

C 32885

(Pages : 3)

Name.....

Reg. No.....

FIRST SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2017

(CUCBCSS—UG)

Complementary Course

BCM 1C 01—MANAGERIAL ECONOMICS

(2014—2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each carries 1 mark.

- 1 Sum of the utilities obtained from consuming all the units of a commodity is known as :
 - (a) Marginal utility.
 - (b) Total utility.
 - (c) Average utility.
 - (d) Demand.
- 2 The demand for a commodity which can put to several uses is known as :
 - (a) Joint demand.
 - (b) Composite demand
 - (c) Direct demand.
 - (d) Indirect demand.
- 3 Market situation in which there is single seller and single buyer is called as :
 - (a) Bilateral monopoly.
 - (b) Monopoly.
 - (c) Monopsony.
 - (d) Dupsony.
- 4 If firms have more than one good in their production line, the best method of pricing is :
 - (a) Cost plus pricing.
 - (b) Marginal cost pricing.
 - (c) Multiple product pricing.
 - (d) Skimmed pricing.
- 5 In the long run, a firm under monopolistic competition gets.
 - (a) Super profit.
 - (b) Normal profit.
 - (c) Loss.
 - (d) Zero profit.

Turn over

Fill in the blanks :

- 6 If the demand of the main product is elastic, the demand of supplementary good will be _____.
- 7 _____ is a curve which represents different combination of inputs producing a particular quantity of output.
- 8 If the quantity of production increases, average fixed cost will _____.
- 9 Act of selling the same product at different prices to different buyers is known as _____.
- 10 The technological relationship between physical output and input is known as _____.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions.
Each question carries 2 marks.*

- 11 What is Business cycle ? Name its phases.
- 12 What are the objectives of Demand forecasting ?
- 13 What are the assumptions of Law of demand ?
- 14 What is elasticity of supply ?
- 15 What is homogeneous production function ?
- 16 What is isocost curve ?
- 17 Distinguish between opportunity cost and social cost.
- 18 Mention any four features of Monopoly.
- 19 Explain the terms : (a) oligopoly ; (b) Collusive oligopoly ; (c) Full oligopoly ; (d) Duopoly.
- 20 What are the reasons for price inflexibility ?

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
Each question carries 4 marks.*

- 21 What are the internal economies of scale ?
- 22 Explain factors affecting supply.

- 23 What is Perfect competition ? Explain its features.
- 24 Explain the properties of Isoquants.
- 25 Explain the functions of a Business economist
- 26 Explain the stages of law of returns to scale.
- 27 Explain the differences between perfect competition and monopolistic competition.
- 28 Explain the methods used for pricing new products.

(6 × 4 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

- 29 Define Business Economics. Explain the scope of Business economics.
- 30 What is Elasticity of demand? Explain various types of Elasticity of demand.
- 31 Explain the cost-output relationship in the longrun.

(2 × 15 = 30 marks)

D 73048

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Name.....

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FIRST SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2019

(CBCSS)

B.Com.

BCM 1C 01—MANAGERIAL ECONOMICS

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer all questions.

2 marks each.

1. What are the major features of growth definition of economics ?
2. What is capital budgeting ?
3. What is Law of Demand ?
4. What is law of diminishing marginal utility ?
5. What do you mean by Exchange rate policy ?
6. What is the concept of intellectual property ?
7. State the significance of cardinal utility theory.
8. What do you mean by indifference schedule ?
9. What does elasticity of supply mean ?
10. What do you mean by Parallel Economy ?
11. Why is consumer behaviour important ?
12. State the role of WTO.
13. Differentiate inferior goods from giffen goods.
14. What is monopoly equilibrium ?
15. What do you mean by kinked demand curve under oligopoly ?

(Max. 25 Marks)

Section B

Answer all questions.

5 marks each.

16. Write a note on Giffen Commodity Case (Hicksian Approach).
17. State the importance of Indifference Curve Analysis.

Turn over

18. Discuss the Price Determination under Monopoly.
19. What are the factors governing prices ?
20. What are the Problems of Growth in Indian Economy ?
21. Explain the meaning and causes of inflation.
22. Explain the role of MSME in Kerala Economy.
23. State the phenomena of price discrimination under monopoly.

(Max. 35 Marks)

Section C

Answer any two of the following.

10 marks each.

24. Explain the growth of Indian economy under WTO regime.
25. What are the determinants of elasticity of demand ? Explain.
26. As a tool in decision-making and forward planning, explain the significance of managerial economics.
27. What is elasticity of demand and also state the different types of elasticity of demand ?

(Max. 20 Marks)

D 52674

(Pages : 3)

Name.....

Reg. No.....

FIRST SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2018

(CUCBCSS—UG)

Core Course

BCM 1B 01—BUSINESS MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all the questions.
Each question carries 1 mark.*

Fill in the blanks :

1. Two Factor Theory is also known as Notification hygiene theory
2. PERT stands for Programme evaluation & Review Technique
3. Ethics mean of a code of conduct.
4. Ethics is _____ science. Normative
5. Decoding is the process by which the receiver interprets the symbols used by the source of message by converting them into concepts and ideas.

Choose the Correct answer :

6. According to Unity of direction principle, each group of activities with the same objective must have one head and one plan.
(a) Unity of direction. (b) Unity of command.
(c) Decentralisation. (d) None.
7. The book "Practice of Management " was written by _____.
(a) C. K. Prahlad. (b) Peter F Drucker. ✓
(c) Henry Fayol. (d) F. W. Taylor.
8. _____ is a sequence of activities to be undertaken for implementing the polices and achieving the objectives of an enterprise.
(a) Procedures. (b) Programme. ✓
(c) Rule. (d) Plans.

Turn over

9. _____ is an Internally recognised Quality Management System.
- (a) ISO 9001. (b) ISO 14001.
(c) ISO 2014. (d) None of these.
10. The sub-function of direction _____.
- (a) Supervision. (b) Planning.
(c) Motivation. (d) Recruitment.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions.
Each question carries 2 marks.*

11. What is MBM ?
12. What is motion study ?
13. What is scalar chain ?
14. What is line and staff organisation ?
15. What are non-financial incentives ?
16. Write any *two* qualities of a leader.
17. What is horizontal communication ?
18. Define business ethics.
19. What is Kaizen ?
20. What is Quality Circle ?

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
Each question carries 4 marks.*

21. Explain the contribution of Mary Parker Follet.
22. What is decision-making ? Explain briefly the steps required to take an appropriate decision.
23. Differentiate between decentralization and delegation "the informal organisation needs to be strong enough to supportive, but not strong enough to dominate". Discuss.

24. Explain briefly the styles of leadership.
25. Define Control. What are the main features of control ?
26. Explain the barriers of communication.
27. What are the situations in which advertisement is considered as unethical ?
28. What are the causes of stress at work ?

(6 × 4 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

29. Explain the importance of management. Discuss the concept "management as profession".
30. Explain the meaning and importance of Motivation, explain briefly the important theories of motivation.
31. What is business ethics ? Explain the objectives and scope of business ethics.

(2 × 15 = 30 marks)

D 73047

(Pages : 2)

Name.....

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FIRST SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2019

(CBCSS)

B.Com.

BCM 1B 01—BUSINESS MANAGEMENT

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer the following questions.

2 marks each

1. Management principles are relative not absolute. Do you agree ?
2. State the views of management process school.
3. What is Unity of Command ?
4. Define MBO.
5. What do you mean by Tactical Plans ?
6. What does Departmentation refers to ?
7. Differentiate Centralisation from Decentralisation.
8. What are the techniques that are used for direction ?
9. Differentiate Theory X from Theory Y.
10. What do you mean by Laissez Faire or Free-rein Leadership ?
11. State the role of Feedback in communication process.
12. State the significance of Management Audit ?
13. What is Meta-ethics concerned with ?
14. Briefly explain the need of Ethics in Human Resources.
15. What do you mean by Total Quality Management ?

(15 × 2 = 30 marks, ceiling 25 marks)

Turn over

Section B

*Answer the following questions.
5 marks each.*

16. Write a note on Total Productive Maintenance (TPM) ?
17. Discuss the different types of stress.
18. What are the major elements of logistic management ?
19. Discuss the role of Business Ethics in era of Globalisation.
20. What are the major steps in Control Process ?
21. State the features of co-ordination.
22. Explain the path-goal model of leadership.
23. Mention major activities included in the staffing process.

(8 × 5 = 40 marks, ceiling 8)

Section C

*Answer any two of the following.
10 marks each.*

24. What do you mean by delegation of authority ? What are its principle and steps ?
25. What is Organizational Structure ? State the types of Organizational Structures and their features.
26. Write a note on management by participation.
27. What is business ethics and state the importance of business ethics.

(2 × 10 = 20 marks)

D 43135

(Pages : 3)

Name.....

Reg. No.....

SECOND SEMESTER B.Com. DEGREE EXAMINATION, MAY 2018

(CUCBCSS—UG)

Complementary Course

BCM 2C 02—MARKETING MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all the questions.

Each question carries 1 mark.

A. Choose the correct answer :

- 1 Application of marketing theories and techniques to social institutions is known as :
 - (a) Demarketing.
 - (b) Remarketing.
 - (c) Social marketing.
 - (d) Mass marketing.
- 2 Goods which may or may not be available but for which the consumer refuses to accept any substitute :
 - (a) Speciality goods.
 - (b) Convenience goods.
 - (c) Shopping goods.
 - (d) Insistence goods.
- 3 Direct marketing implies :
 - (a) Zero level channel.
 - (b) One level channel.
 - (c) Two level channel.
 - (d) Three level channel.
- 4 Oral and face to face communication and presentation with the customer for making sales is called :
 - (a) Advertising.
 - (b) Public relations.
 - (c) Personal selling.
 - (d) Sales promotion.
- 5 Rs. 999 pricing by Rediff.com is an example for :
 - (a) EDLP.
 - (b) Psychological pricing.
 - (c) Premium pricing.
 - (d) Discount pricing.

Turn over

B. Fill in the blanks :

- 6 The total line of products which a firm offers to its buyers is termed as _____.
- 7 The path or network through which the products are made available to the consumers _____.
- 8 The advertisement used at the time of introducing a new product in the market is called _____.
- 9 URL means _____.
- 10 The combination of product, price, place and promotion is termed as _____.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

- 11 What is meant by counter marketing ?
- 12 What is a product line ?
- 13 Identify the activities involved in physical distribution of goods.
- 14 Write any *two* objectives of personal selling.
- 15 When there may be channel conflict ?
- 16 What is viral marketing ?
- 17 Which are the psychological factors influencing consumer behaviour ?
- 18 What is symbiotic marketing ?
- 19 What are the benefits of EFT ?
- 20 What is meant by packaging ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any six questions.

Each question carries 4 marks.

- 21 Which are the different approaches to marketing ?
- 22 Which are the different types of consumer goods based on shopping habits ?

- 23 Briefly state the factors to be considered in selecting channels.
- 24 Identify popular consumer promotion techniques adopted by marketers in India.
- 25 Write different kinds of advertising.
- 26 What are the reasons for growth of e-marketing in India ?
- 27 Briefly explain different types of Demographic segmentation.
- 28 Which are the modes of product line modification ?

(6 × 4 = 24 marks)

Part D (Essay Questions)

Answer any two questions.

Each question carries 15 marks.

- 29 Bring out the scope of marketing management.
- 30 Evaluate different types of pricing policies.
- 31 Explain the elements of promotional mix.

(2 × 15 = 30 marks)

C 82378

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Name.....

Reg. No.....

SECOND SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, APRIL 2020

(CBCSS—UG)

B.Com.

BCM 2C 02—MARKETING MANAGEMENT

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer all questions. (2 marks each) (Max. 25 Marks)

1. What is Rural Marketing in India ?
2. What are the 4 A's of rural marketing ?
3. What is the role of service marketing ?
4. What is the marketing concept philosophy ?
5. What are product levels in marketing ?
6. Why are warranties important to customers ?
7. What is pricing policy ?
8. What do you mean by 'desired value' ?
9. What do you mean by 'reverse logistics' ?
10. What is the role of competition in marketing ?
11. What are the major elements of direct marketing ?
12. What is personal selling and sales promotion ?
13. Define 'word of mouth marketing'.
14. What are the advantages of e-marketing ?
15. What are the main activities of e-commerce ?

Turn over

Section B

Answer all questions. (5 marks each) (Max. 35 marks)

16. What are the causes of channel conflict ?
17. What are the benefits of integrated marketing communication ?
18. What types of electronic payment systems are required in e-commerce ?
19. What are the impacts of e-commerce in India ?
20. What is the role of public relations in marketing ?
21. What are the four steps to designing marketing channels in their correct order ?
22. What do you mean by product life cycle marketing strategies ?
23. What are the major differences between goods and services ?

Section C

Answer any two of the following. (10 marks each)

24. Write a note on 'Brand Equity'.
25. What are the factors influencing 'Consumer Behaviour' ?
26. What do you mean by pricing strategies in marketing ? What are the major pricing strategies ?
27. What do you mean by sales promotion ? State its major objectives.

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D 43133

(Pages : 6)

Name.....

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SECOND SEMESTER B.Com. DEGREE EXAMINATION, MAY 2018

(CUCBCSS—UG)

Core Course

BCM 2B 02—FINANCIAL ACCOUNTING

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.
Each question carries 1 mark.*

(A) Choose the correct answer :

- 1 Revenue is recognized before cash is received in the case of———.
(a) Deferred revenue. (b) Accrued revenue.
(c) Capitalized value. (d) None of these.
- 2 Goods sent as free sample is debited in——— accounts.
(a) Capital. (b) Advertisement.
(c) Drawings. (d) Trading.
- 3 Unclaimed dividend shown in———.
(a) Profit and Loss Account.
(b) Profit and Loss appropriation Account.
(c) Balance Sheet.
(d) None of these.
- 4 Statement of affairs is prepared to find out———.
(a) Profit. (b) Loss.
(c) Capital. (d) Drawings.
- 5 Under the diminishing balance method depreciation it :
(a) Increases every year. (b) Decreases every year.
(c) Remain constant every year. (d) None of them.

(B) Fill in the blanks :

- 6 —— an annual payment which a life insurance company guarantees to pay for a lump sum money received in the beginning.

Turn over

- 7 _____ liability is a liability which may or may not arise in future.
- 8 _____ is a bonus which is paid by the insurance company along with the maturity value of the policy.
- 9 FASB is based in _____.
- 10 Cost of goods sold plus closing stock minus opening stock will be equal to _____.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

- 11 Define financial elements.
- 12 What do you mean by SLR ?
- 13 What is surrender value ?
- 14 Explain NPA.
- 15 What do you mean by incomplete records ?
- 16 State the meaning of calls in arrears.
- 17 What is Sweat equity ?
- 18 What do you mean by scrip dividend ?
- 19 What is revaluation method of depreciation ?
- 20 What is substandard assets ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any six questions.

Each question carries 4 marks.

- 21 State the benefits of accounting standards.
- 22 Explain the role of IASB in development of IFRS.
- 23 Discuss the benefits of convergence with IFRS.
- 24 Explain the method followed for arriving at profit in the life insurance business.

25 On 1st April, 2010, Saturn Ltd. purchased a plant for ₹ 10,00,000. On 1st October 2010, an additional plant was purchased costing ₹ 5,00,000. On 1st October, 2011, the plant purchased on 1st April 2010 was sold off for ₹ 4,00,000. On 1st October, 2012, a new plant was purchased for ₹ 12,00,000 and plant purchased on 1st October, 2010 was sold for ₹ 4,20,000 on the same date. Depreciation to be provided at the rate of 10 percent per annum on the written down value on 31st March every year. Prepare Plant Account for three years ended 31st March, 2013.

26 From the following financial data calculate Basic EPS and Diluted EPS Sun Pharma Ltd.:

	Rs.
Net profit for current year	... 85,50,000
No. of equity shares	... 40,00,000
Number of 6 % convertible debentures of Rs. 100 each.	... 1,00,000
Each debenture is convertible into 10 equity shares Interest expense for the current year	... 6,00,000
Tax relating to interest expense	40 %

27 On 31st March 2015 Vijay Bank Ltd. finds its advances classified as follows :

<i>Particulars</i>	<i>Amount :</i>
	(Rs.'000)
Standard Assets	... 7,45,650
Sub-standard Assets	... 46,400
Doubtful Assets (Fully Secured)	
Upto one year	... 12,830
One year to three years	... 7,820
More than three years	... 3,290
Loss Assets	... 5,175

Calculate the amount of Provision to be made by the bank against the above mentioned Advances. Assume that a provision of 0.50 % is required on Standard Assets.

28 Y Ltd. forfeited 400 shares of ₹ 10 each (issued at a premium of ₹ 2 per share, which was included in the allotment amount) for the non-payment of first and final calls of ₹ 2 and ₹ 2 respectively. Half of these share were re-issued as fully paid at ₹ 11 per share. Show the journal entries.

(6 × 4 = 24 marks)

Turn over

Part D (Essay Questions)

Answer any two questions.

Each question carries 15 marks.

29. From the following Trial Balances prepared from the books of M/s. Sun Agencies on 31st March 2015, prepare Trading and Profit and Loss account and Balance Sheet.

	Dr.	Cr
	Rs.	Rs.
Purchases	2, 20,000	
Opening stock	30,000	
Goods sent as Gratis	3,000	
Freight and duty	12,000	
Sales		3,30,000
Debtors and creditors	32,000	20,000
Drawings	8,000	
Interest on capital	2,000	
Advertisement	5,000	
Goodwill	10,000	
Travelling expense	300	
Bank overdraft		3,250
Horses and cart	2,600	
Bills receivable and payable	1,200	2,100
Depreciation on furniture	150	
Interest on overdraft	200	
Office expenses	1,500	
Plant and machinery	61,900	
Capital		40,000
	3,95,350	3,95,350

- (a) Closing stock on 31st March 2015 was valued Rs. 2,000.
- (b) Goods sent as gratis to be recorded amount to Rs. 500.
- (c) Bad debts written off 2,000 and provision of 5 % is required for doubtful debts.
- (d) Closing stock includes goods of the cost of Rs. 3,000 bought on 29th March 2015., for which invoice is not received and hence not recorded in the book.
- (e) 10 % net profit be carried to general reserve.

30 Mr. Y keeps his books on single entry system. He gives you the following information :—

	31 st December 2015	31 st December 2016
Furniture	5,000	6,000
Stock of materials	3,000	1,000
Sundry debtors	6,000	7,000
Sundry creditor	2,000	-
Prepaid expenses	-	200
Unpaid expenses	600	1,000
Cash in hand	1,100	300

Receipts and payments during the year :

Receipts from debtors Rs. 21,000. paid to creditors Rs. 10,000 cartage Rs. 2,000. Drawings Rs. 12,000, sundry expenses Rs. 16,000 furniture purchased for cash Rs. 1,000.

Prepare trading and profit and loss account for the year ended December 31st 2016 and Balance Sheet after providing for bad debts at 10 % there was a considerable amount of cash sales.

31 From the following Ledger balances of Chennai Bank Limited as on the March 2015 prepare the Profit and Loss Account for same period :—

	Rs. ('000)	Rs. ('000)
Fixed Deposits	325	Share capital :
Saving Deposits	1,775	5,000 Equity Shares of Rs. 100 each
Current Accounts	3,875	Rs. 50 paid
Money at Call and Short Notice	240	Statutory Reserve
Investments	1,550	Profit and Loss Account
		(Cr.) on 1.4.2014
Interest accrued and paid	100	Bills payable
Payment to Employees	40	Unclaimed Dividend
Rent, Taxes and Lighting	10	Sundry Creditors
General Expenses	5	Bills for Collection
Dividend for 2015-16	25	Acceptances on behalf of Customers

Turn over

	Rs. ('000)		Rs. ('000)
Premises (after Rs. 50,000)		Non-Banking Assets	.. 120
Depreciation up to 31.3.2015 ..	600	Bills Discounted and Purchased	.. 250
Cash in hand ..		75 Loans, Overdrafts and Cash Credits	..3,500
Cash at Reserve Bank ..	705	Interest and Discount	.. 325
Cash at other Banks ..	520		
Borrowed from Banks ..	280		

Rebate on Bills Discounted amounted to Rs. 2,500. Allow 50 % Depreciation on premises at original cost. Provide Rs. 25,000 for Doubtful Debts.

(2 × 15 = 30 marks)

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SECOND SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, APRIL 2020

(CUCBCES—UG)

B.Com.

BCM 2B 02—FINANCIAL ACCOUNTING

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A

Answer all questions.

1. In which book the transactions are recorded originally :
 - a) Cashbook.
 - b) Balance sheet.
 - c) Journal.
 - d) Subsidiary book.
2. _____ deals with the Valuation of inventories.
 - a) AS 4.
 - b) AS 6.
 - c) AS 10.
 - d) AS 2.
3. Statement of affairs is prepared to find out _____.
 - a) Profit.
 - b) Loss.
 - c) Capital.
 - d) Drawings.
4. Under the diminishing balance method depreciation _____.
 - a) Remain constant every year.
 - b) Increases every year.
 - c) Decreases every year.
 - d) None of them.
5. If the rate of gross profit is 20% on cost of goods sold and the sales is Rs. 1,00,000, the amount of gross profit will be _____.
 - a) Rs. 20,000.
 - b) Rs. 25,000.
 - c) Rs. 16,667.
 - d) Rs. 80,000.
6. _____ is the amount of cash or other assets withdrawn by the owner for his personal purpose.
7. Cost of installation on machinery purchased is a _____ expenditure.

Turn over

8. Petty expenses paid by the branch out of petty cash maintained on imprest system are shown on the _____ side of the branch account.
9. What do you mean by deferred revenue expenditure ?
10. What is a Memorandum trading account ?

(10 × 1 = 10 marks)

Section B

Answer any eight questions.

11. Briefly explain the following :
 - (a) Dual aspect concept.
 - (b) Money measurement concepts.
 - (c) Conservatism.
 - (d) Materiality.
12. Distinguish between Reserves and Provisions.
13. Write short note on :
 - (i) Receipts and Payments Account.
 - (ii) Income and expenditure Account.
14. Briefly explain the following :
 - (a) Single entry system.
 - (b) Statement of Affairs.
15. What do you mean by Hire Purchase ? List out its features.
16. List some of the Revenue earning departments in a hotel.
17. From the following data, ascertain the amount of creditors as on 31-12-2018 :

Creditors as on 1-1-2018	... 20,000
Cash paid to Creditors	... 40,000
Purchases (including credit purchases of Rs. 50,000)	... 70,000
Bills Payable issued to Creditors	... 10,000
Returns outward	... 5,000
Discount allowed by creditors	... 2,000

18. Pass necessary journal entries in HO books :

1. Goods sent by HO on March 27 worth Rs. 6,000 to the Calicut branch not received by the branch till March 31.
2. Goods sent by Calicut branch to Kannur Branch for Rs. 9,000 have not yet been recorded.

19. Find out the value of provision for unrealized profit in the case of interdepartmental transfer :

	Dept. A	Dept. B
Goods transferred from Department A ...	—	4,000
Purchases ...	25,000	4,000
Sales ...	26,000	14,500
Closing stock ...	8,000	2,000
Gross profit ...	10,000	6,500

20. A hotel has 126 rooms in all, out of which 12 rooms are used for operational purposes and 4 rooms are occupied by the general manager and the departmental managers. If 88 rooms are occupied by the guests on 24th March 2019, calculate the room occupancy rate for the day.

(8 × 2 = 16 marks)

Section C

Answer any six questions.

21. Distinguish between Single Entry System and Double Entry System.

22. Write short note on :

- | | |
|--------------------------------|-----------------------------|
| (a) Stock and debtors system. | (c) Goods in transit. |
| (b) Branch adjustment account. | (d) Inter branch transfers. |

23. Distinguish Between Hire purchase and Installment system.

24. Following are the extracts from the trial balance of Mr. Krishanan as on 31.03.2018 :

Particulars	Debit Amount	Credit Amount
Sundry Debtors	55,000	
Bad debts	1,500	
Provision for bad debts		2,000

Turn over

Additional information :

- (a) Write off further bad debts Rs. 700.
- (b) Create a provision of 5% for bad debts and a provision of 2% discount on debtors.

Find out the amount of bad debts to be shown on the P and L A/c and the amount of debtors to be shown on the Balance Sheet.

25. Membership subscription received by Royal Sports club during the year 2018 amounted to Rs. 6,350, which is included Rs. 550 received in arrears for the year 2017 and Rs. 900 received in advance for 2019. It is found that Rs. 1,000 has not been received as subscription for the current year and that Rs. 600 was received in advance in 2017 as subscription for 2018. Calculate the income from subscription for the year 2018.
26. The capital of a trader as on 1st January 2018 was 25500. His capital at the end of the year on 31st December 2018, before taking into account the following adjustments was Rs. 42,000. The adjustments were :
- (a) Additional capital introduced on June 30, 2018 Rs. 12,000.
 - (b) Drawings during the period Rs. 4,500.
 - (c) Depreciation of fixed assets Rs. 1,800.

You are required to ascertain his profit or loss for the year ending December 31st, 2018.

27. From the following details prepare Trading and Profit and Loss Account for the year ended 31st March 2019 :

Stock on 1 st April 2018	...	14,600	Rent paid	...	1,200
Plant and Machinery	...	9,500	Rates paid	...	2,000
Purchases	...	1,03,620	Apprentice premium received	...	800
Sales	...	1,19,060	Bad debts	...	1,720
Purchases returns	...	2,910	Debtors	...	42,000
Sales returns	...	2,100	Bad debts reserve	...	1,050
General expenses	...	4,400			

Additional information :

- (i) Depreciate Plant and Machinery at 10%.
- (ii) Increase bad debts reserve to 5% on Sundry debtors.

- (iii) Rent accrued is Rs. 400.
 (iv) Rates of Rs. 800 are paid in advance.
 (v) Stock on hand as on 31st March 2019 17,000.
 (vi) Apprentice premium received in advance is Rs. 200.

28. MGR and Co. of Delhi have a branch at Chennai. Goods are sent by the Head Office at invoice price which is at the profit of 25% on cost price. All expenses of the branch are paid by the head office. From the following particulars, prepare Branch Account in the Head Office books at invoice price.

Opening balance :

Stock at invoice price	...	1,10,000
Debtors	...	17,000
Petty Cash	...	1,000

Goods sent to branch at invoice price ... 2,00,000

Expenses made by head office :

Rent	...	6,000
Wages	...	2,000
Salary	...	9,000

Remittances made to head office :

Cash sales	...	26,500
Cash collected from debtors	...	2,10,000

Goods returned by branch at invoice price ... 4,000

Balances at the end :

Stock at invoice price	...	1,30,000
Debtors	...	20,000
Petty cash	...	250

(6 × 4 = 24 marks)

Turn over

29. Mr. Dharma purchased 2 machines of Rs. 1,05,000 each from Mr. Sharma on Hire Purchase system paying Rs. 60,000 down and remainder in 3 equal installments of Rs. 50,000 each together with interest at 20% p.a. Dharma writes off depreciation at 10% p.a. according to Diminishing Balance method.

Dharma could not pay the second installment. Sharma left one machine with Dharma adjusting the value of the other against amount due taking the machine at 20% depreciation on diminishing balance method. Prepare ledger accounts in the books of Mr. Dhárma.

30. Kanpur Head Office supplies goods to its branch at Jamshedpur at invoice price which is cost plus 25%. All cash received by the branch is remitted to Kanpur and all branch expenses are paid by the Head Office. From the following particulars prepare Branch Stock account, Branch Debtors account, Branch Expenses account, Branch Adjustment account in the books of Head Office :

Debtors on 1.1.2018	...	6,000
Debtors on 31.12.2018	...	7,000
Inventory with the Branch at Invoice price on 1.1.2018	...	8,000
Inventory with the Branch at Invoice price on 31.12.2018	...	8,500
Cash sales during the year	...	30,000
Total amount deposited in the HO Account during the year	...	68,500
Return of goods to HO at invoice price	...	2,500
Salaries paid	...	3,000
Rent paid	...	2,000
Discount allowed to customers	...	1,000
Bad debts written-off	...	500
Spoilage	...	1,000

31. Following are the balances obtained from the ledger of Hotel Aaraam on 31st March 2018 :

<i>Particulars</i>	<i>Amount Rs.</i>	<i>Particulars</i>	<i>Amount Rs.</i>
Capital	3,00,000	Purchases :	
Freehold premises	2,00,000	- Liquors	30,000
China glass and Plates	20,000	- Cigarettes	2,000
Furniture and Fixtures	50,000	- Provision and Stores	20,000
Drawings	5,000	- Coal	10,000
Wages and Salaries	80,000	Sales :	
Rates and Insurance	25,000	- Food Items	80,000
Laundry Charges	8,000	- Beverages	20,000
Linen and Beddings	20,000	- Liquors	50,000
Electricity Light	13,000	- Cigarettes	3,000
General Expenses	12,000	Rent from rooms	2,00,000
Visitor's Account	10,000	Repairs and Renewals of Premises	20,000
Sundry Creditors	15,000	Depreciation :	
Stock on 1-04-2017		- on Premises	20,000
- Liquors	40,000	- on Furniture	5,000
- Cigarettes	1,000	- on Glass and Plates	2,000
- Provision and Stores	8,000	- Linen and Beddings	3,000
- Coal	2,000	Cash in Hand	10,000
Cash at Bank	52,000		

Adjustments :

(a) Stock on 31-03-2018

- Liquors	...	15,000
- Cigarettes	...	500
- Provision and Stores	...	10,000
- Coal	...	3,000

Turn over

- (b) A sum of Rs. 10,000 representing accommodation and Rs. 8,000 representing meals is to be charged to the proprietor.
- (c) Insurance paid in advance Rs. 1,000.
- (d) Outstanding salaries Rs. 5,000.

From the above, prepare final accounts of the Hotel for the year ended 31st March 2018.

(2 × 15 = 30 marks)

C 31087

(Pages : 3)

Name.....

Reg. No.....

THIRD SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2017

(CUCBCSS—UG)

Common Course

A 11—BASIC NUMERICAL SKILLS

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

1. Given the term in the sequence 1, 3, 7, 15, 31, next term is :
(a) 62. (b) 46.
(c) 63. (d) 60.
2. A set contains only one element is called _____.
(a) Singleton set. (b) Null.
(c) Power set. (d) None of these.
3. The classification 10-19, 20-29, 30-39 is the example of :
(a) Exclusive. (b) Inclusive.
(c) Both. (d) None.
4. Lorenz Curve is used to study :
(a) Skewness. (b) Kurtosis.
(c) Correlation. (d) Dispersion.
5. Pie diagrams are _____ dimensional diagrams.
(a) One. (b) Two.
(c) Three. (d) Four.
6. A series is obtained by adding a constant number to its preceding term is _____.
(a) G.P. (b) A.P.
(c) G.P. or A.P. (d) None.

Turn over

7. A well defined collection of defined object is called _____.
- (a) Matrix. (b) Set.
(c) Equation. (d) None.
8. If A matrix of order 3×7 and B is order of 7×4 , then AB is of order _____.
- (a) 3×4 . (b) 7×7 .
(c) 3×7 . (d) 7×3 .
9. What is the median for the following 1, 3, 5, 2, 6, 4, 7?
- (a) 2. (b) 5.
(c) 6. (d) 4.
10. _____ is filled by the enumerator.
- (a) Questionnaire. (b) Schedule.
(c) Questionnaire or schedule. (d) All.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

Answer any eight questions.

11. What is quadratic equation ?
12. What is editing ?
13. Define set.
14. What is geometrical progression ?
15. Name the type of data for which multiple diagrams is used.
16. Represent $A = \{x/x \text{ is an integer, } x^2 \leq 4\}$ in roster form.
17. Solve $4x = 20$.
18. Find the Q.D. of the following :
- 391, 384, 591, 407, 672, 522, 777, 1490, 2488.
19. The third term of a GP is 4. Find the product of its first 5 terms.
20. Rahul borrows Rs. 500 for four months at a simple interest rate of 12%. How much interest does he pay ?

(8 × 2 = 16 marks)

Part III (Short Essays)*Answer any six questions.*

21. Distinguish between questionnaire and schedule.
22. Consider the statement : "Integers between -3 and 3 ". Write the roster and set builder forms.
23. Find the inverse of a matrix A given by :

$$A = \begin{pmatrix} 5 & -2 & 4 \\ -2 & 1 & 1 \\ 4 & 1 & 0 \end{pmatrix}$$

24. Which term of the AP 4,9,14,... is 109 ?
25. A lorry covers the first 30 km. at the speed of 15 km. per hour, the second 30 km at the speed of 20 km. per hour and the last 30 km. at the speed of 25 km. per hour. Find the average speed of the lorry.
26. Find the simple interest rate for Rs. 3,000 to earn Rs. 270 interest in 9 months.
27. In an election 72,000 votes were casted. Out of four candidates, the first got 24,000 votes, the second got 20,000 votes, the third got 18,000 votes and the fourth got 10,000 votes. Draw a Pie-chart for these data.
28. Solve $5y + y = 30$.

 $(6 \times 4 = 24 \text{ marks})$ **Part IV (Long Essays)***Answer any two questions.*

29. Construct with the help of the data given below Fisher's Ideal Index Number :

Commodity	Base Year Price	Base Year Quantity	Current Year Price	Current Year Quantity
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

30. Solve : $3x + 8 = 17$.
31. From the following data find the trend values by 5 yearly moving averages :

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008
Sales	36	43	43	34	44	54	34	24	14

 $(2 \times 15 = 30 \text{ marks})$

D 71551

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Name.....

Reg. No.....

THIRD SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2019

(CUCBCSS—UG)

B.Com./B.B.A.

BCM 3A 11—BASIC NUMERICAL SKILLS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

1 If the fifth term of a GP is 81 and second term is 24, find the GP :

(a) 16, 24, 36, 54.....

(b) 12, 24, 36, 48.....

(c) 8, 16, 32, 64.....

(d) 9, 27, 81.....

2 Transpose of is :

(a) $\begin{bmatrix} 1 & 2 & 3 & 4 \\ 2 & 3 & 4 & 1 \\ 3 & 4 & 2 & 1 \end{bmatrix}$.

(b) $\begin{bmatrix} 1 & 2 & 3 \\ 2 & 3 & 4 \\ 3 & 4 & 2 \\ 4 & 1 & 1 \end{bmatrix}$.

(c) $\begin{bmatrix} -1 & -2 & -3 \\ -2 & -3 & -4 \\ -3 & -4 & -2 \\ -4 & -1 & -1 \end{bmatrix}$.

(d) $\begin{bmatrix} -1 & -2 & -3 & -4 \\ -2 & -3 & -4 & -1 \\ -3 & -4 & -2 & -1 \end{bmatrix}$.

3 If $A = \{1, 3, 5, 7, 9, 11, 13, 15\}$, $B = \{5, 9, 13, 17, 21\}$ and $C = \{1, 3, 9, 13, 17, 21\}$ $A \cap B =$ _____

(a) $\{5, 9, 13\}$.

(b) $\{5, 7, 9, 11\}$.

(c) $\{5, 9, 17, 21\}$.

(d) $\{13, 17, 21\}$.

Turn over

- 4 Median of the series 4, 11, 12, 19, 20, 26, 27, 45, 52, 60, 83 is :
- (a) 20. (b) 26.
(c) 27. (d) 23.5.
- 5 The data used by the investigator, which was already collected and used by someone else for his study, is called :
- (a) Primary data. (b) Secondary data.
(c) Tertiary data. (d) Public data.

II. Fill in the blanks :

- 6 If $ax^2 + bx + 8 = 0$ does not have 2 distinct real roots, the minimum value of $2a + b =$ _____.
- 7 Twelfth term of the AP 7, 14, 21... is _____.
- 8 If $A = \{a, b, c, d, e, f\}$ and $B = \{a, e, i, o, u\}$ $A \cup B =$ _____.
- 9 Determinant of the matrix $\begin{bmatrix} a & b \\ c & d \end{bmatrix}$ is _____.
- 10 Collection of data by direct conversation with respondent is called _____.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

- 11 Define Statistics.
- 12 What is Pie chart ?
- 13 Find mean of the following figures : 25, 32, 18, 20, 35, 40, 70, 49, 50, 24.
- 14 Find the mean deviation from mean and its coefficient for the following values :
25, 63, 85, 75, 62, 70, 83, 28, 30, 12.
- 15 Calculate geometric mean of the following figures :
57.5, 87.75, 53.5, 73.5, 84.75.

16. Construct an index number for 2001 taking 2000 as base :

Commodity	Price in 2000	Price in 2001
A	5	7
B	8	9
C	12	15
D	25	24
E	3	4

- 17 Determine trend using semi averages method :

Year	:	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Values	:	45	58	62	50	70	72	68	70	78	75

- 18 If $A = \{1234\}$, $B = [2468]$, $C = \{3456\}$, prove that $A \cap (B \cap C) = (A \cap B) \cap C$.

- 19 Find the 15th and 20th terms of the series 2, 8, 14, 20....

- 20 Solve $15/(x+4) = 10/(x-3)$.

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any six questions.

Each question carries 4 marks.

- 21 Distinguish between less than ogive and more than ogive.
 22 Why is arithmetic mean considered to be the best average ?
 23 Calculate median from the following series :

Number of family members	:	1	2	3	4	5	6	7	8	9
Number of houses	:	26	113	120	95	60	42	21	14	54

- 24 For the following values find standard deviation, variance and coefficient of standard deviation
 5, 8, 7, 11, 9, 10, 8, 2, 4, 6.

Turn over

25. Find quantity index number by weighted average relative method :

Item	Quantity		Weight
	2004	2008	
A	10	12	5
B	8	10	4
C	12	15	8

26. If 5th and 9th terms of an arithmetic progression are 44 and 68 respectively, calculate the sum of the first 25 items :

27. Solve

$$\frac{2x+4}{2x-2} = \frac{x+4}{2x-4}$$

28. Solve $3x^2 + 11x - 4 = 0$.

(6 × 4 = 24 marks)

Part D (Essay Questions)

Answer any two questions.
Each question carries 15 marks.

29. Calculate standard deviation of the following two series and state which one is more variable :

Marks	No. of students	
	Section A	Section B
20-30	5	7
30-40	10	15
40-50	25	30
50-60	5	15
60-70	5	8

30. For the following data find Fisher's Index :

Commodity	2005		2008	
	Price	Quantity	Price	Quantity
A	2	3	3	2
B	8	2	9	3
C	5	5	6	5
D	4	2	5	3
E	3	4	4	2

31. What is a questionnaire? What are its essential qualities?

(2 × 15 = 30 marks)

THIRD SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2017

(CUCBCSS—UG)

Common Course

A 12—GENERAL INFORMATICS

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.**Each question carries 1 mark.***I. Choose the correct answer :**

1 In this type of network the ends are not connected :

- (a) Bus. (b) Ring.
(c) Star. (d) None of the above.

2 Scanners and light pen are examples of :

- (a) Input devices. (b) Output devices.
(c) CPU. (d) Memory.

3 This type of network does not allow an external user to access the company data :

- (a) Intranet. (b) Internet.
(c) Extranet. (d) None of the above.

4 ATM Card is a :

- (a) Credit Card. (b) Debit Card.
(c) E-Cash. (d) Smart Card.

5 Which of the following is not a search engine ?

- (a) Google. (b) Firefox.
(c) Windows. (d) Yahoo.

II. Fill in the blanks :

6 _____ is the term used to describe a blog that includes or consist of video clip.

7 USB means _____.

Turn over

- 8 G2C e-governance means _____,
- 9 CAD means _____,
- 10 Bluetooth is the wireless technology for _____.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

*Answer any eight questions.
Each question carries 2 marks.*

- 11 What is Internet Hoaxes ?
- 12 What is bus topology ?
- 13 What is G2E e-governance ?
- 14 What is plagiarism ?
- 15 Explain booting.
- 16 Define adware.
- 17 What is search engine ?
- 18 What is DNA computing ?
- 19 Define UNICODE ?
- 20 What is free software ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

*Answer any six questions.
Each question carries 4 marks.*

- 21 Discuss the applications available in GNOME desktop ?
- 22 Explain the concept of digital divide ?
- 23 What are virtual classroom ?
- 24 Distinguish between Data and Information ?
- 25 What is meant by cyber security ?
- 26 Briefly discuss the application of SMS ?

- 27 Distinguish between system software and application software.
- 28 Describe how can protect oneself against cookies.

(6 × 4 = 24 marks)

Part D (Essay Questions)

Answer any two questions.

Each question carries 15 marks.

- 29 Explain the role of firewall.
- 30 Give note on IPR and its basic components.
- 31 What is personal computer ? Discuss the important parts and features of a computer system.

(2 × 15 = 30 marks)

D 71553

(Pages : 3)

Name.....

Reg. No.....

THIRD SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2019

(CUCBCSS—UG)

B.Com./B.B.A.

BCM 3A 12—GENERAL INFORMATICS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

1 An Ethernet port is used for connecting a computer to :

- (a) A network. (b) A printer.
(c) A monitor. (d) A digital camera.

2 Unix is an :

- (a) Communication system. (b) Application software.
(c) Database program. (d) Operating system.

3 Which of the following is not harmful for your computer :

- (a) Malware. (b) Cookies.
(c) Virus. (d) Spyware.

4 Which topology connects all devices (nodes) to each other for redundancy and fault tolerance ?

- (a) Bus topology. (b) Ring topology.
(c) Mesh topology (d) Star topology.

5 Expand the term HTML :

- (a) Hindustan Tools and Machine ltd.
(b) Highly Technical Machine Language.
(c) Hyper Text Markup Language.
(d) Heavy Tools and Machine Leasing.

Turn over

II. Fill up the blanks :

- 6 _____ is live online communication between two users via computer.
- 7 _____ Programs are those programs which enable a user to create a slideshow and present his topics in the form of slides.
- 8 _____ is the electronic transmission and receiving of messages, information, data files, letters or documents by means of point-to-point systems or computer-based messages system.
- 9 _____ is a flat film having large number of images arranged in rows and columns.
- 10 In _____ case, an interface is created between the government and citizens who enables the citizens to benefit from efficient delivery of a large range of public services.

(10 × 1 = 10 marks)

Part II*Answer any eight questions.**Each question carries 2 marks.*

- 11 What is Interoperability ?
- 12 What do you mean by mobile computing ?
- 13 What do you mean by Cloud computing ?
- 14 What is data ?
- 15 Write a note on Knowledge management.
- 16 What is INFLIBNET ?
- 17 What is the significance of DIGITAL DIVIDE ?
- 18 What is Email spam ?
- 19 What is Information overload ?
- 20 Write not on Febora.

(8 × 2 = 16 marks)

Part III (Short Essays)*Answer any six questions.**Each question carries 4 marks.*

- 21 What do you mean by SOFTWARE REPOSITORIES ? Explain.
- 22 State the procedure Inserting Graphics.

- 23 Mention the main features of GNOME.
- 24 List the Disadvantages of Linux.
- 25 What do you mean by Language localization process ?
- 26 What do you mean by information overload ? List the demerits of this.
- 27 What are the Risk factors that have been identified with Internet addiction ?
- 28 Write a note on cyber crimes.

(6 × 4 = 24 marks)

Part IV (Long Essays)

Answer any two questions.

Each question carries 15 marks.

- 29 What is NICENET ? What are its merits and features ?
- 30 Explain the term GPS ? Also mention the uses of it.
- 31 Elaborate the applications of IT in the field of business, commerce and resource management.

(2 × 15 = 30 marks)

D 71555

(Pages : 3)

Name.....

Reg. No.....

THIRD SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2019

(CUCBCSS—UG)

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(2017 Admissions)

[Common for B.Com. Vocational]

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

- 1 "An agreement which is enforceable by law at the option of one or more of the parties thereto, but not at the option of other or others, is." :
 - (a) A valid contract.
 - (b) A voidable contract.
 - (c) A Contract of Indemnity.
 - (d) A Quasi-contract
- 2 The contract is that which is made in writing or by the words of mouth :
 - (a) Implied contract.
 - (b) Quasi contract.
 - (c) Deed.
 - (d) Express contract.
- 3 It may be defined as an intentional, deliberate or wilful misstatement of facts, which are material for the formation of a contract :
 - (a) Fraud.
 - (b) Misrepresentation.
 - (c) Coercion.
 - (d) Undue influence.
- 4 The right of an unpaid seller to retain the goods in his possession and refuse to deliver them to the buyer until the full payment of the price is made to him, or the price is offered to him :
 - (a) Surety.
 - (b) Protection.
 - (c) Lien.
 - (d) Commitment.

Turn over

5 This means a trade practice which, for the purpose of promoting the sale, use or supply of any goods or for the provision of any services, adopts any unfair method or unfair or deceptive practice :

- (a) Restrictive Trade Practice. (b) Prohibitive Trade Practice.
 (c) Illegal Trade Practice. (d) Unfair Trade Practice.

II. Fill in the blanks :

- 6 The State Commission shall have jurisdiction for such complaints and claims if the value thereof is exceeding Rs. 20 Lakhs but not exceeding _____.
- 7 Section 2 (2) of the Act defines, _____ delivery to mean "voluntary transfer of possession from one person to another."
- 8 The term 'caveat emptor' is a Latin word which means _____.
- 9 According to Section 12(3), a _____ is a stipulation collateral to the main purpose of the contract, the breach of which gives a right to a claim for damages but not a right to reject goods and to treat the contract as repudiated.
- 10 _____ arises when a person by his past affirmative or positive conduct leads third person to believe that person doing some act on his behalf is doing with authority.

(10 × 1 = 10 marks)

Part II

*Answer any eight questions.
 Each question carries 2 marks.*

- 11 What is agency ?
- 12 Where a person pledges goods in which he has only a limited interest, what will be its consequence ?
- 13 Who is finder of lost goods ?
- 14 What are the rights of surety ?
- 15 Define contract of guarantee ?
- 16 Write a short note on nominal damage.
- 17 What is frustration ?
- 18 Define quasi contract.

- 19 What do you mean by void agreement ?
- 20 Mention the after effect a unilateral mistake.

(8 × 2 = 16 marks)

Part III

*Answer any six questions.
Each question carries 4 marks.*

- 21 What are the different kinds of mistakes ?
- 22 What are the acts which constitute misrepresentation ?
- 23 State the effects of fraud ?
- 24 What are the presumptions of undue influence ?
- 25 When consent is said to be free ?
- 26 What are the essentials of a valid acceptance ?
- 27 State the scope of business law.
- 28 Write note on LLP registration.

(6 × 4 = 24 marks)

Part IV

*Answer any two questions.
Each question carries 15 marks.*

- 29 What are the essentials of a valid contract ? Elaborate.
- 30 What are the different kinds of guarantee and when a guarantee can be revoked ?
- 31 What do you mean by pawn ? What are the rights of a pawner and pawnee ?

(2 × 15 = 30 marks)

C 31089

(Pages : 3)

Name.....

Reg. No.....

**THIRD SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2017**

(CUCBCSS—UG)

Core Course

BCM 3B 03—BUSINESS REGULATION

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

1 Jurisdiction of state forum under consumers protection act is up to :

- (a) One crore. (b) 20 lakhs.
(c) 5 lakhs. (d) No limit.

2 Contract by a lunatic is :

- (a) Valid. (b) Void.
(c) Voidable. (d) Illegal.

3 In bailment that must be stipulation for :

- (a) Return of goods. (b) Sale of goods.
(c) Pledge of goods. (d) None of these.

4 Contract which is imposed by operation of Law :

- (a) Quasi-contract. (b) Voidable contract.
(c) Contract of indemnity. (d) Insurance contracts.

5 An agent acting under the original agent is called :

- (a) General Agent. (b) Sub-agent.
(c) Co-agent. (d) Special agent.

II. Fill in the blanks :

6 Novation is discharge of contract by _____.

7 Quantum meruit means _____.

8 In bailment there is transfer of _____.

Turn over

- 9 Goods identified and agreed at the time of contract of sales is called.
 10 ——— is to protect the Interest of consumers.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions.
 Each question carries 2 marks.*

- 11 Define pledge.
 12 What is accord and satisfaction ?
 13 What is meant by contingent goods ?
 14 Define contract of Guarantee.
 15 What is lien ?
 16 What is Fraud ?
 17 What is undue influence ?
 18 What is meant by private key ?
 19 What is meant by information under I.T. Act ?
 20 Explain punishment for violation of privacy under the I.T. Act.

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
 Each question carries 4 marks.*

- 21 When a surety is discharged ?
 22 How agency can be created ?
 23 Explain termination of Bailment.
 24 What are the implied condition under sale of goods act ?
 25 What are the rights of an agent ?
 26 What are the duties of a Bailor ?
 27 Explain sale by non-owners.
 28 What are the objects of I.T. Act ?

(6 × 4 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

- S9 What are the cases in which there is no free consent ?
- S0 Define unpaid seller. What are the remedies available to an unpaid seller ?
- S1 What are the essentials of valid consideration ? Explain exemption to the rule no consideration no contract.

(2 × 15 = 30 marks)

D 71557

(Pages : 6)

Name.....

Reg. No.....

THIRD SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2019

(CUCBCSS—UG)

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2016 Admissions)

[Common for B.Com. Vocational]

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

1. Public utility undertakings present financial statements by adopting _____ system.
2. Capital redemption reserve can be used to issue fully paid _____ shares.
3. Purchase consideration does not include the payment made to _____.
4. IFRS 13 deals with _____.
5. The basis for recording bank transactions are the _____ prepared by customers and bank staff.
6. After all the debentures are redeemed, the balance in the sinking fund is transferred to _____.
 - (a) General reserve.
 - (b) Capital reserve
 - (c) Profit and loss account.
 - (d) Debentures account
7. IFRS 2 deals with _____
 - (a) Government grants.
 - (b) Arrears.
 - (c) Share based payments.
 - (d) Business combinations.
8. Dividend declared between two annual general meeting is known as _____.
 - (a) Unclaimed dividend.
 - (b) Sweat dividend.
 - (c) Interim dividend.
 - (d) Scrip dividend.

Turn over

24. What do you mean by business combinations? Explain the steps in acquisition method of business combination?
25. ABC Ltd. invests Rs. 10 lakhs in an item of plant to reduce the pollution. The anticipated useful life of the items is 5 years. During the year of acquisition ABC Ltd receives a government grant of one lakh towards purchase of the plant. Write the journal entries for the first two years for the government grant related to assets under the two alternative methods of presentation under IAS 20
26. The Kaveri Bank Limited has the following bills in its advances portfolio on 31st March 2015 :

<u>Sl. No</u>	<u>Date of bill</u>	<u>(Rs.)</u>	<u>Term (months)</u>	<u>Date of maturity</u>
1	February 11	5,000	4	June 14, 2016
2	February 16	6,000	3	May 19, 2016
3	March 17	4,000	4	July 10, 2016

The rate of discount is 10%. You are required to calculate the rebate on bills discounted and give the necessary journal entries.

27. A company had as part of its share capital 1,000 redeemable preference shares of Rs. 100 each fully paid. When the shares became due for redemption, the company had Rs. 60,000 in its reserve fund, the company issued necessary equity shares of Rs. 25 specifically for the purpose of redemption and received cash in full. The redeemable preference shares were then paid out of the new issue, the balance being met from the reserve fund.
28. The Axis life insurance company prepared its revenue account for the year ended 31-3-16 and ascertained its life insurance Fund to be Rs. 50,00,000. It was later found that the following had been omitted from the accounts :—

Interest accrued on investments	...	1,00,000
Income tax liable to be deducted thereon	...	20,000
Outstanding premiums	...	60,000
Bonus utilised in reduction of premiums	...	20,000
Claims intimated but not admitted	...	30,000
Claims covered under re-insurance	...	15,000

(6 × 4 = 24 marks)

Turn over

*

Part D

*Answer any two questions.
Each question carries 15 marks.*

29. The following are the figures extracted from the books of Excel Bank limited as on 31-3-2015 :

Interest and discount received	:	37,05,738
Interest paid on deposits	:	20,37,452
Issued and subscribed capital	:	10,00,000
Salaries and allowances	:	2,00,000
Directors fee and allowances	:	30,000
Rent and taxes paid	:	90,000
Postage and telegrams	:	60286
Statutory reserve fund	:	8,00,000
Commission, exchange and brokerage	:	1,90,000
Rent received	:	65,000
Profit on sale of investments	:	2,00,000
Depreciation on bank's properties	:	30,000
Statutory expenses	:	40,000
Preliminary expenses	:	25,000
Auditors fee	:	5,000

The following further information is given :

- (i) A customer to whom a sum of Rs. 10 lakhs has been advanced has become insolvent and it is expected only 50% can be recovered from his estate.
- (ii) There were also other debts for which a provision of Rs. 1,50,000 was found necessary by the auditors.
- (iii) Rebate on bills discounted on 31.3.2014 was Rs. 12,000 and on 31-3-2015 was Rs. 16,000.
- (iv) Provide Rs. 6,50,000 for Income Tax.
- (v) The directors desire to declare 10% dividend.

Prepare the profit and loss account of Excel Bank Limited for the year ended 31-3-2015.

December 31, 2015 :

31-12-14		31-12-15	31-12-15
Dr		Dr	Cr
	Nominal capital 10,000 shares of Rs. 50 each		
1,00,000	Subscribed -5,000 shares. Rs. 25 paid		1,25,000
75,000	Debentures,6% interest		75,000
5,600	Depreciation fund		5,000
—	Calls in arrears	5,000	
46,500	Free hold land	46,500	
20,000	Buildings	25,000	
30,000	Machinery at station	50,000	
25,000	Mains	40,000	
5,000	Transformers, Motors, etc	10,000	
2,500	Meters	7,500	
1,500	Electrical instruments	2,000	
8,000	General stores (cables, mains, etc.) in stock	11,750	
1,250	Office furniture	1,250	
	Coal and fuel	9,500	
	Oil, waste and engine room stores	3,750	
	Coal, oil waste, etc. in stock	500	
	Repairs and replacements	2,500	
	Rates and taxes	1,500	
	Salaries of secretary, manager etc	7,500	
	Wages at station	15,000	
	Directors' fees	5,000	
	Stationary, printing, and advertising	3,000	
	Incidental expenses	500	
	Law charges	1,000	
	Sales of meters		43,750
	Sales by contracts		25,000
	Meter rents		1,500
	Sundry creditors		5,000
	Sundry debtors	15,000	
	Cash in hand and at bank	16,500	
		<u>2,80,250</u>	<u>2,80,250</u>

Turn over

1. Provide depreciation on :

Building 2.5 %, Machinery 7.5%, Mains 5%, Transformers, etc. 10%, Meters 15%

2. A call of Rs. 5 per share was payable on 30th June , 2015 and arrears are subject to interest @ 5% per annum.

Prepare Revenue Account, and Capital account for the year ended 31-12-2015 and Balance sheet as on that day.

31. A Ltd. acquires B Ltd. for a consideration of Rs. 38,00,000 to be satisfied in the form of fully paid equity shares of Rs. 10 each. The balance sheets of the two companies on 31st December 2016, the date of acquisition, were as follows :

<i>Liabilities</i>	A Ltd.	B Ltd.	<i>Assets</i>	A Ltd.	B Ltd.
Share Capital			Sundry		
Equity shares of			assets	96,00,000	58,00,000
Rs. 10 each	40,00,000	25,00,000			
General Reserve	15,00,000	3,00,000			
Development Rebate	3,00,000	1,00,000			
Reserve	6,00,000	4,00,000			
Profit and Loss A/c	12,00,000	9,00,000			
Sundry Liabilities	20,00,000	16,00,000			
	96,00,000	58,00,000		96,00,000	58,00,000

You are required to pass the necessary journal entries in the books of A Ltd. when amalgamation is by way of purchase. Also prepare the resultant balance sheet presuming that the Development Rebate Reserve and Export Profit Reserve are required to be continued.

(2 × 15 = 30 marks)

C 31091

(Pages : 6)

Name _____

Reg. No. _____

THIRD SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2017

(CUCBCSS—UG)

Core Course

BCM 3B 04—CORPORATE ACCOUNTING

(2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

- I. 1 Shares enjoying disproportionate voting rights are called Equity Shares.
- 2 IFRS 10 deals with Principles for presenting or preparing consolidated financial statements.
- 3 Loss on issue of debentures account is fictitious asset. Preliminary expenses.
- 4 Banks are required to transfer _____ % of their profit to statutory reserve.
- 5 For loss assets banking companies provide _____ % provision.
- II. 6 When an existing company offers its shares for sale to the existing shareholders, it is known as _____.
- (a) Private placement. (b) Bonus issue.
- (c) Right issue. (d) Offer for sale.
- 7 Which is the Government agency constituted for monitoring the insurance sector in India ?
- (a) RBI. (b) IRDA.
- (c) SEBI. (d) None of these.
- 8 Profit available for dividend excludes :
- (a) P/L A/c. (b) Share forfeited account.
- (c) General reserve. (d) Dividend equalisation reserve.
- 9 Capital Redemption reserve is used for _____.
- (a) For writing off capital losses.
- (b) For issuing partly paid bonus shares.
- (c) For issuing fully paid bonus shares.
- (d) None of the above.
- 10 Life assurance fund come under _____ schedule.
- (a) Schedule 6. (b) Schedule 7.
- (c) Schedule 5. (d) Schedule 3.

(10 × 1 = 10 marks)

TURN OVER

Part B

Answer any eight questions.

- ✓ 11 What is Share based payment.
- ✓ 12 What do you mean by Ex-interest and Cum-Interest ?
- ✓ 13 What is interim dividend ?
- ✓ 14 Distinguish between double account system and double entry system.
- ✓ 15 What is IFRS ?
- ✓ 16 What do you mean by Rebate on bills discounted ?
- ✓ 17 What is Government Company ?
- ✓ 18 What is a lease ?
- ✓ 19 What is NPA ?
- ✓ 20 What is re-insurance ?

(8 × 2 = 16 marks)

Part C

Answer any six questions.

- ✓ 21 Discuss the various methods of redemption of preference shares.
- ✓ 22 Write a note on IFRS 10.
- ✓ 23 What is right issue ? What are its advantages ?
- ✓ 24 What are the disclosure requirements in separate financial statements under Ind AS 27.
- ✓ 25 The abstract of the liability side of balance sheet of Sun Shine Ltd. as at March 31, 2015 was as follows :

Share Capital :

18,000, 9.5% cumulative redeemable preference shares of Rs. 100 each ...	18,00,000
40,000 Equity shares of Rs. 100 each fully paid up ...	40,00,000

Reserves :

Securities premium reserve ...	5,00,000
General reserve ...	9,00,000
Secured loans from institutions ...	18,00,000
Current liabilities and provisions ...	16,00,000

The board of directors decided to redeem the preference shares both by issue of fresh capital and by utilisation of reserves but without any further borrowings. You are required to advise them the scheme for redemption and give the journal entries for redemption.

26 On 1st January 2014, A Ltd., made a issue of 5,000, 5% debentures of Rs. 100 each at Rs. 90 per debenture. The terms of issue provided for redemption of Rs. 20,000 Debenture every year commencing from 2015 either by purchase or by drawing at par at the company's options. Rs. 5,000 was written off from the debenture discount account in 2014 and 2015. During the year 2015 the company purchased for cancellation debenture of the face value of Rs. 6,000 at Rs. 94 per debentures and Rs. 14,000 at Rs. 92 per debenture.

Pass necessary journal entries.

27 From the following details, compute the amount of provision required to be made in the profit and loss account of evergreen bank Ltd., for the year 2015-16.

<i>Assets</i>	<i>Rs. in lakhs</i>
Standard	... 1,600
Sub-standard	... 12,000
Doubtful :	
One year (secured)	... 4,800
For two to three years (secured)	... 3,600
For more than 3 years (secured by mortgage of Machinery worth Rs. 1,000 lakhs)	... 1,800
Non-recoverable assets	... 3,000

28 A life insurance company gets its valuation made once in every two years. Its life assurance fund on 31st March, 2015 amounted to Rs. 41,40,000 before providing Rs. 30,000 for the shareholders dividend for the year 2014-15. its actuarial valuation due on 31st March, 2015 disclosed a net liability of Rs. 40,40,000 under assurance annuity contracts.

An interim bonus of Rs. 60,000 was paid to the policyholders during the year ending 31st March, 2015.

Prepare a statement showing the amount now available as bonus to policyholders.

(6 × 4 = 24 marks)

Turn over

Part D

Answer any two questions.

29 From the following balances as on 31st December 2016, appearing in the electric light and power Co Ltd., you are required to prepare :

- Revenue Account ;
- Net revenue account ;
- Capital Account ; and.
- General Balance Sheet.

	Rs.		Rs.
Equity shares	1,09,800	Other debtors	100
Debentures	40,000	Cash	600
Lands on 31-12-2015	30,000	Stores on hand	1,400
Lands purchased in 2016	1,000	Cost of generating electricity	6,000
Machinery on 31-12-2015	1,20,000	Cost of distribution of electricity	1,200
Machinery purchased during 2016	1,000	Rent, rates and taxes,	800
Mains including cost of laying On 31-12-2015	40,000	Management expenses	2,400
Spent on Mains in 2016	10,200	Depreciation	4,000
Sundry creditors	200	Sale of current	26,400
Depreciation fund	50,000	Rent of meters	600
Sundry debtors for current supplied	8,000	Interest on debentures	2,000
		Dividends	4,000
		Balance of net revenue account on 31-12-2015	5,700

31 The following is the statement of asset and liabilities of X Ltd., as on 31st March 2016.

Liabilities	Rs.	Asset	Rs.
12,000 shares of Rs. 10 each fully paid up	1,20,000	Land and Building	90,000
Sundry creditors	30,000	Machinery	50,000
Bank overdraft	28,000	Stock	17,000
		Debtors	20,000
		Discount on Shares	1,000
	1,78,000		1,78,000

The company went into voluntary liquidation and the asset were sold to Y Co. for Rs. 1,50,000 payable as to Rs. 60,000 in cash (which sufficed to discharge creditors and bank overdraft and pay the winding expenses of Rs. 2,000) and as to Rs. 90,000 by the allotment of Rs. 12,000 shares of Rs. 10 each of Y Co. Ltd., Rs. 7.50 per share paid up, to the shareholders of X Co. Ltd.

Draw up the journal entries and the necessary ledger accounts in the books of X Co. Ltd., and journal entries for recording these transactions in the books of Y Co. Ltd., on the basis of amalgamation in the nature of purchase.

(2 × 15 = 30 marks)

D 71560

(Pages : 3)

Name.....

Reg. No.....

THIRD SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, NOVEMBER 2019

(CUCBCSS—UG)

B.Com./B.Com. Vocational

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

- 1 Under this method of job analysis the materials and equipment used, the working conditions and probable hazards, and an understanding of what the work involves are the facts which should be known by an analyst :
 - (a) Maintenance of Long Records.
 - (b) Critical Incidents.
 - (c) Personal Observation.
 - (d) Sending out of Questionnaires:
- 2 A technical term used when employees working elsewhere are attracted to join organisations. The organisations are always on the lookout for qualified professionals, and are willing to offer them a better deal if they make the switch :
 - (a) Raiding.
 - (b) Telecasting.
 - (c) Labour contracting.
 - (d) Outsourcing.
- 3 This test aims at testing the mental capacity of a person with respect to reasoning, word fluency, numbers, memory, comprehension, picture arrangement, etc. It measures the ability to grasp, understand and to make judgement :
 - (a) Aptitude Tests.
 - (b) Achievement Tests.
 - (c) Intelligence Tests.
 - (d) Interest Tests.

Turn over

- 4 This is an organised activity for increasing the knowledge and skills of people for a definite purpose :
- (a) Punishment. (b) Selection.
(c) Recruitment. (d) Training.
- 5 This is the process of assessing the performance or progress of an employee, or a group of employees on the given job, as well as his potential for future development :
- (a) Job evaluation. (b) Performance appraisal.
(c) Testing. (d) Career development.

II. Fill up the blanks :

- 6 _____ means something, such as money, given or received as payment for service.
- 7 _____ is a system of wage payment under it a minimum weekly wage is guaranteed for a full weeks' work, with an alternative piece-rate determined by the rate fixed on the assumption that the worker would put enough effort to earn his minimum wage.
- 8 _____ are monetary benefits paid to workmen in lieu of their outstanding performance.
- 9 _____ is plan which minimum wages are guaranteed given to worker at the ordinary rate for the time taken to complete the work and Bonus is that proportion of the wages of the time taken which the time saved bears to the standard time allowed.
- 10 _____ is the force that prompts an individual or a group to observe the rules, regulations and procedures which are deemed to be necessary to the attainment of an objective; it is force or fear of force which restrain an individual or a group from doing things which are deemed to be destructive of group objectives.

(10 × 1 = 10 marks)

Part II (Short answer)

Answer any eight questions.

Each question carries 2 marks.

- 11 Human Resource Management is a pervasive function of management. Why ?
- 12 Human resource planning is a double-edged weapon. Do you agree ?
- 13 What are the sources from which information for job analysis can be obtained ?
- 14 Define Job Description.
- 15 What do you mean by merit rating ?

D 11117

(Pages : 2)

Name.....

Reg. No.....

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2018

(CUCBOSS—UG)

BCM 5B 09—HUMAN RESOURCE MANAGEMENT

Time : Three Hours

Maximum : 30 Marks

Part I

*Answer all questions.
Each question carries 1 mark.*

A. Choose the correct answer from the choices given :

- 1 The basic drivers that give the urge to take up a certain career is called :
(a) Career goals. (b) Career anchors.
(c) Career paths. (d) Career guide.
- 2 The objective of executive development is enhancing :
(a) Thinking skill. (b) Job skill.
(c) Managerial skill. (d) Decision making skill.
- 3 The method used in government organizations to appraise the employees :
(a) Ranking method. (b) Grading method.
(c) Paired comparison method (d) Confidential report.
- 4 The process of increasing the knowledge and skills of an employee for doing a particular job is :
(a) Development. (b) Education.
(c) Training. (d) Induction.
- 5 The consideration for wage payment is :
(a) External equity. (b) Ability to pay.
(c) Statutory regulation. (d) All of these.

B. Fill in the blanks :

- 6 _____ is the process that reduces the number of employees working in an organisation.
- 7 _____ is the process of collecting information about a job.
- 8 The payment of wages on the basis of number of items produced is called _____.
- 9 _____ is a statement which describes the minimum qualities required to perform a job.
- 10 The downward movement of an employee in the organisational hierarchy with lower ranks and pay is called _____.

(10 × 1 = 10 marks)

Turn over

Part II

*Answer any eight questions.
Each question carries 2 marks.*

- 11 What do you mean by maintenance of employees ?
- 12 Define HRM.
- 13 What is ergonomics ?
- 14 What is sensitivity training ?
- 15 Distinguish between wage and salary.
- 16 What is BARS ?
- 17 What do you mean by incentives ?
- 18 What is job enlargement ?
- 19 What do you mean by HRD ?
- 20 What do you mean by MBO ?

(8 × 2 = 16 marks)

Part III

*Answer any six questions.
Each question carries 4 marks.*

- 21 Explain the process of executive development programme.
- 22 What are the objectives of human resources management ?
- 23 What are the essentials of a sound wage and salary structure ?
- 24 How can the effectiveness of a training programme be evaluated ?
- 25 Explain the techniques used for job analysis.
- 26 What are the problems in performance appraisal ?
- 27 What are the causes of employee grievances ?
- 28 What are the sources of recruitment ?

(6 × 4 = 24 marks)

Part IV

*Answer any two questions.
Each question carries 15 marks.*

- 29 Explain the process of manpower planning.
- 30 Explain various methods of training employees in an organization.
- 31 What is meant by the term career ? Outline the process of career planning clearly.

(2 × 15 = 30 marks)

C 80785

(Pages : 3)

Name.....Mahima A.M......

Reg. No.....

FOURTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, APRIL 2020

(CUCBCSS—UG)

B.Com./B.B.A.

A 14—BANKING AND INSURANCE

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

A) Choose the correct answer :

- 1 A customer is required to remit a fixed sum for a certain period in _____ deposit.
(a) Fixed. (b) Current.
(c) Saving. (d) Recurring.
- 2 At present SBI has _____ number of subsidiary banks :
(a) 4. (b) 5.
(c) 6. (d) 7.
- 3 The principle of subrogation is introduced to protect the interest of :
(a) Insured. (b) Insurer.
(c) Agent. (d) All of these.
- 4 Discounting of bill of exchange is the most popular method of _____ by banks.
(a) Lending. (b) Deposits.
(c) Savings. (d) Revenue generation.
- 5 The initial capital of RBI is :
(a) Rs. 2 Crore. (b) Rs. 5 Crore.
(c) Rs. 7 Crore. (d) Rs. 10 Crore.

Turn over

B) Fill in the blanks :

- 6 The doctrine of subrogation is not applicable to _____ insurance business.
- 7 CORE stands for _____.
- 8 Internet banking is also known as _____.
- 9 The first bank of India is _____.
- 10 Crossing on a cheque can be cancelled by the _____ of the cheque, under his full signature.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions in two or three sentences.

Each question carries 2 marks.

- 11 What is indigenous bank ?
- 12 What do you mean by consequential loss ?
- 13 What is garnishee order ?
- 14 What is fire insurance ?
- 15 Define chain banking.
- 16 Give the meaning of re-insurance.
- 17 What is meant by escrow ?
- 18 Who is a beneficiary ?
- 19 What is ECS ?
- 20 Expand : a) MICR ; b) NEFT.

(8 × 2 = 16 marks)

Part C (Short Essays)

Answer any six questions.

Each question carries 4 marks.

- 21 State the merits and demerits of group banking.
- 22 Write the features of fire insurance.
- 23 Explain the limitations of credit creation.
- 24 Bring out the different types of liability insurance.
- 25 State the exception to the general lien of a banker.

- 26 Describe the functions of commercial banks.
- 27 Write a note on powers of IRDA.
- 28 Describe the steps in e-payment.

(6 × 4 = 24 marks)

Part D (Long Essays)

Answer any two questions.

Each question carries 15 marks.

- 29 What is a bank account ? Explain the types of accounts and the situations lead to close the bank account.
- 30 Define Insurance. Explain its functions.
- 31 Discuss the credit control measures of RBI.

(2 × 15 = 30 marks)

FOURTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, APRIL 2018

(CUCBCSS—UG)

Common Course

A 14—BANKING AND INSURANCE

Time : Three Hours

Maximum : 80 Marks

Part I*Answer all questions.**Each question carries 1 mark.*

1. Note issue is the function of ———.
 - (a) SBI.
 - (b) Imperial Bank of India.
 - (c) Central Bank.
 - (d) None of these.
2. RTGS stands for ———.
 - (a) Real Time Gross Scheme.
 - (b) Real Time General Settlement.
 - (c) Real Time Gross Settlement.
 - (d) None of these.
3. A demand draft is issued by ———.
 - (a) Bank.
 - (b) Customer.
 - (c) Creditor.
 - (d) None of these.
4. EFT stands for :
 - (a) Electronic Fee Transfer.
 - (b) Electronic Fund Transfer.
 - (c) Electronic Finance Transfer.
 - (d) None of these.
5. The main source of income of an Insurance Company is ———.
 - (a) Discount.
 - (b) Premium.
 - (c) Interest.
 - (d) None of these.
6. RBI was started in the year ———.

Turn over

7. Banking Regulation Act was passed in the year _____.
8. Deposit which offers the highest rate of interest is _____.
9. General insurance is a contract of _____.
10. The person to whom money is payable on a cheque is called _____.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

*Answer any eight questions.
Each question carries 2 marks.*

11. What are Foreign banks ?
12. What are Central Co-operative Banks ?
13. Define Central Bank.
14. What is Automated Teller Machine ?
15. What is a Credit Card ?
16. What is insurance premium ?
17. What is marine insurance ?
18. What is personal accident insurance ?
19. Define a promissory note.
20. Define General Crossing.

(8 × 2 = 16 marks)

Part III (Short Essays)

*Answer any six questions.
Each question carries 4 marks.*

21. What are the benefits of insurance ?
22. What are the features of life insurance ?
23. What are the features of fire insurance ?
24. Discuss the modern functions of Commercial banks.
25. What are the types of negotiable instruments ?
26. What are the three parties to a cheque ?

27. What are the features of a cheque ?
28. Explain the role and importance of banks in economic development.

(6 × 4 = 24 marks)

Part IV (Long Essays)

Answer any two questions.

Each question carries 15 marks.

29. Explain the functions of Commercial banks.
30. Explain the importance of insurance.
31. Explain the popular services covered under E-banking.

(2 × 15 = 30 marks)

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, APRIL 2018

(CUCBCSS—UG)

BCM 4B 05—COST ACCOUNTING

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.**Each question carries 1 mark.*

I. Choose the correct answer :

- 1 Which one of the following is not part of factory overhead ?
 - (a) Lubricants.
 - (b) Maintenance expense of delivery van.
 - (c) Salary of foreman.
 - (d) Depreciation on plant.
- 2 Time keeping means :
 - (a) Time taken by workers on each job.
 - (b) Time of exit minus time of entry.
 - (c) Analysis of time spent by workers in operations or jobs.
 - (d) None of the above.
- 3 The value of closing stock approximates to the market value under :
 - (a) FIFO.
 - (b) LIFO.
 - (c) HIFO.
 - (d) NIFO.
- 4 A cost which does not involve any actual cash outlay is known by the name :
 - (a) Sunk cost.
 - (b) Notional cost.
 - (c) Out of pocket cost.
 - (d) Discretionary cost.
- 5 Notional loss arising from a contract is transferred to :
 - (a) WIP Reserve.
 - (b) Contractee's account.
 - (c) Costing P/L account.
 - (d) None.

Turn over

II. Fill in the blanks :

- 6 Process costing is a _____ of costing.
- 7 _____ is a cost which remains constant for all levels of activity in total.
- 8 Simultaneous equation method is used for redistribution of service department overhead to production departments, when service department provide _____ services.
- 9 Abnormal effectiveness is _____ in process account.
- 10 The inventory level at which purchase actions needs to be initiated is _____;

(10 × 1 = 10 marks)

Part B*Answer any eight questions.**Each question carries 2 marks.*

- 11 List out the limitations of standard costing.
- 12 Distinguish between standing charges and operating charges.
- 13 What are the main features of process costing ?
- 14 What do you mean by extra work ? How do you treat the same in contract accounts ?
- 15 What is VED Analysis of material control ?
- 16 What do you mean by differential piece wage system ?
- 17 What do you mean by Chargeable Expenses ?
- 18 What do you mean by Machine Hour Rate ?
- 19 How do you calculate Prime Cost ?
- 20 Give any four methods of reallocating service department overhead to production departments.

(8 × 2 = 16 marks)

Part C*Answer any six questions.**Each question carries 4 marks.*

- 21 What are cost plus contracts ? What are the advantages available with it ?
- 22 Describe the managerial use of Standard Costing.
- 23 What do you mean by abnormal effectiveness ? How it is calculated in Process accounts ?

24 Describe the various functional budgets prepared by a business organization.

25 Excel Ltd. took a road construction contract in the year 2015. The contract price was Rs. 10,00,000. At the end of 2015, the company has received Rs. 3,60,000 being 90 per cent of work certified. Work yet to be certified on the same day cost Rs. 10,000.

Expenditure incurred on the contract during the year was as follows : Materials Rs. 50,000, Labour Rs. 3,00,000, Plant Rs.20,000. Materials costing Rs. 5,000 were damaged and had to be disposed of for Rs. 1,000. The plant is considered as having depreciated by 25 per cent.

Prepare contract account for 2015 in the books of Excel Ltd. showing profits to be credited to Profit and Loss account for 2015.

26 AMRO Ltd. is engaged in producing a standard mix using 60 kg. of Chemical X and 40 kg. of Chemical Y, The standard loss of production is 30 %. The standard price of X is Rs. 5 per kg and of Y Rs. 10 per kg.

The actual mix and yield were as follows : X 80 kg @ Rs. 4.50 per kg.

Y 70 kg @Rs. 8.00 per kg.

Actual yield 115 kg.

Calculate Material Cost, Price, Usage and Mix variances.

27 Ascertain Economic Order Quantity and no. of orders to be placed per year from the following details :

Annual Demand 4000 units

Ordering cost per order Rs. 100

Cost of production per unit Rs. 2,000

Carrying cost p.a. 10%

28 You are required to calculate the earnings of a worker under (a) Halsey plan ; and (b) Rowan plan from the following particulars :

Guaranteed time wages Re. 1 per hour.

Standard time for producing one unit of output 4 hours.

Actual time taken to produce 100 units 360 hours.

(6 × 4 = 24 marks)

Turn over

Part D

Answer any two questions.
Each question carries 15 marks.

29 Discuss about role of budgetary control and standard costing as the major control techniques used in cost accounting.

30 From the following particulars, you are required to prepare a Cost Sheet :

	Rs.
Productive wages	50,000
Raw materials	35,000
Administrative expenses	10,000
Direct Expenses	7,500
Light and water	2,500
Depreciation	1,500
Factory Rent	2,000
Indirect labour	25,000
Factory repairs	2,500
Selling and distribution OH	4,000
Sales	1,50,000

31 A company has three production departments and two service departments. The distribution summary of overhead is as follows :

Production Departments :

	Rs.
A	13,600
B	14,700
C	12,700

Service Departments :

	Rs.
X	9,000
Y	3,000

The expenses of service departments are charged on a percentage basis which is as follows :

	A	B	C	X	Y
Department X	40 %	30 %	20 %	--	10 %
Department Y	30 %	30 %	20 %	20 %	--

Apportion the cost of service departments using simultaneous equation method.

(2 × 15 = 30 marks)

**FOURTH SEMESTER B.Com. DEGREE EXAMINATION
APRIL 2017**

(CUCBCSS-UG)

Core Course

BCM 4B 05—COST ACCOUNTING

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.**Each question carries 1 mark.*

A. Choose the correct answer :

1. In contract costing uncertified work is valued at what price?
(a) Cost + profit. (b) Market.
(c) Cost. (d) Contract.
2. Which one of the following is concerned with Pareto's law?
(a) VED. (b) ABC.
(c) JIT. (d) FSND.
3. If a company alternatively uses the LIFO and FIFO inventory methods, which accounting principle does it violate?
(a) Materiality. (b) Cost principle.
(c) Consistency. (d) No principle of accountancy.
4. Drawing office salary is an item of _____ overhead.
(a) Administration. (b) Selling.
(c) Factory. (d) Distribution.
5. Which one of the following is a service department?
(a) Refining. (b) Production.
(c) Finishing. (d) Receiving.

B. Fill in the blanks :

6. _____ budget is based on cost-benefit analysis.
7. Under _____ method, a new issue is determined after each purchase.
8. _____ means allotment of whole items of cost to cost centres.
9. Time taken for a job is _____.
10. No price of contracts is fixed in case of _____ contracts.

(10 × 1 = 10 marks)

Turn over

Part B (Short Answer Questions)*Answer any eight questions.**Each question carries 2 marks.*

11. Distinguish between Costing and Cost Accounting.
12. What is danger level?
13. What is meant by functional budget?
14. What do you mean by direct expenses?
15. What is retention money?
16. State any *three* advantages of piece rate system?
17. Distinguish between joint product and by-product.
18. What is batch costing?
19. What is a stores ledger?
20. What is idle time?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)*Answer any six questions.**Each question carries 4 marks.*

21. How will you treat scrap in cost accounts?
22. What is time keeping? Discuss the various methods of time keeping.
23. What is master budget? What are its components?
24. What is meant by perpetual inventory system? State its advantages.
25. Calculate Re-order level, Maximum level and Minimum level from the following particulars :

Normal usage	–	60 units per week.
Minimum usage	–	40 units per week.
Maximum usage	–	80 units per week.
Re-order period	–	4 to 6 weeks.
Re-order quantity	–	400 units.
26. From the following details calculate the earnings of a worker under Halsey premium bonus plan :

Hourly rate of wages	–	Re. 0.75.
Standard time for producing 1 dozen articles	–	3 Hours.
Actual time taken for producing 20 dozen article	–	48 Hours.

27. Ahalya Printers Ltd., ended with the following Profit and Loss during the year 2012 :

(Figures in Lakhs)

Sales		35.58
Less Expenses		
Raw material	7.42	
Stores	4.48	
Expenses	20.40	
Interest	2.00	
Depreciation	2.00	36.30
Loss for the year		0.72

The printers had been working at 60% capacity during the year 2012. Of the expenses Rs. 20.40 lakh, 25% is variable. In 2013, production and sales at 80% is expected to be achieved. Fixed cost, however, is expected to increase by Rs. 1.20 lakh.

Prepare the budget for the year 2013.

28. The cost account of Neelagiri Ltd. the following information for the month of 31st March 2012 :

	Rs.
Stock of raw materials on 1-4-2011	... 50,000.00
Stock of raw materials on 31-3-2012	... 55,000.00
Stock of finished goods on 1-4-2011	... 36,000.00
Stock of finished goods on 31-3-2012	... 35,000.00
Purchase of raw materials	... 46,000.00
Work in progress on 1-4-2011	... 18,000.00
Work in progress on 31-3-2012	... 20,600.00
Sale of furnished goods	... 1,70,000.00
Productive wages	... 37,100.00
Work expenses	... 17,800.00
Office and administrative expenses	... 14,600.00
Selling and distribution expenses	... 9,700.00
Sale of scrap	... 1,500.00

Prepare a Cost Sheet, showing all the details.

(6 × 4 = 24 marks)

Turn over

Part D (Essay Questions)*Answer any two questions.**Each question carries 15 marks.*

29. Define EOQ. Explain the purchase procedure in detail.
30. Product 'X' of Gemplast Ltd. passes through two processes – A and B and then to finished stock. It is ascertained that in each process normally 5% of the total weight is lost and 10% is scrap which from process A and B, realises Rs. 80 per tonne and Rs. 200 per tonne respectively. The following are the figures relating to both the processes :

	Process A	Process B
Materials in tonne	1,000	70
Cost of material per tonne (Rs.)	125	200
Wages (Rs.)	28,000	10,000
Manufacturing expenses	8,000	5,250
Output in tonne	830	780

Prepare the process cost accounts showing the cost per tonne of each process. There was no stock or work-in-progress in any process.

31. Hi-tech builders engaged on two contracts. The following informations are obtained at the year end on 31st December 2010 :

	Contract A April 1 Rs.	Contract B September 1 Rs.
Date of commencement		
Contract price	6,00,000.00	5,00,000.00
Materials issued	1,60,000.00	60,000.00
Materials returned	4,000.00	2,000.00
Materials at site (Dec. 31)	22,000.00	8,000.00
Direct labour	1,50,000.00	42,000.00
Direct expenses	66,000.00	35,000.00
Establishment Expenses	25,000.00	7,000.00
Plant installed at site	80,000.00	70,000.00
Value of plant (Dec. 31)	65,000.00	64,000.00
Cost of contract not yet certified	23,000.00	10,000.00
Value of contract certified	4,20,000.00	1,35,000.00
Cash received from contractees	3,78,000.00	1,25,000.00
Architect's fees	2,000.00	1,000.00

Materials transformed from contract A to contract B were Rs. 9,000 during the period. You are required to prepare (a) Contract account ; (b) Contractee's account.

(2 × 15 = 30 marks)

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(Pages : 3)

Name.....

Reg. No.....

FOURTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, APRIL 2020

(CUCBCSS—UG)

B.Com.

BCM 4B 06—CORPORATE REGULATIONS

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

1. The maximum number of members allowed in a private company is :
 - (a) 50.
 - (b) 75.
 - (c) 100.
 - (d) 200.
2. In the case of company limited by guarantee, the liability of the member can be enforced :
 - (a) Only by a court order.
 - (b) By order of central government.
 - (c) When MD decides.
 - (d) Only at the time of winding up.
3. Articles need not be registered in case of :
 - (a) An unlimited company.
 - (b) Company limited by shares.
 - (c) Company limited by guarantee.
 - (d) Private Company.
4. Bonus Shares shared are issued by converting the reserves into :
 - (a) General reserve.
 - (b) Share capital.
 - (c) Capital reserves.
 - (d) Securities premium.
5. Casual vacancy of the director may be filled by the :
 - (a) Shareholders.
 - (b) Central Government.
 - (c) Employees.
 - (d) Board of Directors.
6. Appointing another person to vote for the person who has appointed him/he is known as _____.

Turn over

7. The maximum number of members in the committee of inspection may be _____.
8. The capital with which the company is registered is called _____ capital.
9. Conversion of share certificate from its physical form to electronic form is called _____.
10. Special resolution requires at least _____ of vote of members.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions.
Each question carries 2 marks.*

11. What is a statutory company ?
12. What is an associated company ?
13. Give two functions of SEBI.
14. What is a certificate of incorporation ?
15. What is doctrine of constructive notice ?
16. What is Redherring prospectus ?
17. What is surrender of shares ?
18. Who is an independent director ?
19. What is Quorum ?
20. Define winding up.

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
Each question carries 4 marks.*

21. What are the main features of Companies Act 2013 ?
22. What are the different types of preference shares ?
23. What are the privileges available to a private company ?
24. What are the different types of promoters ?
25. Differentiate between Memorandum and Articles of Association.

26. What are the various rights of a member of a company ?
27. Differentiate between ordinary resolution and special resolution.
28. Differentiate between winding up and dissolution.

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

29. What is prospectus ? What are the contents of prospectus ?
30. Explain the different types of company meetings.
31. What are the major roles of a director in a company ? Also explain the provision relating to removal of director.

(2 × 15 = 30 marks)

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, APRIL 2018

(CUCBCSS—UG)

BCM 4B 06—CORPORATE REGULATIONS

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.
Each question carries 1 mark.*

1. One person Company must be a _____ Company.
 - (a) Public.
 - (b) Private.
 - (c) Government.
 - (d) Statutory.
2. The amount payable on application on every security shall not be less than _____ per cent of the nominal amount of the security.
 - (a) 2.
 - (b) 7.
 - (c) 10.
 - (d) 5.
3. First annual general meeting of the Company should be held within months from the closing of the first financial year.
 - (a) 6.
 - (b) 9.
 - (c) 12.
 - (d) 3.
4. _____ means only Company can be held liable for an act done in the name of the Company.
 - (a) Doctrine of Indoor management.
 - (b) Doctrine of outdoor management.
 - (c) Lifting of corporate veil.
 - (d) Ultra vires.
5. "Key managerial personnel", in relation to a Company, means :
 - (a) The Chief Executive Officer.
 - (b) The Company secretary.
 - (c) The Chief Financial Officer.
 - (d) All these persons.
6. A Private Company must have _____ number of directors.

Turn over

7. Subsequent annual general meeting of the Company should be held within _____ months from the closing of the financial year.
8. A Statement of the business to be transacted at the general meeting is called _____.
9. The audit committee should contain at least _____ number of directors.
10. _____ prospectus is prepared when a Company issues shares by private placement.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

11. What is Associate Company ?
12. What is Private Company ?
13. What do you mean by doctrine of constructive notice ?
14. What do you mean by book building ?
15. What do you mean by forfeiture of shares ?
16. What is extraordinary meeting ?
17. What is special resolution ?
18. What are sweat equity shares ?
19. What do you mean by Ultra vires ?
20. What is "significant influence" for treating as Associate Company ?

(8 × 2 = 16 marks)

Part C

Answer any six questions.

Each question carries 4 marks.

21. What are the circumstances in which Company may be wound up by Tribunal ?
22. When an allotment is considered as irregular ?
23. What is Articles of Association ? What are the provisions of alteration of articles of association ?
24. Explain the circumstances in which the corporate veil is lifted?

25. What is resolution? What are the different types of resolutions ?
26. What are the provisions regarding transfer of shares ?
27. What are the powers of SAT ?
28. Who is a proxy? What are his duties and responsibilities ?

(6 × 4 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

29. What is prospectus ? What are the contents of prospectus ?
30. What are the stages in the formation of Company ?
31. How directors are appointed ?

(2 × 15 = 30 marks)

FOURTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, APRIL 2018

(CUCBCSS—UG)

Common Course

A 13—ENTREPRENEURSHIP DEVELOPMENT

Time : Three Hours

Maximum : 80 Marks

Part I (Objective Questions)*Answer all ten questions.*

Choose the correct answer :

1. _____ entrepreneurs neither introduce new changes nor adopt new methods innovated by others.

(a) Technical.	(b) Fabian.
(c) Induced.	(d) Business.
2. Which of the following risks is borne by the entrepreneur ?

(a) Financial risks.	(b) Personal risks.
(c) Psychological risks.	(d) All of these.
3. _____ units provide inputs to other industries.

(a) Export.	(b) Small.
(c) Ancillary.	(d) None of these.
4. Under the single roof of the _____ all the services and support required by small and village entrepreneurs are provided.

(a) KSIDC.	(b) KITCO.
(c) DIC.	(d) KINFRA.
5. A bonus or financial aid which is given by a Government to an industry to help it compete with other units in home market or in a foreign market is known as _____.

(a) Subsidy.	(b) Concession.
(c) Bounties.	(d) None of these.

Fill in the blanks :

6. _____ refers to any investment opportunity which is to be exploited for profit.
7. Project formulation means _____ study.

Turn over

8. _____ is a network technique of scheduling and controlling the project where activity times cannot be precisely estimated.
9. _____ analysis is a technique commonly used to assess expected product profitability.
10. _____ incubators transit the findings of research and development into new products and technologies.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

Answer any eight out of the ten questions in two or three sentences.

11. Define Entrepreneurship.
12. What is business incubator ?
13. What are quantifiable projects ?
14. What is project management ?
15. What do you understand by Project Selection ?
16. What do you understand by technical analysis ?
17. What is an activity related to network work analysis ?
18. What is project report ?
19. What is subsidy ?
20. What is bridge Capital ?

(8 × 2 = 16 marks)

Part III (Short Essay Questions)

Answer any six out of the eight questions in about 200 words.

21. What are the characteristics of an entrepreneur ?
22. Discuss the important personal barriers to entrepreneurship.
23. What are the remedies to solve the problems faced by women entrepreneurs ?
24. What are the objectives of MSMEs ?
25. What are the objectives of entrepreneurship development clubs ?
26. What are the characteristics of a project ?
27. Discuss the need of project management.
28. What are the elements of project formulation ?

(6 × 4 = 24 marks)

Part IV (Essay Questions)

Answer any two out of the three questions in about 800 words.

29. Explain the importance of MSMEs in developing countries.
30. Explain the contents of project report.
31. Discuss the advantages of business opportunities in Kerala.

(2 × 15 = 30 marks)

Part B

*Answer any eight questions from the following.
Each question carries 2 marks.*

11. Define Entrepreneurship.
12. Who is an Intrapreneur?
13. What is technical analysis?
14. What is a project?
15. Who is spontaneous entrepreneur?
16. What do you mean by tax holiday?
17. What is DIC?
18. Define small enterprise.
19. What is entrepreneurial competency?
20. Expand KINFRA and KITCO.

(8 × 2 = 16 marks)

Part C

*Answer any six questions from the following.
Each question carries 4 marks.*

21. What are the qualities required for an Entrepreneur?
22. Explain the characteristics of MSME.
23. Write a note on TCO.
24. What are the sources of project ideas?
25. What is pay-back method? What are its advantages?
26. Explain network analysis.
27. List out functions of ED clubs.
28. What are the benefits provided by business incubators?

(6 × 4 = 24 marks)

Part D

*Answer any two questions from the following.
Each question carries 15 marks.*

29. Explain the role of Entrepreneur in economic development.
30. Explain the problems of SSI.
31. Define Project Report. What is its importance? Enumerate the contents of a project report.

(2 × 15 = 30 marks)

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, APRIL 2018

(CUCBCSS—UG)

BCM 4C 04—QUANTITATIVE TECHNIQUES FOR BUSINESS

Maximum : 80 Marks

Time : Three Hours

Part A

Answer all questions.
Each question carries 1 mark.

1. Two events are said to be independent if :
 - (a) Each outcome has equal chance of occurrence.
 - (b) There is the common point in between them.
 - (c) One does not affect the occurrence of the other.
 - (d) Both events have only one point.
2. If $P(A) = 0.5$, $P(B) = 0.3$ and the events A and B are independent then $P(A \cup B)$ is :
 - (a) 0.8.
 - (b) 0.15.
 - (c) 0.08.
 - (d) 0.015.
3. For Bernoulli distribution with probability p of a success and q of a failure, the relation between mean and variance that hold is :
 - (a) mean < variance.
 - (b) mean > variance.
 - (c) mean = variance.
 - (d) mean <.
4. A hypothesis may be classified as :
 - (a) Simple.
 - (b) Composite.
 - (c) Null.
 - (d) All the above.
5. t - distribution ranges from :
 - (a) $-\infty$ to 0.
 - (b) 0 to ∞ .
 - (c) $-\infty$ to ∞ .
 - (d) 0 to 1.

Fill in the blanks :

6. The probability of an impossible event is _____.
7. The mean and variance are _____ in Poisson distribution.

Turn over

8. When $\mu = 0$ and $\sigma = 1$ the normal distribution is called _____.
9. When the hypothesis is false and the test accepts it this is called _____.
10. The variance of a binomial distribution is 2. Its standard deviation is _____.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions.
Each question carries 2 marks.*

11. What is Complementary events ?
12. What is Sampling Distribution ?
13. What is Alternative Hypothesis ?
14. What is Coefficient of Determination ?
15. What is Addition theorem on probabilities for mutually exclusive events ?
16. What are the uses of Probable Error ?
17. What is variance ?
18. What is zero correlation ?
19. What is standard error ?
20. What are the conditions for binomial distribution ?

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
Each question carries 4 marks.*

21. What are the different methods for measuring coefficient of correlation ?
22. What are theoretical distribution ? Explain its classification.
23. What is hypothesis ? What are the different types of hypothesis ?
24. Explain merits and demerits of standard deviation?
25. The Co-efficient of rank correlation of the marks obtained by 10 students in statistics and English was 0.2. It was later discovered that the difference in ranks of one of the students was wrongly takes as 7 instead of 9. Find the correct result.
26. Two sets of candidates are competing for the positions on the Board of directors of a company. The probabilities that the first and second sets will win are 0.6 and 0.4 respectively. If the first set wins, the probability of introducing a new product is 0.8, and the corresponding probability if the second set wins is 0.3. What is the probability that the new product will be introduced ?

27. Eight coins are tossed simultaneously. Find the probability of getting at least six heads.

28. You are given the following data about advertising and sales :

		<i>Advertisement (in Lakhs)</i>	<i>Sales (in Lakhs)</i>
Mean	...	10	90
Standard Deviation	...	3	12

The coefficient of correlation is 0.8. Calculate two regression lines.

(6 × 4 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

29. What is correlation ? Explain the various degrees of correlation.

30. A test was given to five students taken any at random from the fifth class of three schools of a town. The individual scores are :

School I	:	9	7	6	5	8
School II	:	7	4	5	4	5
School III	:	6	5	6	7	6

Carry out the analysis of variance.

31. The following table gives the result of the SSLC examination of a town held in March 1996 :

Age of candidate	:	13	14	15	16	17	18	19	20	21
Percentage of failure	:	39	41	43	34	37	39	49	47	55

Calculate co-efficient of correlation and estimate probable error and standard error.

(2 × 15 = 30 marks)

**FOURTH SEMESTER B.Com. DEGREE EXAMINATION
APRIL 2017**

(CUCBCSS-UG)

Complementary Course

BCM 4C 04—QUANTITATIVE TECHNIQUES FOR BUSINESS

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.**Each question carries 1 mark.*

Choose the correct answer :

1. Mean of Binomial distribution is :
(a) np . (b) npq .
(c) n . (d) \sqrt{npq} .
2. If the occurrence of one event prevents the possibility of occurrence of others, such events are known as :
(a) Exhaustive events. (b) Uncertain events.
(c) Mutually exclusive events. (d) Independent events.
3. When the amount of change in one variable leads to a constant ratio of change in the other variable, correlation is said to be :
(a) Linear. (b) Non-linear .
(c) Positive. (d) Negative.
4. Degrees of freedom for variance within samples is :
(a) $k - 1$. (b) $N - k$.
(c) $N - 1$. (d) None of the above.
5. The distribution which is known as 'the law of improbable events' :
(a) Poisson distribution. (b) Binomial distribution.
(c) Normal distribution. (d) All the above.

Fill in the blanks :

6. Rejecting a null hypothesis when it is true is called _____ error.
7. Normal distribution was discovered by _____.

Turn over

8. The test applied for large samples is _____.
9. The tendency of two or more groups or series of items to vary together directly or inversely is called as _____.
10. In case of independent events $P(A \cap B) =$ _____.

(10 × 1 = 10 marks)

Part B

Answer any **eight** questions from the following.

Each question carries 2 marks.

11. What is Rank correlation?
12. Define Binomial distribution.
13. When Poisson distribution is treated as a limited form of binomial distribution?
14. What is standard normal variate?
15. What are statistic and parameter?
16. Explain standard error.
17. What is meant by analysis of variance?
18. What you mean by non-parametric tests?
19. When the Yates correction is used in χ^2 test?
20. What is statistical hypothesis?

(8 × 2 = 16 marks)

Part C

Answer any **six** questions from the following..

Each question carries 4 marks.

21. Explain the differences between correlation and regression.
22. $P(A) = 1/13$, $P(B) = 1/4$ and $P(A \cup B) = 4/13$. Find $P(A \cap B)$.
23. A car hire firm has two cars, which it hires out day by day. The number of demands for car on each day is distributed as a Poisson variate with mean 1.5. Calculate the proportion of days on which (i) neither car is used ; (ii) Some demand is refused.
24. Explain the uses of χ^2 test.
25. A sample of size 400 was drawn and the sample mean was found to be 99. Test whether this sample could have come from a normal population with mean = 100 and S.D = 8 at 5% level of significance.
26. Explain the properties of Normal curve.

27. Four dice are thrown 162 times. The occurrence of 2 or 3 is considered as success. In how many throws do you expect (i) exactly 2 success ; (ii) at least 1 success.
28. A bag contains 8 balls identical except for colour of which 5 are red and 3 white. A man draws 2 balls at random one after another without replacement. What is the probability that one of the ball drawn is white and the other red? What would be the probabilities if ball drawn were replaced before another ball is drawn?

(6 × 4 = 24 marks)

Part D*Answer any two questions from the following.**Each question carries 15 marks*

29. The following figures relate to the number of units sold in 5 different areas by the sales personnel of a firm. Test whether all the 4 sales personnel's were performed equally.

Area	Salesman (Units sold)			
	A	B	C	D
1	80	100	95	70
2	82	110	90	75
3	88	105	100	82
4	75	90	80	65
5	85	115	105	88

30. Fit a Binomial distribution to the data relating to the number of seeds germinating out of 10 damp filters for 80 sets of seeds :

No. of seeds germinated	...	0	1	2	3	4	5	6	7	8	9	10
No. of sets	...	6	20	28	12	8	6	0	0	0	0	0

31. The sales data of 6 shops before and after a special promotional campaign are given below :

Shops	Sales (before)	Sales (after)
	Rs. in 000's	Rs. in 000's
A	42	47
B	50	60
C	48	55
D	53	58
E	28	32
F	31	38

Can the campaign be judged as success?

(2 × 15 = 30 marks)

D 90025

(Pages : 4)

Name.....

Reg. No.....

**FIFTH SEMESTER B.A./B.Sc. DEGREE EXAMINATION
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5B 09—INCOME TAX LAW AND ACCOUNTS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A

Answer all questions.

Each question carries 1 mark.

A) Fill in the blanks :

- 1 Assessment Year is the period of 12 months commencing from _____ Every year.
- 2 When the income earned in an year is taxed in the same year, it is called _____.
- 3 CBDT stands for _____.
- 4 Salary is defined as per section _____.
- 5 Payment made by an employer to employee monthly, other than salary is called _____.

B) Choose the correct answer from the bracket :

6 Income tax is a _____.

A) Professional tax.

B) Direct tax.

C) Indirect tax.

D) Service tax.

7 Income tax rates are fixed in _____.

A) Income tax Act.

B) Finance Act.

C) Income tax rules.

D) Finance rules.

8 Children education allowance is exempt up to per month per child for two children.

A) Rs. 100.

B) Rs. 150.

C) Rs. 200.

D) Rs. 250.

Turn over

- 9 Foreign allowance is a _____.
- A) Fully Exempted Allowance. B) Fully Taxable Allowance.
C) Partly Exempted Allowance. D) None of these.
- 10 Under the head Income from House Property the basis of charge is _____.
- A) Rent Received. B) Gross Annual Value.
C) Annual Value. D) Municipal Value.

(10 × 1 = 10 marks)

Section B

Answer at least five questions.

Each question carries 4 marks.

All questions can be attended.

Overall Ceiling 20.

- 11 What is previous year ?
- 12 What is residential status ?
- 13 What is partly agriculture income ?
- 14 What is Gratuity ?
- 15 Define Perquisite.
- 16 What is composite rent ?
- 17 What is municipal value ?
- 18 Define Profession.
- 19 What is capital asset ?
- 20 What is cost of acquisition ?

(5 × 4 = 20 marks)

Section C

Answer at least four questions.

Each question carries 8 marks.

All questions can be attended.

Overall Ceiling 32.

- 21 Mr. Raja enters into a job in 2016. His particulars of job for the previous year 2019-2020 are as under. Basic salary 50,000 p.m., D.A. 10,000 p.m. (Half forming part of salary), HRA 12,000 p.m. and actual rent paid Rs. 6,000 p.m. Employer and employee contributed 13% of salary towards recognised provident fund. Life insurance premium paid Rs. 10,000 p.a. Compute income from salary.

- 22 Mr. Ram owns a house property which has two identical units. One unit is let out for residential purpose and other unit is self occupied by him during the previous year. The particulars of the house property are as follows :

Municipal value - Rs. 6,00,000 p.a. ; actual rent - Rs. 50,000 p.m. ; standard Rent-Rs. 5,50,000 p.a.

The house remained vacant for two months and Rule 4 has been satisfied by him.

Compute the income from House property.

- 23 Calculate income from other sources from the following particulars :

1. Winning from lottery Rs. 1,00,000
2. Received from race winnings Rs. 35,000
3. Interest received from listed debenture Rs. 9,000
4. Interest on 10% tax free debentures of Rs. 10,000.
5. Received Rs. 25,000 as gift from a friend.
6. Received Rs. 50,000 as gift from elder brother
7. Received Rs. 30,000 as gift on his marriage.
8. Received Rs. 80,000 as gift from another friend.

Calculate Taxable income.

- 24 Mr. Laloo Singh, received education allowance of 80 p.m. for his 1st child, 90 p.m. for his 2nd Child and 120 p.m. for his 3rd child. He also received hostel allowance of 1,000 p.m. None of his Children are studying. Find taxable Children Education Allowance and Hostel allowance.
- 25 Compute income from "income from other sources" from the following particulars submitted By Mr. Somau :

1. Dividend (gross) 9,600.
2. Expenses incurred for its collection 500.
3. Receipt from letting of plant and machinery 10,000.
4. Repairs of plant and machinery 4,000.
5. Insurance premium in respect of plant and machinery 2,000.
6. Depreciation allowed for letting 4,000.

- 26 Calculate capital gain from the following data. Sold self generated goodwill for a business Rs. 7,00,000 bonus shares in Kairali Ltd (not listed) and (being short term capital assets) sold for Rs. 4,00,000. Business income Rs. 30,000. Long term capital loss in the transfer of a building Rs. 20,000. Face value of bonus shares sold Rs. 3,00,000:

Turn over

- 27 X, a resident of Ajmer, receives ₹ 48,000 as basic salary during the previous year 2018-19. In addition, he gets ₹ 4,800 as dearness allowance forming part of basic salary, 7% commission on sales made by him (sale made by X during the relevant previous year is ₹ 86,000) and ₹ 6,000 as house rent allowance. He, however, pays ₹ 5,800 as house rent. Determine the quantum of exempted house rent allowance.
- 28 Explain four incomes exempted from tax.

(4 × 8 = 32 marks)

Section D

Answer any one question.

The question carries 18 marks.

- 29 Mr. Anil submits the following particulars in respect of his business :

Opening stock	1,08,000	Sales	11,50,000
Purchases	9,46,000	Interest	11,000
Salary	54,000	Other business receipts	3,500
Rent and rates	24,000	Closing stock	1,35,000
Interest on loan	10,000	Bad debt recovered	10,000
Depreciation	1,13,000	Agricultural income	50,000
Advertisement	24,000		
Sales tax	2,940		
Loss on sale of short term assets	9,000		
Other expenses	5,060		
Income tax	1,000		
Net profit	60,000		
	3,06,000		3,06,000

Opening stock was overvalued by 10 % and closing stock undervalued by 10%.

Salary includes excess payment of Rs. 2,000.

The amount of advertisement was given in cash Sales tax was paid on 15.05.2018.

Other expense include Rs. 4,000 donation to Rajiv Gandhi relief fund.

Calculate business income and tax liability of Anil.

- 30 Mr. Sree is the owner of a house in Kottayam. The details regarding her house are given below. Municipal value 8,400, Rent received 9,000, Total Municipal tax 1260, Municipal tax paid by tenant 420, Ground rent 250, Repairs 2000, Interest on loan taken for renewing the house 300, Unrealized rent recovered 4000. Compute her income from house property for the A.Y. —2020-21.
- 31 Explain the provision for the valuation of motor car under the head salaries.

(1 × 18 = 18 marks)

D 90023

(Pages 10)

Name.....

Reg. No.....

FIFTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2020

(CUCBCSB—UG)

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2017 Admissions)

Maximum : 80 Marks

Time : Three Hours

Section A (Objective Questions)

Answer all questions.

Each question carries 1 mark.

Choose the correct answer :

1. Capital gearing Ratio is one of the _____.
(a) Liquidity ratio. (b) Activity ratio.
(c) Leverage ratio. (d) Profitability ratio.
2. Sale of Investment indicates :
(a) Source of fund. (b) Application of fund.
(c) No flow of fund. (d) All the above.
3. Depreciation is a _____.
(a) Cash Expense. (b) Non-Cash Expense.
(c) Non-Operating Expense. (d) Prepaid Expense.
4. The formula for calculation of BEP in Rs. is _____.

(a) $\frac{S - V^*}{S} 100.$

(b) $\frac{F}{P/V \text{ Ratio}}$

(c) $\frac{P}{P/V \text{ Ratio}}$

(d) $\frac{F + P}{P/V \text{ Ratio}}$

Turn over

5. Which one of the following is recorded fact ?

- (a) Market value of Investment. (b) Replacement cost of Machinery.
 (c) Debtors. (d) None of the Above.

Fill in the Blanks :

6. Income Statement refers to _____.
 7. Difference between Sales and Cost of Goods Sold _____.
 8. Difference between Current Assets and Current Liabilities is known as _____.
 9. Sales over and above the Break-Even Sales are known as _____.
 10. The intersection of _____ line and _____ line makes the Angle of Incidence.

(10 × 1 = 10 marks)

Section B (Short Answer Questions)

Answer at least five questions.

Each question carries 4 marks.

All questions can be attended.

Overall ceiling 20.

11. List any four functions of Management Accounting.
 12. What is meant by Fund Flow Statement ?
 13. Calculate BEP form the following particulars :

Fixed Expenses 1,50,000, Variable Cost Per Unit Rs. 10, And Selling Price Rs. 15.

14. Define Marginal Costing.
 15. What is PE Ratio ?
 16. What is meant by Inter Firm Comparison ?
 17. What is meant by Turnover Ratios ?
 18. What is meant by Cash Flow from Investing Activities ?
 19. What is Fund from Operation ?
 20. What is meant by Cash Break-even Point ?

(5 × 4 = 20 marks)

Section C (Short Essay Questions)

Answer at least four questions.

Each question carries 8 marks.

All questions can be attended.

Overall ceiling 32.

21. Differentiate Financial Accounting from Management Accounting.
22. Prepare a Comparative Statement from the following data (Rs. in Lakhs) :

Income statement	2014	2015
Net sales	600	700
Cost of goods sold	400	600
Administrative expenses	20	20
Selling expenses	10	10
Net profit	170	170

23. From the Balance Sheet of Chand Ltd. As on 31st, March 2016, below prepare a Common Size Balance Sheet :

<i>Liabilities</i>		<i>Assets</i>	
Share Capital :		Fixed assets :	
Equity shares of Rs. 10.0 each	4,00,000	Plant and machinery	4,00,000
Reserves and Surplus	1,20,000	Furniture and fixtures	40,000
Secured Loan -12% denature	80,000	Current Assets :	
Current liabilities - creditors		Stock and debtors	2,00,000
and bills Payable	2,00,000	Cash and bank	1,60,000
Total	8,00,000	Total	8,00,000

24. Pankajam Limited sells goods on cash as well as on credit basis. The following information is extracted from their books of accounts for 2013 :

Total sales	...	1,00,000
Cash sales (included in the above)	...	20,000
Sales returns	...	7,000

Turn over

... receives '48,000 as ...
sales made ... '4,800 as de

D 90023

4

Total debtors for sales as on 31-12-2013	...	9,000
Bills Receivables as on 31-12-2013	...	2,000
Provision for doubtful debts	...	1,000
Trade creditors as on 31-12-2013	...	10,000

Calculate :

- Debtors/ Receivables Turnover Ratio.
- The Average Collection Period.

25. How does Fund Flow Statement differ from Balance Sheet ?

26. From the following information ascertain the net cash from operation activities for the year 2018.

(i) Net profit before tax	...	55,000
(ii) Income tax paid	...	22,000
(iii) Depreciation of fixed assets	...	2,500
(iv) Profit on sale of land	...	5,000
(v) Interest on debentures paid	...	1,500
(vi) Dividend received	...	1,000
(vii) Proceeds from earth quake disaster settlement	...	2,000
(viii) Increase in amount of stock	...	750
(ix) Decrease in debtors	...	300
(x) Decrease in creditors	...	250

27. Differentiate between Horizontal and Vertical Analysis of financial statements.

28. From the calculate the Cash Break-even Point :

	Rs.
Selling price unit	150
Variable cost per unit	140
Depreciation per unit	110
Fixed cost	2,50,000
Depreciation	50,000

(4 × 8 = 32 marks)

Section D (Essay Questions)

Answer any one question.

Each question carries 18 marks.

29. What is Cash Flow Statement? Explain the procedure for preparation of Cash Flow Statement as per AS-3 under Direct Method. Use suitable examples.
30. The Balance Sheet of Nataraj Machinery Limited is given below :

Particulars	Amount	Amount
<i>Assets</i>		
Cash	90,000	90,000
Debtors	67,000	43,000
Temporary investments	1,10,000	74,000
Prepaid expenses	1,000	2,000
Stock	82,000	1,06,000
Land and building	1,50,000	1,50,000
Machinery	52,000	70,000
Total	<u>5,52,000</u>	<u>5,35,000</u>
<i>Liabilities</i>		
Creditors	1,03,000	96,000
Outstanding expenses	13,000	12,000
8% debentures	90,000	70,000
Depreciation fund	40,000	44,000
Reserves and contingencies	60,000	60,000
Profit and Loss account	16,000	23,000
Capital	2,30,000	2,30,000
Total	<u>5,52,000</u>	<u>5,35,000</u>

Turn over

Additional information :

- (a) 10% dividend was paid in cash.
- (b) New machinery for Rs. 30,000 was purchased about old machinery costing Rs. 12,000 was sold for Rs. 4,000 ; accumulated depreciation was Rs. 6,000.
- (c) Rs. 20,000 8% debentures were redeemed buy purchases from open market @ Rs. 96 for a debenture of Rs. 100.
- (d) Rs. 36,000 investments were sold at book value.
- (e) Prepare fund flow statement.

Prepare Fund Flow Statement.

31. Two companies Sun Limited and Moon Limited produce and sell the same type of product in the same market for the year ended 31st March 2020 their forecasted profit and loss account are as follows :

Particulars	Sun Limited	Moon Limited
Sales	5,00,000	5,00,000
Less :		
Less variable cost	2,75,000	2,50,000
Fixed cost	75,000	1,00,000
Total Expenses	3,50,000	3,50,000
Estimated Profit	1,50,000	1,50,000

You are required to calculate :

- (a) Profit volume ratio, Break-even point and margin of safety of each business.
- (b) State the sales volume at which each business will earn a profit of Rs. 75,000.
- (c) Explain giving reasons which business is likely to earn great profits in the condition of :
 - (i) Heavy demand for the product.
 - (ii) Low demand for the product.

(1 × 18 = 18 marks)

D 90024

(Pages : 3)

Name.....

Reg. No.....

**FIFTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5B 08—BUSINESS RESEARCH METHODS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A (Objective Questions)

Answer all questions.

Each question carries 1 mark.

Fill in the blanks :

1. In testing of hypothesis, if the null hypothesis is rejected ————— Hypothesis is accepted.
2. When raw data is arranged in conveniently organized groups, it is called a ————— distribution.
3. A survey that uses a sample of city blocks from a map as a way of sampling city residents is based on the ————— sampling technique.
4. ————— variable is one that is manipulated in order to observe any effects on the other.
5. ————— is the first step in starting the research process.

Choose the correct answer :

6. A reasoning where we start with certain particular statements and conclude with a universal statement is called :
(A) Deductive Reasoning. (B) Inductive Reasoning.
(C) Abnormal Reasoning. (D) Transcendental Reasoning.
7. How is stochastic equation of information solved ?
(A) By statistical rules. (B) By dynamic rules.
(C) By statistical and dynamic rules. (D) None of these.
8. "Controlled Group" is a term used in —————.
(A) Survey research. (B) Historical research.
(C) Experimental research. (D) Descriptive research.

Turn over

9. Conference proceedings are considered as _____ documents.
- (A) Conventional. (B) Primary.
(C) Secondary. (D) Tertiary.
10. Accepting a hypothesis when it is false is :
- (A) Type I Error. (B) Type II Error.
(C) Type III Error. (D) Type IV Error.

(10 × 1 = 10 marks)

Section B (Short Answer Questions)

*Answer at least five questions.
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.*

11. What is an independent variable ?
12. What is an extraneous variable ?
13. What is a non-directional hypothesis ?
14. What are experimenter effects ?
15. What is meant by a sample ?
16. What is meant by reliability ?
17. What is a pilot study ?
18. What is the key purpose of a case study ?
19. What is a z-score ?
20. What is partial correlation ?

(5 × 4 = 20 marks)

Section C (Short Essay Questions)

*Answer at least four questions.
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.*

21. What is a Parametric test ? What is meant by 'power efficiency' ?
22. What are the types of variables ? Explain.
23. Explain 'Latin Square Design'.

24. Explain the qualities of a good questionnaire.
25. What is stratified random sampling? Explain with an example.
26. Define measure of central tendency. What are its types?
27. Distinguish between bivariate and multivariate analysis.
28. What are the qualities of a good research report?

(4 × 8 = 32 marks)

Section D (Essay Questions)

Answer any one question.

Each question carries 18 marks.

29. What are the types of research report? Explain.
30. Explain various sampling methods.
31. What is research? What are its types?

(1 × 18 = 18 marks)

D 90026

(Pages : 3)

Name.....

Reg. No.....

**FIFTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—FINANCE SPECIALIZATION I—FINANCIAL MARKETS AND SERVICES

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A (Objective Questions)

Answer all questions.

Each question carries 1 mark.

(A) Fill in the blanks :

- 1 In _____ Market, delivery of financial claims occurs at a predetermined time in future.
- 2 Shares whose yield and market price move upward or downward according to the Cyclical condition are called _____.
- 3 _____ is a fund which has a dual composition of shares and bonds.
- 4 _____ is a market for raising fresh capital.
- 5 The lower end price of a price band is known as _____.

(B) Choose the correct answer from the bracket :

6 Market for short term funds :

- | | |
|---------------------------|------------------------------|
| (a) Money market. | (b) Capital market. |
| (c) Market for mortgages. | (d) Foreign exchange market. |

7 A dollar denominated instrument tradable of stock exchange in Europe :

- | | |
|-----------|----------|
| (a) FRB. | (b) EDR. |
| (c) FCCB. | (d) GDR. |

Turn over

- 8 An unlisted company makes fresh issue of shares for the first time :
- (a) Right issue. (b) Bonus issue.
(c) IPO. (d) Preference issue.
- 9 Organized market for buying and selling of second hand listed securities :
- (a) Stock Exchange. (b) Capital Market.
(c) Primary Market. (d) Bill Market.
- 10 Guarantees the sale of securities :
- (a) Underwriting. (b) Marketing.
(c) Guaranteeing. (d) Broking.

(10 × 1 = 10 marks)

Section B (Short Answer Questions)

Answer at least five questions.

Each question carries 4 marks.

All questions can be attended.

Overall ceiling 20.

- 11 What are the characteristics of Mutual Funds ?
- 12 What do you mean by listing of shares ?
- 13 What are different types of derivatives ?
- 14 What are the advantages of underwriting ?
- 15 What is price band ?
- 16 What are the features of debentures ?
- 17 What is no par stock ?
- 18 What do you mean by Money Market ?
- 19 Who is a depository ?
- 20 What do you mean insider trading ?

(5 × 4 = 20 marks)

Section C (Short Essay Questions)

Answer at least four questions.

Each question carries 8 marks.

All questions can be attended.

Overall ceiling 32.

- 21 Explain the role of ICICI in the capital market.
- 22 What are the advantages of mutual funds to investors ?
- 23 What are the functions of primary market ?
- 24 What are the different types of bills ?
- 25 Explain the different mutual fund options.
- 26 What are the functions of stock exchange ?
- 27 What are the reasons for slow growth of Indian Capital Market ?
- 28 What are the differences between Investor and Speculator ?

(4 × 8 = 32 marks)

Section D (Essay Questions)

Answer any one question.

Each question carries 18 marks.

- 29 What do you mean by Financial Markets ? Explain the structure of Financial Markets in India.
- 30 Explain the trading procedure of a stock exchange.
- 31 What is primary market ? Explain the role of intermediaries in primary market.

(1 × 18 = 18 marks)

D 90027

(Pages : 3)

Name.....

Reg. No.....

**FIFTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5B 11—FINANCE SPECIALIZATION II—FUNDAMENTALS OF INVESTMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A (Objective Questions)

Answer all questions.

Each question carries 1 mark.

Choose the correct answer :

1. Bonds with lower credit rating and high default risk are known as :

- | | |
|-------------------|-----------------------|
| a) Default bonds. | b) High risk bonds. |
| c) Junk bonds. | d) Convertible bonds. |

2. Market risk is best measured by :

- | | |
|------------------------|--------------------------|
| a) Alpha. | b) Beta. |
| c) Standard deviation. | d) Correlation variance. |

3. Bonds having no maturity are :

- | | |
|----------------------|-----------------------|
| a) Perceptual Bonds. | b) Zero coupon Bonds. |
| c) Straight Bonds. | d) Junk Bonds. |

4. The index used to calculate inflation :

- | | |
|---------------------------|--------------------|
| a) Wholesale price. | b) Consumer price. |
| c) Industrial production. | d) SENSEX. |

5. A portfolio denotes :

- | | |
|--------------------------|---------------------|
| a) Group of assets. | b) Group of stocks. |
| c) Group of commodities. | d) All the above. |

Turn over

Fill in the blanks :

6. The IRR of a bond is _____.
7. Markowitz model is otherwise known as _____.
8. The difference between the average dividend yield and bond yield in the market is known as _____.
9. Simple diversification _____ risk.
10. The index of National stock exchange is _____.

(10 × 1 = 10 marks)

Section B (Short Answer Questions)

Answer at least five questions.

Each question carries 4 marks.

All questions can be attended.

Overall Ceiling 20.

11. What do you mean by currency market ?
12. Define Mutual Funds.
13. What is reverse mortgage ?
14. What is circular trading ?
15. What do you mean by sovereign gold bond scheme ?
16. What is RERA ?
17. What is efficient portfolio ?
18. What is credit rating ?
19. What do you mean by bond duration ?
20. What is money market ?

(5 × 4 = 20 marks)

Section C (Short Essay Questions)

Answer at least four questions.

Each question carries 8 marks.

All questions can be attended.

Overall Ceiling 32.

21. What are the different elements of risk ?
22. Explain multi-index model.

23. What are the functions of credit rating ? "
24. What are the advantages of mutual fund investment ?
25. What are the different investment avenues ?
26. What are the assumptions of EMH ?
27. What are the uses of indices ?
28. Differentiate between fundamentals and technical analysis.

(4 × 8 = 32 marks)

Section D (Essay Questions)

Answer any one question.

Each question carries 18 marks.

29. What is fundamental analysis and explain the steps ?
30. What are the functions of SEBI and discuss the role of SEBI in investor protection.
31. Define the efficient Market Hypothesis and explain its three forms and implications.

(1 × 18 = 18 marks)

D 90032

64
25
15
9
7

(Pages : 3)

Name.....

Reg. No.....

**FIFTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

**BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION I—COMPUTER
APPLICATIONS IN BUSINESS**

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A

*Answer all questions.
Each question carries 1 mark.*

(A) Fill in the blanks :

- 1 General program that is used to help users and work as an interface between computer and users is called _____.
- 2 A network comprising of multiple topologies is called _____.
- 3 The _____ tag is not used if you want to indicate the importance of the phrase ?
- 4 In URL encoding replaces non-ASCII characters with _____.
- 5 The dimension of e-commerce that enables commerce across national boundaries is called _____.

(B) Choose the correct answer :

- 6 Which of the following statement is not true ?
 - a) XHTML DOCTYPE is mandatory.
 - b) The xmlns attribute in <html> is mandatory.
 - c) <html>, <head>, <title>, and <body> are mandatory.
 - d) None of the mentioned.

Turn over

- 7 What indicates the content in file is HTML when delivered on the network ?
- The extension of the file ".html"
 - The "content-type" header.
 - Both ".html" extension and "content-type" header.
 - The "content_type" header.
- 8 Which of the following is not considered to be one of the three-phases of e-commerce ?
- Innovation.
 - Consolidation.
 - Preservation.
 - Reinvention.
- 9 Wireshark is a _____ tool.
- Network protocol analysis.
 - Network connection security.
 - Connection analysis.
 - Defending malicious packet-filtering.
- 10 ACL stands for _____.
- Access Condition List.
 - Anti-Control List.
 - Access Control Logs.
 - Access Control List.

(10 × 1 = 10 marks)

Section B

Answer at least five questions.

Each question carries 4 marks.

All questions can be attended.

Overall ceiling 20.

- What is a browser ?
- What is a Protocol ?
- What are some of the common lists that can be used when designing a page ?
- How do you create multicolored text in a webpage ?
- What is the hierarchy that is being followed when it comes to style sheets ?
- What is e-marketing ?
- Explain the Term "Web Hosting".
- What is a debit card ?

- 19 What do you mean by digital payment ?
- 20 What is Encryption ? What are the factors to be considered while selecting a computer ?

(5 × 4 = 20 marks)

Section C

Answer at least four questions.

Each question carries 8 marks.

All questions can be attended.

Overall ceiling 32.

- 21 What is network topology ? What are its types ?
- 22 What is 'tag' in HTML ? Explain with examples.
- 23 Briefly explain 'hyperlinks'.
- 24 What is a meta tag ? Explain its uses.
- 25 Explain B2C business model.
- 26 What is internet banking ?
- 27 Distinguish between virus and trojan horse.
- 28 What are the features of a modern PC ?

(4 × 8 = 32 marks)

Section D

Answer any one question.

Each question carries 18 marks.

- 29 Briefly explain the security threats and precautions required in internet and e-commerce.
- 30 Explain briefly the structure of HTML.
- 31 Write a brief note on digital payments.

(1 × 18 = 18 marks)

D 90033

(Pages : 3)

Name.....

Reg. No.....

**FIFTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

**BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION II—BUSINESS
INFORMATION SYSTEMS**

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all the questions.
Each question carries 1 mark.*

A. Fill in the Blanks :

- 1 _____ is a software that organise data, providing information storage and retrieval.
- 2 The system which supports decision-making is called _____.
- 3 _____ Information is used to carry out the specific task at the bottom level management.
- 4 ERP stands for _____.
- 5 The language which is used to define the structure of the databases is _____.

B. Multiple Choice :

- 6 TPS means :
 - (a) Transaction Programming System.
 - (b) Transaction Processing System.
 - (c) Transaction Planning Support.
 - (d) Transaction Processing Support.
- 7 The system which helps to guide users to find solutions to problems that would otherwise need expert advice is called _____.
 - (a) Office Automation System.
 - (b) Information Reporting System.
 - (c) Decision Support System.
 - (d) Expert System.

Turn over

- 8 Which of the following is not a DBMS model ?
- (a) Document driven model. (b) Hierarchical model.
(c) Object oriented model. (d) Network model.
- 9 What happens to the quality of information when age decreases ?
- (a) Quality increases. (b) Quality decreases.
(c) No change in quality. (d) None of the above.
- 10 Which of the following is not a component of DSS ?
- (a) Database. (b) DSS software.
(c) People resource. (d) Systems integration.

(10 × 1 = 10 marks)

Part B

*Answer at least five questions.
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.*

11. What is Executive Information System ?
12. Define Information.
13. What do you mean by Web based DSS ?
14. What is Object Oriented Database Model ?
15. What do you mean by DBMS ?
16. What is DDL ?
17. Explain ERP.
18. What is database file ?
19. What is network database model ?
20. What is Communication- driven DSS ?

(5 × 4 = 20 marks)

Part C

*Answer at least four questions.
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.*

21. Define DSS? What are its functions ?
22. What are the benefits of BPR ?
23. Explain the components of Data Base Management System.
24. Mention the advantages and disadvantages of Hierarchical database model.
25. What are the characteristics of high quality information ?
26. Describe the important functions of DML.
27. What are the features of Enterprise resource planning ?
28. State the difference between data and information.

(4 × 8 = 32 marks)

Part D

*Answer any one question.
The question carries 18 marks.*

29. Briefly explain the features and functions of MIS.
30. Write an essay on types of Decision Support System.
31. Write a note on phases in ERP implementation.

(1 × 18 = 18 marks)

D 90030

(Pages : 3)

Name.....

Reg. No.....

**FIFTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

**BCM 5B 10—CO-OPERATION SPECIALIZATION I—CO-OPERATIVE THEORY AND
PRACTICE**

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.
Each question carries 1 mark.*

(A) Fill in the blanks :

- 1 NAFED was established in the year _____.
- 2 The Head Office of NCDC is at _____.
- 3 In 1970 the Reserve Bank of India set up the _____ for the review of Rural credit system.
- 4 NCCF means _____.
- 5 The members of a Co-operative Society have _____ liability.

(B) Choose the correct answer from the bracket :

- 6 _____ is based on the principle of self-interest, maximization of profits and exploitation.
(a) Co-operation. (b) Capitalism.
(c) Socialism. (d) Trade unionism.
- 7 KRIBCO was registered under :
(a) The Multi State Co-operatives Societies Act, 1985.
(b) Co-operative Societies Act, 1912.
(c) Kerala Co-operative Societies Act, 1969.
(d) Banking Regulation Act, 1949.

Turn over

- 8 The Co-operative Credit Societies Act was passed in the year _____.
- (a) 1904. (b) 1969.
(c) 1913. (d) 1956.
- 9 The National Agricultural Co-operative Marketing Federation (NAFED), established in _____.
- (a) 1965. (b) 1955.
(c) 1970. (d) 1958.
- 10 The District Co-operative Bank is also known as :
- (a) Apex Bank. (b) Central Bank.
(c) Primary Bank. (d) None.

(10 × 1 = 10 marks)

Part B

*Answer at least five questions.
Each question carries 4 marks.
All questions can be attended.
Overall Ceiling 20.*

- 11 What is socialism ?
- 12 What is MATSYAFED ?
- 13 Define Co-operation.
- 14 What is Co-operative Farming ?
- 15 What is Consumer Co-operatives ?
- 16 What is National Co-operative Week ?
- 17 What is Primary Agricultural Credit Societies ?
- 18 Explain Urban Banking Structure.
- 19 Write a note on Journals on Co-operation.
- 20 Write a note on HANTEX.

(5 × 4 = 20 marks)

Part C

*Answer at least four questions.
Each question carries 8 marks.
All questions can be attended.
Overall Ceiling 32.*

- 21 What are the objectives of Co-operation ?
- 22 Discuss the Principles of Co-operation.
- 23 Explain the role of SCU in Co-operative education and training.
- 24 What are the objectives of District Co-operative bank ?
- 25 What are the objectives of MILMA ?
- 26 What are the Problems Faced by Consumer Co-operatives in India ?
- 27 Briefly explain Urban Co-operative bank.
- 28 Explain the functions of NABARD.

(4 × 8 = 32 marks)

Part D

*Answer any one question.
The question carries 18 marks.*

- 29 Briefly discuss about Co-operation and other economic systems such as Capitalism, Socialism and Communism.
- 30 Explain the constitution and working of State Co-operative Bank.
- 31 What is Industrial co-operative ? Explain about Weavers and Coir Societies

(1 × 18 = 18 marks)

D 90031

(Pages : 3)

Name _____

Reg. No. _____

FIFTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION
NOVEMBER 2020

(CUCBCSS—UG)

B.Com.

BCM 5B 11—CO-OPERATION SPECIALIZATION II—LEGAL ENVIRONMENT FOR
CO-OPERATIVES

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A

*(This part consists of two bunches of questions carrying equal mark 1.
Each bunch consists of five objective type questions.)*

Answer all questions.

Each question carries 1 mark.

(A) Fill in the blanks :

- 1 As per the Act, the minimum number of persons required for registering a co-operative society is fixed at _____.
- 2 As per the KCSA, societies shall be registered in the state with _____.
- 3 The Expansion of NHB.
- 4 Expand NDDB.
- 5 _____ is not allowed in the general body meeting of societies.

(B) Choose the correct answer from the bracket :

- 6 The Co-operative Credit Societies Act 1904 was replaced by _____.
 - A) The Co-operative Societies Act 1912.
 - B) The Co-operative Societies Act 1914.
 - C) The Co-operative Societies Act 1915.
 - D) The Co-operative Societies Act 1918.
- 7 KCSA stands for _____.
 - A) Kerala Central Societies Act.
 - B) Kerala Co-operative Societies Act.
 - C) Kerala Consumer Societies Act.
 - D) Kerala Coir Societies Act.

Turn over

- 8 _____ is meant for hearing appeals against the orders, awards or decisions of the Registrar or arbitrator.
- A) Co-operative Arbitrator. B) Registrar.
C) Co-operative Tribunal. D) Circle Union.
- 9 'One man one vote' principle was recommended by _____ Committee.
- A) Gorwala. B) Mac Lagan.
C) Minto Morley. D) Montague Chelmsford.
- 10 Which of the organizational structure is followed by Co-operatives in India ?
- A) Unitary Structure. B) Federal Structure.
C) Centralized Structure. D) Decentralized Structure.

(10 × 1 = 10 marks)

Section B

Answer at least five questions.

Each question carries 4 marks.

All questions can be attended.

Overall Ceiling 20.

- 11 What is DCCB ?
- 12 What is Inquiry ?
- 13 What is Model Co-operative Act ?
- 14 State any two objectives of ICA ?
- 15 What is byelaw ?
- 16 What is Audit ?
- 17 What is Taccavi Laws ?
- 18 What is decree ?
- 19 Who is a Liquidator ?
- 20 What is Supervision and inspection ?

(5 × 4 = 20 marks)

Section C

Answer at least four questions.

Each question carries 8 marks.

All questions can be attended.

Overall Ceiling 32.

- 21 Compare Co-operative Society and Joint Stock Companies.
- 22 Briefly explain Industrial Co-operative Societies.
- 23 Explain principles of co-operation.
- 24 Give a brief account on classification of Co-operative Societies.
- 25 Write a short note on the recommendations of Gorwala Committee.
- 26 What are the major responsibilities of Secretary in a Co-operative Society ?
- 27 Explain Co-operative commonwealth.
- 28 Write a short note on circle co-operative union.

(4 × 8 = 32 marks)

Section D

Answer any one question.

The question carries 18 marks.

- 29 Explain the objects and provisions of Banking Regulation Act 1949.
- 30 Explain historical background of co-operative legislation in India.
- 31 Explain the procedure regarding the conduct of election to the committee of societies.

(1 × 18 = 18 marks)

D 50544

(Pages : 4)

Name.....

Reg. No.....

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2018

(CUCBCSS—UG)

Core Course

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

Time : Three Hours

Maximum : 80 Marks

Part A

A. Fill in the blanks :

- 1 The _____ Management is mainly concerned with the policy decisions.
- 2 _____ is the amount of expenditure incurred on or attributable to a given thing.
- 3 The analysis done by investors, credit agencies, government agencies and other creditors who have no access to the internal records of a company is known as _____.
- 4 _____ analysis is useful in comparing performance of several companies in the same group, or division or department of the same company.
- 5 Ratio of Net Sales to Net Working Capital is a _____.

B. Multiple Choice :

- 6 Ratio of net profit before interest and tax to sales is _____.
(a) Operating profit ratio. (b) Operating ratio.
(c) Capital gearing. (d) Quick ratio.
- 7 Which one of the following is a source of fund ?
(a) Issue of shares in consideration of machinery purchased.
(b) Issue of bonus shares.
(c) Issue of right shares.
(d) Issue of shares for cash.
- 8 _____ liabilities are those which are intended to be paid in the ordinary course of business within a short period.
(a) Current. (b) Non-current.
(c) Long term. (d) Fixed.
- 9 When fixed cost is deducted from contribution, the balance will be _____.
(a) Variable cost. (b) Profit.
(c) Total cost. (d) Sales.

Turn over

10 _____ is the angle caused by intersection of total cost line and total sales line.

- (a) Angle of contribution. (b) Angle of incidence.
(c) Angle of elevation. (d) Angle of coincidence.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.
Each question carries 2 marks.

- 11 What is Income Statement ?
12 Explain Current ratio.
13 What is Contribution ?
14 Give the formula for Composite P/V.
15 Give two instances of marginal costing used in decision-making.
16 Equity Capital = 1,50,000 ; Preference Capital = 20,000 ; Reserves = 25,000 ; Profit and Loss Account = 20,000 ; Fixed Assets = 1,50,000 ; Find out Fixed assets to shareholders fund ratio.
17 Calculate P/V ratio from the following data :
Selling price per unit Rs. 10, Variable cost per unit Rs. 6 and Fixed Costs Rs. 12,000 (including rent and rates of Rs. 1,000).
18 Calculate Cash Break-even point for the following :—
Selling price per unit—Rs. 30.
Variable cost per unit—Rs. 23.
Fixed cost is Rs. 20,000 including depreciation—500.
19 Calculate Capital Gearing Ratio :
Equity Share Capital 1,00,000 ; Preference Share Capital 25,000 ; Reserves and Surplus 30,000 ; Long Term Loans 25,000 ; 6 % Debentures 25,000.
20 Help Hari to arrive at the net profit from the following data preparing a single year Income Statement for 2016 :
Sales = 7,00,000.
Rent earned = 25,000.
Cost of Sales = 3,50,000.
Office and Administrative Expenses = 10,000.
Selling Expenses = 30,000.
Bank Interest = 25,000.

(8 × 2 = 16 marks)

Part C

Answer any six questions.
Each question carries 4 marks.

- 21 Write a note on CVP analysis.
22 Explain the features of Ratio Analysis.

23 X Ltd. has a current ratio of 3.5 : 1 and quick ratio of 2 : 1. If excess of current assets over quick assets represented by stock is Rs. 2,00,000. Calculate current assets and current liabilities.

24 Calculate trend from the following :

Year	Sales	Stock	Profit before Tax
2010 ...	3,762	1418	642
2011 ...	4,680	1562	870
2012 ...	5,310	1632	916
2013 ...	6,042	1888	1,054

(Take 2010 as base year)

25 Calculate :

(a) Debtors Turnover ratio :

Credit sales 5,100 ; Return inwards 100 ; Debtors 300 ; Bills Receivables 100.

(b) Average Collection Period Ratio from the above.

26 Cash - 20,000 :

Bills Receivables—10,000.

Sundry Debtors—50,000.

Stock—40,000.

Sundry Creditors—60,000.

Cost of sales—7,50,000.

Calculate Working Capital turnover ratio.

27 Calculate Cash from operation from the following :

	Rs.		Rs.
To opening stock ...	16,000	Sales ...	3,00,000
Purchases ...	1,40,000	Closing stock ...	20,000
Wages :		Dividend ...	5,000
Add : outstanding			
(20,000 + 4,000) ...	24,000		
Salaries			
Add : outstanding			
(18,000 + 2,000) ...	20,000		
Rent :			
Less ; Prepaid			
(12,000 - 2,000) ...	10,000		
Office Expenses ...	5,000		
Depreciation ...	15,000		
Selling Expenses ...	3,000		
Loss on sale of asset ...	2,000		
Provision for tax ...	30,000		
Net Profit ...	60,000		

Turn over

28 Calculate Funds from Operation for the following data :

Profit and Loss Account for the year ended 31.3.2015

	Rs.		Rs.
Expenses	... 1,40,000	G/P	... 2,00,000
Advertisement (suspense)	... 5,000	Profit on machine sold	... 20,000
Discount	... 500		
Discount on share issued	... 500		
Loss on asset sale	... 10,000		
Goodwill	... 12,000		
N/P	... 52,000		
	<u>... 2,20,000</u>		<u>2,20,000</u>

Note : The Expenses is inclusive of Depreciation of 40,000.

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

29 Prepare Funds Flow Statement for the year ended 31st December 2015 :

<i>Particulars</i>	January 1	December 31
Cash	... 2,000	1,800
B/R	... 17,500	19,200
Stock	... 12,500	11,000
Land	... 10,000	15,000
Building	... 25,000	27,500
Machinery	... 40,000	43,000
	<u>... 1,07,000</u>	<u>1,17,500</u>
Creditors	... 18,000	20,500
Loan	... 15,000	22,500
Capital	... 74,500	
	<u>1,07,000</u>	<u>1,17,500</u>

Adj : Drawings was Rs. 13,000. Provision for depreciation was 13,500 at the beginning. It went upto 18,000 at the end.

30 Calculate :

- (a) Fixed Cost.
- (b) Break-Even point.
- (c) Units to be sold to earn Rs. 40,000.

Selling price is Rs. 100. The company for the two periods sells 7000 and 9000 units respectively. It incurs a loss of Rs. 10,000 and profit Rs. 10,000 respectively.

31 Write a note on the various tools and techniques of Financial Analysis.

(2 × 15 = 30 marks)

D 50545

(Pages 13)

Name.....

Reg. No.....

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2018

(CUCBCSS—UG)

Core Course

BCM 5B 08/BBA VB 08—BUSINESS RESEARCH METHODS

(Common for B.B.A.)

Time : Three Hours

Maximum : 80 Marks

Part I (Objective Questions)

Answer all ten questions.

Choose the correct answer :

1. Research :

- (a) Means search for knowledge. (b) Aims at discovering truth.
(c) Leads to another research. (d) All of the above.

2. A good research should be————

- (a) Systematic. (b) Logical.
(c) Empirical. (d) All of the above.

3. The———— study is always adopted where only little knowledge or information about a problem is available.

- (a) Exploratory. (b) Descriptive.
(c) Casual. (d) Experimental.

4. ————— research does not follow any formalized pattern.

- (a) Exploratory. (b) Descriptive.
(c) Casual. (d) Experimental.

5. The phases of research design are —————.

- (a) Sampling design. (b) Statistical design.
(c) Operational design. (d) All of the above.

Turn over

Fill in the blanks :

6. Under _____ sampling method the population or universe is divided into number of clusters or large groups.
7. _____ is the generation of continuum upon which measured objects are located.
8. A questionnaire is a devise that is most frequently used in collecting _____ data.
9. _____ is the most common measure of central tendency.
10. Classification is one of the methods of _____ data.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

Answer any eight out of the ten questions in two or three sentences.

11. What do you mean by business research ?
12. What is a case study ?
13. What do you mean by hypothesis ?
14. Define research design.
15. What is systematic sampling ?
16. What do you mean by scaling ?
17. What is interval scale ?
18. What is ratio scale ?
19. What is a questionnaire ?
20. What is mode ?

(8 × 2 = 16 marks)

Part III (Short Essay Questions)

Answer any six out of the eight questions in about 200 words.

21. What are the types of business research ?
22. What are the features of exploratory research ?
23. What are the types of focus groups ?
24. Explain the steps in sampling design.

25. Explain the essentials of measurement scale.
26. Explain the different report writing stages.
27. What are the principles of report writing ?
28. Explain the characteristics of observation method.

(6 × 4 = 24 marks)

Part IV (Essay Questions)

Answer any two out of the three questions in about 800 words.

29. What are secondary data ? What are the advantages and disadvantages of secondary data ? What are the sources of secondary data ?
30. Explain the various contents of report.
31. What is random sampling ? Explain the important random sampling methods.

(2 × 15 = 30 marks)

D 50551

(Pages : 3)

Name.....

Reg. No.....

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2018

(CUCBCSS—UG)

BCM 5B 10—CO-OPERATION SPECIALIZATION I—CO-OPERATIVE
THEORY AND PRACTICE

Time : Three Hours

Maximum : 80 Marks

Part A

*This part consists of two bunches of questions carrying equal mark 1.
Each bunch consists of five objective type questions.
Answer all questions.*

(A) Fill in the blanks :

1. The _____ controls the co-operative banks that falls under the banking regulation act of 1949.
2. The _____ are organized in 3 tiers namely ; state, central, and primary level and they meet the long term credit requirements of the farmers for developmental purposes.
3. The _____ was established in 1969 as an apex organization for co-ordinating, guiding and promoting co-operative housing activities in India.
4. SCARDBs stands for _____.
5. _____ is based on the principle of self-help through mutual help abolition of profits and service above self help.

(B) Choose the correct answer from the bracket :

6. _____ is the father of co-operation in England.
 - a) Robert Owen.
 - b) Dr. William King.
 - c) C.R. Fay.
 - d) Rochdale Pioneers.
7. Expand CCW :
 - a) Consumer Co-operative Wild Life.
 - b) Consumer Co-operative Worldwide.
 - c) World Consumers Co-operatives.
 - d) Co-operatives of Consumers Worldwide.
8. In India co-operative legislation started in _____.
 - a) 1901.
 - b) 1904.
 - c) 1912.
 - d) 1882.

Turn over

9. The _____ Established in 1958 has been playing an important role in the development of co-operative marketing in India.
- National Agricultural Co-operative Marketing Federation.
 - National Agricultural and Fisheries Marketing Federation.
 - National Association of Fisheries Marketing Federation.
 - National Apex Federation.
10. Two or more single-purpose societies working closely together without losing their identity is called :
- Horizontal Integration.
 - Vertical Integration.
 - Link- up system.
 - All of the above.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions in one or two sentences each.
Each question carries 2 marks.*

- What is ICA ?
- State the excludable benefits of dairy co-operatives for members.
- Mention few Non-Agricultural co-operatives.
- Point out the main objectives of Labour Co-operatives.
- What are the main sources of funds of PACS ?
- Write a note on KSCHF.
- Mention few purposes for which long term co-operative credit is provided.
- What are the ethical benefits of co-operation ?
- State few Rochdale Principles of Co-operation.
- Write about Co-operative Flag.

(8 × 2 = 16 marks)

Part C

Answer any six questions.

Each question carries 4 marks.

21. What are the different types of Co-operative Farming Societies ?
22. Describe the problems of Co-operative Marketing in India.
23. Write a note on SCBs.
24. What are the advantages of Co-operative Marketing Societies ?
25. Discuss the role of Coirfed as the apex federation of Co-operative Societies engaged in the manufacture of coir and coir products.
26. Explain about labour co-operatives.
27. Explain the functions of NABARD.
28. What are the objectives of Co-operative Agriculture and Rural Development Banks ?

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

29. Write about MATSYAFED, its objectives and activities.
30. Write an essay about consumer co-operatives in India.
31. Discuss about dairy co-operatives by mentioning about Anand pattern and MILMA.

(2 × 15 = 30 marks)

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2018

(CUCBCSS—UG)

BCM 5B 11—CO-OPERATION SPECIALIZATION II—LEGAL ENVIRONMENT FOR
CO-OPERATIVES

Time : Three Hours

Maximum : 80 Marks

Part I

*This part consists of two bunches of questions carrying equal mark 1.**Each bunch consists of five objectives type questions.**Answer all questions.*

(A) Fill in the blanks :

- 1 'One man one vote' deals in section _____ of KCS Act.
- 2 Maximum shares held by a member shall not exceed _____.
- 3 The resolution for amendment of bye laws shall be sent to the registrar within _____.
- 4 The determination of dispute by the decision of one or more persons is called _____.
- 5 _____ is the monthly publication of the Co-operative Department in Kerala.

(B) Choose the correct answer :

- 6 Co-operative Principles are associated with _____ committee.
(A) Karve. (B) Nicholson.
(C) Craficard. (D) Gorwala.
- 7 The Registrar office who is in charge of general administration :
(A) Assistant Registrar. (B) Additional Registrar.
(C) Joint Registrar. (D) Deputy Registrar.
- 8 Primary Credit Society with village as area of operation must affiliate to _____ as per Sec. 90.
(A) State Co-operative Union. (B) Circle Co-operative Union.
(C) District Co-operative Bank. (D) State Co-operative Bank.

Turn over

9 Co-operative Arbitration Court on receipt of reference of dispute shall pass :

- (A) Order. (B) Surecharge.
(C) Decree. (D) Award.

10 Annual General body of a society is defined in Section _____.

- (A) 28. (B) 27.
(C) 29. (D) 43.

(10 × 1 = 10 marks)

Part II

Answer any eight questions in one or two sentences each.

Each question carries 2 marks.

- 11 What is a co-operative society with unlimited liability ?
- 12 Differences between the Co-Operative Credit Societies Act 1904 and the Co-Operative Societies Act of 1912.
- 13 What is a Federal Co-operative Society ?
- 14 Who is a sales officer as per the Kerala Co-Operative Societies Rules 1969 ?
- 15 What is a State Co-operative Agricultural and Rural Development Bank ?
- 16 Define Working Capital as per the Kerala Co-Operative Societies Rules 1969.
- 17 What do you mean by Amalgamation ?
- 18 Write about the General body of the societies.
- 19 Explain utilisation of Co-operative Development and Welfare Fund.
- 20 Define dispute.

(8 × 2 = 16 marks)

Part III

Answer any six questions.

Each question carries 4 marks.

- 21 "Co-operative movement could not achieve much success before independence." Why ?
- 22 State the important features of the Co-operative Societies Act 1912.

- 23 How Principal State Partnership Fund and Subsidiary State Partnership Fund utilised ?
- 24 Mention the main powers of the Liquidator.
- 25 What are the qualifications for membership in a co-operative society ?
- 26 Explain the powers of managing committee.
- 27 Mention the state aids to co-operative societies.
- 28 State the classes of societies exempted from the payment of audit fees.

(6 × 4 = 24 marks)

Part IV

Answer any two questions.

Each question carries 15 marks.

- 29 Discuss the major areas of management of co-operative societies.
- 30 Write about the registration of Co-operative Societies.
- 31 Write an overview of important provisions in Kerala Co-operative Societies Act, 1969.

(2 × 15 = 30 marks)

D 50554

(Pages : 3)

Name.....

Reg. No.....

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2018

(CUCBCSS—UG)

**BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION—II—BUSINESS
INFORMATION SYSTEMS**

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

(A) Fill in the blanks :

- 1 MS access is a _____ application.
- 2 _____ is a collection of logically related records and file.
- 3 _____ is most basic element of data.
- 4 An interface computer based system which supports managers in making instructed decisions is _____.
- 5 Processed data is called _____.

(B) Multiple choice :

- 6 In DBMS _____ is a field or combination of fields that uniquely identify each record in a table.
(a) Referential integrity. (b) Primary key.
(c) Relation. (d) Tuple.
- 7 Summary transaction data, high-volume data, and simple models are information inputs characteristic of a (n) :
(a) DSS. (b) MIS.
(c) ESS. (d) TPS.
- 8 A group of related records constitutes a _____.
(a) Database. (b) File.
(c) Information. (d) Field.

Turn over

- 9 Which of the following is not an example of word processor ?
- (a) WordStar. (b) Soft word.
(c) MS Word. (d) MS Office.
- 10 A set of pre-recorded instructions executed by a computer is called the _____.
- (a) Action. (b) Hardware.
(c) Software. (d) Programs.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions.
Each question carries 2 marks.*

- 11 What is DSS ?
12 What is ERP ?
13 What is a cripple ware ?
14 What do you mean by Metadata ?
15 What is a hardware ?
16 What is meant by application software ?
17 What is a database ?
18 What is an expert system ?
19 What is VLSI ?
20 What is E-Commerce ?

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
Each question carries 4 marks.*

- 21 What are the benefits of information technology for a business ?
22 Explain the concept of data warehousing.
23 What is meant by DBMS ? What are the limitations of database management ?

- 24 What is decision support system? Explain the characteristics and capabilities of decision support system.
- 25 Explain the types of software available on computers.
- 26 Write a brief report on the history of Information Technology.
- 27 Differentiate between Hierarchical model from Network model of data base management systems.
- 28 What is MIS? What are its functions?

(5 × 6 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

- 29 Information Systems are an essential part of an organisation. Explain the statement citing the pros and cons of information systems.
- 30 What is a software? Explain the various types of software useful for business.
- 31 What is ERP? Describe in detail its advantages and disadvantages.

(2 × 15 = 30 marks)

- 24 What is decision support system ? Explain the characteristics and capabilities of decision support system.
- 25 Explain the types of softwares available on computers.
- 26 Write a brief report on the history of Information Technology.
- 27 Differentiate between Hierarchical model from Network model of data base management systems.
- 28 What is MIS ? What are its functions ?

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

- 29 Information Systems are an essential part of an organisation. Explain the statement citing the pros and cons of information systems.
- 30 What is a software ? Explain the various types of software useful for business.
- 31 What is ERP ? Describe in detail its advantages and disadvantages.

(2 × 15 = 30 marks)

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2017
(CUCBCSS—UG)

BCM 5B 10—BUSINESS APPLICATIONS OF COMPUTERS

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.
Each question carries 1 mark.

(A) Fill in the blanks :

- 1 HTML means _____.
- 2 4G means _____.
- 3 One Gigabyte equals _____ megabyte.
- 4 _____ is a network of networks.
- 5 A detailed step-by-step procedure to solve a problem using a computer is called _____.

(B) Multiple choice :

- 6 Ubuntu is an example for :
 - (a) Operating System.
 - (b) Application Software.
 - (c) Spyware.
 - (d) Malware.
- 7 _____ topology is a network type in which every computer and network device is connected to single cable.
 - (a) Bus.
 - (b) Ring.
 - (c) Star.
 - (d) Mesh.
- 8 High speed internet connections are sometimes called :
 - (a) Broadband.
 - (b) High band.
 - (c) Big band.
 - (d) Wideband.
- 9 An example of output device :
 - (a) Keyboard.
 - (b) Mouse.
 - (c) Mic.
 - (d) Plotter.

Turn over

10 Which among the following is not a e-commerce site?

- (a) gmail.com. (b) amazon.com.
(c) flipkart.com. (d) ebay.com.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions.
Each question carries 2 marks.*

- 11 What are the qualities of good information ?
- 12 Define Operating System.
- 13 What is multiprocessing system ?
- 14 Write short note on Whatsapp messenger.
- 15 What is a desktop PC ?
- 16 What are the features of Linux ?
- 17 What is the importance of EDI ?
- 18 What is phishing ?
- 19 What is digital signature ?
- 20 What is digital divide ?

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
Each question carries 4 marks.*

- 21 What are the precautions for using social networking sites ?
- 22 Briefly explain 'e-commerce'.
- 23 Distinguish between Windows and UNIX.
- 24 Write a brief note on VPN.
- 25 What are the disadvantages of e-commerce ?
- 26 What is data retrieval ? Explain.
- 27 What are computer hoaxes ? Explain.
- 28 Explain the term 'computer ethics'.

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

- 29 Explain the various means of network protection
- 30 What are network topologies ? Explain its types.
- 31 Explain different types of operating system.

(2 × 15 = 30 marks)

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2017

(CUCBCSS—UG)

BCM 5B 10—FINANCIAL REPORTING

Time : Three Hours

Maximum : 50 Marks

Part A

Answer all questions.

Each question carries 1 mark.

1. The original cost at which an asset or liability is acquired is known as :
 - (a) Amortization.
 - (b) Replacement cost.
 - (c) Historical cost.
 - (d) Carrying cost.
2. Impairment loss is recognised when :
 - (a) Carrying amount of an asset is less than its recoverable amount.
 - (b) Carrying amount of an asset is less than its original acquisition cost.
 - (c) Carrying amount of an asset exceeds its recoverable amount.
 - (d) Fair value of asset is less than the undiscounted expected future cash inflows.
3. According to Ind. AS 115, a promise to transfer to customer either goods or service is known as :
 - (a) Agreement.
 - (b) Contract.
 - (c) Performance obligation.
 - (d) Liability.
4. At point of harvest an entity measures agricultural produce that it picks from its orchards (biological assets) :
 - (a) At fair value.
 - (b) At fair value less cost to sell.
 - (c) At cost.
 - (d) At lower of cost and estimated selling price less cost to complete and sell.
5. Cash receipts from customers for the sale of goods are cash flows from :
 - (a) Cash flows from operating activities.
 - (b) Cash flows from financing activities.
 - (c) Cash flows from investing activities.
 - (d) Operating or financing activities.

Turn over

6. Events that arise after financial statements are published are called _____.
7. When a lease transfers substantially all the risks and rewards of ownership to lessee, this is called _____.
8. Gain or loss in sale of an intangible asset is recognised in _____.
9. A contract that gives the holder the right but not the obligation to subscribe to the entity's shares at a fixed or determinable price for a specified period of time is called _____.
10. IAS 24 and Ind. AS 24 are dealing with _____.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

11. What is IFRS ?
12. Define an Intangible Asset.
13. Compute cost inventory using the information below :
 - Purchase of merchandise for re-sale—Rs. 10,00,000
 - Merchandise returned to vendor—Rs. 1,00,000.
 - Interest on notes payable to vendors Rs. 1,50,000.
 - Freight on merchandise—Rs. 2,50,000.
14. What is Differed Tax Asset ?
15. Explain the impact of Loan Repayment on Income Tax as per IAS 12.
16. Explain the going concern concept with reference to IAS 1.
17. What is an Operating Segment ?
18. List any four Qualitative Characteristics of information in Financial Reports.
19. Explain the Impact of following Errors Income Statement :
 - (a) Closing inventory overstated by Rs. 50,000.
 - (b) Rent Expenses understated by Rs. 25,000.
20. Define Contingent Liability.

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
Each question carries 4 marks.*

21. ABC Limited had the following loans in place at the beginning and end of the financial year 2015-16.

	April 1, 2015	March 31, 2016
10 % Bank loan repayable in 2018 ...	12,00,000	12,00,000
9.5 % bank loan repayable in 2019 ...	8,00,000	8,00,000
8.9 % debentures repayable in 2017 ...	—	15,00,000

The 8.9 % debentures was issue to fund the construction of acquiring asset (a piece of mining equipment) construction of which began on 1st January, 2016.

On 1st April 2015, the company began construction of a qualifying asset, a piece of machinery for a hydro-electric plant, using existing borrowings. Expenditure drawn down for the construction was Rs. 11,00,000 on 1st April, 2015 and 6,00,000 on January 2016.

Calculate Capitalization Rate and Borrowing Costs to be capitalized for the Hydro Electric Plant Machine ?

22. Sigma Ltd. grants 120 Share Options to each of its 230 Employees. Each grant is conditional on the employee working for Sigma Ltd. over the next three years. Sigma Ltd. has estimated that the fair value of each share option is Rs. 24. Sigma Ltd has estimated that 25 % of employees will leave during the three year period and so forfeit their rights to their share options. Everything turns out exactly as expected. Calculate the amount to be recognized as expense during the vesting period.
23. A company bought an asset for Rs. 15,00,000 on April 2014. It had a useful life of Ten years. On 1st April 2016, the asset was revalued to Rs. 24,00,000. The expected life has remained (eight years remaining). How is this accounted for ?
24. An entity owns a fleet of vehicles that uses to deliver its products. At the end of 2015-16, a particular truck of X Ltd. has a carrying amount of Rs. 90,000 (Original cost Rs. 1,90,000, accumulated depreciation Rs. 1,00,000). The original estimate of the useful life of the truck is 7 years and it has an estimated residual value of Rs. 50,000. Because of the low fuel efficiency of the truck the entity has decreased the usage of the Truck. Market value for similar trucks in an active resale market is Rs. 60,000 ; license and title fees associated selling the truck is Rs. 2,000. Is there any internal or external indicator for impairment, if so, find the amount of impairment loss to be recognized and recorded the journal entry in the books ?

Turn over

(i) Purchase price	Rs. 2,50,000.
(ii) Penalty charges for overdue payments	Rs. 5,000.
(iii) Discount on purchase price	3 % on purchase price.
(iv) Travel expense of purchase department	Rs. 8,000.
(v) VAT 2 % on purchase price	
(vi) Import duties	Rs. 10,000.
(vii) Forwarding charges for external transport	Rs. 2,000.
(viii) Transport insurance	Rs. 2,000.
(ix) Internal storage cost of receiving materials	Rs. 6,000.
(x) Cost of a letter of reference	Rs. 1,000.
(xi) Internal transport cost between stock location	Rs. 3,000.
(xii) Commission and brokerage paid	Rs. 5,000.

26. Briefly explain the concept of revenue recognition with reference to AS 9.
27. James and James Co. Ltd. had 5,00,000 equity shares outstanding on 01-01-2010. Net profit for 2010 was Rs. 12,00,000. Average fair value per share during 2010 was Rs. 20. James and James Co. had given share option to its employees of 1,00,000 shares at an option price of Rs. 15. Calculate basic EPS and diluted EPS.
28. XYZ Ltd. had the following financial data for the year ended on 31st March 2017 :

<i>Particulars</i>	<i>Amount</i>
	Rs.
Capital expenditure	... 75,00,000
Dividend declared	... 1,20,000
Net income	... 17,00,000
Common stock issued	... 33,00,000
Increase in accounts receivable	... 12,00,000
Depreciation and amortization	... 3,50,000
Proceeds from sale of assets	... 6,00,000
Gain on sale of assets	... 50,000

Based on above data calculate ending cash balance at 31st March, 2017 assuming an opening cash balance of Rs. 47,00,000.

(6 × 4 = 24 marks)

Part D

Answer any two questions,
Each question carries 15 marks.

29. What is meant by IFRS? Discuss the need for and benefits of IFRS convergence.
30. The Trial Balance of Mercury Limited As On 31st March 2016 is as follows :—

<i>Particulars</i>	<i>Dr.</i>	<i>Cr.</i>
	<i>Rs.</i>	<i>Rs.</i>
7 % preference shares of Re. 1	...	5,00,000
Ordinary shares of Re. 1 each	...	2,50,000
Share premium account	...	1,80,000
Retained earnings as on April 1,2015	...	1,80,000
Inventory on April 1, 2015	... 4,50,000	
Land at cost	... 3,00,000	
Building cost	... 9,00,000	
Building accumulated depreciation	...	1,35,000
Plant at cost	... 10,20,000	
Plant accumulated depreciations as on April 1, 2015	...	3,70,000
Trade payables	...	9,00,000
Trade receivables	... 6,00,000	
Allowance for doubtful debts, April 1, 2015	...	25,000
Purchases	... 20,30,000	
Administrative expenses	... 2,05,000	
Revenue	...	3,00,000
Distribution cost	... 24,00,000	
Other expenses	... 50,000	
Bank balances	... 1,10,000	
Ordinary dividend paid	... 25,000	
10 % loans	...	5,00,000
Total	59,30,000	59,30,000

Turn over

You are provided with the following information :

- (a) Depreciation on building is to be provided at 5 % per annum, and allocate to administrative expenses.
- (b) Plant is to be depreciated at 20 % per year using reducing installments method and included in distribution cost.
- (c) Closing inventory is valued at Rs. 5,00,000.
- (d) Allowance for doubtful debts is to be maintained at 5 % of trade accounts receivables.
- (e) An accrual for distribution wages is required.
- (f) Interest on loan has not been paid during the year.
- (g) During June, a bonus issue of 2 for 5 was made to ordinary shareholders. This has not been entered into the books. The bonus shares do not rank for dividend for the current financial year.
- (h) Provisions are to be made for the following :—
 - (I) Preference dividend for the year.
 - (II) An income tax charge of Rs. 55,000 for the year.

You are required to prepare for the mercury limited for the year ended 31st March 2016 in accordance with the IAS 1 presentation of financial statements, the following :—

- (i) A statement of profit and loss.
- (ii) A statement of change in equity.
- (iii) A statement of financial position.

Following are the abridged Financial Statements of HAYAT Ltd.

Statement of comprehensive income for the year ended 31st March 2016 :

<i>Particulars</i>	<i>Amount (Rs.)</i>
Revenue	8,50,000
Cost of sales	(6,37,500)
Gross profit	2,12,500
Administrative expense	(28,100)
Operating expense	(73,600)
Profit from operations	1,10,800
Finance cost	(15,800)
Profit before tax	95,000
Income tax expenses	44,000
Profit for the period	51,000

Statement of change in equity for the year ended 31st March 2016 :

<i>Particulars</i>	<i>Share capital</i>	<i>Revaluation Reserve</i>	<i>Accumulated profit</i>	<i>Total</i>
Balance at the beginning of the year ...	1,20,000	—	1,21,000	24,10,000
Revaluation of building ...	—	20,000	—	20,000
Profit for the period ...	—	51,000	51,000	
Dividend paid ...	—	—	(25,000)	(25,000)
Repayment of share capital ...	(20,000)	—	—	(20,000)
Balance at the end of the year ...	1,00,000	20,000	1,47,000	2,67,000

Statement of financial position as on 31st March, 2016

<i>Assets</i>	<i>31st March 2016</i>	<i>31st March 2015</i>
<i>Non-current assets</i>		
<i>Property plant and equipments</i>		
Office buildings	2,50,000	2,20,000
Machinery	35,000	20,000
Motor vehicle	6,000	4,000
Long term loans to creditors	64,000	60,000
<i>Current assets</i>		
Inventories	82,000	42,000
Debtors	63,000	43,000
Prepaid expense	21,000	16,000
Bank	-	6,000
	1,66,000	1,07,000
<i>Total Assets</i>	5,21,000	4,11,000
<i>Equity and liabilities</i>		
<i>Capital and reserves</i>		
Share capital	1,00,000	1,20,000
Re-valuation reserve	20,000	
Accumulated profit	1,47,000	1,21,000
	2,67,000	2,41,000
<i>Non-current borrowings</i>		
Long term borrowings	99,000	1,25,000
<i>Current liabilities</i>		
Creditors	72,000	35,000
Bank	43,000	
Tax due	40,000	10,000
	1,55,000	45,000
<i>Total equity and liabilities</i>	5,21,000	

Additional information :

- (a) The following depreciation charges are included in Operating Expenses :
- (i) Machinery Rs. 25,000, (ii) Motor vehicle Rs. 2,000.
- (b) Fully depreciated machinery with an original cost price of Rs. 15,000 was sold for Rs. 5,000 during the year. The profit is included in Operating Expenses.
- (c) The financial manager mentions that the accounts allege the company is heading for a possibility of liquidity crisis. According to him the company struggled to meet its short term obligations during the current financial year.

Prepare statement of cash flow and commend on the opinion of finance manager.

(2 × 15 = 30 marks)

C 32638

(Pages : 2)

Name.....

Reg. No.....

**FIFTH SEMESTER B.Com. DEGREE (SUPPLEMENTARY) EXAMINATION
NOVEMBER 2017**

(CCSS—SDE)

BC 5B 11 (F)—FINANCIAL MANAGEMENT

Time : Two Hours and Forty-Five Minutes

Maximum : 27 Weightage

Part B

SECTION A

*Answer all questions.
Each carries a weightage of 1.*

1. What is profitability index ?
2. What is capital rationing ?
3. What do you understand by liquidity decision ?
4. What is wealth maximization ?
5. What is financial leverage ?
6. What is gross working capital ?
7. What is Simulation Analysis ?
8. What is ploughing back of profit ?
9. What is Cost of Capital ?

(9 × 1 = 9 weightage)

SECTION B

*Answer any five questions.
Each carries a weightage of 2.*

10. What are the factors determining Cost Of Capital ?
11. Explain the limitations of ARR ?
12. What are the role of a financial manager ?
13. What are the objectives of financial management ?
14. Explain the process of capital budgeting ?

Turn over

15. The market price of equity shares of a company is Rs. 150. The company had paid a dividend of Rs. 30. The investors expect a growth rate of 5% in dividend every year. Calculate cost of equity ?
16. A project requires an investment of Rs. 5,00,000 and has a scrap value of Rs. 20,000 after five years. It is expected to yield a profit after depreciation and taxes during five years amounting to Rs. 40,000, Rs. 60,000, Rs. 70,000, Rs. 50,000, Rs. 20,000. Calculate Average rate of return on investment ?

(5 × 2 = 10 weightage)

SECTION C

Answer any two questions.

Each carries a weightage of 4.

17. XYZ Ltd sells goods on a gross profit of 25%. depreciation is taken into account as part of cost of production. The following are the annual figures given to you :

Sales (two months credit)	..	18,00,000
Material consumed (one month credit)	..	4,50,000
Wages (one month lag in payment)	..	3,60,000
Cash manufacturing expenses (one month lag in payment)	..	4,80,000
Administrative expenses (one month lag in payment)	..	1,20,000
Sales promotion expenses (paid quarterly advance)	..	60,000

Income tax payable in four instalment of which one lies in next year 1,50,000. The company keeps one month stock each and finished goods. It is also keeps Rs. 1,00,000 in cash. Estimate the working capital requirements. Assuming 10% Safety margin.

18. Sandra Ltd company has equity share capital of Rs.5,00,000 divided into shares of Rs. 100 each. It wish to raise further Rs. 3,00,000 for expansion cum modernisation plan, the company plan the following financing scheme :

- All common stock.
- One lakh in common stock and 2,00,000 in debt at 10%
- All debts @10%
- One lakh in common stock and 2 lakh in preference capital @ 8% dividend.

The company's EBIT is Rs. 1,50,000. Corporate tax rate is 50%. Determine EPS in each plan and comment on it ?

19. What is dividend policy ? Explain the determinants of dividend.

(2 × 4 = 8 weightage)