



21101986

QP CODE: 21101986

Reg No :

Name :

B.COM DEGREE (CBCS) EXAMINATION, AUGUST 2021

Third Semester

Core Course - CO3CRT07 - CORPORATE ACCOUNTING I

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

21203BE3

Time: 3 Hours

Max. Marks : 80

Part A

Answer any ten questions.

Each question carries 2 marks.

1. What is Book Building?
2. X Ltd. forfeited 500 shares of Mr. Raju of ₹ 10 each fully called-up for the non-payment of final call of ₹ 3 per share and re-issued to Mr. Saju as fully paid for ₹ 10 per share. Give journal entries.
3. What is Capital Redemption Reserve? How is it utilized?
4. How does brokerage differ from underwriting commission?
5. What is time ratio? Illustrate with an example.
6. What is profit prior to incorporation?
7. What is unpaid dividend account?
8. How will you treat excess provision for tax in the previous year while preparing final accounts?
9. What are non-current investments?
10. How will you calculate market value of investments for the purpose of valuation?
11. How will you deal with the following items in the calculation of claim under loss of stock policies?
 - a) Fire fighting expenses
 - b) goods received on approval basis but lost by fire
 - c) Goods sent on approval basis, not received by the customer
 - d) Goods at the godown without purchase invoice





12. What do you mean by increased cost of working? How will you compute the allowable increased cost of working?

(10×2=20)

Part B

Answer any six questions.

Each question carries 5 marks.

13. Explain the advantages and disadvantages of bonus issue.
14. Explain briefly the steps for valuation of right.
15. What is Escrow account? Explain briefly its significance.
16. Mazon Ltd issued 50000 shares at a premium of Rs. 10 per share. The entire issue was underwritten by X - 30000 shares; Y- 15000 shares; Z- 5000 shares. They also applied shares firm X - 5000 shares; Y - 2000 shares; Z - 1000 shares. Out of the issue 45000 shares including firm underwriting were subscribed. Marked forms were X - 16000 shares; Y - 10000 shares; Z - 4000 shares. Calculate the liability of each underwriter assuming shares underwritten are treated as marked applications
17. What are contingent liabilities and commitments in Schedule III? Give examples.
18. For the year ended 31st March 2017, provision for income tax has been made for ` 50,00,000. Advance payment of tax for that year amounted to ` 45,00,000 and TDS on income earned by the company amounted to ` 46,000. On November 15, 2017, the assessment was completed and tax liability was determined at ` 58,40,000. Advance payment of tax for the year ending 31-03-2018 was ` 62,00,000. Show the necessary accounts for the year ending 31-03-2018, assuming ` 70,00,000 provision for taxation for the year ending 31-03-2018.
19. Nupa Ltd. took over on behalf of the a running business with effect from 01.04.2017. The company got incorporated on 01.08.2017. The annual accounts were made upto 31.03.2018. It disclosed that
- Sales for the year – Rs 1,600 lakhs
 - Sales till 31.07.2017 – Rs 400 lakhs
 - Gross profit ratio – 25%

The expenses from 01.04.2017 to 31.03.2017 were as follows

Particulars	Rs (lakhs)
Salaries	69
Rent, rates and insurance	24
Sundry office expenses	66
Travellers commission	16
Discount allowed	12
Bad debt	4





Directors fees	25
Tax audit fees	9
Depreciation	12
Debenture interest	11

Prepare a statement showing the calculation of profits for the pre-incorporation and post-incorporation periods.

20. What is cum-interest ? How is it adjusted on sale and purchase of securities?
21. How is Memorandum Trading Account prepared for the calculation of value of stock on the date of fire?

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Abhirami Ltd. has an authorised capital of 15,000 Equity shares of Rs 100 each and 5,000 preference shares of Rs 100 each. The following is the Balance Sheet as on 31-3-2018.

Balance Sheet

Particulars	Rs
I. EQUITY AND LIABILITIES	
1. Shareholders Fund	
i) Share Capital	
5,000, 12% preference shares of Rs 100 each	5,00,000
10,000 Equity shares of Rs 100 each	10,00,000
ii) Reserves and Surplus	
Capital Reserve	50,000
Securities Premium	1,00,000
General Reserve	2,00,000
Surplus in the statement of profit and Loss	1,50,000
2. Non – Current Liabilities	—
3. Current Liabilities	
Trade Payable	10,00,000
Total	30,00,000
II. ASSETS	
1. Non – Current Assets	
Fixed Assets: Tangible	24,00,000
2. Current Assets	
Inventories	3,00,000





Trade Receivables	2,00,000
Cash at Bank	1,00,000
Total	30,00,000

The preference shares are due for redemption on 1st April 2018 at a premium of 10%. On 1-4-2018, a fresh issue of Equity shares is made at par to the extent it is required under the Companies Act for the purpose of redemption of preference shares. The short fall in cash resources for the purpose of redemption, after utilising the proceeds of fresh issue, is met by raising a long term loan from bank, the cash balance of Rs 50,000 being the minimum amount the company required for its trading operations.

23. You are required to prepare statement of Profit and Loss of Laze Ltd. for the year ended 31st March 2018.

Sales	7,50,000
Opening stock	68,000
Furniture & Fittings	50,000
Discount	8,000
Advertisement	4,000
Bad debt	3,500
Commission	12,000
Purchases less Returns	2,50,000
Rentals	3,000
Excise Duty	800
Interest Expense	12,000
Other borrowing cost	4,000
Salaries and Wages	9,000
Plant and Equipment	1,00,000
Debenture interest	4,000
Building	2,00,000
Dealer aids	7,000
Distribution freight	4,000
Trading commission	8,000
Power and Fuel	1,000
Transit insurance	1,000
Transfer fees received	700
Sundry Debtors	40,000

Additional information:

- Closing stock is valued at Rs 40,000
- Make a provision for bad debt @10%
- Depreciate plant and equipments by 20%, buildings @5% and furniture and fittings @10%
- Income tax rate – 30%





24. Syam Ltd. had 4,000 equity shares of Archana Ltd, at a book value of Rs 15/share (Face value Rs 10 each) on 01.04.2017. On 01.09.2017, Syam Ltd acquired 1,000 equity shares of Archana Ltd at a premium of Rs 4/share.

Archana Ltd. announced a Bonus and Right issue for existing shareholders. The terms of bonus and right issue were –

- a) Bonus was declared, at the rate of two equity share for five equity shares held on 30.09.2017.
- b) Right shares are to be issued to the existing shareholders on 01.12.2017. The company issued two right shares for every seven shares held at 25% premium. No dividend was payable on these shares. The whole sum being payable by 31.12.2017.
- c) Existing shareholders were entitled to transfer their rights to outsiders, either wholly or in part.
- d) Syam Ltd. exercised its option under the issue for 50% of its entitlements and sold the remaining rights for Rs 8/share.
- e) Dividend for year ended 31.03.2017, at the rate of 20% was declared by the company and received by Syam Ltd. on 20.01.2018.
- f) On 01.02.2018, Syam Ltd. sold half of its shareholdings at a premium of Rs 4 per share.
- g) The market price of share on 31.03.2018 was Rs 13/share.

You are required to prepare Investment Account of Syam Ltd. for the year ended 31.03.2018. Also determine the value of shares held on that date assuming investment as current investment.

25. A fire occurred on 01.02.2018, in the premises of Perfect Ltd. a retail store, and business was partially disorganized upto 30.06.2018. The company was insured under a loss of profit policy for ` 1,25,000 with a six months indemnity period. Compute the amount of claim from the following information

Particulars	
Actual turnover (01.02.2018 to 30.06.2018)	80,000
Turnover (01.02.2017 to 30.06.2017)	2,00,000
Turnover (01.02.2017 to 31.01.2018)	4,50,000
Net profit for 2017-2018	70,000
Insured standing charges for last financial year	56,000
Total standing charges for last financial year	64,000
Turnover for last financial year	4,20,000

The company incurred additional expenses amounting to ` 6,700 which reduced the loss in turnover. There was also a saving during the indemnity period of ` 2,450 in the insured standing charges as a result of fire. There had been a considerable increase in trade since the date of annual accounts and it has been agreed that an adjustment of 15% be made in respect of the upward trend in turnover.

(2×15=30)







21101988

QP CODE: 21101988

Reg No :

Name :

B.COM DEGREE (CBCS) EXAMINATION, AUGUST 2021

Third Semester

Core Course - CO3CRT09 - FINANCIAL MARKETS AND OPERATIONS

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

7E348FA2

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. What is financial engineering?
2. Explain 'MUDRA'.
3. What do you understand from 'Gilt Edged Security'?
4. What is Prospectus?
5. What is meant by qualified institutional placement?
6. What is Stock Exchange?
7. What is meant by 'Floor broker'?
8. Differentiate Bull and Bear.
9. What is funds of funds?
10. Explain any two drawbacks of mutual fund investment.
11. Make a short note on speculation using derivatives.
12. Differentiate maintenance margin from variation margin in 'Futures Contracts'?

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*





13. What are the tools used by the RBI for monitoring money market?
14. Give an overview of major features of 'Commercial Paper'.
15. Explain the process of book building.
16. What is meant by a depository? Make a short note on depositories in India.
17. "Market capitalization is used as weightage in developing a stock index". Examine the statement.
18. List out the advantages of 'Exchange Trade Funds'.
19. "AMFI is responsible for ensuring professional ethics in mutual fund industry". Elaborate.
20. What are the different types of commodity derivatives traded in India?
21. What is meant by moneyness of options contracts? Elaborate different types of moneyness in an options market.

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. The role of SEBI is developmental and regulatory - Discuss.
23. Write a note on the functions of merchant banker in public issue.
24. One of your friends, who is not familiar with stock trading, asks you about the process of trading in stock market. How will you explain the process to him?
25. Briefly explain the role of Trustees in the Constitution and Mangement of Mututal Funds in India?

(2×15=30)





QP CODE: 21101990

Reg No :

Name :

B.COM DEGREE (CBCS) EXAMINATION, AUGUST 2021

Third Semester

Optional Core - CO3OCT01 - GOODS AND SERVICES TAX

Common to B.Com Model I Finance & Taxation, B.Com Model II Finance & Taxation & B.Com
Model III Taxation

2017 Admission Onwards

7A0A9C95

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. What is Goods and Services Tax?
2. What is IGST? Explain with an example.
3. "Central and State budgets do not have any role in indirect taxation in India after the introduction of GST". Do you agree? Support your answer.
4. Define "Exempt supply". Give two examples.
5. How will you determine the place of supply of advertisement services? Justify your answer with a practical situation.
6. What is place of supply? Support your answer with two examples.
7. What is GST impact on transfer of capital goods?
8. What are the contents of Payment Voucher?
9. Differentiate between Electronic Credit Ledger and Electronic Liability Register.
10. What is deemed registration? Illustrate a practical case.
11. How long the accounts and records are to be maintained under GST?
12. Which are the situations of cancellation of registration?

(10×2=20)





Part B

Answer any **six** questions.

Each question carries **5** marks.

13. Explain the different rates prevailing under GST. Also state the situations of Cess.
14. Which are the activities not treated as supply of goods or services, under schedule III?
15. What are the contents of tax invoice in the case of input service distributor?
16. Mr. Govind a dealer in Kottayam purchased from Mumbai, goods worth of Rs. 40,000 (GST rate 28%). The goods were brought to Kerala, but later sold to Mr. Kumar of Chennai for Rs. 70,000. Explain how GST is collected and allocated.
17. Explain about apportionment of tax and settlement of funds under GST.
18. Explain the manner of utilisation of input tax credit and order of set- off.
19. What is refund of GST? What are the situations in which refund is not allowed?
20. What is Annual Return? What are the rules relating to Annual Return?
21. Tax evasion is not possible under GST. Why?

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Consider the following cases.
 - 1) Mr. Vivek sold a machine used in his factory for Rs. 20,00,000 which he purchased three years back for Rs. 35,40,000 inclusive of GST 18%. He had claimed input tax for the same. Compute tax payable by him on sale of machine.
 - 2) Mr. Sangeeth was a registered dealer. Since the turnover during the previous year was below Rs. 1 Crore he decided to opt for composition levy. He applied for the same and was granted payment of tax under section 10. He had stock worth Rs. 6,20,000 inclusive of GST 18%. He had availed input tax credit before opting for the composition levy. He has a truck used for business, purchased two year back for Rs. 11,80,000 (inclusive of GST 8%). He had claimed the input tax credit on the truck. Explain the tax implication.
 - 3) Lease India Ltd. sells a car to Mr. Natesh on hire purchase basis. The cost of car is Rs. 40,00,000. After three years, the car is repossessed by K Ltd. due to nonpayment of instalments. The repossessed car is sold for Rs. 15,00,000. Determine the purchase value of the repossessed car?
23. Explain levy, collection and credit transfer of GST in the following situations.





i) Purchased rawmaterials from a union territory, manufactured in Kerala and exported the finished goods to Dubai.

ii) Purchased rawmaterials from Kerala sold the finished goods to a dealer in Chennai.

iii) Purchased finished goods from Mumbai added expenditure plus profit and sold to a customer in Karnataka.

Illustrate imaginary figures.

24. Explain the importance of value of supply. Also show how the value of taxable supply is determined in different contexts.
25. Explain the powers of GST authorities in connection with the Inspection, Search and Seizure.

(2×15=30)





21101989

QP CODE: 21101989

Reg No :

Name :

B.COM DEGREE (CBCS) EXAMINATION, AUGUST 2021
Third Semester
Core Course - CO3CRT10 - MARKETING MANAGEMENT

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

98488278

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. What do you understand by the term marketing research?
2. What do you mean by marketing environment?
3. Define market segmentation.
4. What is maturity stage?
5. Trade mark.
6. What is labelling?
7. What is cost plus pricing?
8. What is penetration pricing?
9. Is logistics same as distribution.
10. What is E-tailing?
11. What is e-marketing?
12. What is relationship marketing?

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Explain 4 Ps in marketing.





14. What do you mean by market targeting? Explain the different types of market targeting.
15. What are the different steps in product positioning?
16. What are the factors affecting product mix?
17. What are objectives of packaging?
18. What are the types of competition oriented pricing policy?
19. Describe the three bases on which firms usually set their pricing in practice. Illustrate them .
20. What are the features of SCM?
21. Explain the functions of various intermediaries in physical distribution.

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the role of modern marketing in the development of the economy.
23. Define product. Explain the different stages in new product development.
24. "Services marketing require an extended marketing mix." Explain.
25. Compare in detail the advantages and disadvantages of direct and indirect distribution.

(2×15=30)





QP CODE: 21101987



21101987

Reg No :

Name :

B.COM DEGREE (CBCS) EXAMINATION, AUGUST 2021

Third Semester

Core Course - CO3CRT08 - QUANTITATIVE TECHNIQUES FOR BUSINESS- 1

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

14CC0E31

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. List the limitations of statistics.
2. Discuss on non sampling error.
3. Discuss on simple classification.
4. Write a note on partition values.
5. Compute the arithmetic average of the weights of 8 persons: 80,88,67,72,65,73,69,82
6. Find median from the following;

Wages (Rs.)	250	450	650	850
No of Workers	12	27	21	20

7. Find out the harmonic mean of 2, 3, 4 and 5.
8. Calculate mean deviation.
10, 15, 19, 21, 25
9. What do you mean by a symmetrical distribution?
10. You are given the following values of Moments : μ_2 is 44.553 , μ_3 is 9.774 , μ_4 is 5508.567 . Calculate Kurtosis.
11. Give the formula for 'Lagrange's method.
12. Write a short note on Extrapolation.

(10×2=20)

Part B

*Answer any **six** questions.*





Each question carries 5 marks.

13. "Statistics is a rainbow of lies- An ounce of truth can produce tons of Statistics"- Comment on these statements.
14. Draft a questionnaire for collecting socio-demographic details of women workers in a factory.
15. Explain the theoretical base of sampling .
16. The mean of 100 items was 46. Later it was found out that one item was misread as 61 instead of 16 and another item 43 was misread as 34.The number of items was also wrongly taken as 90 instead of 100. what is the correct mean?
17. The following table gives the length of life of 150 electric lamps. Calculate mode.

Life	0-400	400-800	800-1200	1200-1600	1600-2000	2000-2400	2400-2800	2800-3200
Frequency	04	12	40	41	27	13	09	04

18. An economy grows at the rate of 2 % in the first year, 2.5% in the second year, 3 % in the third year, 4 % in the fourth year and so on : 10% in the tenth year. What is the average rate of growth of the economy?
19. The following is the distribution of wages of some workers.Determine quartile deviation and coefficient of quartile deviation.

Wages (in Rs)	20	32	61	75	82	95
No. of Workers	2	4	7	5	4	2

20. Explain the merits and demerits of standard deviation?
21. Applying Newton's method, calculate the premium payable on policies at an age of 26 & 42
 Age 20 25 30 35 40
 Premium 23 26 30 35 42

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Find out mean from the following

Size(Below)	5	10	15	20	25	30	35
Frequency	1	3	13	17	27	36	38

23. The following data relate to the daily wages paid to workers in two factories X and Y and No. of workers in two factories.





Daily wages in Rs	10-11	11-12	12-13	13-14	14-15	15-16	16-17
No. of Workers in Factory X	15	30	44	60	30	14	7
No. of Workers in Factory y	25	40	60	35	20	15	5

Calculate the Coefficient of Variation for both the factories and offer your comments.

24. Assume that a firm has selected a random sample of 100 items from its production line and has obtained the data shown in the table below:

Class Interval	130-134	135-139	140-144	145-149	150-154	155-159	160-164
Frequency	3	12	21	28	19	12	5

Compute the following Karl Pearson's Co efficient of skewness.

25. The following data gives the profits of a firm (in lakh rupees). Interpolate the missing figures.

Year	2000	2005	2010	2015	2020	2025
Profits (in lakhs Rs)	7	?	13	15	?	25

(2×15=30)





QP CODE: 21101991

Reg No :

Name :

B.COM DEGREE (CBCS) EXAMINATION, AUGUST 2021

Third Semester

Optional Core - CO3OCT02 - INFORMATION TECHNOLOGY FOR BUSINESS

THEORY

Common to B.Com Model I Computer Applications, B.Com Model II Computer Applications, B.Com Model III Computer Applications & B.Com Model III Office Management & Secretarial Practice

2017 Admission Onwards

F17A701A

Time: 3 Hours

Max. Marks : 60

Part A

*Answer any **ten** questions.*

*Each question carries **1** mark.*

1. What is Touch Pad?
2. Which are the two types of software?
3. Name of the two IT based system that helps in product designing and manufacturing.
4. Define Cyber Stalking.
5. What is Green Computing?
6. What do you mean by Network Topology?
7. What is fiber optic cable?
8. What do you mean by Nesting in HTML?
9. What do we use dynsrc attribute for?
10. What is Internet of Things?
11. What is an ISP?
12. Write one of the wireless connection.

(10×1=10)





Part B

Answer any **six** questions.

Each question carries **5** marks.

13. Discuss the terms related to Information Technology.
14. How E-Business influence Society?
15. How IT influences Society?
16. What are the various health tips which supports health issues by the usage of computer?
17. Discuss the benefits of computer Network.
18. Distinguish between Bluetooth and Wi-Fi.
19. Write a short note on dynamic and static websites.
20. Write a short note on website management.
21. What is cyber bullying, trolls, stalkers and crime?

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **10** marks.

22. How Information Technology influence our daily routine? Explain with example.
23. Compare the generations in communication based on services provided and data transmission rates.
24. Design a website for the White planet planet electronic shop.home page should contain links to products page,customer feed back page (use HTML hyperlinks,lists,table,marquees,images,form controls.)
25. Explain in details about academic search techniques?

(2×10=20)

