

UG-AS-258

BCOS-11

**U.G .DEGREE EXAMINATION –
JULY 2022**

Commerce

(From CY – 2020 Onwards)

First Semester

BUSINESS MANAGEMENT

Time : 3 Hours

Maximum Marks : 70

PART A — (3 × 3 = 9 Marks)

**Answer any THREE questions out of five questions in
100 words**

All questions carry equal marks

1. State the scope of management.
2. Point out the nature of planning.
3. Define organization.
4. What is laissez faire leadership?
5. What do you mean by controlling?

PART B — (3 × 7 = 21 Marks)

Answer any THREE questions out of five questions in
200 words

All questions carry equal marks

6. Discuss briefly the levels of management.
7. State the essential elements of sound plan.
8. Explain the importance of line and staff organization.
9. Explain the purpose of direction.
10. Mention the importance of controlling.

PART C — (4 × 10 = 40 Marks)

Answer any FOUR questions out of Seven questions in
500 words.

All questions carry equal marks.

11. Discuss the functions of management.
12. Explain the steps in planning.
13. Explain the merits and demerits of functional organization.

14. Describe the various methods of training.
 15. Explain the various types of co-ordination.
 16. Enumerate the factors determining recruitment.
 17. Explain the merits and demerits of off-the-job training.
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UG-AS-259 BCOS-12

**U.G. DEGREE EXAMINATION —
JULY, 2022.**

Commerce

(From CY – 2020 onwards)

First Semester

FINANCIAL ACCOUNTING

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any THREE questions out of Five questions in
100 words. All questions carry equal marks.**

- 1. What are the principles of accounting system?**
- 2. What are the objectives of balance sheet?**
- 3. Mention the characteristics of Hire purchase system?**
- 4. What is straight line method of depreciation?**
- 5. State two uses of Average Due Date.**

PART B — (3 × 7 = 21 marks)

Answer any THREE questions out of Seven questions in 300 words. All questions carry equal marks

6. Explain the objectives of accounting.
7. Prepare trading and profit and loss account from the information given below:

	Rs.
Opening Stock	3,600
Purchases	18,260
Wages	3,620
Closing stock	4,420
Sales	32,000
Carriage on purchases	500
Carriage on sales	400
Rent (factory)	400
Rent (Office)	500
Sales returns	700
Purchase returns	900
General expenses	900
Discount to customers	360
Interest from bank	200

8. X purchased a typewriter on hire purchase system. As per terms, he is required to pay Rs.800 down, Rs.400 at the end of the first year, Rs.300 at the end of the second year and Rs.700 at the end of the third year. Interest is charged at 5% per annum. Calculate the total cash price of the typewriter and the amount of interest payable on each instalment.
9. Bring out the Difference between Receipts and payments account and income and expenditure account?
10. A company whose accounting year is the calendar year, purchased on 1.1.93 a machine for Rs.40,000. It purchased further machinery on 1st Oct. 1993 for Rs.20,000 and on 1st July 1994 for Rs.10,000. On 1.7.1995. $\frac{1}{4}$ th of the machinery installed on 1.1.1993 became obsolete and was sold for Rs.6,800. Show how the machinery account would appear in the books of the company for all the 3 years under Diminishing Balance method. Depreciation is to be provided at 10% p.a.

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions out of Seven questions each in 500 words. All questions carry equal marks.

11. Discuss the basic accounting concepts and conventions.

12. The following are the ledger balances extracted from the books of Weifa.

	Rs.
Weifa's capital	50,000
Bank overdraft	8,400
Furniture	5,200
Business premises	40,000
Creditors	26,600
Opening stock	44,000
Debtors	36,000
Rent from tenants	2,000
Purchases	2,20,000
Bad debts written off	1,600
Sales	3,01,000
Return inwards	5,000
Discount (cr.)	800
Taxes & insurance	4,000
General expenses	8,000
Salaries	18,000
Commission allowed	4,400
Carriage on purchases	3,600
Provision for Doubtful debts	1,000

Adjustments:

- (a) Stock on hand on 31.12.1995 was estimated as Rs.40,120
- (b) Write off depreciation on business premises Rs.600 and furniture Rs.520
- (c) Make a provision of 5% on debtors for bad & doubtful debts.
- (d) Allow interest on Capital at 5% and carry forward Rs.1400 for unexpired insurance.

Prepare Final Accounts for the year ended 31.12.1995.

- 13. Mr. Shanmugam purchased a truck for Rs.56,000 payment to be made, Rs. 15,000 down and 3 installments of Rs.15,000 each at the end of each year. Rate of interest is 5% p.a., the buyer depreciates the truck at 10% p.a on written down value method. Shanmugam after having paid down payment and first installment at the end of 1st year could not pay second installment and the seller, Mr. Kannan took possession of truck. He spends Rs.350 on repairs of the assets and sold it away for Rs.30,200. Prepare necessary ledger accounts in the books of both parties.

- 14. A Ltd. purchased a machine on 1st January 2004 for Rs.1,00,000. On 1st July 2004, the company purchased another machine for Rs.60,000. On 1st July 2005, the company sold the machine purchased on 1st January 2004 for Rs.50,000. It was decided that the machine be depreciated at 10% per annum on Diminishing Balance Method. Show the Machine Account for the year 2004 and 2005.

15. For goods sold, Nagarajan draws the following bills on Raj who accepts the same as per terms given under.

Amount of the Bill Rs.	Date of drawing	Date of acceptance	Tenure
16,000	6.1.95	9.1.95	3 months after date
18,000	15.2.95	18.2.95	60 days
16,000	21.2.95	21.2.95	2 months
30,000	14.3.95	17.3.95	39 days after sight

On 18.3.95, it was agreed that the above bills will be withdrawn and the acceptor would pay the whole amount in one lump sum by a cheque, 15 days ahead of average due date, and for this a rebate of Rs.1,000 would be allowed. Calculate the average due date, the amount and the due date of the cheque.

16. Malan purchased a machine on hire purchase system on 1st January 1993. The terms of payment are four annual instalments of Rs.12,690 at the end of each year. Interest is charged @5% and is included in the annual payment of Rs.12,690.

Show machinery account and hire vendor account in the books of Malan who defaulted in the payment of the third yearly payment whereupon the vendor repossessed the Machinery. Malan provides depreciation on the machinery @ 10% p.a. on the reducing balance.

17. Ganesh book shows the following balances. Prepare his trading and profit and Loss Account for the year ended 31st March 1995 and Balance Sheet as on that date.

Particulars	Debit	Credit
Stock (1.4.94)	15,000	
Purchases	13,000	
Sales		30,000
Carriage inwards	200	
Salaries	5,000	
Printing and stationary	800	
Drawings	1,700	
Sundry creditors		2,000
Sundry debtors	18,000	
Furniture	1,000	
Capital		25,000
Postage	750	
Interest	550	
Machinery	4,000	
Loan		3,000
	60,000	60,000

Adjustments:

- (a) Depreciate Machinery by 10% and furniture by 5%
 - (b) Allow interest on capital at 5%
 - (c) Provide 5% for bad and doubtful debts on debtors
 - (d) Stock on 31.3.95 Rs.12,000
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BCOSE-11

**U.G. DEGREE EXAMINATION –
JULY 2022.**

Commerce

(From CY – 2020 onwards)

First Semester

BUSINESS ECONOMICS

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any THREE questions out of Five questions in
100 words. All questions carry equal marks.**

- 1. Define the term "Economics".**
- 2. What are the various factors of production?**
- 3. What is law of Demand?**
- 4. What are the essentials of a market?**
- 5. What do you understand by Fiscal deficit?**

PART B — ($3 \times 7 = 21$ marks)

Answer any THREE questions out of Five questions in 200 words. All questions carry equal marks.

6. Explain Roles of Business economist.
7. What are the properties of isoquants?
8. How do we interpret the income elasticity of demand?
9. What are the conditions of monopoly power?
10. Explain scope of public finance.

PART C — ($4 \times 10 = 40$ marks)

Answer any FOUR questions out of Five questions in 500 words. All questions carry equal marks.

11. Describe the interdependence of micro and macro economics.
12. What is BEP? Illustrate with example.
13. Describe the methods of measuring price elasticity of demand?
14. Describe the equilibrium of the firm under perfect competition.
15. Briefly explain Fiscal policy and Monetary policy.

16. Briefly explain types of production.
 17. Describe briefly the various divisions of Economics.
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BCOS-21

**U.G. DEGREE EXAMINATION —
JULY 2022.**

Commerce

(From CY – 2020 onwards)

Second Semester

ADVANCED FINANCIAL ACCOUNTING

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any three questions out of five questions in 100
words.**

All questions carry equal marks.

- 1. Write a note on average clause.**
- 2. Define 'Consignment'. What is the difference between a consignment and a sale of goods?**
- 3. What do you understand by Departmental accounting?**

4. Apportion the following expenses on the basis of cost of goods sold ratio among the four departments, A,B,C, and D:
 Sales (Rs.): A: 2,00,000; B: 1,50,000; C: 1,00,000; D: 50,000 G.P. Ratio :20% on sales.
 Expenses: Salaries Rs. 6,000; Rent & Rates Rs. 1,500; insurance Rs. 1,300.
5. What is Memorandum Revaluation Account?

PART B — (3 × 7 = 21 marks)

Answer any three questions out of five questions in 200 words

All questions carry equal marks

6. A fire occurred on 1.9.93 in the godown of Mr. Ganesan. From the following figures ascertain the claim to be lodged:

Stock on 1.1.93	25,300
Purchases from 1.1.93 to date of fire	50,400
Sales from 1.1.93 to date of fire	1,56,000
Manufacturing expenses and Wages	60,000
Goods taken by Ganesan at cost	2,500
The rate of gross profit on cost is	30%
Value of salvaged stock	3,600

7. A Madras head office has a branch at Salem to which goods are invoiced at cost plus 20%. From the following particulars prepare Branch A/C in the head office books:

Goods sent to branch	2,11,872
Total sales	2,06,400
Cash sales	1,10,400
Cash received from branch debtors	88,000
Branch debtors 1.1.96	24,000
Branch stock on 1.1.96	7,680
Branch stock on 31.12.96	13,440

8. Distinguish between Branch accounts and Departmental accounts.
9. X and Y entered into Joint Venture to sell a consignment of timber sharing profits and losses equally. X provides timber from stock at mutually agreed value of Rs. 50000. He pays expenses amounting to Rs. 2500. Y incurs further expenses on cartage, storage and collieage of Rs. 6500 and receives cash for sales Rs. 30,000. He also takes over goods to the value of Rs. 10000 for his own use. At the close, X takes over the balance stock in hand which is valued at Rs. 11000. Pass Journal Entries to record the above transactions and open the necessary ledger accounts in the books of X and Y.

10. A, B and C share profits and losses as 1:2:2. On 31st December, 1989 when A decided to retire, their capitals were Rs. 27,000; Rs. 54,000 and Rs. 54,000 respectively. A agreed to keep his capital in the firm as a loan subject to 6% per annum interest. However, he was to receive a share in the profits after charging interest on capital and loan of new firm for the year 1990, of only an amount equal to 1/3 of his share in the old firm. On 1st January, 1990 D was admitted who paid Rs. 18,000 for his capital and Rs. 12,000 for his 1/7 share of good will. The good will was shared by B and C in the irrespective ratios.

In 1990, the firm earned a profit of Rs. 67,020, before charging interest on loan of A and on capital @5 per cent. Show the profit sharing ratios for the year 1990.

Also show the Capital of the partner on 31st December, 1990.

PART C — (4 × 10 = 40 marks)

Answer any Four questions out of Seven questions in 500 words.

All questions carry equal marks.

11. A fire occurred in the premises of a company on 15-10-97. From the following particulars, ascertain the loss of stock and prepare a claim for insurance:

Particulars	Rs.
Stock on 1-1-96	30,600
Purchases from 1-1-96 to 31-12-96	1,22,000
Sales from 1-1-96 to 31- 12-96	1,80,000
Stock on 31-12-96	27,000
Purchases from 1-1-97 to 15-10-97	1,47,000
Sales from 1-1-97 to 15- 10-97	1,50,000

The stock were always valued at 90% of cost. The stock saved from fire was worth Rs.18,000. The amount of policy was Rs.63,000. There was an average clause in the policy.

- The proprietor of a large retails store wished to ascertain approximately the net profit of the X, Y and Z departments separately for the three months ended 31st March 1996. It is found impracticable actually to take stock on that date, but an adequate system of departmental accounting is in use, and the normal rates of gross

profit for the three departments concerned are resp., 40%, 30%, and 20% on turnover before charging the direct expenses. The indirect expenses are charged in proportion to departmental turnover. The following are the figures for the departments:

	X(Rs.)	Y (Rs.)	Z (Rs.)
Opening stock (1.1.96)	10,000	14,000	7,000
Purchases	12,000	13,500	9,700
Sales	20,000	18,000	16,000
Direct expenses	2,000	1500	700

The total indirect expenses for the period (including those relating to other departments) were Rs. 5,400 on the total turnover of Rs. 1,08,000. Prepare a statement showing the approximate net profit making stock reserve of 10% for each department on the estimated value on 31.3.96

13. A Bombay head office sent goods to Madras branch at 25% profit over cost. From the following details, prepare the necessary ledger account in the books of head office under stock and debtors system.

Opening stock of goods at branch at invoice price	20,000
Goods sent to branch at invoice price	90,000
Loss as goods in transit at invoice price	6000
Pilferage at branch at the cost of branch	1,200
Closing stock at branch at its cost to branch	16,000
Sales at branch	1,05,000
Salaries and wages at branch	6,000
Other expenses at branch	3,000

Madras branch received Rs. 4,000 from the insurance company in settlement of the claim for the loss of goods in transit.

14. Hari Brothers of Chennai invoiced their stock at cost plus $33\frac{1}{3}$ % to their Branch at Bangalore. Based on the information prepare Branch Stock a/c, Branch Debtors a/c, Branch Expenses a/c and Branch Adjustment a/c.

	Rs.
Opening Stock at Invoice Price	15,000
Debtors on 1.1.98	11,400
Goods invoiced to Branch (invoice Price)	67,000
Branch Sales: Cash	31,000
Credit	37,000
Cash received from Debtors	40,000
Bad debts written off	250
Discount allowed to customers	300
Expenses at the branch	6,700
Stock at end (Invoice Price)	13,400

15. Explain the different methods of piecemeal distribution of cash in a firm.

16. The following purchases were made by a business house having three departments :

Dept. A	—	1000 units	}	at total cost of Rs. 1,00,000
Dept. B	—	2000 units		
Dept. C	—	2400 units		

Stock on 1st January were :

Dept. A	—	120 units
Dept. B	—	80 units
Dept. C	—	152 units

Sales were :

- Dept. A — 1,020 units at Rs. 20 each
 Dept. B — 1,920 units at Rs. 22.50 each
 Dept. C — 2,496 units at Rs. 25 each

The rate of gross profit is same of each case.

Prepare departmental trading accounts.

17. A' and `B' were partners sharing profits and losses in the ratio of 2; 1. Their Balance Sheet as on 31.12. 2003 was as follows:

Liabilities	Rs.	Assets	Rs.
Creditors	65,900	cash	1,200
Capital		Debtors	9,700
A	30,000	Stock	20,000
B	20,000	Machinery	35,000
		Building	50,000
Total	1,15,900	Total	1,15,900

They decided to admit 'C' as a partner for 1/3rd share in the profits of the firm subjects to the following conditions:

- (a) That should bring in Rs. 15,000 as his capital
 (b) That the value of stock and machinery be depreciated by 10%.

- (c) That the provision of 5% on sundry debtors be made for doubtful doubts.
- (d) That the value of buildings be appreciated by Rs. 9,500.

Pass journal entries, prepare necessary ledger accounts and Balance sheet after 'C's admission.

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**U.G. DEGREE EXAMINATION –
JULY 2022.**

Commerce

(From CY – 2020 onwards)

Second Semester

BUSINESS COMMUNICATION

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any THREE questions out of five questions in
100 words.**

All questions carry equal marks.

1. What is communication?
2. What is Salutation?
3. What are Circular letters?
4. What do you understand by reference?
5. State any two advantages of e-mail.

PART B — (3 × 7 = 21 marks)

Answer any THREE questions out of five questions in
200 words.

All questions carry equal marks.

6. What are the characteristics of communication?
7. Enumerate the different letter styles.
8. Explain the significance of insurance correspondence.
9. State the importance of business reports.
10. State the disadvantages of Internet

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions out of seven questions in
500 words.

All questions carry equal marks.

11. Explain the classification of communication.
12. Discuss the desirable structure and layout of business letters.
13. Explain the points to be consider while drafting complaint letters.

14. Discuss the various types of Business report.
 15. Explain the role of internet for the development of communication.
 16. Draft a letter to the bank manager requesting for availing over draft facilities.
 17. Write a circular letter to your customer regarding the opening of sale and service centre of two wheelers.
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BCOSE-21

**U.G. DEGREE EXAMINATION –
JULY 2022.**

Commerce

(From CY – 2020 onwards)

Second Semester

ORGANISATIONAL BEHAVIOUR

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any THREE questions out of Five questions in
100 words.**

All questions carry equal marks.

- 1. Define organizational Behaviour.**
- 2. Define personality.**
- 3. What is motivation?**
- 4. What determines behaviour?**
- 5. Define organizational change.**

PART B — (3 × 7 = 21 marks)

Answer any THREE questions out of Five questions in
200 words.

All questions carry equal marks.

6. Elucidate the need for organizational Behaviour.
7. Compare X and Y theory of Motivation.
8. Write a note on inter group relations.
9. Discuss the forces for organizational change.
10. State the qualities of a good leader.

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions out of Seven questions in
500 words.

All questions carry equal marks.

11. Explain the determinants of personality.
12. Explain the Behavioural theories of Leadership.
13. What are the sources of Conflict? Explain its Types? How it could be settled?
14. Discuss the expectancy theory of motivation in detail.

15. Discuss the different theories of group formation. How do they explain group formation phenomena fully?
 16. Explain the Behavioural theories of Leadership.
 17. Discuss the various forms of organization structure.
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