



QP CODE: 22100580

Reg No : .....

Name : .....

**B.COM DEGREE (CBCS ) REGULAR / REAPPEARANCE EXAMINATIONS,  
APRIL 2022**

**Third Semester**

**Core Course - CO3CRT09 - FINANCIAL MARKETS AND OPERATIONS**

(Common to all B.Com Degree Programmes)

**For Regular Candidates : 2017 Admission Onwards**

**For Private Candidates : 2020 Admission Only**

D96794BE

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**

**Part A**

Answer any **ten** questions.

Each question carries **2** marks.

1. What is meant by 'Financial Deepening'? How is it different from 'Financial Broadening'?
2. What is meant by differential voting right? Illustrate with an example.
3. What is bankers acceptance? Explain briefly.
4. Describe New Issue Market?
5. Explain QIB and QIP?
6. Give a brief description on (a) NSE; (b) MSEI
7. What is 'Online Trading'?
8. What is Margin Trading?
9. Who is a 'Sponsor', in mutual fund industry?
10. Explain any two advantages of mutual fund investment.





11. What is meant by derivative?
12. Explain the term 'Commodity Futures Contracts'?

(10×2=20)

**Part B**

*Answer any **six** questions.*

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

13. Explain the role investment in financial system.
14. Describe the constitution of management of SEBI.
15. Make a note on innovative financial instruments.
16. Describe the concept of dematerialisation of securities.
17. Make a comparative note on 'Sensex' and 'Nifty'.
18. Explain money market mutual funds.
19. Mention the characteristics of 'Exchange Trade Funds'.
20. Briefly explain various characterisitcs of Forward Contracts.
21. "All types of options contracts are excercisable only at the time of maturity." Crittically analyse the statement.

(6×5=30)

**Part C**

*Answer any **two** questions.*

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

22. "The Indian economic reforms of 1991 paved way for development and growth of Indian financial system". Give an overview on the history of development and growth of Indian financial system.
23. How is capital collected through IPO?
24. Elucidate the role and functions of Stock Exchange.
25. Explain the role of mutual funds in India.

(2×15=30)





22100582

QP CODE: 22100582

Reg No : .....

Name : .....

**B.COM DEGREE ( CBCS ) REGULAR / REAPPEARANCE EXAMINATIONS,  
APRIL 2022**

**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

**For Regular Candidates : 2017 Admission Onwards**

**For Private Candidates : 2020 Admission Only**

93089D03

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 Compensation Cess? What is its significance?
2. Define "Services" as per CGST Act. Give two examples.
3. What is "Works contract"? Give example.
4. What is Compensation Cess? What is its significance?
5. M/s N & Co., an Audit firm based in Kottayam undertakes an audit assignment of his client based in Chennai. The Contract mentioned about the audit fees of Rs 5,00,000 and arrangement of taxi by the Client which may be worth Rs 15,000. Find the transaction value on which M/s N & Co. is liable to pay GST.
6. How is time of supply decided under section 12(5) when it is impossible to determine the time of supply?
7. What is intra-state supply as per Section 8 of the IGST Act? What is the place of supply in such transactions?





8. Mention two cases of blocked credit with reference to ITC.
9. When is a debit note issued?
10. Mention any 3 categories of persons responsible to deduct tax at source.
11. Comment on Return to be filed by a Composite Tax Payer.
12. What is IRN?

(10×2=20)

**Part B**

*Answer any **six** questions.*

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

13. GST has an impact on Consumers, Government, Business Houses and the economy as a whole. Comment on the statement
14. What are the conditions and restrictions for composition levy?
15. Who all are considered as related persons under GST?
16. What are the provisions relating to place of supply of services in relation to immovable property? Explain with an example.
17. Mr.C of Chennai supplied goods to M/s AJ Airlines of Chennai flying between Delhi-Mumbai. The goods are loaded in the aircraft in Delhi. Find the place of supply of goods and type of levy of tax.
18. What is Apportionment of Credit? How is it done?
19. Explain the terms (a) Refund Voucher (b) Delivery Challan
20. What do you mean by Provisional Assessment? Explain the Rules Regarding Provisional Assessment.
21. Explain the procedure for cancellation of registration on application.

(6×5=30)

**Part C**

*Answer any **two** questions.*

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

22. What is GST? Explain the concept of value addition and also explain in detail the methodology of charging GST.
23. What are the activities treated as supply of goods and services under Schedule II?





24. Explain the significance and contents of
  - i) Electronic credit ledger; ii) Electronic cash ledger; iii) Electronic liability register.
25. Explain the provisions regarding accounts and documents to be maintained by a Registered Person under GST.

(2×15=30)





22100581

QP CODE: 22100581

Reg No : .....

Name : .....

**B.COM DEGREE ( CBCS ) REGULAR / REAPPEARANCE EXAMINATIONS,  
APRIL 2022**

**Third Semester**

**Core Course - CO3CRT10 - MARKETING MANAGEMENT**

(Common to all B.Com Degree Programmes)

**For Regular Candidates : 2017 Admission Onwards**

**For Private Candidates : 2020 Admission Only**

EB02289B

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***

**Part A**

*Answer any **ten** questions.*

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

1. Distinguish between Customer and Consumer.
2. What is Macro Environment?
3. What do you understand by the term Concept testing?
4. What are shopping goods?
5. What is test marketing?
6. Who are split loyals?
7. What is labelling?
8. What is meant by mark-up pricing?
9. Define Logistics.
10. What is HMS?





11. What is remarketing?
12. What is relationship marketing?

(10×2=20)

**Part B**

*Answer any **six** questions.*

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

13. Explain 4 Cs in marketing.
14. What is market positioning? Explain the positioning strategies adopted by the marketing firm.
15. What are the factors affecting product mix?
16. Enumerate briefly the functions performed by packaging.
17. What are the factors which affect the pricing decisions?
18. What are the disadvantages of value based pricing policy?
19. Assume that you are thinking of manufacturing a new kind of kitchen machine. Explain what steps you would take before introducing it in the market.
20. Write a short note on RPM.
21. Discuss the advantages and disadvantages of departmental stores.

(6×5=30)

**Part C**

*Answer any **two** questions.*

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

22. Explain the various functions of marketing management.
23. What do you mean by PLC? Discuss how it is related to the different stages of market development.
24. Why has the services sector grown rapidly in recent years? Explain the factors contributing to the growth of Service Sector.
25. Enumerate the functions of retailing?

(2×15=30)





22100579

QP CODE: 22100579

Reg No : .....

Name : .....

**B.COM DEGREE ( CBCS ) REGULAR / REAPPEARANCE EXAMINATIONS,  
APRIL 2022  
Third Semester**

**Core Course - CO3CRT08 - QUANTITATIVE TECHNIQUES FOR BUSINESS- 1**

(Common to all B.Com Degree Programmes)

**For Regular Candidates : 2017 Admission Onwards**

**For Private Candidates : 2020 Admission Only**

BB987FA3

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. Describe quantitative analysis.
2. Discuss on systematic sampling.
3. Write a short note on cross tabulation.
4. Write a note on partition values.
5. Calculate arithmetic average of the heights of five students: 155,148,167,172,125.
6. Calculate median: 39,38,35,32,40,48,36,37,37,39.
7. If the mean and median of a moderately asymmetrical series are 26.8 and 27.9 respectively. What would be its most probable mode?
8. Define dispersion.
9. The following are the prices of shares of AB Company Ltd from Monday to Saturday:

Day	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Price (Rs.)	200	210	208	160	220	250

Calculate range and its coefficient.

10. Calculate mean deviation for the following values;  
4800, 4600, 4400, 4200, 4000







11. State the interpolation formula for calculating mode in a continuous series.
12. Write a short note on Extrapolation.

(10×2=20)

**Part B**

Answer any **six** questions.

Each question carries **5** marks.

13. Calculate mean deviation and its co-efficient.

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70
No. of students	4	6	10	20	10	6	4

14. Explain the non-probability sampling techniques.
15. Form a frequency distribution from the following data by inclusive method taking 4 as the magnitude of class intervals:  
10,17,15,22,11,16,19,24,29,18,25,26,32,14,17,20,23,27,30,12,  
15,18,24,36,18,15,21,28,33,38,34,13,10,16,20,22,29,19,23,31
16. A motor car covered a distance four times. The first time at 50 K.M. p.h., the second time at 20 K.M. p.h. , the third time at 40 K.M. p.h. , and the fourth time at 25 K.M. p.h. Calculate the average speed.
17. A firm bought three machineries on 01. 01.2017 and decided to write off depreciation as follows:

Machinery Cost (Rs)	Depreciation (%)
A            6,000	6%
B            3,000	4%
C            1,000	3%

Find the weighted average depreciation rate for the year.

18. Explain the importance of measures of central tendencies.
19. Calculate coefficient of range from the following data:  
Marks            10-20 20-30 30-40 40-50 50-60  
No. of students   8    10    12    8    4
20. Explain the functions of statistics.
21. Estimate the number of students who have scored less than 45 marks using the appropriate formula of interpolation.

Marks	0-40	40-50	50-60	60-70	70-80
No. of students	31	42	51	35	31

(6×5=30)





**Part C**

Answer any **two** questions.

Each question carries **15** marks.

22. The following data gives the weekly wages of workers in a firm, their total working hours and the average working hours per worker.

Calculate the average weekly wage per worker.

Wages group( Rs)	80- 100	100- 120	120-140	140- 160	160-180	180-200
Total Hours Worked	168	170	225	272	126	91
Average No. of Hours worked per worker	12	10	9	8.5	7	6.5

23. An analysis of monthly wages paid to workers in two firms A and B belonging to the same industry gives the following data:

	Firm A	Firm B
No of workers	550	650
Average Monthly wages	50	45
Standard Deviation	$\sqrt{90}$	$\sqrt{120}$

- Which Firm A or B pays larger amount as monthly wages?
  - What are the monthly wages and S.D in the distribution of individuals' wages of workers in the two firms taken together?
  - In which firm there is greater variability in individual wages?
24. Calculate Karl Pearson's Coefficient of Skewness from the following:

Marks Above	0	10	20	30	40	50	60	70	80
No. of Students	150	140	100	80	80	70	30	14	0

25. The following are the amounts of income tax paid by 600 business men in year 2010:

Income tax Rs (more than)	500	1000	1500	2000	2500	3000
No. of business men	600	550	425	275	100	25

Find out the number of businessmen who paid more than Rs. 1,200 but not more than Rs.2,400 as income tax.

(2×15=30)





22100578

QP CODE: 22100578

Reg No : .....

Name : .....

**B.COM DEGREE (CBCS) REGULAR / REAPPEARANCE EXAMINATIONS,  
APRIL 2022**

**Third Semester**

**Core Course - CO3CRT07 - CORPORATE ACCOUNTING I**

(Common to all B.Com Degree Programmes)

**For Regular Candidates : 2017 Admission Onwards**

**For Private Candidates : 2020 Admission Only**

6EB59A25

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 called up capital?
2. What is Forfeiture of shares? Give an example.
3. What are the objectives of Buy back of shares?
4. Who can be an underwriter? Give examples.
5. What is a non-current asset as per schedule III?
6. How will you apportion the following items?  
a) Tax Audit Fees b) Audit Fees
7. What is unclaimed dividend? How will you treat it in final accounts?
8. What is advance payment of tax? How will you treat it in final accounts?
9. Define fair value.
10. What do you mean by cum-interest?
11. What is loss of stock policy?
12. Mr. A 4000 15% debentures of B Ltd. at Rs. 96 cum- interest on 01.01.2017. Interest is payable by the company on 30th September and 31st March each year. Give journal entries in the books of Mr. A.

(10×2=20)





**Part B**

Answer any **six** questions.

Each question carries **5** marks.

13. Sujatha Ltd. purchased assets for ₹ 5,00,000 from Raja Ltd. The company issued fully paid up equity shares of ₹ 10 each in satisfaction of the claim. Shares of ₹ 2,00,000 were issued at par to the promoters for their services. Give journal entries assuming that : (i) Shares were issued at par and (ii) Shares were issued at a premium of 20%.
14. Explain the legal provisions for the Redemption of Preference shares u/s 55.
15. What are the circumstances that warrant the issue of bonus shares?
16. A Ltd. Issued 200000 shares of Rs.10 each. The whole issue was underwritten by B Ltd. The company received 150000 share applications. Write journal entries in the books of the underwriter. (Commission payable at the rate permitted by law.)

17. From the following data, prepare relevant Notes to Accounts:

Particulars	Rs. in 000's
Salaries	250
Wages	150
Contribution to PF	200
Contribution to Gratuity	72
Staff welfare expense	150
Expenses on ESPP	28
Outstanding Wages	50
Interest Expense	25
Brokerage	5
Interest on Debentures	6

18. Barrik Ltd. was incorporated on 01.07.2017 to acquire a running business with effect from 01.04.2017. The accounts for the year ended 31.03.2018 disclosed the following:
- a) There was a gross profit of Rs 3,00,000.
- b) The sales for the year amounted to Rs 12,00,000 of which Rs 2,40,000 were for the first six months.
- c) The expenses debited to profit and loss account includes:-
- |                                     |                               |
|-------------------------------------|-------------------------------|
| i) Directors fees                   | – 15,000                      |
| ii) Bad debt                        | – 3,600                       |
| iii) Advertising                    | – 12,000 (Rs 1,000 per month) |
| iv) Salaries                        | – 64,000                      |
| v) Preliminary expenses written off | – 5,000                       |
| vi) Donation to political parties   | – 5,000                       |
| vii) Tax Audit fees                 | – 5,000                       |

Prepare a statement showing pre-incorporation and post incorporation profits.

19. Explain the legal provisions regarding payment of managerial remuneration u/s 197.





20. Explain the treatment of bonus shares and right shares in investment accounts?
21. Meera has a wholesale shop of garments. On 30.09.2017, a fire occurred at his warehouse and the greater portion of his stock was destroyed. The value of stock salvaged was agreed at ` 5,940. The insurance policy for stock destroyed was for ` 4,50,000. The summarised Trading Account for the year ended 31.12.2016 is as follows.

Sales		15,00,000
Closing stock		3,93,750
		18,93,750
Less: Opening stock	3,09,375	
Purchases	13,59,375	16,68,750
Gross Profit		2,25,000

The transactions for the period from 01.01.2017 to 30.09.2017 were as under:

Sales	75,000
Payment to creditors	80,010
Creditors (01.01.2017)	1,13,000
Creditors (30.09.2017)	1,15,490

You are required to submit claim for insurance for loss of stock.

(6×5=30)

### Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Following are the Liabilities and Assets of Budha Ltd. As on 31-3-2017

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Share Capital		Fixed Assets	40,00,000
1,00,000 6% Redeemable Preference Shares of ₹ 10 each, fully paid	10,00,000	Investments	10,00,000
2,00,000 5% Redeemable Preference shares of ₹ 10 each, ₹ 5 per share paid up	10,00,000	Stock	4,00,000
2,00,000 Equity shares of ₹ 10 each fully paid	20,00,000	Debtors	6,00,000
	8,00,000	Bank	20,00,000
Securities Premium	6,00,000		
General Reserve	7,00,000		
Capital Reserve	9,00,000		
Surplus Account	10,00,000		
Current Liabilities			
	80,00,000		80,00,000

On 1-7-2017, the company redeemed the preference shares at a premium of 10%. In order to pay off the preference share holders, it sold investment realising ₹ 9,50,000. All the payments were





made except to a share holder having 600 shares who could not be traced.

On 1-8-2017, the company issued fully paid bonus shares in the ratio of one for every share held on that date. You are required to show the journal entries and the balance sheet after the redemption.

23. From the following information, you are required to work out claim under the loss of profit insurance policy.
- 1) Cover-Gross profit – ` 1,00,000
  - 2) Indemnity period – 6 months
  - 3) Damage – due to a fire accident on 28th December – accounting year ends on 31st December
  - 4) Net profits plus all standing charges in the prior accounting year – ` 1,50,000
  - 5) Standing charges uninsured – ` 25,000
  - 6) Turnover of last accounting year was ` 5,00,000, the rate of gross profit being 25%.
  - 7) The annual turnover, namely, the turnover for 12 months immediately preceding the fire – ` 5,20,000.
  - 8) As a consequence of fire, there was a reduction in certain insured standing charges at the rate of ` 25,000 per annum.
  - 9) The standard turnover ` 2,60,000.
  - 10) Increased cost of working during the period of indemnity was ` 20,000.
  - 11) Turnover during the period of Indemnity was ` 1,00,000 and out of this turnover of ` 80,000 was maintained due to increased cost of working.
24. Following transactions of Trader Ltd. took place during the year ended 31.03.2018.
- a) 01.04.2017 : Purchased Rs 12,00,000 8% bonds at Rs 80.5 cum-interest. Interest is payable on 1st November and 1st May.
  - b) 12.04.2017 : Purchased 1,00,000 equity shares of Rs 10 each in X Ltd for Rs 40,00,000.
  - c) 01.05.2017 : Received half-years interest on 8% bonds.
  - d) 15.05.2017 : X Ltd. made a bonus issue of three equityshares for every two held. Trader Ltd. sold 1,25,000 bonus shares at Rs 20 each.
  - e) 01.10.2017 : Sold Rs 3,00,000 8% bonds at Rs 81 ex-interest.
  - f) 01.11.2017 : Received half year's bond interest.
  - g) 01.12.2017 : Received 18% dividend on equity shares in X Ltd.
- Prepare relevant investment accounts in the books of Trader Ltd. for the year ended 31.03.2018.





25. Western Ltd was registered with an authorised capital of Rs 10,00,000 divided into shares of Rs 10 each, of which 40,000 shares had been issued and fully paid.

The following was the trial balance extracted on 31-03-2016.

Particulars	Dr	Cr
Opening stock	1,86,420	
Purchases and Sales	7,18,210	11,69,900
Returns	12,680	9,850
Manufacturing Wages	1,09,740	
Manufacturing expenses	19,240	
Carriage inwards	4,910	
18% Bank Loan (secured)		50,000
Interest on bank loan	4,500	
Salaries	17,870	
Auditor's fees	8,600	
Directors' remuneration	26,250	
Preliminary expenses	6,000	
Freehold premises	1,64,210	
Plant and Machinery	1,28,400	
Furniture	5,000	
Loose Tools	12,500	
Debtors and Creditors	1,05,400	62,220
Cash in hand	19,530	
Cash at Bank	96,860	
Advance payment of tax	84,290	
Surplus A/c		38,640
Share capital		4,00,000
	<b>17,30,610</b>	<b>17,30,610</b>

You are required to prepare a Statement of Profit and Loss for the year ended 31-03-2016 and a Balance Sheet of that date after taking into consideration the following adjustments.

- On 31st March 2016, outstanding manufacturing wages and outstanding salaries stood at Rs 1,890 and Rs 1,200 respectively. On the same date, stock was valued at Rs 1,24,840 and loose tools at Rs 10,000.
- Provide for depreciation of Plant and Machinery at 15% and Furniture at 10% p.a.
- Write off 1/3rd of preliminary expenses.
- Make a provision for income tax at 50%.
- The directors recommended a dividend at 15% on equity shares after transfer of 5% of net profit to General Reserve.

(2×15=30)





22100626

QP CODE: 22100626

Reg No : .....

Name : .....

**UNDER GRADUATE ( CBCS ) REGULAR / REAPPEARANCE EXAMINATIONS,  
APRIL 2022**

**Third Semester**

**Common Course - EN3CCT05 - ENGLISH-LITERATURE AND/AS IDENTITY**

(For all B.A/B.Sc & Model II B.Com Programmes )

**For Regular Candidates : 2017 Admission Onwards**

**For Private Candidates : 2020 Admission Only**

1DB334A1

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. "This is home. And this the closest/ I'll ever be to home." What does the speaker mean here? Where is the speaker now?
2. "That was my mental quandy in the nascent state." Comment.
3. Where is the poem " At the Lahore Karhai" set?
4. What is the criterion which determines the identity of a person with reference to the story "The Dog of Tithwal"?
5. Who shows an affection to the dog from the Pakistani side?
6. What was the prophecy of Ashwatthama?
7. List the kind of names the white kids at school called their Negro classmates?
8. What is the author's sense of her mother?
9. What happened to the Blue cheque that came to Chato in the government envelope?
10. What is the occasion of the first Garhwali song?
11. Who is Aylmer and what was his first love?







12. Compare the views of the speaker and the girl on the train regarding long train journeys.  
(10×2=20)

**Part B**

*Answer any **six** questions.*

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

13. Why does the speaker use the collective pronouns "we", "our", and "us" repeatedly in "Indian Movie, New Jersey"?
14. Describe in detail the sufferings of the hill people.
15. Try to make a comparison between the life of the narrator before and after reaching the old age home.
16. What were the "various things" that Malcolm learnt due to poverty after the death of his father?
17. What is Shashi Deshpande's view of herself as a mother?
18. Why did Pinyar stop using Si- ye to prepare rice beer?
19. How did the village elders respond on hearing of kamur's hunt for his children and wife?
20. Consider Georgiana as a tragic heroine.
21. Attempt a character sketch of Padmini.

(6×5=30)

**Part C**

*Answer any **two** questions.*

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

22. "It is strange that whenever apocalypse is at hand, the rich and the powerful rarely ever pay for their sins....". Explain the statement in the context of the story 'A chronicle of the Peacock'.
23. How does Shashi Deshpande argue that women should have their own creative space even she is a mother?
24. What is the symbolic importance of the Sun, Snow, and Nature and its relationship to Ayah in the onset of the story?
25. Examine man's quest for a perfect identity in the light of the prescribed extract from Hayavadana.

(2×15=30)

