



23127095

QP CODE: 23127095

Reg No :

Name :

**B.COM DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE
EXAMINATIONS, OCTOBER 2023**

Third Semester

Core Course - CO3CRT07 - CORPORATE ACCOUNTING I

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

B5ACF065

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 are preference shares?
2. List out the sources of funds available for the redemption of preference shares.
3. On 1/4/2018 X Ltd has an issued capital of Rs.10,00,000 in shares of Rs.10 each fully paid. The company decided to buy back 25,000 shares of Rs.10 each. The company has securities premium account balance of Rs. 1,50,000 and General Reserve Rs.5,00,00. Give journal entries on buy back.
4. What are firm underwriting applications?
5. What are the requirements of financial statements u/s 129?
6. What is meant by capital work in progress and intangible assets under development?
7. What do you mean by dividend?
8. How will you treat excess provision for tax in the previous year while preparing final accounts?
9. How will you value current investments?





10. What is investment account?
11. What do you mean by insurance claims?
12. Distinguish between loss of stock and loss of profit policies.

(10×2=20)

Part B

Answer any six questions.

Each question carries 5 marks.

13. Explain the calculation of profit on re issue of forfeited shares with an example.
14. What are the circumstances that warrant the issue of bonus shares?
15. Explain briefly the steps for valuation of right.
16. A Ltd. Issued 2,00,000 shares of Rs.10 each. The whole issue was underwritten by B Ltd. The company received 150000 share applications. Determine the liability of B.Ltd and the commission payable at the rate permitted by law.
17. From the following information, prepare Statement of Profit and Loss of Aaron Ltd. for the year ended 31st March 2018.

Particulars	Rs. In Lakhs
Revenue from Operations	3,000
Other Income	500
Cost of Material consumed	1,000
Changes in Inventories	(250)
Employee Benefits Expense	800
Finance costs	15
Depreciation and Amortization Expense	150
Other Expenses	125
Tax rate @ 30%	

18. Explain the accounting steps involved in the calculation of profit/loss prior to incorporation.
19. 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.

20. On 01.04.2017, A Ltd. purchased 12% Govt. Bonds of Rs 100 each for Rs 4,00,000 at Rs 96 cum-interest. Interest is payable on 30th June and 31st December every year. Account closes on 31.12.2017. Show 12% Govt. Bonds Account in the books of A Ltd. Also give journal entries.
21. A fire occurred in the premises of P Ltd. on 28.05.2018. The following information is available.

Purchases (01.01.2018 to the date of fire)	1,00,000
Wages	30,000
Stock on 01.01.2018	25,000
Sales (01.01.2018 to 28.05.2018)	1,50,00

Gross Profit ratio is 20%. Salvage was estimated at ₹ 5,000.

Prepare a statement of claim.

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Glamour Ltd. Invited applications for 15,000 of its equity shares of ₹ 10 each issued at ₹ 11.50 payable as ₹ 7.50 (including premium) on Application on 1st July, 2016, ₹ 2 on Allotment on 31st July, 2016 and ₹ 2 on first and final call on 31st August, 2016. applications were received for 18,000 shares and it was decided to deal with the same as follows in arrangement with the stock exchange authorities:
- To refuse allotment to an applicant for 800 shares.
 - To give full allotment to an applicant for 2,200 shares.
 - To allot the remaining shares pro-rata amongst other applicants.
 - To utilise the surplus received on applications in part payment of sums due to allotment.

An applicant to whom 40 shares were allotted, failed to pay the amount due on the allotment and first and final call. Another applicant to whom 60 shares were allotted, failed to pay the amount due on the first and final call. These shares were forfeited on 31st October, 2016. These shares were re-issued on 15th November, 2016 as fully paid at ₹ 9 per share. Give journal entries and show the reflections in the Balance Sheet.





23. Prepare a Balance sheet of Southern Ltd as on 31-03-2018 which has an authorised capital of Rs 3,00,000 consisting of 30,000 shares of Rs 10 each.

Goodwill	12,500	Bills payable	19,000
Premises	1,85,000	Creditors	25,000
Furniture	3,600	Provision for taxation	12,500
(Opening value)		18% Debentures	1,50,000
Depreciation of the year	180	Interest on debentures due	4,500
Stock of goods	50,500	Equity share capital	2,30,000
Sundry debtors	40,000	Calls in arrears	3,750
Machinery		General reserve	12,500
(Opening value)	1,50,000	Addition to general reserve	5,000
Depreciation charged	15,000	Loan to managing director	1,325
Cash in hand	375	Surplus A/c	24,570
Cash at bank	19,950	11% Preference share capital	1,00,000
14% Government schemes	30,000		
Preliminary expenses	1,250		
Building under construction	1,00,000		

Additional Information:

- Bills discounted but not yet matured Rs 50,000
 - Dividends on preference shares are in arrears for 2 years.
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 for 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 –
- Bonus was declared, at the rate of two equity share for five equity shares held on 30.09.2017.
 - 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.
 - Existing shareholders were entitled to transfer their rights to outsiders, either wholly or in part.
 - Syam Ltd. exercised its option under the issue for 50% of its entitlements and sold the remaining rights for Rs 8/share.
 - 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.
 - 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 21st April 2017 in the premises of Y Ltd. and stock in the trade was destroyed. The following information is however, available to you.

Opening Stock on 1.1.2017	₹ 11,000
Purchases upto 21.4.2017	₹ 45,000
Sales upto 21.4.2017	₹ 60,000

The stock on hand was always valued at cost price or market price, whichever was lower. However, the closing stock on 31.12.2016 was valued at market price which was 10% above cost.

The percentage of profit usually obtained in the business was 15%. The salvage realised only ₹ 400. Compute the Fire Claim.

(2×15=30)





23127235

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**B.COM DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE
EXAMINATIONS, OCTOBER 2023**

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

5E61F7C4

Time: 3 Hours

Max. Marks : 60

Part A

*Answer any **ten** questions.*

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

1. What is graphic adapter?
2. Define virtual reality.
3. Define Social Infomatics.
4. What is repetitive strain injury?
5. What is Cyber Crimes?
6. Define Workgroup.
7. What is WIMAX?
8. What do you mean by static website?
9. What do we use dynsrc attribute for?
10. What is Internet of Things?
11. Expand TCP/IP?
12. What is WWW?

(10×1=10)





Part B

*Answer any **six** questions.
Each question carries **5** marks.*

13. How Information Technology influence in education?
14. Explain E-Learning and E-Governance with suitable example.
15. Explain about various IT Applications in Commerce.
16. What is green computing?
17. Discuss the necessity of various network security measures.
18. Compare the five generations in communication in terms of services offered and data transfer rates.
19. What are the various health tips which supports health issues by the usage of computer?
20. Write a short note on frames.
21. Discuss about the software needed for Internet Connection.

(6×5=30)

Part C

*Answer any **two** questions.
Each question carries **10** marks.*

22. What are the various types of Operating System? Explain
23. Discuss in detail different types of network.
24. Write a detailed note on creating and managing a website
25. Write notes on benefits of Innternet?

(2×10=20)





23127128

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**B.COM DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE
EXAMINATIONS, OCTOBER 2023**

Third Semester

Core Course - CO3CRT08 - QUANTITATIVE TECHNIQUES FOR BUSINESS- 1

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

886DD6D3

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. Write a note on inferential statistics.
2. Write a note on quota sampling.
3. Write a short note on cross tabulation.
4. Define mode.
5. If the average rainfall for a week is 5 cm. If the average rainfall for first 6 days of the week is 4 cm, what is the rainfall on Saturday?

6. Compute median from the following;

Class	0-10	10-20	20-30
Frequency	10	25	15

7. A student pedals from his house to the college at 8 km. per hour and back from the College to his house at 12 km. per hour. Find the average speed by applying the most appropriate method.
8. A particular type of wallet carries the following price -tags ;
Rs: 210, 220, 225, 235, 240, 250, 270, 250
Find the mean deviation price.





9. Compute Standard Deviation; 16,15,14,18
10. Calculate Skewness, if μ_2 is 6 and μ_3 is 19
11. Give the formula for Newton's method of advancing differences.
12. Define Extrapolation.

(10×2=20)

Part B

Answer any **six** questions.

Each question carries **5** marks.

13. Explain the importance of statistics.
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 age of a group of 100 children was 9.35 years. The mean age of 25 of them was 8.75 years and that of another 65 was 10.51 years. What was the mean age for the remainder?
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. Mention the mathematical properties of arithmetic mean.
19. Marks obtained a public service examination by 25 students are as follows :

Marks	5-9	10-14	15-19	20-24	25-29	30-34	35-39
No. of students	1	3	8	5	4	2	2

Find coefficient of range.

20. Compute the coefficient of quartile deviation from the following data:

Central size of item	1	2	3	4	5	6	7	8	9	10
Frequency	2	9	11	14	20	24	20	16	5	2

21. Using the suitable method, interpolate the business for April 2007.

Month	January	February	March	May	June
Business(000 - Rs)	150	235	365	525	780

(6×5=30)





Part C

Answer any **two** questions.

Each question carries **15** marks.

22. In the frequency distribution of 100 families given below the number of families corresponding to expenditure groups 20-40 and 60-80 are missing from the table. However the median is known to be 50. Find the missing frequencies.

Expenditure	0-20	20-40	40-60	60-80	80-100
No of Families	14	?	27	?	15

23. A and B are two factories engaged in the same industry in an area, the average weekly wages in rupees and the standard deviations are as follows.

Factory	Average Weekly wages	Standard deviation	No. of Wage Earners
A	34.5	5	476
B	28.5	4.5	524

1. Which factory A or B pays out larger amount as weekly wages?
 2. What is the average wages of all workers in two factories taken together?
 3. What is the co-efficient of variation in case of each factory separately? What inference do you draw from a comparison of co-efficient of variations?
24. Explain the various measures of dispersion along with the merits and demerits of each measure.
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)





23127333

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**UNDER GRADUATE (CBCS)REGULAR / IMPROVEMENT / REAPPEARANCE
EXAMINATIONS, OCTOBER 2023**

Third Semester

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

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

2017 Admission Onwards

02C215CF

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. "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. What does the metaphor of summer clothes stand for?
3. "The sex-goddess switches to the thickened English." What does "thickened English" suggest?
4. Which side does Corporal Harnam Singh belong to?
5. Which sight from the guest house of Jaipur was breathtaking ?
6. What happened to Kajolika towards the end of the story?
7. How did each of his parent's feel about Malcolm being light-skinned?
8. Which are the two cheques that Malcolm's mother received after her husband's death?
9. Why did the police man from the BIA take Danny and Ella?
10. Why did Pinyar request all the great priests to come?





11. Why did Georgiana agree to get her birthmark removed at any cost?
12. Then I made a mistake. What was the mistake ? Who made the mistake?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. Describe the conversation that Amy Tan and her mother had with the stockbroker.
14. Comment on the dog's proverbial loyalty to its master in the context of the story, where the dog is fated to reckon with more than one master.
15. What made Ashwatthama to make use of the most dreaded weapon, Brahmastra?
16. "Selflessness and creativity are uneasy partners." Why?
17. How do popular movies represent motherhood?
18. What is the general topic under discussion in the third Garhwali song?
19. "This outdoor life in the clear and silent space of the high valleys is addictive". What do you understand about the fields and agrarian life ?
20. What is ironical about the final words spoken by Georgiana to Aylmer ?
21. How do the heads get transposed?

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. Evaluate the generation gap felt in the attitudes of both the narrator and her daughter.
23. How does "Learning to be Mother" explore the lives of women as mother's and women as having proper spaces of their own?
24. Comment on the Metaphors used in the Garhwali songs.
25. Write a critical summary of the prescribed extract from Hayavadana highlighting the dispute on the head body divide.

(2×15=30)





23127161

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**B.COM DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE
EXAMINATIONS, OCTOBER 2023**

Third Semester

Core Course - CO3CRT09 - FINANCIAL MARKETS AND OPERATIONS

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

71EE76E5

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. Differentiate between savings and investment.
2. What is meant by 'Forfeiting'?
3. What do you mean by SDL? Explain with example.
4. What is Joint Underwriting and Standby Underwriting?
5. What do you mean by Closed Book Building?
6. What is 'Online Trading'?
7. What do you mean by 'Marking to Market'?
8. Explain 'Nifty Fifty'.
9. State the eligibility requirements of a 'Mutual Fund Sponsor'.
10. What is NAV?
11. What are Forward Rate Currency Contracts?
12. Define Swaps Contracts.

(10×2=20)





Part B

*Answer any **six** questions.
Each question carries **5** marks.*

13. Write a brief evaluation of Indian financial system.
14. Explain briefly about the important regulatory authorities in Indian financial system.
15. What are the different types of private placement?
16. "Indian stock market is professionalized by NSE of India". Comment.
17. Write a note on different type of speculators.
18. Make a note on ETFs with appropriate examples.
19. "Mutual funds are good investment opportunity for inexperienced investors". Explain.
20. Briefly elaborate the use of margin money in case of futures contracts.
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. "Government securities play an essential role in developing and regulating Indian capital market". Analyse the statement with regard to different types of government securities.
23. Write a note on the functions of merchant banker in public issue.
24. Explain in detail about the FPI and FDI in India.
25. What are the different types of mutual funds?

(2×15=30)





23127227

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**B.COM DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE
EXAMINATIONS, OCTOBER 2023**

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

95E5399C

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. Differentiate between SGST and CGST.
2. Define "Exempt supply". Give two examples.
3. What do you mean by "Place of business"?
4. How is discount treated under the GST law for the purpose of value of supply?
5. There is leasing of vacant land to a poultry farm for Rs 65,000. Is it supply of service? Discuss the tax implications.
6. What is the GST implication on interstate supply of services?
7. Mr. A sold goods worth Rs. 50,000 on credit to Mr. B on 12.10.2020. Payment was received from Mr B on 14-12-2020. Determine the time of supply.
8. When does reversal of input tax credit take place?
9. Differentiate between Electronic Cash Ledger and Electronic Liability Register.
10. Explain the provisions regarding TDS certificate.
11. What is Annual Return?
12. What is meant by Self Assessment?

(10×2=20)

Part B





*Answer any **six** questions.
Each question carries **5** marks.*

13. What are the laws governing GST in India? Which are the taxes subsumed and not subsumed into GST in India?
14. How is the taxable event in GST different from the taxable event in earlier indirect tax laws? Support your answer with a suitable example.
15. M/s. A Ltd. provides the following relating to information technology software. Compute the value of taxable service and GST liability (Rate of CGST 9% and SGST 9%).
(a) Development and Design of information technology software: Rs 12 lakhs
(b) Sale of pre-packaged software, which is put on media: Rs 50 lakhs
16. What are the general provisions for determination of place of supply of service where both supplier and recipient are in India?
17. Mr. A located at Kolkata provides training at Kolkata to employees of M/s C Ltd., which is registered at Delhi. Find the place of supply of service and the details of GST levy in the following two cases:
Case 1: M/s C Ltd is registered person under GST
Case 2: M/s C Ltd is not registered person under GST
18. What is Input Tax Credit? Briefly narrate the methodology of allowing Input Tax Credit under GST law.
19. What are the conditions to get entitlement of Input Tax Credit?
20. What do you mean by compulsory registration under GST? Briefly explain the provisions.
21. When can GST registration get cancelled?

(6×5=30)

Part C

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

22. With numerical examples, discuss the methodology of GST. Also explain, how it differs from the previous tax regime?
23. Define and explain in detail the term "supply" as described in section 7(1) of the CGST Act. Support your answer with appropriate examples. Also state the activities not to be treated as supply of goods or services.
24. What do you mean by input tax credit? Explain the cases in which input tax credit is not available.
25. What are the types of tax invoice? Explain the important provisions relating to tax invoice.

(2×15=30)





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**B.COM DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE
EXAMINATIONS, OCTOBER 2023**

Third Semester

Core Course - CO3CRT10 - MARKETING MANAGEMENT

(Common to all B.Com Degree Programmes)

2017 Admission Onwards

6B9A4008

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 societal marketing concept?
2. List out the bases of market segmentation.
3. What is concentrated marketing?
4. What is product differentiation?
5. Define Product Mix.
6. What is brand equity?
7. Explain two features of service.
8. What is going rate pricing?
9. What is meant by One level channel?
10. What is franchising?
11. What is demarketing?
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 is Market positioning? Explain the elements of market positioning.
15. Which are the essentials of a good package?
16. "Branding, Packaging and Labeling are inter-related marketing functions". Comment.
17. Explain the different types of cost oriented pricing.
18. Compare value based pricing policy and cost based pricing policy.
19. Distinguish between skimming and penetrating pricing.
20. Discuss the importance of physical distribution system.
21. What is direct channel? What type of products are most likely to be distributed through direct channel?

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. Explain the different micro and macro environment factors affecting marketing activities.
23. Define product. Explain the different stages in new product development.
24. Discuss PLCM.
25. What is SCM? Explain the elements and importance of SCM.

(2×15=30)

