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1B5N25031 (Pages : 3) Reg. No:........................

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2025

BCM5B07/BCC5B07 - Accounting for Management

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

PART A

All questions can be attended. Each question carries 2 marks

1. What do you mean by management accounting?
2. State any two features of management accounting?
3. Define marginal costing?
4. What is P/V Ratio?
5. What is angle of incidence?
6. What is cash flow statement?
7. What do you mean by operating activities?
8. What is fund from operation?
9. Define fund.
10. What is Margin of safety?
11. What is meant by stock turnover ratio?
12. What is liquid ratio?
13. What you mean by external analysis?
14. What are financial statements?
15. Who is management accountant?

(15 x 2 = 30, ceiling 25 marks)

PART B

All questions can be attended. Each question carries 5 marks

16. How does Management accounting differ from Financial Accounting?
17. What are the different types of financial analysis?
18. What are Accounting Ratios? List out important ratios and their significance in financial analysis?

19. Rearrange the figures suitable for analysis and calculate

A) Gross profit ratio B) operating profit ratio C) operating ratio

D) Net profit ratio

To Cost of sales	12,96,000	By net sales.	18,00,000
To Administration expense	1,24,000	By Non operating profit	30,000
To Selling and distribution expense	92,000		
To Non operating expense	18,000		
(loss on sale of investment)			
To Provision for tax	1,20,000		
To Net profit	1,80,000		
	18,30,000.		18,30,000

20. State the uses of CVP analysis?

21. Distinguish between fund flow statement and balance sheet.

22. From the following two Balance sheet, prepare a schedule of changes in working capital.

	31/12/2024	31/12/2024
Capital and liabilities:		
Share capital	2,00,000	2,50,000
Trade creditors	70,000	45,000
Retained earnings	10,000	23,000
	2,80,000	3,18,000
Assets:		
Cash	30,000	47,000
Debtors	1,20,000	1,15,000
Stock-in-trade	80,000	90,000
Land	50,000	66,000
	2,80,000	3,18,000

23. From the following, find out:

(a) P/V Ratio (b) BEP (C) Net profit for the sale of Rs. 300000

(d) Required sale for the net profit of Rs. 70000

Sales 2,00,000

Variable cost 1,50,000

Fixed cost 15,000

(8x5 = 40, Ceiling 35Marks)

PART C

Answer any two questions.
Each carries 10 marks.

24. Any Form of accounting which enables a business to be conducted more efficiently can be regarded management accounting. Explain bringing out clearly how management accounting helps management.

25. The Following information relating to a company are given:

    Current Liabilities Rs 50,000

    Current Ratio 2.5:1

    Liquid Ratio 1.25:1

    Calculate

    a)Current Assets, b) Liquid Assets, c) Working Capital, d). Stock,

26. What you mean by Fund Flow Statement? State its objectives, importance and limitations?

27. Prepare Fund flow statement from the following details:

	31.12.23	31.12.24
Cash	20,000	25,000
Accounts receivable.	24,000	27,000
Inventories.	31,000	32,000
Other Assets	8,000	7,000
Fixed Assets	50,000	58,000
Total	1,33,000	1,49,000
Accumulated depreciation	21,000	25,000
Accounts payable.	20,000	21,000
Long term debt	14,000	13,000
Equity capital.	50,000	53,000
Retained earnings	28,000	37,000
Total	1,33,000	1,49,000

Adjustments:

1. Fixed Assets costing Rs.12000 were purchased for cash
2. Fixed Assets (original cost Rs 4000 accumulated depreciation Rs 1500) were sold for Rs 2000.

   Depreciation for the year 2021 amounted to Rs 5500 duly debited to profit and loss account
3. Dividend paid amounted to Rs.5000

(10 x 2=20Marks)

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Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2025

BCM5B08/BCC5B08 - Business Research Methods

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

PART A
All questions can be attended
Each question carries 2 marks

1. Define business research. Why is it significant?
2. What is a variable in research? Give an example.
3. What is meant by experimental research design?
4. Differentiate between internal and external validity in research (any one point).
5. Name any two methods of collecting primary data.
6. Define observation method with one example.
7. Give any two points to consider when constructing a questionnaire.
8 What is meant by sampling method?
9. Name two types of probability sampling techniques.
10. What is meant by data processing in research?
11. Define coding in the context of data handling.
12. What is a frequency table? Mention one use.
13. Define an index number.
14. What is a null hypothesis?
15. Mention two characteristics of a good hypothesis.

(15 x 2 = 30, Maximum ceiling 25 marks)

PART B
All questions can be attended.
Each question carries 5 marks.

16. Explain the role of theory in business research and its importance in theory building.
17. Define research design and explain its importance in business research.
18. What are the major differences between primary data and secondary data?
19. What is a schedule in research? How does it differ from a questionnaire?

20. Describe the key stages of data processing and their significance in research.

21. What is the difference between qualitative and quantitative data analysis? Explain with examples.

22. What are the key features of business research?

23. Describe any two graphical methods used to present research data.

(8x5 = 40, Maximum ceiling 35 marks)

PART C

Answer any two questions

24. Outline the format of a research report. Explain the purpose of chapterisation and the contents typically included in each chapter.

25. Discuss the concepts of editing, coding, and data entry. How do they contribute to data accuracy and analysis?

26. Describe the stages in the business research process. Explain each step with suitable examples.

27. Explain internal and external validity. How can a researcher enhance both in a research study?

(2x10 = 20 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2025

BCM5B09/BCC5B09 - Income Tax Law & Accounts

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

Part A

Answer all questions. Each question carries two marks

1. What is annual value?
2. Explain maximum marginal rate of tax.
3. Who is deemed assessee?
4. Explain the treatment of additional depreciation of Plant and Machinery.
5. Explain total income.
6. What is the indexed cost of improvement?
7. What is grossing up of interest?
8. What do you mean by self-occupied property?
9. What is casual income?
10. Distinguish between assessment year and previous year.
11. What is long-term capital asset?
12. What are less tax securities?
13. What is bond washing transaction?
14. What is statutory provident fund?
15. Compute the residential status of Mr. Suyra Kumar Yadav, he left for USA on 10th March,2022 after having lived in India for 20 years. He returned to India on 10th September 2024.

(15*2=30 Maximum Ceiling 25)

Part B

Answer any four questions. Each question carries five marks

16. What is entertainment allowance? How do you calculate deduction in case of government employee?

17. Write a detailed note on agricultural income.

18. Describe any ten items of income which can be included under the head 'income from other sources'

19. What do you understand by the term capital gains used in the Income Tax Act? What are the rules regarding exemptions of capital gains?

20. Mr. R. retires from a company on 4th January, 2025 after serving 16 years. At the time of retirement his basic salary was ₹ 88,000 per month and he was also entitled to dearness allowance of ₹ 16,000 per month. On the retirement he received ₹ 12,00,000 as gratuity. He is covered under the Payment of the Gratuity Act. Compute the taxable amount of gratuity.

21. An assessee ,Mr.A' had purchased 500 shares of total face value of ₹ 5,000 for ₹ 8,540 in May 2006. He received 100 bonus shares of the value of ₹ 10 each from the same company in May, 2024. He sold the original 500 shares on 1-6-2024 for ₹ 60,000. For the Assessment Year 2025-26 compute capital gains of Mr. A.

    The cost inflation indices are: 2006-07—122, 2024-25—363.

22. From the following particulars submitted by Shri Ram Kumar, compute his income from other sources for the Assessment Year 2025-26:

    (1) As Director of X Co. Ltd., he received ₹ 12,000 p.m. as salary

    (2) He was also a Director in another company from which he received ₹ 13.000 as Director's fee.

    (3) Interest received on deposits with a Co-operative Bank Ltd. ₹ 2,000.

    (4) Dividends received from a foreign company ₹ 6,000.

    (5) Received Winnings from lottery ₹ 24,500.

    (6) Income from agriculture in England ₹ 78,000.

    (7) Honorarium for delivering lectures in a registered society ₹ 1,200.

23. Mr. Ram owns a house property. During the previous year it was let out to a tenant on a monthly rent of ₹ 7,000.

He claimed the following expenses:

(i) Municipal taxes paid ₹8,000.

(ii) Expenses for the recovery of rent ₹ 600.

(iii) Maintenance allowance paid to the step-mother ₹ 12,000 annually which was a charge on the property according to his father's will.

The house remained vacant for one month during the previous year.

Compute the income from house property for the Assessment Year 2025-26. Municipal tax paid by the owner ₹ 25,000 and by the tenant ₹ 25,000.

(8*5=40 Maximum Ceiling 35 Marks)

Part C

Answer any two questions. Each question carries 10 Marks

24. How is residence of assesses determined for income tax purposes? Explain the incidence of residence on tax liability.

25. Explain the exempted income with examples.

26. Mr. X is an employee of a company. He supplies you following particulars of his income:

Basic salary ₹ 20000 p.m.

DA 50 % of salary (50 % of DA enters into pay for service benefits)

Marriage allowance ₹ 600 p.m.

Education allowance ₹ 270 p.m. (allowance @ 90 p.m. per child)

Bonus one month's salary

Entertainment allowance ₹ 1,200 p.m.

He and his employer contribute @ 16% of salary to R. P. F.

He is provided rent-free house owned by employer in city (population11 lakh).

He is also in receipt of medical allowance of ₹ 300 p.m.

Amount spent on medicines ₹ 4,500 during the year. Compute his income from salary for the Assessment Year 2025-26.

27. Shri. Om is a cloth merchant. From the following P/L A/c for the year ended 31st March 2025, compute his income from business and his gross total income for the AY 2025-26

To Salaries & Wages	15000	By Gross Profit	270000
To Domestic Expenses	2000	By Dividend from UTI	4000
To Rent, Rates Taxes	4000	By Rent from let out house	10000
To TDS on interest	500		
To Income Tax	1200		
To Postage Charges	1500		
To Donation	2500		
To Life Insurance Premium	2000		
To Audit Fees	1500		
To Bad Debts Reserve	1800		
To Bad Debts	2500		
To Depreciation	5000		
To Net Profit	244500		
	284000		284000

Other Information:

(a) Rent and Taxes include ₹ 2000 paid as Municipal Tax on house let out.

(b) Permissible Depreciation was ₹ 4000

(2x10=20)

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Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM Degree Examination, November 2025

BCM5E01 - Financial Markets & Services

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

Part A

Answer all Questions
Each question carries 2 marks

1. What is a mutual fund?
2. Who is an arbitrageur?
3. Explain the term financial inclusion.
4. State two features of venture capital.
5. What do you mean by REPO?
6. What is factoring ?
7. Bring out the features of money market.
8. State the role of Underwriters to the issue of shares.
9. What do you understand by stock broking?
10. Explain derivatives.
11. Explain the term demonetization.
12. What is discount market?
13. List out the schemes offered by LIC.
14. What is meant by bank rate?
15. What do you mean by Lease financing?

(15 x 2 =30, Maximum ceiling 25 Marks)

Part B

Answer all Questions
Each question carries 5 marks

16. Discuss the various types of financial services rendered by the financial institutions
17. What are the benefits and drawbacks of Certificate of deposit in financial portfolio.
18. List out the various primary market instruments.
19. Explain the role of financial system in economic development.
20. State the different functions of development financial institutions.

21. Explain the procedure of trading in stock market.
22. Briefly list out the SEBI guidelines related with primary market.
23. State the difference between primary market and secondary market.

(8 x 5 =40, Maximum ceiling 35 Marks)

Part C

Answer any Two Questions
Question carries 10 marks

24. 'Indian Financial system can be considered to be a crucial element in the development of economy'- Elucidate.
25. Indian Money market comprises of a number of segments. Explain.
26. What are the measures taken by SEBI to protect the secondary market.
27. Discuss the role of mutual funds as a financial services.

(2 x10 =20 Marks)

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Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM Degree Examination, November 2025

BCM5E02 - Fundamentals of Investments

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

PART A

All Questions can be attended

Each Question carries 2 Marks

1. What is Diversification?
2. What is Speculation?
3. Write short notes on Beta
4. What is Yield to Maturity
5. What is a P/E Ratio?
6. What is Efficient frontier?
7. What do you mean by SCORES?
8. What do you mean by Stock Market Index?
9. What is Inflation Risk?
10. What is a warrant?
11. Write short notes on Single period Equity Valuation Model?
12. What is price risk?
13. What is Aggressive portfolio?
14. What is discounted cash flow?
15. What are financial Investments?

(15 x 2 = 30 , Maximum ceiling 25 marks)

PART B

All Questions can be attended

Each Question carries 5 Marks

16. Differentiate between real assets and financial assets. What are the features of financial assets? Give examples.
17. Differentiate between Bar chart and Candle stick chart.
18. Compare the following investments in terms of return, risk, liquidity and tax shelter:

    (i) Equity Share (ii) Non-Convertible debentures

    (iii) Residential House (iv) Gold
19. An investment provides a return of 10%, 20%, 30% and 40% with probabilities of 25%, 30%, 15% and 30%. Calculate expected return.

20. A company has declared dividend of ₹ 2.50 per share of the current year. The company adopts the policy of increasing its dividend by 10 per cent every year and expected to continue this in future also. The required rate of return is 15 per cent. What is the estimated price of share?

21. Dinesh holds stocks of two companies A and B with the following details.

	A	B
Security Return	10	5
Security Variance	0.0064	0.0016
Investment Proportion	0.5	0.5
Correlation	0.5	

What is the portfolio return and portfolio risk?

22. Ram Kumar is considering the purchase of a bond currently selling for ₹8,785. The bond has four years to maturity, a ₹10,000 face value and an 8% coupon rate. The next interest payment is due one year from today. The approximate discount factor for investment of similar risk is 10 per cent.
    1. Calculate the intrinsic value of bond. Based on this calculation, should Ram kumar purchase the bond?
    2. Calculate the YTM of the Bond. Based on this calculation, should Ram kumar purchase the bond?

23. State the assumptions of Random Walk Theory.

(8 x 5 = 40 , Maximum ceiling 35 marks)

PART C
Answer any 2 Questions

24. Explain the expected return of a security in terms of CAPM. What are its components?
25. What do you mean by fundamental analysis? Discuss briefly the tools used for fundamental analysis.

26. Monthly return data (in per cent) for CIPLA stock and BSE index for a 12 month period are given below:

Calculate beta under (a) Correlation method (b) Regression method

Month	CIPLA Stock	BSE Index
1	10.27	11.00
2	9.31	3.69
3	6.73	4.20
4	5.68	-4.93
5	2.60	3.05
6	2.86	5.88
7	2.78	3.74
8	3.84	2.63
9	-6.51	-2.10
10	-23.42	-21.35
11	0.00	-4.55
12	6.64	2.80

27. A financial analyst is analysing two investment alternatives of X and Y. The estimated rates of return along with its probabilities of occurrence are given below.

Return on Stock X	Return on Stock Y	Probability of Occurrence
22%	5%	0.20
14%	15%	0.60
-4%	25%	0.20

1. Determine each alternative's expected rate of return, variance and standard deviation

2. Is Y comparatively riskless?

3. If the financial analyst wishes to invest half in X and another half in Y, would it reduce risk? Explain the reason for it.

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Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM Degree Examination, November 2025

(Open Course)

BCM5D01 - Basic Accounting

(2022 Admission onwards)

Time: 2 hours Max. Marks : 60

PART A

Answer all questions. Each question carries 2 marks. Overall ceiling 20 marks.

1. What is book keeping?
2. What is an asset in accounting?
3. Who are creditors?
4. What is the purpose of a narration in a Journal entry?
5. What is Journal Proper?
6. What is Trial Balance?
7. Why is the Cash Book used?
8. Briefly explain cash basis of accounting.
9. Show the accounting equation on the basis of following transactions:
   (i) Ram started business with ₹25,000
   (ii) Purchased goods from Shyam ₹10,000
   (iii) Sold goods to Sohan (costing ₹1,500) for ₹1,800 on credit
10. What you mean by Bad Debt?
11. What are the objective of accounting?
12. How do you calculate gross profit?

(12x2=24 Overall Ceiling: 20 Marks)

PART B

Answer all questions. Each question carries 5 marks. Overall ceiling 30 marks.

13. Explain the difference between financial accounting and management accounting.
14. Discuss the importance of the double-entry system of bookkeeping in modern accounting.
15. What are the steps involved in journalizing a transaction?

16. Ascertain the cost of goods sold.

Particulars	₹
Opening Stock	5,000
Closing Stock	6,000
Purchases	50,000
Sales	80,000
Purchase Returns	1,000
Sales Returns	1,800
Wages	4,900

17. Classify the following accounts into personal, real and nominal

(a) Outstanding wages A/c (b) Purchase A/c (c) Sales A/C (d) Patents A/c (e) Stock A/c

18. Pass necessary entries for the following:

Date	Particulars
Feb 1	Owner invested capital in cash ₹85,000
Feb 3	Purchased goods for cash ₹30,000
Feb 7	Sold goods for cash ₹45,000
Feb 10	Purchased goods on credit from Rahul ₹10,000
Feb 15	Sold goods on credit to Riyas ₹15,000
Feb 20	Purchased a building ₹70,000

19. The following balances were extracted from the book of a trader on March 31, 2022.

Prepare a Trial Balance.

Capital ₹49,200	Purchase Returns ₹600
Creditors ₹11,000	Sales ₹100,000
Building ₹30,000	Sales Returns ₹400
Furniture ₹6000	Salaries ₹7,000
Debtors ₹13,200	Wages ₹9,600
Bad Debts ₹400	Rent ₹5,000
Purchases ₹64,000	Bank 15,200
Cash ₹10,000	Stock in hand on March 31, 2015 ₹2,400

(7x5=35 Overall Ceiling: 30 Marks)

PART C

Answer any one question. Each question carries 10 marks.

20. The following is Trial Balance of Kumar Ltd. as at 31-12-2021. Prepare final accounts:

Debit Balance	₹	Credit Balance	₹
Stock	45,000	Capital	75,000
Plant and Machinery	75,000	Sales	4,20,750
Purchases	2,25,000	Sundry Creditors	15,000
Trade Charges	10,000	Interest received	200
Carriage Inwards	2,500	Bills Payable	2,000
Carriage Outwards	1,500		
Factory Rent	1,500		
Discount	350		
Insurance	700		
Sundry Debtors	60,000		
Office Rent	3,000		
Printing and Stationary	600		
Travelers Salaries	2,800		
Advertising	15,000		
Bills Receivable	6,000		
Drawings	6,000		
Salaries	15,000		
Wages	20,000		
Furniture	7,500		
Coal and Gas	1,000		
Cash in hand	2,000		
Cash at bank	12,500		
TOTAL	**5,12,950**		**5,12,950**

Adjustments:

(a) Closing Stock amounted to ₹35,000.

(b) Depreciate Machinery by 10 % and Furniture by 5 %.

(c) Outstanding Factory Rent ₹300 and Office Rent ₹600.

(d) Insurance prepaid Rs.100.

21. Assume the following transactions for a small business during the month of February. Prepare a Double Column Cash Book to record these transactions:

SL NO	Date	TRANSACTIONS
1	1st Feb	The business starts with an initial investment of ₹50,000 in cash and ₹70,000 in the bank.
2	3rd Feb	Office furniture is purchased for ₹15,000 in cash
3	7th Feb	₹20,000 is transferred from cash to bank
4	10th Feb	A customer pays ₹10,000 in cash for services
5	15th Feb	Electricity bill of ₹5,000 is paid by cheque
6	20th Feb	Cash of ₹8,000 is withdrawn from the bank for expenses.

(1x10= 10 Marks)