QP CODE: 21102855

Reg No   :   ....

Name   :   ....

B.Com DEGREE (CBCS) REGULAR/SUPPLEMENTARY EXAMINATIONS, OCTOBER 2021

Fourth Semester

Core Course - CO4CRT11 - CORPORATE ACCOUNTING II

(Common for B.Com Model II Computer Applications ,B.Com Model II Finance & Taxation,B.Com Model II Marketing,B.Com Model II Travel & Tourism,B.Com Model III Office Management & Secretarial Practice ,B.Com Model III Taxation ,B.Com Model III Computer Applications ,B.Com Model I Co-operation ,B.Com Model I Marketing ,B.Com Model I Finance & Taxation ,B.Com Model I Travel & Tourism ,B.Com Model II Logistics Management)

Regular Candidates : 2019 Admission only

Private Candidates : 2017 Admission onwards

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Time: 3 Hours

Max. Marks : 80

***Instructions to Private candidates only**: This question paper contains two sections. Answer **SECTION I** questions in the answer-book provided. **SECTION II**, Internal examination questions must be answered in the question paper itself. Follow the detailed instructions given under*

SECTION II

SECTION I

Part A

*Answer any **ten** questions.*

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

1. What is register of claims?

2. What is annuity?

3. What do you mean by statutory reserve of a Banking Company?

4. What are Non performing Assets?

5. Difference between consolidation and subdivision of share capital

6. 30,000 equity shares of Rs. 100 each are reduced to fully paid shares of Rs. 60 each Journalise.

7. As per capital reduction scheme adopted by a company , 10,000 7% debentures of Rs. 100 each are reduced to Rs. 80 each and the trade creditors have agreed to reduce

their claim from Rs. 50,000.to Rs. 20,000 Journalise.

8. What is business purchase account?

9. Pass the journal entry in the book of Transferor for the liquidation expenses of Rs 10000/-

10. Pass the journal entry for the liquidation expenses of Rs 5000/- borne by the transferee company in the book of transferee.

11. What is Voluntary Winding Up?

12. What is Deficiency Account?

<div align="right">(10×2=20)</div>

Part B

*Answer any **six** questions.*

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

13. Revenue account of a life insurance company discloses a surplus of Rs.25,00,000 on 31.03.2019 before taking the following:

   a. A claim of intimated but not admitted Rs.20,000
   b. Bonus in reduction of premium Rs.50,000
   c. Annuities outstanding Rs.25,000
   d. Surrender value adjusting against loan on policies Rs.10,000
   e. Claim covered under reinsurance Rs.8,000
   f. Reinsurance premium Rs.5,000

   Pass the necessary journal entries for the above omissions and recomputed the correct surplus for the year

14. How do you prepare valuation balance sheet?

15. State the different items shown under other liabilities and provisions in bank balancesheet.

16. Distinguish between internal reconstruction and absorption

17. Green ltd.has an equity share capital of Rs.10,00,000 consisting of 10,000 shares of Rs. 100 each .It is resolved and sanction of the court has been obtained .
   1)To subdivide the shares into fully paid equity shares of Rs.10 each.
   2) 80 % of the shares to be surrendered to the company .
   3) 40,000 of surrendered shares to be issued to15% debentures of Rs. 5,00,000 in full settlement of their claim .

4) 20,000 of the surrendered shares to be issued as fully paid to creditors of Rs. 2,50,000.

5) The balance of the surrendered shares to be cancelled.

6) To write off debit balance of in P&L account Rs. 3,20,000, goodwill Rs.3.80,000, preliminary expenses Rs. 1,50,000 and balance to be transferred to capital reserve. Give Journal entries to implement the scheme

18. What do you mean by Amalgamation? Explain its main objectives.

19. Amalgamation in the nature of merger is more stronger than amalgamation in the nature of purchase - Why?

20. What is External Reconstruction? Explain its features.

21. Explain the duties entrusted with the liquidator?

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. The following are extracted from the books of Star Fire Insurance Company Ltd. as on 31.03.2019.

Premium less reinsurance	82,00,000
Interest and dividend less tax	21,00,000
Commission of reinsurance ceded	30,000
Commission on direct business	40,000
Commission on reinsurance accepted	1,45,000
Claims paid less reinsurance	41,00,000
Claims outstanding on 31.03.2019	3,00,000
Claims outstanding on 01.04.2018	2,40,000
Reserve for unexpired risk on 01.04.2018	26,00,000
Salaries	3,40,000
Directors remunerations	60,000
Rent and taxes	80,000
Printing, postage etc	24,000
Additional reserve on 01.04.2018	4,00,000

Reserve for unexpired risk is to be maintained at 50% of premium income. Additional reserve is to be increased by Rs.60,000.

Prepare revenue account t for the year ending 31.03.2019

23. Give the formats of a bank Balancesheet and profit and loss Account?

24. The business of the Bharath Ltd. is purchased by Nero Ltd. The purchase consideration to be discharged as follows:-

   1. A payment in cash at Rs 20/- for every share in Bharath Ltd.
   2. Further payment in cash at Rs 50/- for every debenture in the Bharath Ltd. in full discharge of the debentures and
   3. An exchange of 4 shares in the Nero Ltd. of Rs 10/- each (Market price at Rs 15) for every share in the Bharath Ltd.

The Balance Sheet of Bharath Ltd. stood as follows at the date of purchase.

Liabilities	Amount	Assets	Amount
Share capital (10 each)	50000	L& B	19000
P&L A/C	1500	Furniture	4500
6% Debentures (50Each)	6000	Machineries	19000
CRR	2500	Stock in trade	11500
Contingency Reserve	1800	Debtors	10000
Creditors	4500	Bank	2300
	66300		**66300**

Give the Journal entries in the books of both the companies and the important ledger account in the Bharath Ltd., Liquidation expenses is borne by Nero Ltd.

25. Following is the Balance Sheet of M/s Unfortunate Ltd as on 31st March 2018.

Liabilities	₹	Assets	₹
Share Capital- Authorized & Subscribed-		Land & Buildings	
4000 6% Preference shares of ₹ 100 each	4,00,000		2,00,000
	1,50,000	Plant & Machinery	5,00,000
20,000 Equity shares of ₹ 100 each, ₹ 75 per share paid up		Patents	80,000
	3,60,000		
6000 Equity shares of ₹ 100 each, ₹ 60 per share paid up		Stock	1,10,000
	2,00,000	Sundry Debtors	2,20,000
5% Debentures (having a floating charge on all assets)		Cash at Bank	60,000
	10,000		

Interest outstanding on debentures		Profit & Loss A/c	2,40,000
	2,90,000		
Creditors			
Total	14,10,000		14,10,000

On that date, the company went into liquidation. The dividends on preference shares were in arrear for two years. The arrears are payable on liquidation as per the Articles of the company. Creditors include a loan of ₹ 1,00,000 on mortgage of Land & Buildings. The assets realized as under-

	₹
Land & Buildings	2, 40,000
Plant & Machinery	4, 00,000
Patents	60,000
Stock	1, 20,000
Sundry Debtors	1, 60,000

The expenses of liquidation amounted to ₹ 21,800. The liquidator is entitled to a commission of 3% on all assets realized except cash at bank and a commission of 2% on the amount distributed among unsecured creditors. Preferential creditors amount to ₹ 30,000. All payments were made on 30th September 2018.

(2×15=30)

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UNDER GRADUATE (CBCS) REGULAR/SUPPLEMENTARY EXAMINATIONS, OCTOBER 2021

Fourth Semester

Common Course I - EN4CCT06 - ENGLISH-ILLUMINATIONS

For Model I B.A/B.Sc, Model II B.A/B.Sc /B.Com Programmes

For Regular Candidates: 2019 Admission only

For Private Candidates : 2017 Admission Onwards

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Time: 3 Hours

Max. Marks : 80

Instructions to Private candidates only: *This question paper contains two sections. Answer* ***SECTION I*** *questions in the answer-book provided.* ***SECTION II***, *Internal examination questions must be answered in the question paper itself. Follow the detailed instructions given under*

SECTION II

SECTION I

Part A

*Answer any **ten** questions.*

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

1. "How was it possible, I asked myself". Which incident lead to this response?

2. "Did I come 300 miles for this?"What made owens ask this introspective question?

3. Who is Mr. Spugg?

4. What name is used in the essay "On Courage" to refer to Benjamin Disraeli?

5. What is the occasion of the speech "An Ode to Makeup"?

6. Why does the student's sorrow amuse the nightingale?

7. What did the narrator do soon after he left the Auberage?

8. What causes Mr Gessler's downfall in the shoemaking business?

9. Why did Dee change her name?

10. What does the quilt stand for in the story " Everyday Use"?

11. Explain the phrase "how way leads on to way".

12. How does Maya Angelou end the poem " Still I Rise"?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. "Use your eyes as if tomorrow you would be stricken blind." Explain.

14. What is Sudarshan's message for students today?

15. What were Spugg's reasons for not donating his money to others?

16. What did the sailor do when he got selected through ballot?

17. Does a child and a professional reader approach the text in the same way? Validate your viewpoint.

18. Campare and contrast the concept of love as understood by the nightingale and the student.

19. How did the narrator consider Mr Gessler?

20. What was the fate that the shoemaker had to face in the end?

21. Bring out the words of suffering in the poem "Invictus"

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. How does Helen Keller plan to spend the second day of her sight?

23. How is failure beneficial in life?

24. How did George Orwell portray the ironies of life in the story " Roucolle, the Miser"?

25. Why does Gibran say "Of the good in you I can speak, but not of the evil"?

(2×15=30)

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B.Com DEGREE (CBCS) REGULAR/SUPPLEMENTARY EXAMINATIONS, OCTOBER 2021

Fourth Semester

Core Course - CO4CRT13 - ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

(Common for B.Com Model II Computer Applications, B.Com Model II Finance & Taxation, B.Com Model II Marketing, B.Com Model II Travel & Tourism, B.Com Model III Office Management & Secretarial Practice, B.Com Model III Taxation, B.Com Model III Computer Applications, B.Com Model III Travel & Tourism, B.Com Model I Computer Applications, B.Com Model I Co-operation, B.Com Model I Marketing, B.Com Model I Finance & Taxation, B.Com Model I Travel & Tourism, B.Com Model II Logistics Management)

For Regular Candidates: 2019 Admission only

For Private Candidates : 2017 Admission Onwards

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Time: 3 Hours

Max. Marks : 80

*Instructions to Private candidates only: This question paper contains **two sections**. Answer **SECTION I** questions in the answer-book provided. **SECTION II**, Internal examination questions must be answered in the question paper itself. Follow the detailed instructions given under*

SECTION II

SECTION I

Part A

*Answer any **ten** questions.*

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

1. State the importance of organising in entrepreneurship.

2. What is Innovation?

3. Define a women entrepreneur.

4. Distinguish between Entrepreneur and Manager.

5. Define the term women entrepreneurship.

6. State the role of project identification in project management.

7. What is business idea?

Turn Over

8. What are the problems in project formulation?

9. State the sources of finance.

10. What do you mean by a Start up?

11. Explain cluster development scheme.

12. What are industrial estates?

(10×2=20)

Part B

Answer any six questions.
Each question carries 5 marks.

13. Explain the compentency requirement for entrepreneur.

14. Why is the growth of entrepreneurship slow in India ?

15. What are the advantages and disadvantages of franchising?

16. State the objectives of MSMED Act , 2006.

17. Explain briefly the salient features of a project.

18. Distinguish between patents and copyrights.

19. How far project appraisal could be considered as cost benefit analysis?

20. Explain the post training functions of EDP.

21. What are the functons of NSIC?

(6×5=30)

Part C

Answer any two questions.
Each question carries 15 marks.

22. What are traits and skills needed for an entrepreneur ?

23. What is the procedure to be followed for setting up MSMEs?

24. Explain briefly the steps involved in project identification.

25. Explain the contents of a project report.

(2×15=30)

Reg No : ....

Name : ....

B.Com DEGREE (CBCS) REGULAR/SUPPLEMENTARY EXAMINATIONS, OCTOBER 2021

Fourth Semester

Core Course - CO4CRT12 - QUANTITATIVE TECHNIQUES FOR BUSINESS-II

(Common for B.Com Model II Computer Applications ,B.Com Model II Finance & Taxation ,B.Com Model II Marketing ,B.Com Model II Travel & Tourism ,B.Com Model III Office Management & Secretarial Practice ,B.Com Model III Taxation ,B.Com Model III Computer Applications ,B.Com Model III Travel & Tourism ,B.Com Model I Computer Applications ,B.Com Model I Co-operation ,B.Com Model I Marketing ,B.Com Model I Finance & Taxation ,B.Com Model I Travel & Tourism ,B.Com Model II Logistics Management)

For Regular Candidates: 2019 Admission only

For Private Candidates : 2017 Admission Onwards

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Time: 3 Hours   Max. Marks : 80

Instructions to Private candidates only: *This question paper contains two sections. Answer **SECTION I** questions in the answer-book provided.* ***SECTION II****, Internal examination questions must be answered in the question paper itself. Follow the detailed instructions given under* **SECTION II**

SECTION I

Part A

*Answer any **ten** questions.*

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

1. Define correlation.

2. What is coefficient of non-Determination?

3. Calculate coefficient of correlation.

   Rank 1 1 4 3 2 5 6

   Rank 2 3 5 6 1 2 4

4. Write a note on regression lines?

5. Calculate the correlation co-efficient, If bxy is 1.364 and byx is 0.613.

6. What do you mean by Quantity Index Number?

7. A box contains 8 tickets bearing the following numbers: (1,2,3,4,5,6,8 and 10) One ticket is drawn at random and kept aside. Then a second ticket is drawn. Find the probability that both the tickets show even numbers.

8. Describe Fixed Base Index Number.

9. What purpose is served by analysis of Time Series?

10. Write a note on Additive Model of Time Series Analysis.

11. Describe impossible event with an example.

12. The following table gives the group index numbers and the corresponding group weights with reference to cost of living for a given year. Construct the overall cost of living for the year.

Group	Index Number	Weight
Food	360	60
Clothing	295	5
Fuel & Lighting	287	7
House Rent	110	8
Miscellaneous	315	20

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. In order to find the correlation co-efficient between two variables X and Y from 12 of observations, the following calculations were made.

$\sum X= 30$, $\sum Y=5$, $\sum X^2=670$, $\sum Y^2=285$, $\sum XY= 334$.

On subsequent verification it was found that the pair (X=11, Y=4) was copied wrongly , the correct value being (X=10, Y=14). Find the correct value of correlation co-efficient.

14. Prove that coefficient of correlation is independent of change of scale and origin.

15. Distinguish between correlation and regression.

16. From the following data, calculate price index under Simple Aggregative Method and Simple Average of Relatives Method:

Commodities	Price in 2017	Price in 2018
Rice	12	14
Wheat	14	18
Oil	40	55
Pulses	25	35

17. An enquiry into the budget of certain middle class families in a town gave the following information.

Heads of Expenditure	Food	Rent	Clothing	Fuel	Sundries
Price in 2012	100	20	70	20	40
Quantity in 2012	30	15	20	10	25
Price in 2016	90	20	60	15	55
Quantity in 2016	25	20	30	15	10

Compute weighted arithmetic mean of price relatives taking P0Q1 as weights of the items

18. Explain the merits and demerits of semi-average method.

19. Apply the method of semi-averages for determining the trend.

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018
Production (in tonnes)	10	12	15	20	18	25	24	28	34

20. The odds that A speaks the truth is 3:2 and the odds that B speaks the truth is 5:3. In what percentage of cases are they likely to contradict each other on an identical point?

21. Suppose that the probability of a women entering a shop buys rice is 0.90 and the probability that she buys sugar is 0.70. Assuming that she is free to choose the items for purchase, what is the probability that she will buy both sugar and rice.

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. From the following data determine the co-efficient of concurrent deviation.

Price   7   9   10   8   7   6   5   6   7   6   9   40

Supply   50 60 55 70 80 120 110 60 40 70 65 40

23.
a) A bag contains 6 white, 4 red and 10 black balls. Two balls are drawn at random. Find the probability that they will both be black. b) a bag contains 8 white and 4 red balls. Five balls are drawn at random. What is the probability that 2 of them are red and 3 white?

24. Below are given the annual production of X Ltd.

Year	2010	2011	2012	2013	2014	2015	2016
Production (in tonnes)	70	75	90	91	95	98	100

(i) Fit a straight line by the method of least squares tabulate the trend values.
(ii) Estimate the production for the year 2017.
(iii) Eliminate the trend using Additive Model. What components of the time series are left over?
(iv) Convert annual trend equation to monthly trend equation.

25. A panel of judges A and B graded seven debators and independently awarded the following marks:

Debator	Marks by A	Marks by B
1	40	32
2	34	39
3	28	26
4	30	30
5	44	38
6	38	34
7	31	28

An eighth debator was awarded 36 marks by Judge A while Judge B was not present.

If judge B were also present , how many marks would you expect him to award to the 8th debator assuming that the same degree of relationship exists in their judgement?

(2×15=30)