Contribution to P.F. @ 10% of wages

E.S.I. contribution @ 3% of wages

Total leave permitted during the year 60 days.

Cost of labour welfare amenities Rs. 8,000

No. of workmen 200

Normal idle time 80 hours

Working days per annum : 320 days of 8 hours.

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Code No. : 31039 E **Sub. Code : EMCO 51/ EMHO 51**

B.Com. (CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

Fifth Semester

Commerce / Honors — Core

Major — COST ACCOUNTING — I

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. The total of direct expenses is known as _____.

(a) Prime cost (b) Work cost

(c) Factory cost (d) Direct Cost

2. Indirect Material Cost is a part of _____.

(a) Prime Cost

(b) Factory overhead

(c) Chargeable expenses

(d) Selling overhead

3. Prime cost plus Variable overhead is known as _____.

(a) Production cost

(b) Cost of sale

(c) Marginal cost

(d) Production and Marginal cost

4. An Over-Statement of work-in-progress at the end of a period will _____.

(a) Overstate cost of goods produced

(b) Understate gross profit

(c) Overstate net profit

(d) Overstate gross profit

5. In which method, prices charged to production are at the current prices prevailing in the market _____.

(a) FIFO

(b) LIFO

(c) Replacement prices

(d) Weighted average price

6. Which of the following is an accounting record?

(a) Bill of material (b) Bin Card

(c) Store Ledger (d) ABC Analysis

7. Taylor's differential plan provide for _____.

(a) Two wage rates

(b) Three wage rates

(c) More than three wages rates

(d) Single wage system

8. Under the high wage plan _____.

(a) at a time rate higher than the usual rate

(b) according to his efficiency

(c) at a double rate for overtime

(d) piece rate system

9. Which of the following is a scientific and accurate method of absorption of factory overhead _____.

(a) Percentage on Prime Cost

(b) Percentage on Direct Labour Cost

(c) Machine hour rate

(d) ABC method

10. Job costing is suitable for _____.

(a) Specific order concerns

(b) Mass producing concerns

(c) All concerns

(d) Both (a) and (b)

PART B — (5 × 5 = 25 marks)

Answer ALL questions by choosing (a) or (b).
Each answer should not exceed 250 words.

11. (a) What are the principles of Cost Accounting?

Or

(b) Explain the nature of Cost Accounting.

12. (a) Prepare a cost sheet to find out profit and cost per unit from the following particulars :

Raw materials consumed — Rs. 1,60,000
Direct wages — Rs. 80,000
Factory overheads — Rs. 16,000
Office overheads — 10% of factory cost
Selling overheads — Rs. 12,000
Units produced — 4,000
Units sold — 3,600
Selling price per unit — Rs. 100

Or

(b) What do you mean by Job Costing?

13. (a) From the following particulars calculate re-order level, maximum level, minimum level and average level of stock.

Normal Usage — 50 units per week each
Minimum Usage — 25 units per week each
Maximum Usage — 75 units per week each
Re-order quantity — 300 units
Re-order period — 4 to 6 weeks.

Or

(b) What are the features of Job Order Costing?

14. (a) From the following information prepare a statement showing cost per day of 8 hours :

(i) Monthly Salary Rs. 400

(ii) Leave Salary 10% of

(iii) Employer's Contribution to Provident Fund 8% of ((i) + (ii))

(iv) Employer's Contribution to State Insurance 5% of ((i) + (ii))

(v) Expenditure an amenities Rs. 18 per head per month.

(vi) Monthly working hours 200 hrs.

Or

(b) What are the different types of calculation of wage payments?

15. (a) What do you mean by under absorption and over absorption of overheads?

Or

(b) From the following data, compute the overhead to be charged on the basis of direct labour hour rate to job no. 108 and determine the total cost.

Materials used (for job no. 108) Rs. 210

Direct wages (for Job no. 108) Rs. 280

Direct labour hours (for Job no. 108) 70 hours

Estimated factory overheads for the year 1,05,000

Estimated labour hours for the year 2,10,000 hours.

PART C — (5 × 8 = 40 marks)

Answer ALL questions by choosing (a) or (b).
Each answer should not exceed 600 words.

16. (a) Explain the difference between Cost Accounting and Management Accounting.

Or

(b) What are the different types of Cost Accounting?

17. (a) What are the features of Job Costing?

Or

(b) From the following particulars of a manufacturing company prepare a statement showing :

(i) Cost of materials consumed

(ii) Prime cost

(iii) Cost of production

(iv) Work cost

(v) Percentage of works expenses to wages and

(vi) Percentage of general expenses to work cost

Opening Stock :	Rs.
Materials	25,000
Finished goods	51,000
Purchase of materials	5,75,000
Production wages	3,90,000
Sales of finished goods	12,20,000
Closing stock :	Rs.
Materials	30,000
Finished goods	48,000
Works overhead charges	86,000
Office and general expenses	72,000

18. (a) Following data related to material 'A', find Reorder level, minimum level and maximum level.

Normal usage 450 units per week

Maximum usage 750 units per week.

Minimum usage 300 units per week.

Reorder quantity 3,200 units.

Reorder period 3 to 5 weeks.

Or

(b) From the following particulars calculate Re-order level, minimum level, maximum level and average level of stock.

Normal usage — 50 units per week each

Minimum usage — 25 units per week each

Maximum usage — 75 units per week each

Re-order quantity — 300 units

Re-order period — 4 to 6 weeks

19. (a) What is the difference between time-keeping and time booking?

Or

(b) With the help of the following information you are required to ascertain the wages paid to worker Mr. X and Mr. Y under Taylors differential piece rate system.

Standard time allowed — 40 units per hour

Simple time rate was Rs. 4 per hour

Differential rate to be applied

75% of piece rate when below standard

125% of piece rate when above the standard the worker have produced in a day of 8 hours as follows.

Mr. X — 240 units, Mr. Y — 400 units.

20. (a) From the following data given below calculate the department overhead rates for each of the production department :

Particulars	A	B	C	D	E
Direct wages (Rs.)	2,000	3,000	4,000	1,000	2,000
Raw materials (Rs.)	1,000	2,000	2,000	1,500	1,500
Employees (Nos.)	100	150	150	50	50
Electricity	4,000	3,000	2,000	1,000	1,000
Light points (Nos.)	10	16	4	6	4
Asset value (Rs.)	60,000	40,000	30,000	10,000	10,000
Area occupied (Sq.m.)	150	250	50	50	50

The expenses were :	Rs.
Motive power	550
Electricity charges	100
Ware house charges	4,000
Labour welfare	1,500
Depreciation	15,000
Maintenance	3,000
General overhead	6,000
Rent and rates	275

D and E service departments. Apportion the expenses of Department D in proportion to direct wages and that department E in the ratio of 5 : 3 : 2 to department A, B and C respectively.

Or

(b) Find out wages per hour based on the following information :

Wages per year : Rs. 2,400

Annual income @ 25% of wages

(6 pages) **Reg. No. :** .....

Code No. : 31040 E **Sub. Code : EMCO 52/ EMPA 52/EMBE 52**

B.Com. (CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

Fifth Semester

Commerce/Professional Accounting/ Banking and E-Commerce — Core

BANKING LAW AND PRACTICE

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. Under ———— banking system, the banking operation are carried through a single office and confined to a particular area.
   (a) Unit banking
   (b) Branch banking
   (c) Chain banking
   (d) Group banking

2. Regional Rural Bank Act was enacted in the year ————.
   (a) 1956 (b) 1966
   (c) 1976 (d) 1986

3. ———— has responsible of maintaining the external value of rupee.
   (a) SBI (b) RBI
   (c) ICICI (d) NABARD

4. ———— is one the method used by RBI to control the economy.
   (a) Debit collection
   (b) Note issue
   (c) Credit creation
   (d) All

5. Don't lay all the eggs in the same basket' meant for ————.
   (a) Diversification of risks
   (b) Safety
   (c) Liquidity
   (d) Profitability

6. A minor is a person who has not attained the age of ———— in case of guardian is appointed.

(a) 16 (b) 18

(c) 21 (d) 24

7. The negotiable instrument Act enacted in the year ————.

(a) 1818 (b) 1991

(c) 1881 (d) 1919

8. A piece of paper attached to the instrument for further endorsement is called as ————

(a) Allonge (b) Conversion

(c) Crossing (d) Endorsement

9. The cancellation of crossing is usually termed as ————.

(a) Opening (b) Closing

(c) Hiding (d) Holding

10. Expansion of RTGS ————

(a) Real Total General System

(b) Real Time Gross Settlement

(c) Retail Time General System

(d) Retail Time Gross Settlement

PART B — (5 × 5 = 25 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) Write about the features of public sector banks.

Or

(b) Brief about unit banking system.

12. (a) List the need of central banks.

Or

(b) State about digital banking.

13. (a) Make a note on different types of accounts.

Or

(b) Write a short note on lending sources.

14. (a) Write a note on characteristics of negotiable instruments.

Or

(b) Compare paying banker with collecting banker.

15. (a) Briefly explain the e-banking system.

Or

(b) Give a note about NEFT.

PART C — (5 × 8 = 40 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Describe the history of banking.

Or

(b) Explain the functions of payment banks.

17. (a) Discuss the principles of central bank.

Or

(b) Elaborate the functions of commercial banks.

18. (a) Enumerate the differences between account statement with pass book.

Or

(b) Delineate the lending principles.

19. (a) Elucidate the different types of crossing.

Or

(b) Depicts the duties of collecting banker.

20. (a) Compare the traditional banking with internet banking.

Or

(b) Discuss the safety and security in digital banking.

———————

(6 pages) **Reg. No. :** .....

Code No. : 31056 E **Sub. Code : EECO 52/ EECR 52/EEPA 52/ EEBF 52/EEBE 52**

B.Com. (CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

Fifth Semester

Commerce/Corporate Secretaryship/ Professional Accounting/Banking and Finance/ Banking and E-Commerce

Elective — RESEARCH METHODOLOGY

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. _____ research or study is one type of applied research.

   (a) Exploratory (b) Descriptive

   (c) Evaluation (d) Action

2. Which of the following is the first step in starting the research process?

   (a) Sources of Information

   (b) Survey of related literature

   (c) Identification of problem

   (d) None of these

3. _____ is a blue print of action.

   (a) Research design (b) Methodology

   (c) Objectives (d) Chapter scheme

4. Research design is otherwise called as

   (a) Research strategy (b) Hypothesis

   (c) Limitation (d) Sampling

5. Sampling errors can be divided into _____ categories.

   (a) 2 (b) 3

   (c) 4 (d) 5

6. Convenience sampling is also called as _____ sampling.

   (a) Incidental (b) Haphazard

   (c) Chunk (d) All of these

7. _____ sources are original sources.

(a) Primary (b) Secondary

(c) Tertiary (d) All of these

8. Questionnaire is a

(a) Research method

(b) Measurement technique

(c) Data analysis technique

(d) Tool for data collection

9. Which section of a report summarizes the entire document?

(a) Introduction

(b) Table of contents

(c) Abstract

(d) Results and Discussion

10. Which section of a report includes a list of resource?

(a) Introduction

(b) Results and discussion

(c) Bibliography

(d) Conclusion

PART B — (5 × 5 = 25 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) What are the qualities of a good research?

Or

(b) Explain the different types of research problems.

12. (a) Explain the features of descriptive research design.

Or

(b) Enumerate the basic principles of experimental research design.

13. (a) What are the characteristics of a good sample?

Or

(b) Distinguish between sample survey and census survey.

14. (a) What are the precautions to be taken while framing a questionnaire?

Or

(b) Enumerate the different methods of collecting data.

15. (a) What is interpretation? Why interpretation is essential?

Or

(b) Explain the significance of a research report writing.

PART C — (5 × 8 = 40 marks)

Answer ALL questions choosing either (a) or (b).
Each answer should not exceed 600 words.

16. (a) Briefly describe the different steps involved in a research process.

Or

(b) What are the criteria of a good research?

17. (a) Discuss the components of research design.

Or

(b) Analyse the factors which affect research design.

18. (a) Explain the various types of sampling.

Or

(b) What are the merits and demerits of sampling techniques?

19. (a) Distinguish between questionnaire and schedule.

Or

(b) Explain the merits and demerits of the observation method.

20. (a) Analyse the components of a Research Report.

Or

(b) Briefly discuss the steps which are to be followed in report writing.

———————

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Code No. : 31041 E **Sub. Code : EMCO53**

B.Com. (CBCS) DEGREE EXAMINATION,
NOVEMBER 2025.

Fifth Semester

Commerce

Major Core — INCOME TAX LAW AND PRACTICE – I

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. A person who has to pay tax (or) other sum of money payable under IT is

(a) An assessee (b) A client

(c) A debtor (d) A creditor

2. The basic objective of taxation is

(a) to procure resources

(b) to provide incentive to save

(c) to check inflation

(d) to achieve reduction in consumption of goods

3. Income tax is levied as a

(a) direct tax (b) indirect tax

(c) local tax (d) wealth tax

4. Income received in India is taxable in hands of

(a) resident only

(b) resident and ordinary resident only

(c) non-resident only

(d) all assesses

5. House rent allowance is ————————

(a) fully exempted

(b) partly taxable

(c) fully taxable

(d) actual rate paid alone is taxable

6. Statutory limit for exemption of gratuity received by non-govt employee is ————————

(a) Rs. 3,00,000 (b) Rs. 5,00,000

(c) Rs. 3,50,000 (d) Rs. 2,00,000

7. GAV of letout house is

(a) Higher to ERV or actual rent

(b) Least of ERV or actual rent

(c) Lower of FMV or MRV

(d) None of these

8. Unrealised rent allowed earlier and recovered later on is

(a) income from house property

(b) income from other services

(c) exempted income

(d) to be ignored

9. If a depreciable asset is acquired and used for less than 180 days in a financial year depreciation allowed or, it is

(a) Normal rate (b) 50% of normal rate

(c) Nil (d) None of above

10. For depreciable assets, the assets with same rate of depreciation are formed into

(a) blocks (b) categories

(c) aggregates (d) none of the above

PART B — (5 × 5 = 25 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) Write short notes on :

(i) Person

(ii) Assessee

Or

(b) What are the features of income tax?

12. (a) Mr. Pandi retired on 08.07.2023 after 32 years of service. He received Rs. 1,93,500 as leave encashment. His employer allows him 2 months leave for every year of service. 21 months salary has been already encashed by the employee while in service. Calculate the taxable amount of leave encashment if his salary during the calender year 2023 is Rs. 6,000 p.m and during 2022 is Rs. 5,875 p.m and falls due on last day of each month.

Or

(b) Write a short note on Gratuity.

13. (a) Explain exempted house property incomes.

Or

(b) When an assessee can claim unrealized rent?

14. (a) From the following P and L a/c calculate income from business.

	Rs.		Rs.
To Rent	40,000	By Gross profit	2,50,000
To Salary to employee	25,000	By House property income	1,50,000
To Depreciation	10,000	By Income from other sources	2,00,000
To Donation	8,000		
To net profit	5,17,000		
	6,00,000		6,00,000

(i) Depreciation to be allowed as per income tax provision Rs. 8,000

(ii) Business income of Rs. 12,000 is not shown in the P and L a/c

(iii) Rs. 8,000 of the rent is of personal nature.

Or

(b) How are gifts and cash prizes taxed under income from other sources?

15. (a) What are the deduction that can be claimed U/S 10?

Or

(b) Explain about the cannons of taxation.

PART C — (5 × 8 = 40 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Define the term income under the Income Tax Act. What are its type?

Or

(b) Explain about the objective of Taxation.

17. (a) Mr. Vasan a foreign citizen (not of Indian origin) comes into India on 25.03.2024 and it was his first trip to India in the last twenty years. He left India for Germany on 01.10.2023 for business purpose on 01.03.2024 he came back. Determine the residential status of Vasan for the A.Y. 24-25.

Or

(b) Mr. Vignesh left for Belgium for the first time on 15.10.2020. He came to India only once during the financial year 2023-24 and stayed for a period of 55 days. Determine his residential status for the A.Y. 2024-25.

18. (a) An individual is in receipt of a

(i) Salary of Rs. 12,000 per month

(ii) 15 percent of which he contributes to a provident fund to which his employer contributes 14 percent

(iii) He is provided with a rent-free house by the employer in Mumbai

(iv) He also received from his employer Rs. 16,000 as bonus

(v) The amount of interest credited to his provident fund at 10 percent per annum is Rs. 1,000

Ascertain his taxable salary for assessment year 2022-23 if the provident fund in question is

(1) a provident fund to which the provident fund act 1925 applies

(2) a recognized provident fund

Or

(b) A, a bank manager, gets Rs. 18,000 per month as salary and dearness allowance at 10 percent of the salary. He is getting entertainment allowance of Rs. 8,000 p.a During the previous year ended 31st March, 2023. He received a bonus of three months salary. He is also provided with a rent-free house (unfurnished) in a town (whose population is less than four lakh) whose fair rent is Rs. 5,000 per month. Find out his income under the head 'Salaries' for the assessment year relevant to the previous year 2022-23.

19. (a) X owns a property. It is given on rent (rent being Rs. 11,000 per month) to a bank municipal value of the property is Rs. 1,30,000, fair rent is Rs. 1,40,000 and standard rent is Rs. 1,34,000 municipal tax paid by X is as follows – Rs. 26,000 on March 3 2022 and Rs. 30,000 on May 10 2022. On May 1 2022 rent is increased from Rs. 11,000 per month to Rs. 14,000 per month, with retrospective effect from April 1, 2021, Arrears rent 2021–22 are paid on May 1 2022. Find out the income from house property chargeable to tax for the A.Y 2021-22 and 2022-23.

Or

(b) Mr. X owns a house at Agra (municipal value Rs. 20,000) of the fair rent of Rs. 24,000 p.a. during the previous year 2020-21.

Expenses were :

Municipal taxes Rs. 6,000, Repairs Rs. 2,000, Fire insurance premium Rs. 3,500, Land revenue Rs. 4,000 and Ground rent Rs. 2,000. A loan of Rs. 30,00,000 was taken on 1st April 2018 @ 15% p.a. for construction of the house which was completed on 31st December 2019. Nothing was repaid on loan account 80 far. Find out his taxable income from house property for the assessment year 2021-2022. The house was self occupied throughout the P.Y.

20. (a) From the following P and L a/c calculate income from business for the A.Y 2021-22.

Particulars	Rs.	Particulars	Rs.
To Rent	6,000	By Gross profit	1,20,000
To Salary	12,000	By Dividend	15,000
To Advance income tax paid	3,000	By Income from HP	15,000
To Donation	5,000		
To Depreciation	7,000		
To Net profit	1,17,000		
	1,50,000		1,50,000

Additional Information :

(i) Depreciation to be allowed as per I.T rules is Rs. 5,000

(ii) 50% of rent is in connection with the domestic purpose

Or

(b) Ram has given the following particulars regarding his income during the financial year 2021-22.

		Rs.
(i)	Net profit as per P & L a/c (Before allowing for the expenditure)	3,75,000
(ii)	Entertainment expenditure	25,000
(iii)	Technical know how acquired before 01.04.18	6,000
(iv)	Amount given to notified scientific research institute (not related to the business of the assessee)	8,000
(v)	LIC premium for self	20,000
(vi)	Fire insurance premium	19,000

Compute his business income for the A.Y 2022-23.

(6 pages)

Reg. No. : .....

Code No. : 31057 E **Sub. Code : EECO5A**

B.Com(CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

Fifth Semester

Commerce –Elective

HUMAN RESOURCE MANAGEMENT

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. HRM is _____ in nature
   (a) Pervasive
   (b) Decisive
   (c) Evasive
   (d) Inclusive

2. A written statement of what the job holder does _____
   (a) Job description (b) Job seeking
   (c) Job cycle (d) Job sharing

3. Activities that prepare employee for future responsibility _____
   (a) Inducement (b) Education
   (c) Development (d) Motivation

4. _____deals with the contents & characteristics of each job?
   (a) job analysis (b) Job evaluation
   (c) Job rating (d) Job description

5. _____ interview is conducted by a group of interviewers.
   (a) Non directional (b) Panel
   (c) Structured (d) Stress

6. Training increases the employees _____
   (a) market value (b) job security
   (c) earning power (d) All of these

7. _____ refers to the learning opportunities designed to help employees grow.

(a) Training (b) Education

(c) Development (d) All of these

8. Grievances affect the employees _____

(a) Promotion (b) Wages

(c) Training (d) Morale

9. Industrial relation include _____

(a) Labour relation

(b) Public relation

(c) Customer relation

(d) Labour, customer and public relation

10. This should cover responsibility for the maintenance of children during the entire period of contingency _____

(a) Medical benefit

(b) Family benefit

(c) Old age benefit

(d) Survivors benefit

PART B — (5 × 5 = 25 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 250 words.

11. (a) State the objectives of human resource management.

Or

(b) List the need for job analysis.

12. (a) Write about the internal sources of recruitment.

Or

(b) Brief about the different types of test.

13. (a) Make a note on induction and its benefits.

Or

(b) Write about training and development.

14. (a) Infer industrial disputes.

Or

(b) Narrate the effects of collective bargaining.

15. (a) Interpret the objectives of employee welfare.

Or

(b) Write a short note on social security.

PART C — ($5 \times 8 = 40$ marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 600 words.

16. (a) Explain the qualities required by HR manager.

Or

(b) Describe importance of human resource planning.

17. (a) Elucidate the factors influencing recruitment.

Or

(b) Discuss the selection process.

18. (a) Enumerate the different methods of training.

Or

(b) Depicts the importance of performance appraisal.

19. (a) Elaborate the process of conducting industrial disputes.

Or

(b) Delineate the forms of collective bargaining.

20. (a) Explain the types of employee welfare.

Or

(b) Describe the retirement benefits.

———————