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**FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE**  
**Sixth Semester BCOM Degree Examination, March/April 2021**  
**BCOM6B15 – Financial Management**  
(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**Part-I**

Answer all questions. Each carries 1 mark.

**A. Choose the correct answer from the following:**

1. Which one is the ideal objective of Financial management?  
(a) Profit maximisation (b) Wealth maximisation  
(c) Goodwill maximisation (d) Inventory management
2. Indian companies can borrow money from abroad by way of:  
(a) ECB (b) FCCB  
(c) Both ECB and FCCB (d) None of these
3. MM Theory suggest that dividend payment :  
(a) Has a positive impact on the value of the firm  
(b) Has a negative impact on the value of the firm  
(c) Has no impact on the value of the firm  
(d) None of these
4. Which one of the following is not not a technique of inventory management?  
(a) EOQ (b) VED Analysis  
(c) ABC Analysis (d) BOP Analysis
5. Operating leverage helps to analyse:  
(a) Business risk (b) Financing risk  
(c) Production risk (d) Credit risk

**B.Fill in the blanks:**

6. Working capital is also called -----
7. Dividend paid between two annual general meetings is called -----
8. The discount rate at which present value of cash inflows are equal to present value of cash outflows are called -----
9. If NPV is -----, such projects can be accepted.
10. In VED analysis 'E' stands for -----

(10x1=10 Marks)



### Part II

Answer any 8 questions. Each carries 2 marks.

11. Define Unsystematic risk. How it can be eliminated?
12. What are the objectives of Financial management?
13. Distinguish between NPV method and IRR method.
14. Explain the operating cycle concept of working capital.
15. What is Capital Gearing?
16. What is stable dividend policy? What are its forms?
17. Give the importance of cost of capital.
18. What is ABC analysis of inventory management?
19. What are the sources of long term capital?
20. What is Concentration Banking?

(8x2=16 Marks)

### Part III

Answer any 6 questions. Each carries 4 marks.

21. What are the factors influencing dividend policy of a company?
22. Enumerate the merits and demerits of Pay back period method.
23. Explain different approaches to calculate cost of Equity capital?
24. What are the motives of holding cash?
25. Following information is given to you:  
Annual usage : Rs.2,00,000  
Cost of placing an order: Rs.80  
Annual carrying cost: 10% of inventory value  
Find out EOQ.
26. Prepare an estimate of working capital requirements from the following information of a trading concern:  
(a) Projected annual sales: 1,00,000 units  
(b) Selling price: Rs.8 per unit  
(c) % of net profit on sales:25%  
(d) Average credit period allowed to customers: 8 weeks  
(e) Average credit period allowed by customers: 4 weeks  
(f) Average stock holding in terms of sales requirements: 12 weeks  
(g) Allow 10% for contingencies.

27. Following information are given:
- Sales: Rs.20,00,000
- Variable cost: Rs.14,00,000
- Fixed cost: Rs.4,00,000
- Longterm debt: Rs.10,00,000 at 10% rate of interest.
- Calculate: Operating, Financial and Combined Leverages.
28. A company issues 10,000 10% preference shares of Rs.100 each. Cost of issue is Rs.2 per share. Calculate cost of preference capital if these shares are issued:
- (a) At a premium of 10%
- (b) At a discount of 5%

(6x4=24Marks)

### Part-III

Answer any 2 questions. Each carries 15 marks.

29. Explain various factors determining working capital requirements of a firm.
30. Initial investment: Rs.60,000
- Life of the asset: 4 years
- Estimated net cash inflows:
- |                      |           |
|----------------------|-----------|
| 1 <sup>st</sup> year | Rs.15,000 |
| 2 <sup>nd</sup> year | Rs.20,000 |
| 3 <sup>rd</sup> year | Rs.30,000 |
| 4 <sup>th</sup> year | Rs.20,000 |
- Calculate IRR of the project using 12% and 15% discount factors. Present value factors at
- | Years | 12%  | 15%  |
|-------|------|------|
| 1     | .892 | .969 |
| 2     | .797 | .756 |
| 3     | .711 | .657 |
| 4     | .635 | .571 |



31. X Ltd. wishes to arrange over draft facility with its banker during the period of April to June 2019. Prepare a cash budget for the above period from the following data:

2019	Sales	Purchases	Wages
February	1,80,000	1,24,800	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

- (a) 50% of sales are realized in the month following the sales and remaining 50% in the second month following.
- (b) Creditors are paid in the month following the month of purchases.
- (c) Workers are paid on 1<sup>st</sup> of the following month.
- (d) Cash at bank on 1<sup>st</sup> April 2019 Rs.25,000

(2x15=30 Marks)



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(Pages : 2)

Reg. No:.....

Name: .....

**FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE**  
**Sixth Semester BCOM Degree Examination, March/April 2021**  
**BCOM6B14 – Financial Derivatives**  
 (2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART – 1**

**Choose the correct answer from the following questions.**  
**Each question carries 1 mark.**

1. S&P BSE SENSEX future is the -----future.  
 a) Currency    b) Index    c) Commodity    d) Gold
2. Which of the following is the commodity derivative exchange?  
 a) BSE    b) NSE    c) NCDEX    d) None of the above
3. Option writer is also called -----  
 a) Option holder    b) Option buyer    c) Option seller    d) None of the above
4. ----- is the activity of trading futures with the objectives of reducing and controlling risk.  
 a) Speculation    b) Hedging    c) Arbitrage    d) None of the above
5. NIFTY futures are trading in -----  
 a) BSE    b) NSE    c) CSE    d) None of the above

(5 x 1=5 Marks)

**II. Fill in the blanks. Each question carries 1 mark.**

6. ----- option can be exercised at any time.
7. Plain Vanilla swap is also known as -----.
8. ----- option grants the buyer the right to buy underlying asset from seller at a specified price within a specified time.
9. Exercise price is also called -----.
10. Expand LIBOR.

(5 x 1=5 Marks)

## **PART – II**

**Answer any eight questions from the following questions.  
Each question carries 2 marks.**

11. What is mean by time value of an option?
12. What is option premium?
13. What do you mean by forward contract?
14. What do you mean by commodity swap?
15. What do you mean by stock futures?
16. What is marking to market?
17. What do you mean by extendable swap?
18. What is cross hedging?
19. What is price insurance?
20. What do you mean by butterfly spread?

**(8 x 2 = 16 Marks)**

## **PART – III**

**Answer any six questions from the following questions.  
Each question carries 4 marks.**

21. Explain the role of participants in derivative market?
22. What are the trading strategies in stock futures?
23. What are the features of swap?
24. What are the uses of derivatives?
25. What are the limitations of forward contracts?
26. What are the economic functions of derivative contracts?
27. What are the differences between options and futures?
28. Briefly explain the history of financial derivative market?

**(6 x 4 = 24 Marks)**

## **PART IV**

**Answer any two questions from the following questions.  
Each question carries 15 marks**

29. Explain the regulatory framework for derivative trading in India.
30. Write a detail note on option and different types of options.
31. What are the features of futures and also explain different types of futures?

**(2 x 15 = 30 Marks)**



**FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE**  
**Sixth Semester BCOM CA Degree Examination, March/April 2021**  
**BCCA6B14 – Office Automation Tools**  
(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART A**

Answer all questions  
Each question carries 1 mark

**Multiple choice questions:**

1. Ctrl+ Z indicates .....  
a) Cut                      b) Paste                      c) Undo                      d) Redo
2. What is the extension of power point file?  
a) .pmt                      b) .pnt                      c) .pdf                      d) .pptx
3. .... is the intersection of row and column  
a) Work sheet              b) Work book              c) Border                      d) Cell
4. IP stands for .....  
a) Internet Protocol              b) Intranet protocol  
c) Information Protocol              d) Industrial Protocol
5. Column location in Excel is designated by;  
a) Numbers                      b) Letters                      c) Constants                      d) None of these.

**Fill in the blanks:**

6. Real time textual talk is called .....
7. .... is used to navigate from one web page to another.
8. By default, a workbook consists of ..... work sheets.
9. Special effects used to introduce slides in a presentation are called .....
10. .... is a predesigned document that can be used to create documents quickly without bothering about formatting.

(10 x 1 = 10 marks)

**.PART B**

Answer any eight questions  
Each carries 2 marks

11. What is Quick Access Toolbar?
12. How will you include headers and footers in a word document?
13. How can you modify cell content in Excel?
14. What is animation?
15. What is slide sorter view?
16. What is IP address?

17. How can you split cells in a table?
18. What is WordArt?
19. What do you mean by freezing panes?
20. What is DNS?

(8 x 2 = 16 marks)

### PART C

Answer any six questions

Each question carries 4 marks

21. Give a detailed note on indentation.
22. Briefly explain the history of internet.
23. List out the mathematical functions available in Excel.
24. What is macro? Explain the procedures for recording and running macros.
25. Give a detailed note on internet access.
26. Amal has to do the following page settings for his project report
  - Page margin with left 2.9 cm, right 2.5 cm, top 2.8cm and bottom 2.5cm.
  - Page size to A5

How can this be done?

27. What do you mean by goal seek? Explain its business application.
28. How can you apply bullets in a word document for the following?

Industrial banks are classified into two;

All India Development banks and State development banks

All India development banks include;

IFCI

ICICI

SIDBI

IDBI

IIBI and

NHB

State development banks include;

SFCs and SIDCs

(6 x 4 = 24 marks)

### PART D

Answer any two questions

Each question carries 15 marks.

29. Discuss different statistical and financial functions available in MS Excel.
30. Write a detailed note on;
  - a) Line spacing
  - b) Text alignment
  - c) Moving through text
31. Explain various formatting that can be applied in a presentation

(2 x 15 = 30marks)



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**FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE**  
**Sixth Semester BCOM CA Degree Examination, March/April 2021**  
**BCCA6B15 – Computerized Accounting with Tally**  
(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART A**

**Answer all questions**

**Each question carries 1 marks**

**Multiple choice questions:**

1. To activate the calculator functionality this button need to be pressed.  
A) Ctrl + M                                      B) Ctrl + N  
C) Ctrl + O                                      D) None of the above
2. In which voucher type credit purchase entry is posted in Tally?  
A) F5: Payment                                      B) F7: Journal  
C) F9: Purchase                                      D) F6: Receipt
3. Resrves and surplus is a sub group of :  
A)Capital                                      B) Retained earnings  
C) Current assets                                      D) None of the above
4. Credit note voucher is used when there is :  
A) Return inward                                      B) Bills payable  
C) Return outward                                      D) Bills recievables
5. Which ledger is used when goods or services are bought inside the state.  
A)Input SGST                                      B) Input IGST  
C) Output IGST                                      D) Output SGST

**Fill in the blanks :**

6. In India GST become effective from -----
7. In order to copy company's data in to pen drive or CD \_\_\_\_\_ option is used.
8. \_\_\_\_\_ is the basic transaction recording document.
9. Stock items having similar nature and quantity are termed as \_\_\_\_\_.
10. Tally offers an encryption option called \_\_\_\_\_.

( 10 x 1 = 10 marks)

**PART B**  
**Answer any eight questions**  
**Each carries 2 marks**

11. What is Tally Vault?
12. What is Inventory Voucher?
13. Explain Purchase Order.
14. What is Unit of Measure?
15. What is Against Reference?
16. What is Configuration?
17. What is an Invoice?
18. What is CST Sales Register?
19. What is Tally Audit?
20. What is Backup?

(8 x 2 = 16 marks)

**PART C**  
**Answer any six questions**  
**Each question carries 4 marks**

21. What do you mean by Reversing Journal? What are its uses?
22. How will you alter and delete Vouchers in Tally?
23. How we enable Debit Note in Tally ?
24. Explain the component of Tally screen.
25. Explain how Ledger Accounts are created in Tally?
26. State and explain any four Accounting Concepts.
27. Explain the steps involved in creating Security Control in Tally.
28. Discuss the procedure of Multi- Account Printing.

(6 x 4 = 24 marks)

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

29. Explain the different types of Vouchers used in Tally?
30. How will you prepare Final Accounts in Tally? Explain with example.
31. Write a brief note about GST. What are the important ledgers used for GST?

(2 x 15 = 30 marks )



FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE  
Sixth Semester BCOM/BCOM CA Degree Examination, March/April 2021  
BCOM6B12/BCCA6B12 – Income Tax & GST  
(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**Part A**

*Answer all questions.*

*Each question carries 1 mark.*

**A. Choose the correct answer:**

1. The income from the asset would be taxable in the hands of the transferor if:
  - (a) The taxpayer owns an asset
  - (b) The ownership of asset is not transferred by him
  - (c) The income from the asset is transferred to any person under a settlement or agreement
  - (d) All of the above
2. TDS rate under GST is
  - a) 1%
  - b) 2%
  - c) 3%
  - d) 5%
3. Deduction in respect of contribution to political party will:
  - (a) Be allowed in respect of sum paid by way of cash
  - (b) Not be allowed if payment made in cash
  - (c) This type of deduction is not allowed whether payment is in cash or not
  - (d) Be allowed if payment made in cash, subject to certain conditions
4. Goods and service tax is:
  - a) Supply based
  - b) Consumption based
  - c) Both supply and consumption based
  - d) None of these
5. In case of assesseees other than companies, the following is advance tax rate to be payable on or before of 15th September.
  - (a) 45%
  - (b) 30%
  - (c) 15%
  - (d) 10%

**B. Fill in the blanks:**

6. The incidence of tax on tax is called \_\_\_\_\_.
7. Section 140(A) of Income Tax Act deals with \_\_\_\_\_.
8. The tax invoice should be issued \_\_\_\_\_ the date of supply of services.
9. A delayed return submitted before the assessment is completed is called \_\_\_\_\_.
10. A registered person need not issue a tax invoice if the value of supply less than \_\_\_\_\_.

(10 x 1=10 Marks)

**Part B (Short Answer Questions)**  
*Answer any eight questions*  
*Each question carries 2 marks*

11. What is assessment?
12. What is adjusted gross total income?
13. What do you mean by clubbing of income?
14. What do you mean by provisional assessment?
15. Why is submission of return of loss required?
16. What is meant by Input Tax Credit?
17. List out any *four* exempted goods from GST.
18. Who is CBDT?
19. What is the meaning of time value of supply?
20. How TDS is differing from TCS?

(8 x 2=16 Marks)

**Part C (Short Essays)**  
*Answer any six questions*  
*Each question carries 4 marks*

21. Mention the arguments infavour of GST.
22. Write a note on the value of taxable supply.
23. What are the conditions regarding special audit under GST Law?
24. State the procedure for refund of GST.
25. Which are the general powers of income tax authorities?
26. Explain the rules regarding set off and carry forward of losses.
27. Explain the modes of recovery of income tax.
28. Mrs. Zariya furnishes the following details, calculate tax liability for the previous year 2019 – 20.

	₹.
(a) Income from salary	5,40,000
(b) LTCG	50,000
(c) Family pension received	45,000
(d) Donation to Mahathma Gandhi Foundation	2,000
(e) Books donated to an approved collage	18,000
(f) Received the Winnings from lottery	70,000
(g) Gift from mother in law	20,000

(6 x 4=24 Marks)



**Part D (Long Essays)**  
**Answer any two questions**  
**Each question carries 15 marks**

29. Explain the different types of assessment under the Income tax Act 1961.
30. Discuss the punishable offences under GST law.
31. Compute the tax liability of Mr. Balram from the following details furnished for the P/Y 2019 - 20.

	₹.
1) Gross salary	6,70,000
2) Interest paid for housing loan (self occupied house)	1,20,000
3) Received dividend from SAIL INDIA Ltd	5,500
4) Received as interest on debentures of Amul Ltd. (Listed on Mumbai stock exchange)	7,200
5) Municipal tax of the house paid	2,400
6) LIC premium paid	19,000
7) Expenditure incurred for cancer treatment of father of 80 years of age	1,10,000
8) Mediclaim premium paid by cash	8,000
9) Dividends from an Indian co-operative society	12,000
10) Gain from transfer of long-term capital assets	60,000
11) Loss from short-term capital assets	25,000
12) Interest received by Lijo, minor son of Balram	10,000
13) Tax on employment paid	3,000

(2 x 15=30 Marks)

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Reg. No:.....

Name: .....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE  
Sixth Semester BCOM/BCOM CA Degree Examination, March/April 2021  
BCOM6B13/BCCA6B13 – Auditing & Corporate Governance  
(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART A**

Answer all questions carry 1 mark

1. The .....have the power to terminate the service of management auditor.
2. ....theory proposes that the business has accountability towards different stakeholders in the society.
3. A clean report is also known as .....
4. ....arise when a transaction is wholly or partly omitted being properly recorded in the books.
5. .... is an international credit rating agency headquartered at Newyork and London.
6. ....audit is to conduct an audit for special object on special occasion  
[A] Occasional [B] partial [C] standard [D] interim
7. In the year ....., the cost and works accountant act was passed  
[A] 1959 [B] 1960 [C] 1956 [D] 1962
8. Vouching of the balances of all incomes and expenses account is known as vouching of .....  
[A] Personal ledger [B] Impersonal ledger [C] Cash [D] Sales
9. Before the work of audit is commenced, the auditor plans out the whole of audit work is called .....  
[A] Audit plan. [B] Audit note. [C] Audit risk. [D] Audit programme.
10. .... is the first credit rating agency in India established in 1987 promoted by ICICI and UTI  
[A] CRISIL. [B] CARE. [C] ICRA. [D] None.

(10 x 1 = 10Marks )



## PART B

Answer any Eight out of the ten questions which carry 2 marks)

11. What is continuous audit?
12. Write three features of statutory auditing.
13. What is cost audit?
14. Define verification
15. What do you mean by corporate failure?
16. What is qualified report?
17. What is audit committee?
18. What is stakeholders' theory?
19. Define rating agencies?
20. Define management audit?

(8 x 2 = 16Marks )

## PART C

(Answer any Six out of the eight questions which carry 4 marks)

21. What are the fundamental principles of internal check?
22. What are the issues in Satyam Computers?
23. Briefly explain rights and powers of an auditor?
24. What are the nature and scope of internal audit?
25. 'Accountancy is a necessity, Auditing is a luxury' — Comment, giving reasons for your opinion.
26. Discuss different type of auditing techniques.
27. What are the objectives of verification of assets and liabilities?
28. Explain the advantages of final audit?

(6 x 4 = 24Marks)

## PART D

(Answer any Two out of the Three, which carry 15 marks )

29. What are the features of corporate governance? Explain various theories of corporate governance
30. Define vouching. Explain how vouching is conducted on cash transactions.
31. Define auditing. Explain classifications of audit.

(2 x 15 = 30 Marks)

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(Pages : 4)

Reg. No:.....

Name: .....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE  
Sixth Semester BBA Degree Examination, March/April 2021  
BBBA6B14 – Incometax  
(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART A**

**Answer all questions**

1. Preliminary expenses shall be allowed as deduction in.....  
A. 5 Installments.    B. 10 Installments.    C. 15 Installments    D. 12 Installments.
2. Which of the following is exempted.  
A. C.C.A                      B. D.A                      C. Foreign Allowance    D. Medical Allowance
3. Interest on RPF balance is exempted up to.....  
A. 9.75%.                      B. 9.5%.                      C. 10%.                      D. 12%.
4. Income tax is a form of ..... tax  
A. Direct tax                      B. Indirect tax                      C. Value Added Tax    D. None of these
5. Income of Benami transactions shall be included in the income of .....  
A. Real owner                      B. Transferor                      C. transferee                      D. None of these
6. Dividend from an Indian company is .....
7. Education Cess for the Assessment year 2020 – 21 is.....
8. Pension is taxable under.....head
9. Annual value of house property let out , which remain vacant for whole year is.....
10. Rate of depreciation allowance of furniture is.....

(10 x 1 = 10 Marks)



**PART B**  
**Answer Any EIGHT Questions**

11. What is GTI ?
12. What is PAN ?
13. What do you mean by bond washing transactions ?
14. What is Agricultural income ?
15. Define a person.
16. Define block of Asset .
17. Which are the assets not considered as capital asset?
18. State any two deductions under section 54 ,while computing Capital Gains .
19. What is Rebate ?
20. How is family planning expense treated ?

(8 x 2 = 16 marks)

**PART C**  
**Answer any SIX questions**

21. Explain residence and incidence of tax .
22. Distinguish between LTCG and STCG
23. What are allowances ? Explain fully taxable allowances.
24. What is 'transfer' for the purpose of capital gains
25. Compute gross salary from the following , if he is living in his own house  
Salary Rs.3500pm    DA Rs. 1000pm    CCA Rs. 200pm    HRA Rs. 1000pm  
Commission on turnover achieved by him    Rs. 6000
26. Mr. Rasheed a resident individual submits the following details of income on 31/03/2020
  1. Royalty from coal mine Rs 20000
  2. Agricultural income from Pakistan Rs 15000, from Great Nicobar Rs 10000
  3. Profit on sale of old Jewellarry Rs 21000
  4. Salary as Member of parliament Rs 36000
  5. Daily allowance as Member of parliament Rs 15000
  6. His residential house has been taken on a rent of Rs 1000pm, half of which is sublet at Rs 1200 pm
  7. Dividend received from a cooperative society Rs 5000

8. He has incurred following expenses

- i) Rs 100 collection charges for dividends
- ii) Rs 3000 for earning and collecting royalty income
- iii) Rs 800 municipal taxes of the house

Compute income from other sources

27. The following are the incomes of Shri Ram Prasad for the PY 2019-20

- a) Interest on England Development Bond(1/5 received in India) Rs. 50000
- b) Income from agriculture in America, received there, but later remitted to India Rs.81000
- c) Income from property in Canada , received outside in India Rs. 40000
- d) Income earned from business in Uganda, which is controlled from Delhi (Rs 25000 received in India) Rs.45000
- e) Dividend paid by a domestic company and received outside India Rs. 40000
- f) Untaxed profit of 2008-09 brought to India Rs. 10000
- g) Profit from business in Chennai, controlled from London Rs. 200000
- h) Profit from sale of a building in India but received in Srilanka Rs.18000

From the above ascertain his taxable income if he is

- a) Resident b) Not ordinarily resident c) Non resident

28. Mr. P owns a residential home at Agra which he acquired in May 2009 for Rs 2,96,000. He sells the home for Rs. 35,00,000 on August 18, 2019. He purchases a residential home at Kanpur on February 14, 2020 for Rs 20,00,000. Find the amount of capital gains chargeable to tax for AY 2020 – 21  
(CII 2009 – 10 and 2019 – 20 is 148 and 289 respectively)

(6 x 4 = 24 marks)

[P.T.O]



## PART D

Answer any TWO questions

29. What do you mean by deductions u/s 80. Explain 10 permissible deductions.
30. Explain clubbing of income and its provisions.
31. Mr Rajeev furnishes the following particulars of his income :      Salary Rs 15000pm ,  
Dearness Allowance Rs 1250 pm, Entertainment Allowance Rs 1000pm, Employer's and  
employee's contribution to RPF Rs 24000 each , Interest on PF at 9.5% pa –Rs 19000,  
City compensatory allowance – Rs 200 pm , Medical allowance – Rs 10000. He has been  
provided with an unfurnished accommodation (population less than 10 lakhs) for which  
the employee paid Rs 500 pm. The house is owned by the employer FRV Rs 30000 pa .  
A sweeper at Rs 200 pm and a servant at Rs 750 pm were provided by the employer.  
Compute taxable income under the head salary for the Assessment year 2020-21
32. Mr Savin is the owner of 3 let out and 1 self occupied house properties. Find out the net  
annual value for the Assessment Year 2020-21

	A	B	C	Self Occupied
Municipal rental value	30000	30000	60000	90000
Fair rental value	32000	28000	66000	-----
Standard rent	34000	40000	50000	-----
Actual rent received	38000	32000	48000	-----
Municipal taxes paid	2000	4000	-----	9000
Municipal tax due	2000	-----	4000	-----

(2 x 15 = 30 marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE  
Sixth Semester BBA Degree Examination, March/April 2021  
BBBA6B12 – Operations Management  
(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**Section A**

**Answer ALL questions. Each question carries 1 Mark**

1. Which of the following is not an objective of operations management?
  - A. Customer satisfaction
  - B. Timeliness
  - C. Profitability
  - D. Employee punishment
2. Capacity decisions have a direct influence on performance of production system in respect of:
  - A. Delivery performance
  - B. Quality control
  - C. Plant size
  - D. Manpower
3. A six sigma process has defect level below ..... defects per million opportunities
  - A. 3.4
  - B. 4.5
  - C. 5.6
  - D. 6.7
4. The lay out in which production operation is performed in a fixed position is called.....
  - A. Project lay out
  - B. Product lay out
  - C. (A) and (B)
  - D. None of these.
5. Which of the following is a process of capacity planning?
  - A. Demand forecasting
  - B. Capacity decisions
  - C. Facilities planning
  - D. All of the above
6. In .....process the production is split into a series of manufacturing stages or operations
7. SCM stands for .....
8. ....is the Japanese concept of continuous improvement in all things.
9. ....is a part of production control that translates the paper work into actual production.
10. Motion study was developed by .....

(10 x 1 = 10Marks)



**Section B**  
**Answer any EIGHT questions. Each question carries 2 marks**

11. What is SCM?
12. What do you mean by production?
13. What are the major sources idea generation in product development?
14. What is fixed position and cellular layout?
15. Write a note on facility planning.
16. What is therblig?
17. How a capacity bottleneck can be identified?
18. What is dispatching?
19. Give the meaning of quality cost?
20. What is quality circles?

**(8 x 2 = 16 Marks)**

**Section C**  
**Answer any SIX questions. Each question carries 4 marks.**

21. Write a note on scientific management.
22. What are the objectives of operations management in resource utilization?
23. Bring out the points of distinction between manufacturing and service operations.
24. Briefly explain the merits and demerits of MRP.
25. What is plant layout? What are the factors to be considered while determining good plant layout?
26. Define capacity? What are the major types of capacity?
27. What are the phases of production planning and control?
28. What are the barriers of implementing TQM?

**(6 x 4 = 24 Marks)**

**Section D**  
**Answer any TWO Question which Carry 15 marks**

29. What is work measurement? Explain the important work measurement techniques?
30. What is mass production and batch production? Discuss its relative merits and demerits?
31. What is quality control? Explain various quality control techniques?

**(2 x 15 = 30 Marks)**

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**FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE**  
**Sixth Semester BBA Degree Examination, March/April 2021**  
**BBBA6B13 – Human Resource Management**  
(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**Part I**

**Objective Questions carry 1 mark each.**  
**Multiple choice questions**

1. This method is a combination of graphic rating scales, and critical incidents method.  
a) MBO    b) BARS    c) Assessment Centres    d) none of these
2. \_\_\_\_\_ are the most valuable assets of an organisation  
a) Human resources    b) Plant and Machinery    c) good will    d) none of these.
3. \_\_\_\_\_ is the process of choosing the most suitable persons from all the applicants  
a) Induction    b) selection    c) placement    d) recruitment.
4. \_\_\_\_\_ is a statement which shows the maximum acceptable human qualities necessary to perform a job satisfactorily.  
a) Job evaluation    b) job description    c) job specification    d) none of these.
5. \_\_\_\_\_ training is an inexpensive way for employees and employers to expand skills  
a) Induction    b) refresher    c) job    d) cross training.

**Fill in the blanks.**

6. McGregor's \_\_\_\_\_ theory advocated the significance of participative approach to decision making.
7. A separate department \_\_\_\_\_ is set up to deal with the problems of personnel in the organisation.
8. \_\_\_\_\_ is a systematic and orderly process of measuring the worth of job in relation to other jobs.
9. \_\_\_\_\_ are casual emoluments
10. An employee may be high or low in terms of general impression. It is known as \_\_\_\_\_

(10x1=10Marks )



### **Part II**

**Short Answer Questions. Answer any Eight out of Ten. Each carry 2 marks**

11. What is human capital?
12. Differentiate personnel management and human resource management.
13. What do you mean by an indent?
14. Who are casual callers?
15. What is retrenchment?
16. What is the meaning of career development?
17. What is group incentive scheme?
18. What do you mean by absenteeism?
19. What is halo effect?
20. Differentiate promotion and demotion.

**(8x2=16 Marks)**

### **Part III**

**Short Essay Questions. Answer any Six out of Eight, each carry 4 marks**

21. Explain the various off-the-job training methods.
22. What are the main objectives of man power planning?
23. Explain the different types of employment interview.
24. What do you mean by transfer? Explain the different types of transfers.
25. Explain the process involved in training employees.
26. What are the factors influencing a good wage system?
27. Explain the various steps in selection of candidates.
28. Explain the problems in performance appraisal.

**(6x4=24 Marks)**

### **Part IV**

**Essay Question. Answer any Two. Each carry 15 marks.**

29. Define Human Resource Management. Explain the concept and scope of HRM?
30. Explain the grievance redressal mechanism in an organisation with examples
31. What do you understand by recruitment? Explain the process of recruitment.

**(2x15=30 Marks)**



80

**FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE**  
**Sixth Semester BBA Degree Examination, March/April 2021**

**BBBA6B15 – Advanced Accounting**

(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART – I**

**Answer all questions**

1. The LLP Act was passed  
 a.1936                      b. 1932                      c.2008                      d.2010
2. The revaluation account is ..... with decrease in the value of assets.  
 a.debited                      b. credited                      c. reduced                      d. balanced
3. The share of goodwill of retiring partner compensated by continuing partners at ..... ratio.  
 a. Sacrificing ratio                      b.Old ratio                      c.Gaining ratio                      d.New ratio
4. Provision for taxation is shown in the balance sheet under the head.....  
 a. Current liabilities                      b. Noncurrent liabilities  
 c. Fictitious assets                      d.Contingent liabilities
5. Which account is debited at the time of dissolution of a firm when assets are transferred?  
 a. Revaluation Account                      b. Realisation Account  
 c.Profit and Loss Adjustment A/c                      d. None of the above.
6. .... is a written agreement among the partners.
7. Gain on revaluation or loss on revaluation at the time of admission of partner will be transferred to the capital account ..... partners in the old ratio.
8. The balance in the capital account of the deceased partner is transferred to his ..... account.
9. The balance in the capital account of the deceased partner is transferred to his ..... account.
10. Gain of continuing partner = New share – .....

(10 x 1=10 marks)

**Part -II**

**Answer any eight questions**

11. What do you mean by IFRS convergence?
12. What do you mean by non-current assets and non-current liabilities?
13. What is an employee benefit expense?
14. Define accounting standards.



15. Define partnership.
16. What do you mean by guarantee of profit to a partner?
17. Distinguish Dissolution of Partnership and Firm.
18. What is realisation account?
19. X and Y are two partners sharing their profit in the ratio of 2: 1. They admitted Z as a partner for 1/4 share in profit. Calculate the new profit sharing ratios of all the partners.
20. Raj and Amit are partners with a capital of 1, 00,000 and 1, 60,000 on January 1, 2009 respectively. Raj introduced additional capital of 30,000 on July 1, 2009 and another 20,000 on October 31, 2009. Calculate interest on capital for the year ending 2009. The rate of interest is 6% p.a.

(8x2=16 Marks)

### PART – III

#### Answer any 6 questions

21. Briefly explain accounting procedure at the time of amalgamation of partnership.
22. What are the objectives of IASB?
23. What are the recognition criteria of assets, liabilities, revenue and expense?
24. From the following information, prepare the surplus/deficit in the statement of profit and loss ( Profit and Loss appropriation account)  
 Net profit for the year Rs.3, 00,000  
 Opening balance of statement of profit and loss Rs. 4, 20,000  
 12% preference share capital Rs.3, 00,000  
 Equity share capital Rs.4, 80,000  
 Transfer to general reserve Rs.36, 000  
 The board of directors have proposed 20% dividend on equity shares.
25. The profits by a business for the last five years were: 1997 - 40,000; 1998 - 50,000; 1999 - 55,000; 2000 - 70,000 and 2001 - 85,000. The books of business showed that the capital employed on December 31, 2001, is 5, 00,000. You are required to find out the value of goodwill based on 3 years purchase of the super profits of the business, given that the normal rate of return is 10%.
26. Rohit , Sumit and Mohit are partners sharing profit in the ratio of 3 : 2 :2. Sumit was retired from partnership. The goodwill of the firm is valued Rs 60,000, the share of good will of sumit was adjusted by continuing partner's capital account. Write journal entry for goodwill adjustment and also calculate the new profit sharing ratio and gaining ratio.



27. Following ledger balances of the Balance Sheet of X and Y, who are carrying on partnership sharing profits in the ratio of 2: 1.

Cash at bank- 20000; debtors- 30,000; stock-20,000; building- 1,00,000

Machinery -800,000; creditors -30,000 ; bills payable -15000.

Z is admitted as a partner, 1/4th share in profits on the date of the balance sheet on the following terms:

1. Plant is to be appreciated to 60,000
2. The value of buildings is to be appreciated by 10%.
3. Stock is found overvalued by 2,000.
4. A provision for bad and doubtful debts is to be created at 5% of debtors.
5. Creditors were unrecorded to the extent of Rs 500.

Prepare the revaluation account.

28. Following was the Balance Sheet of Arun and Wasim as at 31st March, 2019, when they decided to dissolve the firm:

Liabilities		Assets	
Creditors	44250	Cash at Bank	2250
Ms. Wolf's Loan	20,000	Stock	9,000
Bills Payable	11,500	Debtors	21,000
Capital A/cs:		Furniture	6,000
Arun 15,000		Machinery	53,250
Wasim 12,000	27,000	Profit and Loss A/c	11,250
	1,02,750		1,02,750

The assets realised: Stock—Rs.5250; Debtors—Rs 13,875; Machinery—Rs 44,250. Furniture was taken by Arun at Rs.3,750. Bills Payable were paid in full, while Creditors were settled at 2% discount. Ms.Wasim accepted Rs.19, 250 in full settlement of her Loan Account. Actual Realisation Expenses amounted to Rs1050. Prepare Realisation Account.

(6x4 =24 marks)



**PART – IV**

**Answer any two questions**

29. Briefly explain the characteristics of limited liability partnership (LLP). Distinguish ordinary partnership firm and LLP.
30. Prepare Statement of Profit and loss and Balance sheet of AB Ltd for the year ended 31/03/2019.

**TRIAL BALANCE**

Particulars	Debit	Credit
Share capital (Rs.10)		5,00,000
Sales		20,80,000
Rent received		50,000
Bank overdraft		3,00,000
Sundry creditors		3,50,000
Bills payable		80,000
Purchases	12,20,000	
Purchase returns		20,000
Sales returns	80,000	
Carriage	40,000	
Freight	60,000	
Salary paid	1,00,000	
Wage paid	15,000	
Rent paid	10,000	
Electricity bill paid	5,000	
Insurance paid	25,000	
Opening stock	75,000	
Furniture & fittings	1,20,000	
Goodwill	4,00,000	
Land & buildings	3,60,000	
Plant & machinery	2,80,000	
Commission received		1,70,000
Discount received		1,50,000
Cash in hand	2,20,000	
Cash at bank	3,90,000	
Sundry debtors	1,60,000	
Bills receivables	1,40,000	
<b>TOTAL</b>	<b>37,00,000</b>	<b>37,00,000</b>

## Adjustments

1. Closing stock is Rs.50,000
  2. Outstanding salary and wages Rs.7000 and Rs.2000 respectively
  3. Provide depreciation on building by 5% machinery by 10% and furniture by 20 % respectively.
  4. Create a provision for doubtful debts by 5%
  5. The directors recommend a dividend @ 10 % and transferred to general reserve Rs.20,000
  6. Rent paid in advance Rs.2,000
31. A, B and C are partners in a trading firm sharing profits in the ratio of 3: 2: 1.

Their

Balance Sheet as at 31st March, 2018 stood as follows:

Liabilities		Assets	
Sundry Creditors	12,500	Cash at Bank	1500
General Reserve	18,000	Sundry Debtors	15,000
Capital A/c:		Less: Provision for Doubtful Debts	<u>1,500</u>
A 40,000		Stock	12,500
B 21,000		Investment	8,000
C <u>20,000</u>	81,000	Office Equipment	14,000
		Furniture	12,000
		Building	50,000
	1,11,500		1,11,500

B retired on 1st April, 2018 subject to the following conditions:

- i. Building revalued at 75,000. Furniture is to written-down by 2,000 and stock is reduced to 10,000
- ii. Provision for Doubtful Debts is to be calculated @5% on Sundry Debtors.
- iii. Goodwill of the firm is to be valued at 18,000.
- iv. Market value of Investment is 7,500.
- v. Amount due to B to be transferred to his Loan Account
- vi. A and C will share profits and losses in the ratio of 2 : 1 and their capitals are to be adjusted in the profit-sharing ratio.

Prepare Revaluation Account, Partners' Capital Accounts and Balance Sheet immediately after B's retirement

(2x15= 30 Marks)