

B.Com  
First Semester

1. Financial Accounting

C1

1. What is single Entry system of book keeping? What are the differences between Single Entry system of book –keeping, and Double Entry system of Book keeping?
2. What are the advantages of Departmental accounts?
3. Explain the salient features of tally.

C2

1. New Textiles Ltd. operates a number of retail shops to which goods are invoiced at wholesale price which is cost plus 20%. Shops sell the goods at the list price which is wholesale price plus 10%. From the following particulars ascertain the profit or loss for 2003 at Shop No. 150:

<i>Particulars</i>	<i>Amount</i>
Stock at shop on 1st January, 2003	15,000
Goods invoiced to shop during 2003	1,40,000
Sale at the shop during the year	1,54,770
Goods destroyed by accident (retail value) 660	
Expenses at the shop	7,200

2. Explain the meaning and importance of going-concern concept.
3. Write a note on IFRS

2. Business Management

C1

1. Briefly explain the contribution of F W Taylor to Management
2. Explain the process of planning
3. Describe the need for controlling

C2

1. What is Management by Objectives?
2. What are the essentials of controlling system?
3. Explain the functions of leadership

### 3. Management of Banking and Insurance

C1

1. What is bank? Explain its functions
2. Describe the functions of central bank
3. Write on Banking Regulation Act

C2

1. Define Insurance. Explain its nature
2. What is Risk? Explain its types
3. Briefly explain the role of insurance in economy and society

## B.Com Second Semester

### 1. Cost Accounting

C1

1. Define costing. Explain the advantages of Cost Accounting
2. What is Labor turnover? Explain the causes of Labor turnover
3. What is cost sheet? Explain the different cost pertaining to factory overheads and office overheads

C2

1. List out the Difference between Cost Accounting and Financial Accounting.
2. Briefly Explain the Limitations of Cost Accounting.
3. Calculate Prime Cost, Factory Cost, Cost of Production, Cost of Sales and Profit from the following

Particulars	Amounts(in Rs)
Direct Materials	1,00,000
Direct Wages	30,000
Wages for Foremen	2,500
Electric Power	500
Lighting	
Factory	1,500

Office	500
Store Keepers wages	1,000
Oil and water	500
Rent:	
Factory	5,000
Office	2,500
Repairs and Renewal:	
Factory Plant	3,500
Office Premise	5,000
Transfer to reserves	1,000
Dividend	2,000
Depreciation:	
Factory Plant	500
Office Premise	1,250
Consumables Stores	2,500
Mangers Slary	5,000
Directors Fees	1,250
Office stationery	500
Telephone Charges	175
Postage and Telegram	250
Salesmen Salary	1,250
Travelling Expenses	500
Advertising	1,250
Warehouse Charges	500
Sales	1,89,500
Carriage outward	375
Income tax	10,000

## 2. Financial accounting II

C1

1. Define hire purchase. What are the differences between hire purchase and installment system?
2. Define Royalty. How do you deal with short working?
3. What do you mean by non-trading concern? Write proforma of Receipts and Payments Accounts

C2

1. What is computerized Accounting? How do you create voucher using Tally
2. List out any 5 capitals and revenue items in case of nonprofit organizations
3. What is consignment? How do you value goods lost in transit.


### 3. Principles of Marketing

C1

1. Define marketing. What are the advantages of marketing?
2. What is market segmentation? What are the advantages of market segmentation to manufacturers?
3. What is branding? Explain the different types of brands

C2

1. What is product positioning? What are its benefits?
2. Define product life cycle. What are the marketing strategies to be applied when the product is in maturity stage?
3. What do you understand by advertising? Explain the different types of advertising.

  
**Dr. K. NAGENDRA BABU**  
M.Com., Ph.D.,  
Professor and Research Supervisor  
Department of Studies in Commerce  
University of Mysore, Mysore