LOGANATHA NARAYANASAMY GOVT. COLLEGE (Autonomous), PONNERI – 601 204
APRIL – 2021 SEMESTER EXAMINATIONS
IV SEMESTER – B.Com., Co-operation

Paper Code : **18UPA4A** Title of the paper : **Research Methodology**

Date :**21.06.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. What is social Research?
2. Define Research.
3. What is pure research?
4. What do you mean by Applied Research?
5. What is research design?
6. Define survey research.
7. What is primary data?
8. What do you mean by scaling Techniques?
9. What is coding.
10. What is you mean by sampling.
11. What is report?
12. What do you mean by Hypothesis?

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. State the characteristics of Research.
14. What are the importance of Social Research?
15. What are the methods of tabulation?
16. What are the steps in preparing a research design?
17. State the source of primary data and secondary data.
18. Distinguish between pure research and applied research.
19. State the importance of sampling.

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Discuss the various methods of Research.
21. Explain the different steps involved in a research process.
22. Describe the different methods of scale construction.
23. Examine the various steps involved in Interviews
24. Why tabulation is considered essential in a research studies discuss.

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APRIL – 2021 SEMESTER EXAMINATIONS
VI SEMESTER – B.Com., CO-OPERATION

Paper Code : **18UPE6A** Title of the paper : **Principles of Marketing**

Date :**08.05.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. Define Marketing?
2. State the components of marketing Process?
3. What is standardization?
4. Write the meaning of Selling.
5. What do you mean by Assembling?
6. Who is a Consumer?
7. List out the components of 4P's.
8. What is regulated market?
9. Write down the meaning of Marketing Research.
10. Who is a Wholesaler?
11. Define Advertisement.
12. Write a short note on Super Market.

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. Bring out the importance of Marketing.
14. Explain the functions of Marketing.
15. Briefly explain the types of Warehousing.
16. What are the various methods of buying?
17. Explain the importance of Market information.
18. What are the factors to be considered in selecting Channels of Distribution?
19. Discuss in brief about the Advertisement Media.

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Explain the concept of Modern Marketing.
21. Describe the Elements of Selling.
22. Explain the various channel options available to the manufacturer.
23. Discuss the problems in Marketing of Agricultural Goods.
24. What is Marketing Mix? Discuss them in detail.

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APRIL – 2021 SEMESTER EXAMINATIONS
II SEMESTER – B.Com., Co-operation

Paper Code : **18UPM2C** Title of the paper : **Co - Operative Finance**

Date :**25.06.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. Which Committee recommended the establishment of NABARD? When was it established?
2. Draw the structure of short term Cooperative Credit in Tamilnadu.
3. What do you meant by Crop loan?
4. What do you understood by "Development Action Plan"?
5. Give meaning Resource Mobilization.
6. Specify the composition of Technical Committee in DCCB.
7. What is meant by Long term credit?
8. Mention the new name of Prime Cooperative Land Development Bank.
9. What is an Urban Cooperative Bank?
10. Mention any four Non-Agricultural Credit Society.
11. What do you mean by Federal Structure?
12. List down any four problem of PARDBs.

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. Describe the evolution of Cooperative Credit movement in india.
14. Bring out the functions of primary agricultural cooperative credit societies.
15. State the important objectives of State Apex Cooperative Banks.
16. Why a separate Agency is required for long term agricultural credit?
17. Describe the problem faced by the Industrial Cooperative Banks?
18. What are the features of Crop Loan System?
19. Explain the various types of Debentures.

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Explain the functions of NABARD.
21. Describe the causes for overdue in Primary Agricultural Cooperative Credit Societies and suggest measures to rectify them.
22. Elucidate the functions of a District Central Cooperative Bank.
23. What are the causes for poor Performance of Primary Cooperative Agricultural and Rural Development Banks?
24. Narrate the Objectives and functions of Urban Cooperative Banks.

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LOGANATHA NARAYANASAMY GOVT. COLLEGE (Autonomous), PONNERI – 601 204

APRIL - 2021 SEMESTER EXAMINATIONS

II SEMESTER – B.Com., (Co-operation)

Paper Code : **18UPM2D** Title of the Paper : **Management Accounting for Co - Operatives**

Date : **26.06.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. What is management accounting?
2. State any two functions of management accounting.
3. Define Financial Statement.
4. What is trend Analysis?
5. What is meant by ratio analysis?
6. Opening stock Rs. 29,000
   Closing stock Rs. 31,000
   Purchases Rs. 2,42,000
   Calculate stock turnover ratio.
7. What is budgeting?
8. Define budgetary control.
9. Prepare production budget for the quarter ending 31st march 2018.

	Tones
Budgeted sales for the quarter	50,000
Stock on 1.1.2018	6,000
Required stock on 31.3.2018	10,000

10. What do you mean by angle of incidence?
11. What is cash flow statement?
12. Variable cost per unit Rs.75, Fixed expenses Rs.2,70,000 selling price per unit 100 – Calculate Breakeven point.

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. Explain the scope of Management Accounting.
14. What are the steps involved in financial statement analysis?
15. From the following Profit and Loss Account you are required to compute Funds from operation:

	Rs.		**Rs**.
Rent	3,000	Gross Profit	30,000
Salaries	4,000	Profit on sales of	
Depreciation	3,000	machinery	5,000
Goodwill written off	3,000		
Loss on sales of share	3,000		
Provision for taxation	4,000		
Net profit	15,000		
	35,000		**35,000**

16. Distinguish between cash flow and funds flow statement.

17. Balaji Ltd. present the following results for one year. Calculate the P/V ratio, BEP and margin of safety.

	Rs.
Sales	2,00,000
Variable cost	1,20,000
Fixed cost	50,000
Net profit	30,000

18. Sales Rs.1,00,000 ; profit Rs.10,000 and variable cost 70%

Find out : (i) p/v ratio and (ii) fixed cost.

19. Prepare marginal cost statement from the following particulars.

Variable Cost:	
Direct materials	Rs.4,500
Direct wages	Rs.2,500
Factory overheads	Rs.1,500
Fixed Cost:	
Administrative expenses	Rs.1,250
Total cost	Rs.9,750
Profit	Rs.5,250
Sales	Rs.15,000

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Briefly explain the functions of Management Accounting.
21. From the following assets side of the balance sheet of Sunder Co.ltd.for the year ended 31-3-2017 and 31-3-2018. Prepare a common-size balance sheet for 2017 and 2018.

Particulars	**Rs. In lakhs**	
Assets	**2017**	**2018**
Cash	100	140
Debtors	200	300
Stock	200	300
Land & Buildings	400	370
Plant	300	270
Furniture	100	140

22. From the following balance sheets of Sanju Ltd., you are required to prepare a cash flow statement.

Liabilities	1989	1990	Assets	1989	1990
	Rs.	Rs.	Rs.	Rs.	Rs.
Share capital	4,00,000	5,00,000	Cash	60,000	94,000
Trade creditors	1,40,000	90,000	Debtors	2,40,000	2,30,000
Profit and			Stock	1,60,000	1,80,000
loss a/c	20,000	46,000	Land	1,00,000	1,32,000
	5,60,000	**6,36,000**		**5,60,000**	**6,36,000**

23. Prepare a production budget for 3 months ending 31st march 2018 for a factory producing 5 products, on the basis of the following information.

Type of product	Opening stock (in units)	Budgeted sales (in units)	Desired closing Stock (in units)
A	5,000	20,000	4,000
B	6,000	25,000	6,000
C	10,000	50,000	11,000
D	1,000	10,000	1,000
E	2,000	5,000	5,000

24. From the following information, calculate:
    (i) P/V Ratio.
    (ii) BES
    (iii) Profit when sales are Rs.1,00,000
    (iv) Sales required to earn a profit of Rs.20,000
    (v) Margin of safety.

Period	Sales (Rs.)	Profit (Rs.)
I	1,20,000	9,000
II	1,40,000	13,000

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APRIL – 2021 SEMESTER EXAMINATIONS
IV SEMESTER – B.Com., Co-operation

Paper Code : **18UPM4A** Title of the paper : **Co - Operative Management**

Date :**07.05.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. What do you meant by Democratic Control?
2. Define Management.
3. What is formal organization?
4. What is planning?
5. What is motivation?
6. What is staffing?
7. State any two features of cooperative management.
8. What is decision making?
9. What is Quorum?
10. What is control?
11. Who is an effective leader?
12. What is delegation of authority?

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. Explain the process of selection.
14. What are the types of planning?
15. Explain the vital qualities of leadership.
16. Explain the objectives of cooperative management.
17. What are the problems of recruitment in cooperatives?
18. Bring out the main elements of Taylor's scientific management.
19. What are the essential of effective control system in cooperative?

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Explain the various kinds of contracts.
21. Explain the different modes of discharge of contracts.
22. Discuss the remedies which are available to injured parties in breach of contract.
23. Explain the various types of agent.
24. Explain the characteristics sale of goods act.

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APRIL – 2021 SEMESTER EXAMINATIONS
IV SEMESTER – B.Com., Co-operation

Paper Code : **18UPM4B** Title of the paper : **Income Tax Law and Practice**

Date :**08.05.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. What do you mean by assesses?
2. Define Tax.
3. What are perquisites?
4. State the meaning agricultural income.
5. Define house property income.
6. What is allowance?
7. What is capital gain?
8. Compute expected rental value from the following.

   MRV - Rs. 1,08,000

   FRV - Rs. 1,20,000

   Standard Rent – Rs.1,02,000

   Show the solution.
9. What is meant by self-assessment?
10. List out any two categories of deductions.
11. What is TDS?
12. What is salary?

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. Elucidate the different kinds of assessments.
14. Mr. Prem, left India for the first time on 17th.12.18 and returned back to India on 5th Feb.2019. Identify his residential status for the assessment year 2019-20.
15. Describe the characteristics of salary.
16. Mr. Y is employed at Amritsar on a salary of Rs.3,000 p.m. The employer is paying HRA of Rs.350 p.m. but the actual rent paid by him(employee) is Rs. 500 p.m. He is also getting 2% commission on turnover achieved by him and turnover is Rs. 1,50,000. Calculate the gross salary.

17. Mrs. Laxmi aged 50 years submits the following information:

Taxable salary	Rs. 12,40,000
Interest on bank deposits	Rs. 20,000
Long term capital gain	Rs. 40,800
Taxable hose property income	Rs. 1,80,000
Deposit in PPF	Rs. 60,000
LIC premium	Rs. 1,20,000

Compute the tax liability of Mrs. Laxmi.

18. Explain the basis of charge of income tax.
19. Mr. Ram purchased a house on 1.11.2004 for Rs.2,00,000 and it was improved in 2012-13 at a cost of Rs. 1,00,000. What will be indexed cost during 2018-19 if CII for 2004-05 is 113; for 2012-13 is 200 and for 2018-19 is 280.

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Explain any eight of Exempted Income.
21. Mr. Vinoth passed his MBA examination in June 2014 and joined his job on 1st July, 2014 on a salary of Rs.20,000 p.m. He resigned from his job on 15th November, 2014 and got relived on 30th November and started his own business on 15th December and earned a profit of Rs.60,000 upto 31st March, 2015.
22. Mr. X completed a house on 1-4-2014 jointly with his wife and invested Rs.30,00,000. House consists of two equal units. One unit is self-occupied by Mr. X and his family and other. Unit (owned by Mrs.X) is let out at Rs. 10,000 p.m. The municipal value of the house is Rs.2,16,000 p.a. on which municipality levies 10% tax and 2% of tax as surcharge. A loan of Rs.6,00,000 was taken on 1-11-2011 @ 9% p.a. compute the income from house property for the assessment year 2015-16 if:
    (a) Whole of capital is supplied by Mr. X and loan is also taken on his name.
    (b) 50% of capital is supplied by Mr. X and 50% by Mrs. X and loan is also taken jointly in same proportion and Mrs. X is herself a tax payee.
23. Discuss the various types of capital gains.
24. Explain the various steps to ascertain the tax liability of an Individual assessee.

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APRIL – 2021 SEMESTER EXAMINATIONS
VI SEMESTER – B.Com., Co-operation

Paper Code : **18UPM6A** Title of the paper : **Co - Operative Administration and Audit**

Date :**05.05.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. What is administration?
2. What is cooperative administration??
3. Who is functional registrar of cooperatives?
4. Who is the minister for cooperation in Tamil Nadu?
5. Define audit.
6. What is meant by vouching?
7. What is internal audit?
8. State the meaning of misappropriation.
9. What is meant by final audit?
10. Define cooperative audit.
11. Expand F.A.M. in cooperative audit.
12. What is audit program?

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. What are the main fields are cooperative administration?
14. Who are the functional registrars? State their department under control.
15. How to vouch the cash and credit transactions?
16. List out the contents of final audit report.
17. Narrate the agencies for cooperative audit.
18. What are powers of general body?
19. Write the objectives of cooperative audit.

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Explain the administration setup of the cooperative department in Tamil Nadu.
21. Describe the nature and scope of cooperative administration.
22. What are the kinds of audit? Explain them.
23. What are the duties and powers of cooperative auditor?
24. How to value the various assets in cooperatives?

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APRIL – 2021 SEMESTER EXAMINATIONS
VI SEMESTER – B.Com., Co-operation

Paper Code : **18UPM6B** Title of the paper : **Legal Aspects of Business**

Date :**06.05.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. Define contract.
2. What is agreement?
3. What meant by discharge of contract?
4. What is unsound mind?
5. State the meaning recession.
6. Define quasi contract.
7. What is guarantee?
8. What is meant by agency?
9. What is contract of sale?
10. What is caveat emptor?
11. What is free consent?
12. What is performance of contract?

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. "all agreements are not contracts but all contracts are agreements" – Discuss.
14. What is an offer? State the rules of a valid offer.
15. Write down the difference between void agreement and void contract.
16. Explain the various kinds of damages allowed to the injured parties.
17. Differentiate bailment and pledge.
18. Trace out the rules relating to hire purchase.
19. Explain the duties and rights of agent.

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Explain the various kinds of contracts.
21. Explain the different modes of discharge of contracts.
22. Discuss the remedies which are available to injured parties in breach of contract.
23. Explain the various types of agent.
24. Explain the characteristics sale of goods act.

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VI SEMESTER – B.Com., Co-operation

Paper Code : **17UPM6C** Title of the paper : **Business Taxation**

Date :**07.05.2021 AN** Time : **3 Hours** Maximum Mark:**75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer Any **TEN** Questions from the following

1. Define tax.
2. What do you mean by indirect tax?
3. State any two need of GST.
4. What is CGST and IGST?
5. Mention any three taxes covered by GST.
6. What is meant by leavy of tax?
7. What is taxable event?
8. What is input tax credit?
9. What is jurisdiction?
10. What is meaning of custom duty?
11. What is appellate system?
12. What is duties free zone?

PART – B (5 X 5 = 25 Marks)

Answer Any **FIVE** Questions from the following

13. Explain various tax systems in India.
14. Explain any five differences between direct and indirect taxes.
15. Describe the benefits of GST.
16. Discuss the scope of state Goods and Service tax.
17. What is rate of structure? How are rates prescribed by GST?
18. Explain any five merits and demerits of GST composition scheme.
19. What is the RCM under GST?

PART – C (3 X 10 = 30 Marks)

Answer Any **THREE** Questions from the following

20. Explain the cannons of taxation.
21. Discuss the background behind the implementing GST in India.
22. Explain the scope of supply under Goods and Service tax.
23. Mention the administrative structure of offices as per CGST and SGST act.
24. List out the offense and penalties under customs act and give five exemptions of goods from the duty of customs.

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