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**FOUR YEAR HONOURS B.B.A. (DIGITAL MARKETING) DEGREE  
EXAMINATION, DECEMBER/JANUARY - 2025/26**

**CHOICE BASED CREDIT SYSTEM**

**THIRD SEMESTER - MAJOR**

**PART - II**

**PAPER-5 : SOCIAL MEDIA MARKETING**

(Under CBCS New Regulation w.e.f the academic year 2024-25)

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Time : 3Hours

Max. Marks : 75

**SECTION - A**

Answer any Five of the Following Questions. Each question carries equal marks.

(5×3=15)

1. Need for Social Media Marketing.
2. Concept of Blogging.
3. Do's and Don'ts of Social Media
4. Social Media and Target Audience.
5. Planning Social Media Strategy.
6. Social Media optimization
7. Facebook
8. LinkedIn
9. Concept of Social Analytics
10. Tips of Social Media Marketing

**SECTION - B**

Answer any Five of the following questions. Each question carries equal marks.

(5×12=60)

11. What is the concept of Social Media Marketing? Explain its objectives?
12. Outline the need and importance of e-mail in the present day environment
13. Examine the Problems involved in Social Media Management.
14. Explain in detail about Book Marking Websites.

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15. What are the objectives behind the preparation of social media strategy? Explain.
  16. Outline the advantages and limitations of Paid advertising.
  17. Evaluate the factors responsible for establishing Relationship with customers of Social Media
  18. What are the advantages and disadvantages of youtube? Explain.
  19. Elucidate the relationship between Automation and social media.
  20. What are the tools available for promoting Social Media? Explain.
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**FOUR YEAR (HONOURS) B.B.A. (DIGITAL MARKETING) DEGREE  
EXAMINATION, DECEMBER/JANUARY - 2025/26**

**CHOICE BASED CREDIT SYSTEM**

**THIRD SEMESTER - MAJOR**

**PART - II**

**PAPER-6 : SEARCH ENGINE MARKETING**

**(Under CBCS New Regulation w.e.f the academic year 2024-25)**

**Max. Marks : 75**

**Time : 3Hours**

**SECTION - A**

**Answer any Five of the Following Questions. Each question carries 3 marks.**

**(5×3=15)**

1. Define Search Engine Marketing and state its importance in digital marketing.
2. What is Google Ads? Mention two of its advantages.
3. Define Quality Score in PPC campaigns.
4. What is meant by "Conversion Rate" in SEM?
5. Automated Bid Management
6. What is a Call-to-Action (CTA)? Give two examples.
7. Define Remarketing with an example.
8. What is Display Advertising in SEM?
9. Write short notes on Bing Ads.
10. Mention any three actionable metrics used in PPC campaign performance measurement.

**SECTION - B**

**Answer any Five of the following questions. Each question carries 12 marks.**

**(5×12=60)**

11. Explain the role of landing pages in SEM. How can they be optimized for better performance?
12. Discuss the importance of rule-based personalization in Search Engine Marketing

13. Define PPC campaigns. Explain its functioning with suitable examples.
  14. Explain "Account Structure" in PPC campaigns. Why is effective segmentation of keywords important?
  15. Compare Manual vs. Automated Bid Management. State their advantages and disadvantages.
  16. Discuss different Google Ads bidding strategies with examples.
  17. Explain the importance of UI/UX design in creating effective landing pages.
  18. How can Google Analytics be used to track PPC performance? Discuss with suitable examples.
  19. What is Mobile Advertising in SEM? Explain its advantages.
  20. Write short notes on:
    - a) Video Advertising
    - b) Display Network Optimization
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**FOUR YEAR HONOURS B.B.A. (DIGITAL MARKETING) DEGREE  
EXAMINATION, DECEMBER/JANUARY - 2025/26**

**CHOICE BASED CREDIT SYSTEM**

**THIRD SEMESTER - MAJOR**

**PART - II**

**PAPER-7 : SEARCH ENGINE OPTIMIZATION**

*(Under CBCS New Regulation w.e.f. the academic year 2024-25)*

**Time : 3 Hours**

**Max. Marks : 75**

**SECTION - A**

**Answer any Five of the Following Questions. Each question carries equal marks.  
(5×3=15)**

1. Write about the importance of SEO.
2. What are the advantages of paid searches?
3. What is meant by re-writing pages?
4. State some crawler issues in SEO.
5. How is cost per click is calculated?
6. Write about robots .txt.
7. what is the importance of off-page SEO?
8. How do you address a copy right violation?
9. Write about Google Calendar.
10. What is blog SEO strategy? How it will work?

**SECTION - B**

**Answer any Five of the following questions. Each question carries equal marks.  
(5×12=60)**

11. What is meant by Search Engine Optimization? How do they work?
12. What are the different types of SEO techniques?
13. How do search engines interpret and restore pages? Write a procedure
14. What are search engine spiders? How it will be useful in SEO?

15. Write a steps for Keyword optimization in SEO.
  16. Why the meta tags are important for Search engine Optimization?
  17. What is site speed optimization? Explain
  18. How to implement Off-Page SEO strategies in Search engines?
  19. Write about any 5 SEO Tools.
  20. What are important considerations in website ecosystem?
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**FOUR YEAR B.B.A. HONOURS (DIGITAL MARKETING) DEGREE  
EXAMINATION, DECEMBER/JANUARY - 2025/26**

**CHOICE BASED CREDIT SYSTEM**

**THIRD SEMESTER - MAJOR**

**PART-II**

**PAPER - 8 : Web Analytics**

*R. Icaayasr*  
*(Under CBCS New Regulation w.e.f. the academic year 2024-25)*

Max. Marks : 75

Time : 3 Hours

**SECTION - A**

Answer any Five of the following questions. Each question carries equal marks.  
(5×3=15)

1. List out the web analytics platforms.
2. What are the primary differences between owned, earned and paid media?
3. What are the common stages in customer shopping journey?
4. What tools can be employed to track user behavior within an app?
5. What types of events should be tracked for better user insights?
6. How do variables work with in google tag manager?
7. What are the benefits of creating a data-driven culture within a organization?
8. How can geographic and language data influence market efforts?
9. How can user generated content impact brand perception and customer loyalty?
10. Why user generated content is so important for brands?

**SECTION - B**

Answer any Five of the following questions. Each question carries equal marks.  
(5×12=60)

11. What are the initial steps should business take to implement digital analytics?
12. What factors influence time on site and time on page metrics?

13. How can be customer feed back be integrated into the analytical process?
  14. What strategies are most effective for acquiring new users for an e Commerce site or app?
  15. How does Google Tag Manager streamline the process of adding and managing tags?
  16. What types of key metrics should be monitored in Face book analytics for e-commerce businesses?
  17. What key technical metrics should be monitored in google analytics?
  18. What are the key performance indicators for evaluating landing page effectiveness?
  19. What are some effective free tools for conducting web listening analytics?
  20. What are some of the most popular web listening tools available today?
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**FOUR YEAR (HONOURS) B.Com. (General/Computer Application)  
DEGREE EXAMINATION, DECEMBER/JANUARY - 2025/26**

**CHOICE BASED CREDIT SYSTEM**

**THIRD SEMESTER - MAJOR**

**PART - II**

**PAPER-6: INCOME TAX**

*(Under CBCS New Regulation w.e.f. the academic year 2024-25)*

**Time : 3 Hours**

**Max. Marks : 75**

**SECTION - A**

**Answer any Five of the following questions. Each question carries equal marks.**

**(5×3=15)**

1. Assessee Vs Deemed Assessee
2. Residential Status
3. Profit in lieu of Salary.
4. Perquisites
5. Interest Prior to Construction deductions
6. Gross Annual Value
7. Disallowable expenses
8. Professional Receipts of Doctor
9. Types of Capital Assets
10. Meaning of Income from other sources.

**SECTION - B**

**Answer any Five of the following questions. Each question carries equal marks.**

**(5×12=60)**

11. Explain "Agricultural Income is exempted from Tax".
12. Mr. Bush a citizen of USA furnishes the following particulars of his income relevant for the previous year 2023-2024.
  - a) Profit on Sale of Building in Hyderabad 4/5<sup>th</sup> received in New York Rs.12,00,000
  - b) Interest on Saving Bank in India Rs.4,00,000
  - c) Profit from Software Business in Japan received in New York controlled from India Rs.4,80,000.
  - d) Dividend received on Reliance Company shares Rs.1,00,000
  - e) Sale of Car in London and Amount remitted to Indian Rs.2,00,000 compute his taxable income if he is
    - i) Resident
    - ii) Not ordinary Resident and
    - iii) Non Resident for the Assessment year 2024-2025.

13. What is Provident Fund (P.F) Explain types and its tax treatments.

14. From the following particulars find out income from Salary of Mr.Sridhar who is working in BATA company.

- a) Basic Salary Rs.25,000 P.M
- b) Dearness allowance is 10,000 P.M
- c) He and his employer contributes to R.P.F. 15% on basic salary
- d) Medical Allowance Rs.1,500 P.M.
- e) City Compensatory Allowance Rs.2,000 P.M
- f) Children Education Allowance Rs.1,000 P.M per child (he had 2 childrens)
- g) House Rent allowance Rs.8,000 P.M Actual Rent paid by employee for the Accommodation Rs.10,000 P.M

15. Mrs. Shanthi owns two houses in Hyderabad. She has letout both the houses throughout the year for Residential purposes

	House I	House II
Municipal Value	4,00,000	12,00,000
Fair Rental value	7,20,000	9,20,000
Rent Received	4,80,000	14,00,000
Standard Rent	6,00,000	7,00,000
Repairs	80,000	1,00,000
Municipal Taxes paid	40,000	60,000
Interest on Loan (Borrowed for construction)	80,000	1,00,000

1<sup>st</sup> House Municipal Taxes paid by Tenant, but II house Municipal Taxes paid by owner

16. Mr. S Owns a big house, the construction of which was completed in May, 2015, 50% of the floor Area is letout for Residential purpose on monthly rent of Rs.3,200. However this portion remained vacant for one month during 2023-2024, 25% of the Floor Area is used by the owner for the purpose of his Profession, while remaining 25% of the Floor Area is utilized for the purpose of his Residence. Other particulars of the house are as follows.

Municipal Valuation	Rs.60,000
Standard Rent	Rs.90,000
Municipal Taxes paid	Rs.12,000
Repairs	Rs.3,000
Interest on Capital borrowed for Repairs	Rs.28,000
Ground Rent	Rs.4,000

Compute the Income from House profit for the A.Y. 2024-2025.

17. Compute income from Business for A.Y 2024-2025 with the following profit and Loss Account.

		P and L A/c	
	Rs.		Rs.
To Staff Salary	2,00,000	By Gross profit	16,00,000
To Audit fee	40,000	By Commission	1,00,000
To Bad debts	20,000	By Dividend	50,000
To Charity	10,000	By Bad debts Recorded	50,000
To Interest on Capital	25,000		
To Insurance	5,000		
To Goodwill	1,00,000		
To Depreciation	40,000		
To Advertisements	60,000		
To Net profit	13,00,000		
	<b>18,00,000</b>		<b>18,00,000</b>

**Additional information:**

- a) Above Staff Salary includes 10,000 P.M Proprietor salary
- b) Actual Depreciation as per I.T.Rules Rs.50,000
- c) Bad debts Recovered not allowed Earlier

18. With the following particulars compute income of Doctor viswanadh for the A.Y. 2024-2025

Fees from Patients	Rs.4,00,000
Dividend on Shares	Rs.50,000
Gifts from Patients	Rs.60,000
Consultation Fees	Rs.1,25,000
Visiting Fees	Rs.3,00,000
Sale of Medicines	Rs.2,00,000
Staff Salaries	Rs.1,20,000
Clinic Rent	Rs.60,000
Purchase of Medicines	Rs.1,00,000
Advertisements	Rs.25,000
Electricity	Rs. 10,000
Periodicals	Rs.25,000
Car Depreciation	Rs.1,00,000

Note: Car is used 50% for Personal use

19. What is Capital Gains, Explain Types of Capital gains and Tax treatments

20. Mr.Ram submits the following particulars of his Income from other sources for the P.Y. 2023-2024.

a. Agricultural Income(Srilanka)	Rs.75,000
b. Interest on Fixed deposits	Rs.1,50,000
c. Rent from Subletting	Rs.2,80,000
Local Taxes paid	Rs.20,000
d. Letting of Plant and Machinery	Rs.1,00,000
Incurred Repairs	Rs.10,000
e. Dividend Received from Indian company	Rs.50,000
f. Lottery of Income (Net)	Rs.2,10,000

Compute Taxable Income from other sources for 23-24 A.Y.

**FOUR YEAR (HONOURS) B.Com. (GENERAL/COMPUTER  
APPLICATION) DEGREE EXAMINATION,  
DECEMBER/JANUARY - 2025/26  
CHOICE BASED CREDIT SYSTEM  
THIRD SEMESTER - MAJOR  
PART - II  
PAPER - 5 : ADVANCED ACCOUNTING  
(Under CBCS New Regulation w.e.f. the academic year 2024-25)**

Time : 3 Hours

Max. Marks : 75

**SECTION - A**

Answer any Five of the following questions. Each question carries equal marks.

(5×3=15)

1. What is self balancing ledger system?
2. What are various Ledger to be Maintained in self Balancing ledger system?
3. What are the salient features of single entry?
4. What is statement of affairs?
5. Define non-profit organization.
6. What are the various Incomes of Non-profit organization?
7. What is partnership deed?
8. P and Q are sharing profits in the ratio of 4:3 'R' is admitted in the business and the new ratio among P, Q and R is 2:2:3. Find out the sacrificing ratio.
9. What is Dissolution of firm?
10. What is Realization Account?

**SECTION - B**

Answer any Five of the following questions. Each question carries equal marks.

(5×12=60)

11. Prepare Total Debtors Account, sales ledger adjustment account and the general ledger adjustment account from the following figures for January - 2025.

		Rs.
Balance of Debtors on 1 <sup>st</sup> January 2025	-	15,300
Credit sales	-	41,200
Cash received from customers	-	37,400
Discount allowed to them	-	900
Bad debts written off	-	600
Bills Receivable received	-	4,100
Bills Received dishonoured	-	800

12. From the following information relating to July, 2024 prepare the sales Ledger Adjustment Account and the Bought Ledger Adjustment Account.

Opening Balances:	Rs.
Sales Ledger (Dr)	25,600
(Cr)	700
Bought Ledger (Dr)	400
(Cr)	14,700
Credit sales	31,800
Credit purchases	19,100
Cash received from customers	26,300
Discount allowed to customers	800
Goods returned by customers	1,200
Cash paid to Customers	400
Cash paid to Creditors	17,300
Discount allowed by creditors	500
Transfer from Bought ledger to sales Ledger	1,100
Closing Balances : Bought Ledger (Dr)	300
Sales ledger (Cr)	60

13. Ramesh keeps his books on single entry basis prepare a statement of affairs as on 31/10/2024 and a statement of profit (or) loss for the period Ending 31/10/2024.

Assets and Liabilities	1-11-2023	31-10-2024
	Rs.	Rs.
Bank Balance	560(Cr)	350(Dr)
Cash on hand	10	50
Debtors	4,500	3,600
Stock	2,700	2,900
Plant	4,000	<u>4,000</u>
Furniture	1,000	1,000

Ramesh had with drawn Rs.2,000 during the year and had introduced fresh capital of Rs.4,200 on 1/7/2024. A provision of 5% on debtors is necessary. Write off Depreciation on plant at 10% and furniture at 15% Interest on capital is to be allowed at 5%.

14. Gopal commenced business on 1<sup>st</sup> January, 2020 with a capital of Rs.12,000. He bought furniture for Rs.1,200 and machinery Rs.2,000. During the year he withdraw @Rs.200 per month for private use. He introduced additional capital of Rs.1,600.

On 31<sup>st</sup> December 2020 his financial position was as follows:

Cash in hand Rs.300, cash at Bank Rs.3,200, Sundry debtors Rs.5,300, Stock in trade Rs.5,600 Bills Receivable Rs. 2,400: Sundry creditors Rs.800. Out standing rent Rs.100, Depreciate furniture and machinery by 10%. Ascertain profit or loss made by Gopal during 2020.

15. From the following Receipts and payment Account of the Cuttack Citizen club and from the information supplied, prepare income and expenditure Account for the year ended 31<sup>st</sup> December 2021 and Balance sheet as at that date.

**Receipts and payment Account**

Receipts	Rs.	Payment	Rs.
To balance(1-1-2021)	2,350	By salaries	1,200
To Entrance fees	300	By Electricity	120
To subscriptions:			
2020	50	By Newspaper	525
2021	3,500	By fixed Deposits	2,500
2022	75	By Utensils	200
To profits from Refreshment	100	By Payment to creditor	1,000
To Furniture Rent	200	By Balance (31-12-2021)	1,150
To sundry Income	120		
	<b>6,695</b>		<b>6,695</b>

Assets and liabilities on 1<sup>st</sup> January 2021 were: Utensils Rs.800, Furniture Rs.2,500 consumable stores Rs.350 creditors Rs.1,200

On 31<sup>st</sup> December, 2021 The value of consumable stores was Rs.700, creditors amounted to Rs.550 Subscriptions out standing were Rs.75 and interest accrued on Fixed deposits was estimated at Rs.25.

- 16: Define non trading organizations and explain the features of Receipts and payment account.

17. Sanjay and Bijay were partners sharing profits in the ratio of 3:2. They admitted Rajiv as a partners with one-fourth share in future profits on 1<sup>st</sup> January 2021, Their balance sheet as on that date was as follows.

Liabilities	Rs.	Assets	Rs.
Sundry creditors	30,000	Building	60,000
Sanjay's capital	60,000	Furniture	20,000
Bijay's capital	50,000	Stock	40,000
Reserve Fund	30,000	Sundry debtors	36,000
		Cash	14,000
	<b>1,70,000</b>		<b>1,70,000</b>

Rajiv is admitted on the following terms:

- He will pay Rs.20,000 as goodwill
- He will bring Rs.20,000 as capital and the capitals of the other partners be adjusted in the profit sharing ratio and for this purpose current accounts are to be opened.
- The value of the building is taken as Rs.64,000 and that of stock Rs.36,000
- Provision for Bad debts be created on debtors @ 5%.

Prepare necessary ledger accounts and prepare the Balance sheet after Admission of the partner.

18. A, B and C were in partnership sharing profits and losses equally on 1<sup>st</sup> January 2021. 'A' retired when the firm's Balance sheet was as under.

Liabilities	Rs.	Assets	Rs.
Capital accounts:			
A	8,000	Land and Buildings	4,200
B	6,800	Plant and Machinery	6,980
C	7,800	Sundry Debtors	8,915
Creditors	6,928	Investments	8,000
		Cash	1,433
	<b>29,528</b>		<b>29,528</b>

According to the partnership Deed. Assets were agreed to be revalued on A's retirement as under.

Land and Buildings Rs.5,800, plant and Machinery Rs.6,564, Investment Rs.8,400 Besides, Goodwill was then valued at Rs.9,600 A accepted the investment at their revalued figure in part payment of dues B paid in Rs.4,000 as further capital and A was paid off the balance of his account.

Prepare Revaluation Account, partners capital Accounts and the revised Balance sheet of B and C.

19. X, Y and Z were equal partners. They had the following Balance sheet on 31-3-2021.

Liabilities	Rs.	Assets	Rs.
Sundry creditors	60,000	Sundry Assets	55,000
X's capital Account	22,000	Profit and Loss Account	12,000
Z's capital Account	10,000	Y's capital Account	25,000
	<b>92,000</b>		<b>92,000</b>

The firm was dissolved the assets realized Rs.40,000 the expenses of realization amounted to Rs.1,000. The private position of the partners was as under.

	Private Assets (Rs.)	Private Liabilities (Rs.)
X	18,000	20,000
Y	12,000	21,000
Z	12,000	10,000

Prepare the necessary ledger accounts to close the books of the firm.

20. The following was the Balance sheet of A, B and C who were in Partnership sharing profits and Losses as 3 : 2: 1.

Liabilities	Rs.	Assets	Rs.
A's Capital	15,000	Cash	500
B's Capital	10,000	Machinery	10,000
Reserve	6,000	Debtors	16,000
A's loan	5,000	Less:PBD	<u>1,000</u>
Creditors	10,000	Stock	12,000
		C's capital	8,500
	<b>46,000</b>		<b>46,000</b>

The firm was dissolved. Assets other than cash realized Rs.26,000. Expenses of winding up were Rs.1,000. C was insolvent but Rs.2,000 was realized from his estate. Applying Garner (vs) Murray decision. Prepare ledger Accounts.

**FOUR YEAR B.B.A. HONOURS (General) DEGREE EXAMINATION,**

**DECEMBER/JANUARY - 2025/26**

**CHOICE BASED CREDIT SYSTEM**

**THIRD SEMESTER - MINOR**

**PART - II - BUSINESS MANAGEMENT**

**PAPER-5 : ORGANISATION BEHAVIOUR**

**(Under CBCS New Regulation w.e.f the academic year 2024-25)**

**Time : 3 Hours**

**Max. Marks : 75**

**SECTION - A**

**Answer any Five of the following questions. Each question carries equal marks.**

**(5×3=15)**

1. Determinants of Personality
2. Significance of OB
3. Concept of Group Decision Making
4. Reasons for Conflicts among Groups.
5. Characteristics of an Effective leader
6. Democratic Leader
7. Concept of Resistance to change
8. Need for Organisational Development.
9. Concept of Organisational Culture.
10. Evolution of OB

**SECTION - B**

**Answer any Five of the following questions. Each question carries equal marks.**

**(5×12=60)**

11. What is meant by Perception? Examine the process involved in perception.
12. What are the different stages of personality Development?
13. Outline the characteristics and functions of Formal Groups in a large scale organization.
14. Suggest measures to reduce conflicts among different groups.

15. Write any one of the theories of Leadership of your choice.
  16. Examine the impact of Leadership on effectiveness of Groups.
  17. Outline the factors which are responsible for Organisational change.
  18. Discuss the Role of change Agents in a large scale organisation.
  19. What measures are required for Achieving Organisational Effectiveness?
  20. Discuss the factors which are influencing organisational culture.
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**FOUR YEAR HONOURS B.Com. (COMPUTER APPLICATION)**

**DEGREE EXAMINATION, DECEMBER/JANUARY - 2025/26**

**CHOICE BASED CREDIT SYSTEM**

**THIRD SEMESTER - MAJOR**

**PART - II**

**PAPER - 8 : DIGITAL MARKETING**

*(Under CBCS New Regulation w.e.f. the Academic Year 2024-25)*

Time : 3 Hours

Max. Marks : 75

**SECTION - A**

Answer any Five of the following questions. Each question carries 3 marks.

(5×3=15)

1. Digital Marketing strategy
2. Concept of Digital consumer
3. Web promotion page
4. Landing pages
5. Creating Google Add for your college
6. E-mail tracking
7. Facebook and Instagram
8. Social Media Monitoring
9. Publishing Blogs
10. SERP

SECTION - B

Answer any Five of the following questions. Each question carries 12 marks.

(5×12=60)

11. Distinguish between Traditional Marketing and Digital Marketing.
- ~~12.~~ What are the characteristics of Digital Marketing? Explain.
13. What is meant by Online Advertising? What are its objectives? Discuss.
- ~~14.~~ Give a Format of Online Ad.
- ~~15.~~ Evaluate the Process involved in conducting e-mail marketing campaign.
- ~~16.~~ What are the different tools available for e-mail marketing? Explain.
- ~~17.~~ Explain in detail about seven Myths of Social Media Marketing.
- ~~18.~~ What are the characteristics of successful Social Media Marketer? Explain.
- ~~19.~~ Discuss the need and importance of understanding SEO.
20. Elucidate about different tools of SEO.

FOUR YEAR HONOURS B.Com. DEGREE EXAMINATION,  
DECEMBER/JANUARY - 2025/26  
CHOICE BASED CREDIT SYSTEM  
FIFTH SEMESTER - MAJOR  
PAPER : ADVERTISEMENT AND MEDIA PLANNING  
(New Syllabus effective from the academic year 2025-26)  
(New Regulations under CBCS from the Academic Year 2023-2024)

Time : 3 Hours

Max. Marks : 75

SECTION - A

Answer any Five of the following questions. Each question carries equal marks.

(5×3=15)

1. Nature of Advertising
2. Advertising ethics
3. Objectives of advertising campaigns
4. What is meant by 'approach' in advertising?
5. What is creative thinking in advertising?
6. What is copy testing?
7. What is media planning in advertising?
8. Electronic Media.
9. Objectives of media strategy.
10. What is the role of frequency in media planning?

SECTION - B

Answer any Five of the following questions. Each question carries equal marks.

(5×12=60)

11. Discuss the functions of advertising in modern business.
12. Advertising acts as a tool for business development - Explain.
13. Discuss various types of advertising agencies and their roles in campaign development.
14. Explain the DAGMAR approach and its phases.
15. Elucidate the types of appeals used in advertisements and how they influence consumers.

16. Elucidate the elements and principles of design that enhance the effectiveness of advertisements.
  17. Discuss the importance of media planning in achieving advertising goals.
  18. Describe the advantages and disadvantages of different advertising media.
  19. Explain how market analysis helps in selecting appropriate media channels.
  20. Describe the role of language and geographic considerations in media planning.
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**FOUR YEAR B.Com. HONOURS DEGREE EXAMINATION,  
DECEMBER/JANUARY - 2025/26  
CHOICE BASED CREDIT SYSTEM  
FIFTH SEMESTER - MAJOR  
PAPER : MANAGERIAL ACCOUNTING  
(COMMON FOR GENERAL AND COMPUTER APPLICATIONS)  
(New Syllabus effective from the academic year 2025-26)  
(New Regulations under CBCS from the academic year 2023-24)**

Time : 3 Hours

Max. Marks : 75

**SECTION - A**

**Answer any Five of the following questions. Each question carries equal marks.**

(5×3=15)

1. Importance of Ratio Analysis.
2. Calculate the debtors turnover ratio from the following :
  - Total sales for the year 2022 : Rs. 1,50,000
  - Cash sales for the year 2022 : Rs. 30,000
  - Debtors as on 1-1-2022 : Rs. 12,000
  - Debtors as on 31-12-2022 : Rs. 18,000
  - Bills receivable as on 1-1-2022 : Rs. 9,000
  - Bills receivable as on 31-12-2022 : Rs. 15,000
3. Uses of Funds Flow Statement.
4. Compute Changes in Working Capital :
  - Opening Current Assets : Rs. 4,00,000
  - Opening Current Liabilities : Rs. 1,50,000
  - Closing Current Assets : Rs. 5,20,000
  - Closing Current Liabilities : Rs. 2,00,000

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(1)

[P.T.O.]

5. Compute Net Cash Flow from Financing Activities from the following :
- Issue of Debentures : Rs. 2,00,000
  - Repayment of Long-term Loan : Rs. 60,000
  - Dividend Paid : Rs. 15,000
6. Calculate Cash from operations from the following :
- Net Profit : Rs. 70,000
  - Depreciation : Rs. 15,000
  - Loss on Sale of Assets : Rs. 3,000
  - Patents Written Off : Rs. 12,000
7. Objectives of Budgetary Control System.
8. Fixed Budget.
9. Importance of Variance Analysis.
10. Calculate Material Mix Variance from the following :

Material	Standard		Actual	
	Kg	Rate	Kg	Rate
X	10,000	2.50	13,000	2.80
Y	4,000	1.80	6,000	2.10
Z	3,000	3.00	5,000	3.25

### SECTION - B

Answer any Five of the following questions. Each question carries equal marks.

(5×12=60)

11. Given Data :
- Current Ratio : 2.2
  - Quick Ratio : 1.5
  - Proprietary Ratio : 0.60
  - Working Capital : Rs. 1,20,000
  - Reserves and Surplus : Rs. 60,000
  - Bank Overdraft : Rs. 20,000
  - No long-term debts and fictitious assets

Find :

1. Current Assets
2. Current Liabilities
3. Liquid Assets
4. Proprietary Fund and Fixed Assets
5. Prepare the Balance Sheet

12. The balance sheet of XYZ Company for the year ending 31<sup>st</sup> Dec.2023 is as follows.

Liabilities	Amount Rs.	Assets	Amount Rs.
Sundry Creditors	60,000	Bank Balance	85,000
Bank Loan	4,00,000	Bills receivable	65,000
Capital	3,81,000	Sundry Debtors	3,45,000
Net Profit	6,00,000	Closing Stock	1,50,000
		Furniture	96,000
		Plant and Machinery	2,50,000
		Buildings	4,50,000
	<u>14,41,000</u>		<u>14,41,000</u>

Calculate :

- a) Current Ratio
- b) Capital Gearing Ratio
- c) Proprietary Ratio
- d) Current Assets to Fixed Assets Ratio
- e) Acid Test Ratio

13. The following is the Balance Sheet of Red Hills Ltd. Prepare the Funds Flow Statement:

Liabilities	2022	2023	Assets	2022	2023
	Rs.	Rs.		Rs.	Rs.
Share Capital	5,00,000	5,00,000	Buildings	--	5,22,500
Reserve	10,000	15,000	Machinery	5,00,000	52,500
P & LA/c	4,10,000	4,90,000	Furniture	1,00,000	90,000
Debentures /	80,000	80,000	Debtors /	2,00,000	1,85,000
Creditors /	35,000	38,000	Stock /	2,40,000	2,90,000
Bills Payable /	14,000	17,500	Cash & Bank /	9,000	500
	<u>10,49,000</u>	<u>11,40,500</u>		<u>10,49,000</u>	<u>11,40,500</u>

Note : During the year except Buildings there is no purchase and sale of any fixed assets.

14. From the following balance sheets of Krishna Ltd. You are required to prepare

- A statement of changes in working capital and
- A statement of sources and uses of funds.

Liabilities	2023	2024	Assets	2023	2024
	Rs.	Rs.		Rs.	Rs.
Share capital	1,05,000	1,20,500	Land and Buildings	72,000	60,000
Retained earnings	45,000	58,500	Equipment	45,000	51,000
8% Debentures	66,000	66,000	Patents	3,000	2,700
Current Liabilities	90,000	96,000	Stock	45,000	45,000
Accumulated depreciation	15,000	18,400	Amt. receivable	30,000	62,100
			Cash & Bank	1,20,000	1,33,200
			Discount on Debentures	6,000	5,400
	<u>3,21,000</u>	<u>3,59,400</u>		<u>3,21,000</u>	<u>3,59,400</u>

**Additional Information :**

- Income for the period Rs. 30,000.
- Dividends paid during the year Rs. 6,000.
- Bonus shares issued during the year 10,500 shares worth Rs.15,000 were issued to public in the year.
- A building that costs Rs. 12,000 and had a book value of Rs. 3,000 was sold for Rs. 4,200.
- The depreciation charge for the period was Rs. 2,400.

15. From the following balance sheets, you are required to prepare Cash Flow Statement for the year ended December 31, 2024.

Liabilities	2023	2024	Assets	2023	2024
	Rs.	Rs.		Rs.	Rs.
Share capital	1,20,000	1,20,000	Fixed assets (cost)	1,40,000	1,90,000
Reserves	40,000	1,30,000	Accu. Depreciation	(40,000)	(50,000)
7% Debentures	70,000	80,000	Stock	90,000	75,000
Creditors	20,000	40,000	Bills receivable	55,000	1,72,000
Bills payable	18,000	26,000	Bank balance	23,000	29,000
Provision for dividend	---	---		20,000	---
	<u>2,68,000</u>	<u>4,16,000</u>		<u>2,68,000</u>	<u>4,16,000</u>

Income tax paid during the year Rs. 40,000.

16. Prepare cash flow statement from the following information.

Liabilities	2021 Rs.	2022 Rs.	Assets	2021 Rs.	2022 Rs.
Capital	10,000	12,000	Cash	5,000	6,000
P & L a/c	5,000	8,000	Debtors	7,000	10,000
Long Term Loans	4,000	6,000	Stock	3,000	5,000
Creditors	6,000	4,000	Furniture	5,000	8,000
o/s expenses	5,000	10,000	Building	10,000	11,000
	<u>30,000</u>	<u>40,000</u>		<u>30,000</u>	<u>40,000</u>

17. Draw up a flexible budget for production at 80% and 100% capacity on the basis of the following data for a 60% activity:

- Materials : Rs.120 per unit
- Labour : Rs.60 per unit
- Variable expenses (direct) : Rs. 15
- Administrative expenses (40% fixed) : Rs. 60,000
- Selling and distribution expenses (50% fixed) : Rs. 80,000
- Present production (60% activity) : 1,200 units.

18. A company supplies components to an assembling firm under a contract to supply 12,000 units in 2023. Budgeted expenses and revenue are :

- Materials : Rs. 20 per unit
- Wages : Rs. 12 per unit
- Works expenses :
- Fixed : Rs. 50,000
- Variable : Rs. 5 per unit
- General expenses (all fixed) : Rs. 80,000
- Selling price per unit : Rs. 50

Find the budgeted profit and prepare a flexible budget for 10,000 and 14,000 units.

19. The standard cost of a chemical mixture is :

- 30% Material A at Rs.30 per kg
- 70% Material B at Rs. 40 per kg
- Standard loss : 10%

During a period :

- 180 kg of Material A at Rs. 32 per kg
- 420 kg of Material B at Rs. 38 per kg
- Total input : 600 kg
- Output : 540kg

Calculate material variances.

20. From the following data calculate :

- a) Material cost variance
- b) Material price variance
- c) Material usage variance

Particulars	Standard		Actual	
	Quantity	Price	Quantity	Price
Material P	3,400	3-00	3,600	3-25
Material Q	4,500	4-25	4,900	4-50
Material R	5,200	4-50	5,600	4-75

[Total No. of Pages : 2

**FOUR YEAR HONOURS B.COM. DEGREE EXAMINATION,  
DECEMBER/JANUARY - 2025/26**

**CHOICE BASED CREDIT SYSTEM**

**FIFTH SEMESTER - MINOR**

**FINANCIAL MANAGEMENT**

**PAPER : STOCK MARKET OPERATIONS**

*(New Syllabus effective from the academic year 2025-26)*

*(New Regulations under CBCS from the academic year 2023-24)*

Time : 3 Hours

Max. Marks : 75

**SECTION - A**

Answer any Five of the following questions. Each question carries equal marks.

(5×3=15)

1. Investors protection.
2. Primary Market.
3. Stock exchange.
4. Delisting of securities.
5. Bonus issue.
6. BSE SENSEX.
7. Weighted average value method.
8. Free and float method.
9. Hedge Accounting.
10. Weather derivatives.

**SECTION - B**

Answer any Five of the following questions. All questions carries equal marks.

(5×12=60)

11. Write about the intermediaries in Indian capital markets. ✓
12. What is an IPO? Write the SEBI Guidelines for IPO's.
13. Write about the organization and regulatory framework for stock exchanges in India.

14. Discuss about the functions of SEBI.
  15. Write about the right issue and Bonus issue.
  16. Explain the listing requirements in Indian stock exchanges.
  17. Explain the construction in developing index.
  18. Write about the methods of Construction of stock market indices.
  19. Explain the risk management in commodity exchanges.
  20. Write about currency futures and managing exchange rate.
-

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**CHOICE BASED CREDIT SYSTEM**

**FIFTH SEMESTER - MINOR**

**FINANCIAL MANAGEMENT**

**PAPER : PROJECT MANAGEMENT**

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*(New Regulations under CBCS from the academic year 2023-24)*

**Time : 3 Hours**

**Max. Marks : 75**

**SECTION - A**

**Answer any Five of the following questions. Each question carries equal marks.**

**(5×3=15)**

1. PLC phases.
2. Formulation and Implementation.
3. Technical Feasibility.
4. Modern techniques project appraisal.
5. Capital structure
6. Types of debentures
7. Design of systems
8. Cost control.
9. UNIDO approaches
10. PERT Network.

**SECTION - B**

**Answer any Five questions. Each question carries equal marks.**

**(5×12=60)**

11. Write about project management and its importance.
12. What are the five stages of project management process.
13. What is the financial appraisal of a project and its merits.

14. Explain about traditional and modern methods of Project evaluation.
15. Explain about the consortium lending and local syndication by banks.
16. Explain about the term loans and debentures in project financing.
17. Explain about the different systems in project implementation.
18. What are the differences between progress control and performance control?
19. Explain the rationale for social cost benefit analysis.
20. What are the methods followed by financial institutions in social cost benefit analysis.