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Reg. No. : .....

D 2078

Q.P. Code : [D 07 PMC 01]

(For the candidates admitted from 2007 onwards)

M.Com. DEGREE EXAMINATION, MAY 2014.

First Year

Commerce

CORPORATE ACCOUNTING

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

(5 × 20 = 100)

1. The Alfa Manufacturing Company Limited was registered with a nominal capital of ₹ 60,00,000 in Equity Shares of ₹ 10 each. The following is the list of balances extracted from its books on 31st March 2009:

	₹
Calls in arrear	75,000
Premises	30,00,000
Plant and Machinery	33,00,000

	₹
Interim dividend paid on 1 <sup>st</sup> November 2008	3,92,500
Stock, 1 <sup>st</sup> April, 2008	7,50,000
Fixtures	72,000
Sundry Debtors	8,70,000
Goodwill	2,50,000
Cash in hand	7,500
Cash at Bank	3,99,000
Purchases	18,50,000
Preliminary Expenses	50,000
Wages	8,48,650
General Expenses	68,350
Freight and Carriage	1,31,150
Salaries	1,45,000
Directors' Fees	57,250
Bad Debts	21,100
Debenture Interest paid	1,80,000
Share Capital	40,00,000
12 % Debentures	30,00,000
Profit and Loss account	2,62,500

	₹
Bills Payable	3,70,000
Sundry Creditors	4,00,000
Sales	41,50,000
General Reserve	2,50,000
Bad Debts Provision 1 <sup>st</sup> April 2008	35,000

Prepare Trading and profit and Loss Account and Balance Sheet in proper form after making the following adjustments:

- (a) Depreciate Plant and Machinery by 15%.
- (b) Write off ₹ 5,000 from Preliminary Expense.
- (c) Provide for half years debenture interest due.
- (d) Leave bad and Doubtful Debts Provision at 5% on Sundry Debtors.
- (e) Provide for Income Tax @ 50%.
- (f) Stock on 31<sup>st</sup> March, 2009 was ₹ 9,50,000.

2. The following is the balance sheet of Ram Limited on 30.03.2012

Liabilities	₹	Assets	₹
Equity share capital		Good will	20,000
₹ 10each	1,50,000	Plant	1,50,000
6% cumulative		Stock	80,000
per shares ₹ 10 each	1,00,000	Debtors	1,20,000

- (b) The bills accepted by S.Ltd are all in favour of H Ltd.
- (c) The stock of H Ltd., includes ₹ 25,000 bought from S Ltd., at a profit to latter of 20% on sales.
4. The following trial balance was extracted from the books of the Good luck Life Assurance Company Ltd., as on 31<sup>st</sup> March, 2003.

	Dr.	Cr.
	₹ in crore	₹ in crore
Paid-up capital- 200 crore shares of Rs. 10 each		2,000
Life Assurance Fund as on 1st April, 2002	630	59,446
Bonus to policyholders	-	
Premium received		3,230
Claims paid	3,940	
Commission paid	186	
Management expenses	646	
Mortgages in India	9,844	
Interest, dividends and rents		2,254
Agents' balances	186	
Investment properties - real estate	800	

	Dr.	Cr.
	₹ in crore	₹ in crore
Investments	46,100	
Loan on company's policies	3,472	
Cash on deposit	540	
Cash in hand and on current account	446	
Surrenders	140	
	66,930	66,930

You are required to prepare the company's revenue account for the year ended 31<sup>st</sup> March, 2005 and its balance sheet as on that date after taking the following matters also into consideration :

	₹ in crore
(a) Claims admitted but not paid	186
(b) Management expenses due	4
(c) Interest accrued	386
(d) Premiums outstanding	240

5. Draft the Balance Sheet of a commercial bank with required schedules.

6. The following particulars are related to Selvam Ltd:

Balance Sheet of Selvam Ltd. on March 31, 2009

Liabilities	₹	Assets	₹
Share Capital:		Land and Building	1,00,000
2,000 14% P. shares of Rs. 100	2,00,000	Machinery and Plant	2,50,000
1,000 Equity shares of Rs. 100	75,000	Patents	40,000
each Rs. 75 paid		Stock at Cost	55,000
3,000 Equity shares of Rs. 100		Sundry Debtors	1,10,000
each Rs. 60 paid	1,80,000	Cash at bank	75,500
14% Debentures having a floating charges on all assets	1,00,000	Profit and Loss A/c	83,500
Interest outstanding	14,000		
Creditors	1,45,000		
	<u>7,14,000</u>		<u>7,14,000</u>

The Company went into liquidation on the above date.

The preference dividends were in arrear for two years. The arrears are payable automatically on liquidation. Creditors include a loan for ₹ 50,000 on the mortgage of Land and Building. The assets were realised as follows:

	₹
Land and Buildings	1,20,000
Machinery and Plant	2,00,000
Patents	30,000
Stock	60,000
Sundry Debtors	80,000

The expenses of liquidation amounted to ₹ 10,900. The liquidator is entitled to a commission of 3 percent on all assets realized except cash and a commission of 2 percent amounts distributed among unsecured creditors. Preferential creditors amount to ₹ 15,000. Assume the payment was made on September 30, 2009. Prepare the Liquidator's Statement of Account.

7. Compute the net monetary result on account of price level changes of X company Ltd. as at 31<sup>st</sup> March, 2005. The relevant data are given below:

	1.4.2004	31.3.2005
	₹	₹
Cash	5,000	10,000
Book debts	20,000	25,000
Creditors	15,000	20,000
Loan	20,000	20,000

	1.4.2004	31.3.2005
	₹	₹
Retail Price index numbers:		
1 <sup>st</sup> April, 2004	200	
31 <sup>st</sup> March, 2005	300	
Average for the year	240	

8. Explain the scope of corporate social responsibility.
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Reg. No. : .....

D 2079

Q.P. Code : [D 07 PMC 02]

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M.Com. DEGREE EXAMINATION, MAY 2014.

First Year

Commerce

Paper II — MARKETING MANAGEMENT

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

Each question carries 20 marks.

1. Explain the functions of marketing management.
2. Enumerate the concepts of product planning and development.
3. Discuss the different methods of pricing strategies.
4. Discuss the factors governing the choice of a particular channel of distribution.
5. Explain the consumer oriented sales promotion techniques and middlemen oriented sales promotion techniques.

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Reg. No. : .....

**D 2080**

**Q.P. Code : [D 07 PMC 03]**

(For the candidates admitted from 2007 onwards)

**M.Com. DEGREE EXAMINATION, MAY 2014.**

**First Year**

**Commerce**

**INFORMATION TECHNOLOGY IN BUSINESS**

**Time : Three hours**

**Maximum : 100 marks**

**Answer any FIVE questions.**

**Each question carries 20 marks.**

1. Describe the computer applications in various areas of business.
2. Explain the recent developments in software.
3. Describe the Merits and limitations of Laptop.
4. Explain the various types of computer systems.
5. Explain the different type of data base organization.

6. Explain LAN. What are the factors affecting data transmission?
  7. Discuss the system flow charts and program flow charts.
  8. Explain the uses of email and its importance.
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Reg. No. : .....

**D 2081**

**Q.P. Code : [D 07 PMC 04]**

(For the candidates admitted from 2007 onwards)

**M.Com. DEGREE EXAMINATION, MAY 2014.**

**First Year**

**Commerce**

**COST AND MANAGEMENT ACCOUNTING**

**Time : Three hours**

**Maximum : 100 marks**

**Answer any FIVE questions.**

**Each question carries 20 marks.**

1. "Cost accounting has become an essential tool of management'. Give your comments on the statement.
2. Prepare a Stores Ledger Account and enter the following transactions by adopting the weighted average method of pricing.  
2009 Aug. 1 Opening balance 50 units @ ₹. 3 per unit  
Aug. 4 Issued 20 units.  
Aug. 8 Purchased 48 units @ ₹. 4 per unit  
Aug. 9 Issued 20 units.  
Aug. 15 Purchased 76 units @ ₹. 3 per units.  
Aug. 22 Received back into stores 19 units  
out of 20 units issued on Aug. 9 1999.  
Aug. 30 Issued to production 10

3. From the following particulars, you are required to work out the earnings of a worker for a week under :

(a) Straight piece rate,	
(b) Differential piece rate,	
(c) Halsey Premium scheme (50% sharing), and	
(d) Rowan Premium scheme:	
Weekly working hours	48
Hourly wage rate (₹)	7.50
Piece rate per unit (₹)	3.00
Normal time taken per piece	24 minutes
Normal output per week	120 pieces
Actual output for the week	150 pieces

Differential piece rate 80% of piece rate when output is below normal and 120% of piece rate when output above normal.

4. Explain the steps for implementing Activity-Based Costing.
5. A product passes through three processes before being completed. 1,000 units of raw materials are introduced at ₹ 200 per unit. Following information is obtained for the month of July, 2009

	Process A	Process B	Process C
	₹	₹	₹
Other Materials	40,000	20,000	10,000
Direct Labour	50,000	40,000	60,000
Direct expenses	6,000	5,000	4,000

The overhead of ₹ 60,000 is shared in the ratio of labour. There is no process loss. Prepare Process Accounts.

o. What is break-even analysis? State its uses in decision-making.

7. Following are the comparative Balance Sheets of Good Luck Co. as at 31<sup>st</sup> March.

Liabilities	2009	2010	Assets	2009	2010
	₹	₹		₹	₹
Share capital	10,00,000	11,00,000	Good will	50,000	40,000
Debentures	5,00,000	3,00,000	Land and Buildings	4,20,000	6,60,000
General Reserve	2,00,000	2,00,000	Plant	6,00,000	8,00,000
Profit and Loss A/C	1,10,000	1,90,000	Stocks	2,50,000	2,10,000
Income tax prov.	40,000	1,10,000	Debtors	3,00,000	2,40,000
Creditors	50,000	40,000	Cash	3,00,000	24,000
Bills payable	20,000	30,000	Preliminary expenses	30,000	20,000
Provision for doubtful debts	30,000	24,000			
	<u>19,50,000</u>	<u>19,94,000</u>		<u>19,50,000</u>	<u>19,94,000</u>

Additional Information :

- Dividend of ₹. 1,00,000 was paid during the year ended 31<sup>st</sup> March 2010.
- Depreciation for the year 2009-10 was provided on plant and machinery 50,000.
- Income tax Rs. 50,000 was paid during the year 2009-10.

You are required to prepare :

- (i) A schedule of change in working capital and
- (ii) A statement showing the sources and application of funds.

8. Briefly explain the different classifications of budget.

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Reg. No. : .....

**D 2082**

**Q.P. Code : [D 07 PMC 05]**

(For the candidates admitted from 2007 onwards)

**M.Com. DEGREE EXAMINATION, MAY 2014.**

**First Year**

**Commerce**

**Paper V — HUMAN RESOURCES MANAGEMENT**

**Time : Three hours**

**Maximum : 100 marks**

**Answer any FIVE questions.**

**Each question carries 20 marks.**

1. Explain the objectives and scope of human resource management.
2. Describe the Hawthorn studies and state its implications.
3. Explain the various steps involved in training programme.
4. Describe performance appraisal based on MBO system.



5. Explain the learning theory and how it is helpful for the HRM.
  6. What are the characteristics of grievances? State the methods of knowing grievance.
  7. State the different stages of conflicts. Discuss the importance for resolving conflicts.
  8. Explain in detail the theories of leadership.
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