

QP CODE: 20100875



Reg No : .....

Name : .....

**B.Com DEGREE (CBCS) EXAMINATION, MARCH 2020**

**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 )

2017 Admission onwards

2C17268A

Time: 3 Hours

Marks: 80

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. What is claims?
2. What is fire insurance?
3. Give any four examples of schedule 12 of banking company.
4. Describe the term capital adequacy ratio. How it is calculated.
5. State the various ways in which internal reconstruction can be carried out?
6. What is alteration of share capital?
7. As per capital reduction scheme adopted by a company , 5,000 7% debentures of Rs. 100 each are reduced to Rs. 80 each and the trade creditors have agreed to reduce their claim by Rs. 50,000. Journalise
8. Pass journal entry for discharging liabilities of Rs 10,000/- in the book of the transferor.
9. What is the journal entry for the payment of purchase consideration of Rs 200000/- in the books of transferee?
10. What are the main objectives of External Reconstruction?
11. Who is a Liquidator?
12. What is List A contributory?

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries 5 marks.*





13. What are the type of registers and books maintained by life insurance companies?
14. New India Life Assurance Company Ltd. prepared its revenue account for the year ended 31.03.2019 and ascertained its surplus as Rs.48,78,000. It was found later that the following had been omitted from the books of accounts.
- a. Claims intimated but not admitted Rs.65,500
  - b. Bonus utilized in reduction of premium Rs.6,500
  - c. Interest accrued on investment Rs.19,500
  - d. Outstanding premium Rs.18,000
  - e. Claims covered under reinsurance Rs.27,000

Give entries necessary to rectify the above omissions and ascertain the correct surplus.

15. Which are the books maintained by a Bank?
16. Give journal entries for the following transactions in connection with internal reconstruction.
- 1. 10,000 equity shares of Rs. 10 each fully paid, reduced to shares of Rs. 5 each fully paid
  - 2. 100, 8% debentures of Rs. 1,000 each converted into 500, 6% debentures of Rs. 100 each
  - 3. The debit balance of P&L account Rs. 50,000 and preliminary expenses of Rs. 10,000 were written off.
  - 4. The value of plant and machinery and stock were written down by Rs. 20,000 and 10,000 respectively

17. A company's position on 31-12-2018 was as follows,

20,000 equity shares of Rs. 100 each	20,00,000
10,000 6% debentures	10,00,000
Interest outstanding on debentures	1,20,000
Sundry creditors	5,00,000
Fixed asset	20,00,000
Current assets	6,50,000

Fixed assets were revalued at Rs. 9,60,000 and current assets at Rs. 4,80,000. The capital reduction scheme approved by the court was as follows :

- 1. The shares were subdivided into shares of Rs. 5 each and 90% of the shares were surrendered.
  - 2. Claims of debentures were reduced to Rs. 4,90,000 for which Rs. 2,50,000 equity shares were allotted.
  - 3. Creditors agreed to reduce their claim to Rs. 3,00,000, one third of which was satisfied by the issue of equity shares out of those surrendered. Draft journal entries.
18. Amalgamation is very essential to meet the modern business competitions - Explain
19. The amalgamation process disappears the existence of one company- is it a good practice? Why and when?





20. H Ltd. acquires the business of R Ltd. for which H Ltd. pays Rs 5, 00,000/- in equity shares of Rs 10 each, Rs 50,000/- in 10% debentures of H Ltd. and Rs 1, 00,000/- in cash. Creditors for Rs 20,000/- and provident fund Rs 25,000/- are also paid by H Ltd. Calculate purchase consideration.
21. Explain the various modes of Winding up?

(6×5=30)

**Part C**

*Answer any two questions.*

*Each question carries 15 marks.*

22. Explain the procedure for the preparation of final accounts of general insurance business? And distinguish between life insurance and general insurance?
23. From the following balances of ABCD Bank Ltd as on March 2018 Prepare Balancesheet in the prescribed format

(Figures in Rupees)

Paid up share capital	1000000
Bills discounted	900000
Reserve fund	385000
Cash credit	1000000
Overdraft	400000
Unclaimed dividend	5000
Loans	2300000
Current deposits	1900000
Furniture	20000
Profit and loss A/c (Cr)	110000
Stamps and Stationery	5000
Cash in hand	250000
Cash with RBI	650000
Branch Adjustment (Dr)	85000
Investments	475000
Loans (Cr)	600000
Recurring deposits	500000
Fixed deposits	1000000
Cash certificates	500000
Contingency reserve	85000

Additional information:-

- 1) Rebate on bills discounted 5000
- 2) Provide 40000 for doubtful debts
- 3) Bank's Acceptances on behalf of customers were 650000

24. The following is the Balance sheet of Tye Ltd. as on 31st December 2018.





Liabilities	Amount	Assets	Amount
Share capital ( 10 each )	400000	Goodwill	47000
General Reserve	120000	Freehold Premises	280000
Capital reserve	42000	Machineries	200000
Accident Compensation Fund	18000	Stock in trade	210000
11% Debentures	80000	Advertisement Suspense	50000
Sundry Creditors	190000	Debtors	50000
		Bank	13000
	<b>850000</b>		<b>850000</b>

The business except bank balances acquired by Mytry Ltd. for Rs 600000/- payable Rs 400000/- in shares of Rs 10/- each and balances in cash. 13% debentures of Tye Ltd. were redeemed by the issue of 12 debentures in Mytry Ltd. The liquidation expenses of Tye Ltd. amounted to Rs 7500/- On fixing the purchase price, free hold premises were valued at Rs 300000/- and debtors at Rs 40000/-. Give journal entries and ledger accounts in the books of Tye Ltd. and journal entries in the books of Mytry Ltd.

25. Moon Ltd went into voluntary liquidation on 30<sup>th</sup> September 2018. The following relate to the company on liquidation:

	₹
Secured Creditors	1, 60,000
(Amount realized from Land and Building held as securities Rs. 2, 10,000)	
Preferential creditors	10,000
Liquidation expenses	4,000
Unsecured creditors	90,000
Debentures with floating charge	1, 50,000
12% Preferential shareholders	2, 00,000
Equity share capital	3, 00,000
(30,000 Equity shares of ₹ 10 each fully paid)	

Liquidator is entitled to a commission of 4% of assets realized and 2% of amount distributed to unsecured creditors. Sundry assets realized ₹ 5,50,000.

Prepare Liquidator's Final Statement of Account.

(2×15=30)





QP CODE: 20100922

Reg No : .....

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**BA/BSc/BCOM DEGREE (CBCS) EXAMINATION , MARCH 2020**

**Fourth Semester**

**Common Course I - EN4CCT06 - ENGLISH-ILLUMINATIONS**

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

2017 ADMISSION ONWARDS

3E5C8E74

Time: 3 Hours

Maximum Marks :80

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. Which are the painters that Helen Keller mentions in the essay "Three Days to See"?
2. Who is Joseph Jefferson?
3. What is the name of the ship mentioned in the essay "On Courage"?
4. What name is used in the essay "On Courage" to refer to Benjamin Disraeli?
5. Why did Rowling's parents view her aspiration as an amusing personal quirk?
6. What does the red rose tree ask the nightingale to do?
7. Why does the professor's daughter refuse the rose?
8. What is the opinion of the narrator on the shoes that the Gessler brothers made?
9. How does Mr Gessler perceive shoemaking?
10. Why did Dee want the quilts?
11. How does the narrator call himself in the poem "Invictus"?
12. What is meant by the expression "I am a dream and the hope of the slave"?

(10×2=20)



**Part B**

*Answer any **six** questions.*

*Each question carries 5 marks.*

13. What angered Owens in the field leading to the fouls in the trials?
14. How does Sudarshan recollect his experience with his students at the University of Rochester?
15. Discuss the use of irony and sarcasm in the essay "Are the Rich happy?"
16. Who were Mr and Mrs Fowlers?
17. Why did Adichie leave medical school?
18. Describe the routine of Roucolle.
19. What did Mama dream of?
20. What tragedy had struck the family in the story "Everyday Use"?
21. Why does the poet say that "stags cannot teach swiftness to the turtles"?

(6×5=30)

**Part C**

*Answer any **two** questions.*

*Each question carries 15 marks.*

22. What is the plan of Helen Keller for the first day of her sight?
23. What is Hearn's attitude towards translation and how far is it justified in the speech?
24. Write an essay on the love of the student in the story "The Nightingale and the Rose".
25. The poem "The Road Not Taken" is a celebration of uncertainties. Elucidate.

(2×15=30)



QP CODE: 20100877



Reg No : .....

Name : .....

**B.Com DEGREE (CBCS) EXAMINATION, MARCH 2020**

**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)

2017 Admission onwards

CB30027A

Time: 3 Hours

Marks: 80

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. What do you mean by entrepreneurial motivation ?
2. What is legitimacy of entrepreneurship ?
3. Who is an inherited entrepreneur
4. Define MSMEs?
5. Define small enterprise?
6. Explain the concept 'project identification'?
7. What is a patent?
8. What do you mean by project formulation?
9. What is the significance of a project report?
10. What are the features of business incubators?
11. What is seed capital?
12. Explain SIDBI.

(10×2=20)





### Part B

*Answer any six questions.*

*Each question carries 5 marks.*

13. State the pros and cons of being an entrepreneur
14. Explain the competency requirement for entrepreneur
15. Explain the concept of technopreneurship. Also the significance of technopreneurship?
16. State the features of franchising?
17. Explain the phases of project management?
18. Explain the factors that act as constraints in achieving project objectives?
19. Explain Feasibility analysis
20. State the advantages of entrepreneurship training.
21. What are the steps followed under cluster development scheme?

(6×5=30)

### Part C

*Answer any two questions.*

*Each question carries 15 marks.*

22. Explain the function of an entrepreneur.
23. What are the problems faced by women entrepreneurs? How can these problems be overcome?
24. What is project? Explain the different types of project.
25. Describe the stages in project formulation.

(2×15=30)







QP CODE: 20100800



Reg No : .....

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**BBA DEGREE (CBCS) EXAMINATION, MARCH 2020**

**Fourth Semester**

Bachelor of Business Administration

**Core Course - BA4CRT16 - FINANCIAL MANAGEMENT**

2017 Admission onwards

86B52AC4

Time: 3 Hours

Marks: 80

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. Why accounting is considered as a sub function of finance?
2. What are the functions performed by a treasurer in a well organised modern business enterprise?
3. What do you mean by discounting of bills of exchange ?
4. What do you mean by ploughing back of profit ?
5. Define working capital.
6. What are receivables?
7. What is optimum capital structure?
8. What is the net operating income approach of capital structure.
9. How do we compute operating leverage?
10. Mention any two external factors affecting the dividend policy of an Indian company.
11. What is the Modigliani -Miller model of dividend policy?
12. What is bond dividend?

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries 5 marks.*

13. Explain the Traditional Approach to financial management.
14. Why Wealth maximisation approach is considered as superior to profit maximisation approach?
15. What is a Public deposit?





16. What is Debt Financing? What are the different sources of debt financing ?
17. What are the two types of working capital?
18. What are the various opportunities available to a financial manager for investing surplus cash ?
19. Explain the significance of cost of capital.
20. X Ltd. issues 12% Debentures of face value Rs. 100 each and realizes Rs. 95 per Debenture after paying floatation cost of Rs 5. The Debentures are redeemable after 10 years at a premium of 10%. Calculate the cost of capital if tax rate is 50%.
21. Explain the Relevance Concept of Dividend . Also mention any one theory supporting the view that dividends are relevant.

(6×5=30)

### Part C

*Answer any two questions.*

*Each question carries 15 marks.*

22. What is profit maximisation approach? What are its demerits? How the wealth maximisation approach overcomes the drawbacks of profit maximisation?
23. Explain different sources of owners funds and borrowed funds used by an Indian businessman.
24. Explain the factors determining working capital? What are the advantages of adequate working capital?
25. What is Optimum Capital Structure? What are the factors determining capital Structure of a Company.

(2×15=30)



QP CODE: 20100878



Reg No : .....

Name : .....

**B.Com DEGREE (CBCS) EXAMINATION, MARCH 2020**

**Fourth Semester**

**Optional Core - CO4OCT01 - FINANCIAL SERVICES**

(Common for B.Com Model II Finance & Taxation, B.Com Model III Taxation, B.Com Model I Finance & Taxation)

2017 Admission onwards

6774D0AA

Time: 3 Hours

Marks: 80

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. What is Hire Purchase?
2. Who is a venture capitalist?
3. What do you mean by offshore investment company?
4. Who is called originator in securitisation process?
5. Leasing results in loss of depreciation tax shield. How?
6. What is meant by hands off nurturing?
7. Who is a factor?
8. What is Sovereign Credit Rating?
9. Write a note on CARE and its rating symbols.
10. What is meant by reverse merger?
11. What is meant by golden parachute?
12. What is meant by shadow banking?

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries 5 marks.*

13. Briefly explain the growth of merchant banks in India.





14. List the SEBI guidelines on Venture capital Funds.
15. Discuss the advantages of securitisation to the originator.
16. Explain the differences between hire purchase and leasing.
17. Explain the mechanism of forfaiting
18. Credit rating helps the development of financial markets. Discuss.
19. Credit rating process is considered to be subjective in nature. Prove.
20. Differentiate between mergers and acquisitions. How is takeover different from acquisition?
21. Explain the major objectives of due diligence in merger and acquisition.

(6×5=30)

### **Part C**

*Answer any **two** questions.*

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

22. Discuss the nature and functions of financial services.
23. Compile a note on SARFAESI act 2002.
24. What is meant by factoring? Explain the various types of factoring.
25. Describe the important types of merger and discuss some of the instances of mergers in the Indian context.

(2×15=30)



QP CODE: 20100879



Reg No : .....

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**B.Com DEGREE (CBCS) EXAMINATION, MARCH 2020**

**Fourth Semester**

**Optional Core - CO4OCT02 - INFORMATION TECHNOLOGY FOR OFFICE (THEORY)**

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

2017 Admission onwards

C413C6C7

Time: 3 Hours

Marks: 60

**Part A**

*Answer any **ten** questions.*

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

1. How to create custome bullets in M S Word.
2. Expalin how to sort data in table.
3. What is the use of Page Maker Tool Box?
4. What is the use of page maker workspace?
5. What is the use of formula bar?
6. What is the use of option auto fit option?
7. What is the use of functions in excel?
8. What is a data series in excel 2013?
9. What is the use of Pivot Table in excel?
10. What is the use of "Status Bar" in MS Powerpoint 2013?
11. What is "Design Theme" in Powerpoint 2013?
12. What is a "Slide Transition"?

(10×1=10)

**Part B**

*Answer any **six** questions.*

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

13. Explain the different options available in Page setup dialog box.





14. Explain the steps to create watermark in MS Word 2013
15. Write a note on paragraph formatting in Pagemaker 7.0
16. What is the use of layers in Pagemaker 7.0
17. What is the significance of editing process in Excel cells?
18. Explain the number group in excel?
19. Explain how to covert chat to a web page.
20. Briefly explain how to add hyper links in slides in Power Point 2013.
21. Explain the steps in inserting slide intervals in power point 2013 and comment on the uses of inserting intervals.

(6×5=30)

### **Part C**

*Answer any **two** questions.*

*Each question carries **10** marks.*

22. Explain the different elements of Word user interface?
23. Explain different formatting options in Page Maker.
24. Briefly explain the preparation process of worksheets to printer?
25. Write a note on charts in Excel 2013.

(2×10=20)





QP CODE: 20100876



Reg No : .....

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**B.Com DEGREE (CBCS) EXAMINATION, MARCH 2020**

**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)

2017 Admission onwards

B9E38708

Time: 3 Hours

Marks: 80

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. Define correlation.
2. What is a Correlation Graph?
3. Calculate coefficient of correlation.  
 Marks by Judge 1      45   34   39  
 Marks by Judge2      44   38   41
4. Write a note on curve of regression.
5. What are regression coefficients?
6. What do you mean by Quantity Index Number?

7. From the following, construct Price Index using Laspeyre's Method

Commodities	Price		Quantity	
	Base Year	Current Year	Base Year	Current Year
W	6	14	15	22
X	12	15	4	10
Y	10	16	12	14
Z	25	28	45	45





8. Explain Cost of living Index Numbers.
9. What do you mean by Time Series?
10. What do you mean by Irregular variations?
11. Restate in own words equally likely events.
12. How many different words can be formed out of the letters of the word "COLLEGE"?

(10×2=20)

**Part B**

Answer any **six** questions.

Each question carries 5 marks.

13. Explain the steps for calculating Karl Pearson's coefficient of correlation.
14. The following table gives the result of the SSLC examination of a town held in March 2015.

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

Calculate the co-efficient of correlation and estimate probable and standard errors. From the result can you definitely assert that failure is correlation with age?

15. From the following estimate the yield of crops when rainfall is 22 cms:

	Yield in kgs	Rainfall in cms
<b>Mean</b>	508.4	26.7
<b>Standard deviation</b>	36.8	4.6

Coefficient of correlation between yield and rainfall is 0.52.

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. Construct with the help of the data given below, Fisher's Ideal Index Number and show how it satisfies the Factor Reversal Test:

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

18. Explain the advantages and disadvantages of moving average method.
19. Trend equation obtained is  $y=21+1.2x$  with  $2000 = 0$ . find the trend equation shifting the origin to 1998.
20. Tickets are numbered from 1 to 100. They are shuffled and a ticket is drawn at random. What is the probability that the drawn ticket has :i) An even number; ii)A number 5 or multiple of 5; iii)a number which is greater than 75; iv)A number which has a perfect square.
21. If the probability that 'A' project will have an economic life of 20 years is 0.7 and the probability that 'B' project will have an economic life of 20 years is 0.5. What is the probability that both will have an economic life of 20 years.

(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. Obtain the equations of the two lines of regression for the data given below:

<b>X</b>	1	2	3	4	5	6	7	8	9
<b>Y</b>	9	8	10	12	11	13	14	16	15

24. Given below are the figures of production of a factory:

Year	2012	2013	2014	2015	2016	2017	2018
Production	800	900	920	830	940	990	920

- (i) Fit a straight line trend to those figures.
  - (ii) What is the most likely production in the year 2019?
  - (iii) Plot these figures on a graph and show the trend line.
25. In a bolt factory, Machines M1, M2 and M3 manufacture respectively 25,35 and 40percent of the total.Out of the output 5,4 and 2 percent respectively are defective bolts.One bolt is drawn at random from the product and is found defective. What is the probability that it was manufactured in the Machine M1.

(2×15=30)

