

Code No. 10071

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December 2019****(Only for General Students)****Subject: Accounting Standards****Paper Code – BC – 508****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)**
[Short Answer Type]**Note: Answer any five of the following questions.**

- 1 Explain the nature of Accounting Standards
- 2 Explain the “Concept of Materiality”
- 3 What are the objectives of AS-10?
- 4 Discuss briefly the application of AS-26.
- 5 What are the contents of Exposure Draft?
- 6 List of Accounting Standards in India
- 7 Explain “Reportable Segments” as per AS-17
- 8 Write about the carve outs relating to Ind AS-10

PART – B (5x12 = 60 Marks)
[Essay Answer Type]**Note: Answer all the questions.**

- 9 a) What are the objectives of Accounting Standards? Explain its advantages and limitations.

OR

- b) Explain the procedure for formulating Accounting Standards.

- 10 a) Explain in detail AS-2 (Valuation of Inventories).

OR

- b) Discuss in detail AS-4 (Contingencies and Events occurring after Balance Sheet (Date)).

- 11 a) Explain the disclosure requirements for Property, Plant and Equipment as per AS-10.

OR

- b) Shyam Ltd. purchased a plant for Rs.30,000 on 30th Nov 2013, payable after 6 months. The company entered into a Forward Contract for 6 months @ Rs.62.15 per dollar on 30th Nov. 2013 the exchange rate was Rs. 60.75 per dollar. How will you recognize the Profit or Loss on Forward Contract in the books of Shyam Ltd for the year ended 31st March 2014?

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12 a) Discuss the objectives of AS-29? Discuss in detail, Accounting for Provision and Accounting for Contingent Liabilities.

OR

b) From the following details of Ahmed Ltd for the year ended 31-3-2008? Calculate the Deferred Tax Asset Liability as per AS-22?

Accounting Profit	
Book Profit as per MAT	
Profit as per Income Tax Act	
Tax Rate	
MAT Rate	

13 a) What are Indian Accounting Standards? Explain the significance of Indian AS.

OR

b) Compare:

a) AS – 10 with Ind. AS-16

b) AS – 18 with Ind. AS-24.

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Code No. 10075

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December 2019****(For Tax Procedure)****Subject: Customs Procedures and Practices****Paper Code – BC – 508****Elective – II****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)**
[Short Answer Type]**Note: Answer any five of the following questions in not exceeding 20 lines each.**

- 1 What is Import Manifest? Explain.
- 2 What is Baggage under Customs Act?
- 3 What are Destroyed Goods under Customs Act?
- 4 Explain in brief about Refund of Duty under Customs Act
- 5 Explain the concept of Export Promotion Schemes
- 6 What is Countervailing Duty? Explain
- 7 What is Shipping Bill?
- 8 What are Pilfered Goods?

PART – B (5x12 = 60 Marks)
[Essay Answer Type]**Note: Answer all the questions in not exceeding four pages each.**

- 9 a) Explain in brief the role of Customs in International Trade.
OR
- b) Explain in brief about the organization of Customs in India as per the Customs Act.
- 10 a) Explain in brief various duties levied under Customs Act.
OR
- b) Explain in brief about the procedure for Import of Goods by Sea.
- 11 a) Explain in brief the procedure for treatment of Coastal Goods under the Customs Act.
OR
- b) Explain about the Clearance Procedure for Import by Stores.
- 12 a) Explain about the powers of Customs Officer.
OR
- b) What are the offences listed under Customs Act for the levy of penalty? Explain.
- 13 a) Briefly explain about the different Export Promotion Schemes.
OR
- b) Explain in brief about the Export Policy.

Code No.10074

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December 2019****(For Advertising)****Subject: Marketing Research****Paper Code – BC – 508****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)**
[Short Answer Type]**Note: Answer any five questions not exceeding 20 lines each.**

- 1 Nature and Scope of Research
- 2 Population
- 3 Random Sampling
- 4 Interview Method
- 5 Data Tabulation
- 6 Advertising Research
- 7 Rural Marketing Research
- 8 Value and Cost of Information

PART – B (5x12 = 60 Marks)
[Essay Answer Type]**Note: Answer all the questions not exceeding four pages each.**

- 9 a) Define Marketing Research and briefly explain the different applications of Marketing Research.
- OR**
- b) Explain the significance of Marketing Research in India in the 21st Century.
- 10 a) Explain the different factors to be kept in mind while determining the Sample Size.
- OR**
- b) Define Research Design and explain the classification of Research Design.
- 11 a) Develop a Questionnaire to measure the purchasing pattern of consumers towards Two Wheelers.
- OR**
- b) Discuss the Contents of a Good Research Report.
- 12 a) Explain the advantages and implications of Product Research with reference to India with examples.
- OR**
- b) Define Data Mining and explain the different types of Data Mining Techniques.
- 13 a) Explain Marketing Research with the help of Social Media Tools.
- OR**
- b) Briefly discuss the recent trends in Marketing Research with suitable examples.

Code No.10076

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December 2019****(For Foreign Trade)****Subject: Logistics Management****Paper Code – BC – 508****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)**
[Short Answer Type]**Note: Answer any five questions in not exceeding 20 lines each.**

- 1 Career Opportunities in the field of Logistics
- 2 FSN Analysis
- 3 Nature of Logistics Management
- 4 Liners and Tramps
- 5 Forwarding and Clearing Agents
- 6 Functions of Warehousing
- 7 Define Freight
- 8 Types of Air Transportation

PART – B (5x12 = 60 Marks)
[Essay Answer Type]**Note: Answer all the questions not exceeding four pages each.**

- 9 a) Explain the role of Logistics in Supply Chain.
OR
b) ABC, VED are selective control techniques used to improve Inventory Management. Explain.
- 10 a) What is Containerization Process? Discuss the factors contributing to the growth of containers.
OR
b) Write down the important content of Multi-Modal Transport Document.
- 11 a) Briefly discuss the problems faced by companies while importing and exporting goods by air.
OR
b) "Air transportation is the fastest method of transportation". Discuss.
- 12 a) Explain the difference between Marine Insurance and Cargo Insurance.
OR
b) Explain in brief, the important documents used for Marine Insurance Policy.
- 13 a) Discuss the important functions of Warehousing.
OR
b) Briefly discuss the procedure involved for clearing goods from warehouses.

Code No.10072

FACULTY OF COMMERCE

**B.Com. V – Semester (CBCS) Examination, November / December
2019 (For Computers / Computer Applications Courses) Subject: Web
Technology**

Paper Code – BC – 508**Elective – II****Time: 3 Hours****Max.Marks: 80**

**PART – A (5x4 = 20 Marks)
[Short Answer Type]**

Note: Answer any five of the following questions.

- 1 Write short notes on tag along with its attributes
- 2 Write the differences between HTML and DHTML
- 3 Write short notes on Event and Event handlers in java script
- 4 Write about While loop in java script
- 5 Write short notes on Importance of XML
- 6 Write short notes on Cell Spacing and Cell Padding attributes in a table
- 7 What is a Form in HTML?
- 8 Write about how to create hyperlinks in HTML.

**PART – B (5x12 = 60 Marks)
[Essay Answer Type]**

Note: Answer all the questions.

- 9 a) Explain in detail about frames in HTML with examples.
OR
b) Explain in detail about Web Design Principles.
- 10 a) Explain in detail about various types of CSS with examples.
OR
b) Explain in detail about various Filters with examples.
- 11 a) Explain the usage of Looping statements in Java Script along with Syntax and examples.
OR
b) Explain in detail about Math object in Java Script.
- 12 a) Explain about Mouse events.
OR
b) Explain about Keyboard related events.
- 13 a) Explain in detail about Syntax and Rules for creating XML document.
OR
b) Explain about XML Style Sheets.

Code No. 10073

FACULTY OF COMMERCE**B.Com. V – Semester (CBCS) Examination, November / December****2019 (For Computer / Computer Application Courses) Subject:****Business Simulation****Paper Code – BC – 508 Elective – II****Time: 3 Hours****Max.Marks: 80****PART – A (5x4 = 20 Marks)**
[Short Answer Type]**Note: Answer any five of the following questions.**

- 1 Uses of Cell References in Formula
- 2 VLOOK and HLOOK functions with examples
- 3 Various Layouts of Excel Spreadsheet
- 4 Formatting tools available on the Home tab
- 5 Goal Seeking in Excel
- 6 What is Forecasting?
- 7 Applications of Risk Analysis
- 8 How to remove Duplicates in a Table?

PART – B (5x12 = 60 Marks)
[Essay Answer Type]**Note: Answer all the questions.**

- 9 a) What are functions in Excel? Explain various types of functions used.
OR
b) Explain about the different methods of referring Data from Different Worksheets, with neat diagrams.
- 10 a) Explain the different Conditional Formatting techniques applied to Excel Data Sheets.
OR
b) Explain Sorting and Filtering Options in Excel. How is Slicer different from them.
- 11 a) Briefly write about Advanced Data Validation Techniques.
OR
b) Write the steps to create Charts. Explain Spark lines with an example.
- 12 a) What is Monte Carlo Simulation?
OR
b) What is Forecasting in Excel? Explain Exponential smoothing and Linear regression forecasting methods.
- 13 a) Briefly write about Advanced Simulation Techniques.
OR
b) How do you perform Simulation using @ Risk?

FACULTY OF COMMERCE

B.Com (CBCS) (III - Semester) Examination, November / December 2019

(Only for General Students)

Accounting Standards

Paper Code - BC- 508

Time : 3 Hours

Max Marks : 80

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(5x4=20Marks)

(5x12=60Marks)

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AS-2 (a.10

AS-4 (b

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AS-29 (a.12

Deferred Tax Asset Liability

AS-22

31-3-2008 (b

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AS-10

AS-16 (a

AS-18

AS-24 (b