ANSWER ALL QUESTIONS.

1. What is Sales Management?
2. What is Pricing?
3. Who is a 'Marketing Manager'?
4. Define Marketing Planning.
5. What is Committee Organization?
6. Define 'Marketing Decision Making'?
7. Define Marketing Control.
8. What is Demand Risks?
9. What are the merits of Advertisement copy?
10. What is Advertising Media?

SECTION – B (5 x 5= 25)

ANSWER ALL QUESTIONS.

11. (a) Explain the importance of Sales Management.
Or
(b) What are the Characteristics of Sales Management?
12. (a) What are the objectives of Marketing planning?
Or
(b) List out the characteristics of Marketing Planning.
13. (a) What are the advantages and disadvantages of Military type Organization?
Or
(b) Explain the Process of Marketing decision making.
14. (a) What are the merits of Marketing control?
Or
(b) What are the Types of Marketing Audit?
15. (a) What do you mean by Advertising Management. State its objectives.
Or
(b) Discuss the kinds of advertisement.

SECTION – C (3 x 10 = 30)

ANSWER ANY THREE QUESTIONS.

16. Define Marketing Management. State its Importance.
17. What are the process of Marketing Planning? Explain.
18. Explain the various methods of dealing with marketing risks.
19. Explain the various steps involved in marketing auditing process.
20. Explain the Merits and demerits of Advertisement.
