

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, October 2019

First Degree Programme under CBCSS

Core Course

ENTREPRENEURSHIP DEVELOPMENT

(Common for CO 1341/CC 1342)

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one word or to a maximum of **2** sentences each.

Each question carries **1** mark.

1. What do you mean by Venture capital?
2. Who is a drone entrepreneur?
3. What is meant by Project life cycle?
4. What do you mean by bridge finance?
5. What are industrial estates?
6. What is process layout?

P.T.O.

7. Explain seed capital.
8. What is locational mobility?
9. What are industrial clusters?
10. Expand SIDBI.

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding **1** paragraph each.
Each question carries **2** marks.

11. What are the phases of EDP?
12. Describe the risks involved with entrepreneurship.
13. Discuss the objectives of NAYE.
14. Give the objectives of KVIC.
15. Distinguish between technology transfer and technology acquisition.
16. Explain feasibility analysis.
17. State the merits and limitations of payback period method.
18. Explain social cost benefit analysis.
19. Discuss the advantages of subsidies.
20. Explain technology incubators and specialist incubators.
21. Distinguish between intrapreneur and entrepreneur.
22. Explain SWOT analysis.

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about **120** words each.

Each question carries **4** marks.

23. Discuss the advantages of industrial estates.
24. Explain the phases of project management.
25. Describe the characteristics of an entrepreneur.
26. Explain the functions of ED clubs.
27. Discuss the elements of project formulation.
28. Enumerate the functions of KINFRA.
29. Discuss the functions of an entrepreneur.
30. Explain the services provided by business incubators.
31. Explain the main functions of SIDBI.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **4** pages each.

Each question carries **15** marks.

32. Describe the different types of entrepreneurs.
33. Explain the steps involved in starting an MSME.
34. Discuss the barriers to entrepreneurship.
35. Discuss the various Industrial promotional activities of government of Kerala.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, October 2019

First Degree Programme under CBCSS

Core Course : CO 1341/CC 1342

ENTREPRENEURSHIP DEVELOPMENT

(Common for Commerce/Commerce with Computer Application)

(2014 – 2017 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one or two sentences each. **Each** question carries **1** marks.

1. Who is a Fabian entrepreneur?
2. What is Bounty?
3. Expand TRYSEM.
4. Define Industrial Estate.
5. What are the sources of Project ideas?
6. What is STEP?
7. Name the schemes available to help women entrepreneurs.
8. What are Ancillary units?
9. Define Entrepreneurship.
10. What is Plant Capacity?

(10 × 1 = 10 Marks)

SECTION – B

Answer **any eight** questions in not exceeding one paragraph each. **Each** question carries **2** marks.

11. What is the objective of Seed Capital Assistance?
12. What are the benefits of a good factory design?
13. Who are Ultrapreneurs?
14. State two Objectives of NIESBUD.
15. What do you mean by Feasibility Analysis?
16. What is Tax Holiday?
17. Classify entrepreneurs on the basis of motivation.
18. What is Bridge Capital?
19. What is SWOT Analysis?
20. What is Brainstorming?
21. What are the different types of risks involved in Entrepreneurship?
22. What is Single Window Scheme?

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions in not exceeding **120** words each. **Each** question carries **4** marks.

23. Explain the need for Project Management.
24. Explain the functions of Kerala Financial Corporation.
25. Explain the need for Incentives and Subsidies.

26. What are the characteristics of a Project?
27. What are qualities required for a successful entrepreneur?
28. Explain the difference between Entrepreneur and Manager.
29. State the functions of TCOs.
30. Explain the functions performed by DIC s in the development of industries of a district.
31. Explain the elements of Project Formulation.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the factors affecting entrepreneurial growth.
33. Define Project Report. Explain the contents of a project report.
34. Explain briefly the procedure of setting up of a small scale industrial unit.
35. "The greatest problem of women entrepreneurs is that they are women" Discuss .

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2019
First Degree Programme Under CBCSS
Course : CO 1361.5/CC 1341
COMPUTER APPLICATION FOR PUBLICATIONS
(Common for Commerce/ Commerce with Computer Application)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. **Each** question carries **one** mark.

1. What is word processing ?
2. What is Calc ?
3. What is Cursor ?
4. What is a clip board ?
5. What is dialog box launcher ?
6. What do you mean by 'rulers' in MS Word ?
7. What is a presentation template ?
8. What is 'Plug-ins' ?
9. What is zero position ?
10. What is control palette ?

(10×1=10 Marks)

P.T.O.



SECTION – B

Answer **any eight** questions in **not** exceeding **one** paragraph **each**. **Each** question carries **2** marks.

11. What is free software ?
12. Give two examples of word processors.
13. What is a PageMaker master page ?
14. Give a brief account of format menu in MS Word.
15. Explain how to create a new document in MS Word.
16. What are the advantages of using tables in MS Word ?
17. Give a brief account of Slide Show view.
18. What is the use of PageMaker ?
19. What is a template in the context of word processing software ?
20. How can we insert a video in PowerPoint slide presentation ?
21. How can we remove pages from a publication ?
22. What do you mean by PageMaker Tools window ? **(8x2=16 Marks)**

SECTION – C

Answer **any six** questions in **not** exceeding **120** words. **Each** question carries **4** marks.

23. What are the limitations of free software ?
24. Enumerate the main features of word processing.
25. Explain how we can add a custom page number in MS Word.
26. Describe the procedure involved in copying text in MS Word.

27. Explain the functions of the following in MS PowerPoint.

- a) Auto Content Wizard
- b) Template
- c) Blank Presentation.

28. What is kerning ? What are its different types ?

29. Explain the procedure to start a document from a template in MS Word.

30. How can we add animation to slides in PowerPoint ?

31. Enumerate the four different views in PowerPoint.

(6×4=24 Marks)

SECTION – D

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

32. Describe the techniques of selecting text in a document in MS Word.

33. Discuss the procedure involved in naming and saving a publication.

34. Discuss in detail the different components of the PowerPoint screen.

35. What do you understand by a presentation template ? Discuss the steps involved to apply a template to a new presentation.

(2×15=30 Marks)



Reg. No.:

Name :

Third Semester B.Com. Degree Examination, January 2019
Career Related First Degree Programme Under CBCSS
Core Course – III : CX 1341/HM 1341/TT 1341
FUNCTIONAL APPLICATIONS OF MANAGEMENT
(Common for Commerce and Tax Procedure and Practice/Commerce
and Hotel Management and Catering/Commerce and Tourism and Travel
Management)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in **one** or **two** sentences each. Each question carries 1 mark.

1. Define Management.
2. What do you mean by Informal Organization ?
3. Write a short note on Motivation.
4. Define Operation Management.
5. Define Financial Management.
6. What do you mean by Job evaluation ?
7. Explain the term Marketing Mix.
8. What do you mean by Psychological pricing ?
9. Define Working Capital.
10. Explain the term Product line.

(10×1=10 Marks)



SECTION – B

Answer **any 8** questions in **not exceeding one paragraph each**. Each question carries **2** marks.

11. What do you mean by undercapitalization ?
12. Explain the term Penetration pricing.
13. Define advertising.
14. What do you mean by Social marketing ?
15. What do you mean by Leasing ?
16. Explain the term Communication.
17. What do you mean by Recruitment ?
18. Define Material Management.
19. Write down the primary functions of Financial Manager.
20. State the importance of Human Resource Management.
21. What do you mean by Physical distribution ?
22. Explain the importance of planning.

(8x2=16 Marks)

SECTION – C

Answer **any six** questions in **not exceeding 120 words each**. Each question carries **4** marks.

23. Explain the importance of Marketing to the society.
24. Explain the importance of Financial Management.
25. Briefly explain the Maslow's need Hierarchy theory.
26. Explain the functions of Human Resource Department.
27. What are the responsibilities of Production Management ?



28. Explain the duties of Purchasing department.
29. What are the factors to be considered in taking long term finance decisions ?
30. Explain the advertising objectives.
31. What are the techniques of Production Control ? **(6×4=24 Marks)**

SECTION – D

Answer **any two** questions in **not exceeding 4 pages each**. Each question carries **15 marks**.

32. Explain the Marketing functions in detail.
 33. Briefly explain the functions of Management.
 34. Explain the procedures for Production planning.
 35. Explain the various sources of long term finance and its advantages. **(2×15=30 Marks)**
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eg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2019
Career Related First Degree Programme under CBCSS
2(b) – COMMERCE WITH COMPUTER APPLICATIONS
Complementary Course III : CC 1331
Principles and Practice of Insurance
(2014 Adm. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word to maximum of **two** sentences, **each** carries **one** mark.

1. Define Insurance.
2. What is indemnity ?
3. What is mitigation of loss ?
4. What is double insurance ?
5. What is nomination ?
6. What is fire insurance ?
7. What is property insurance ?
8. What is an insurance policy ?
9. What is marine Hull Insurance ?
10. What is burglary insurance ?

(10×1=10 Marks)

SECTION – B

Answer **any eight** questions in not exceeding **one** paragraph **each**. Each question carries **2** marks.

11. What is the need of insurance ?
12. What is proximate cause ?
13. What is wagering ?

P.T.O.



14. What is utmost good faith ?
15. What are the different types of liability insurance ?
16. What is an insurance proposal ?
17. Differentiate between peril and risk.
18. What are the different methods of indemnity ?
19. Who are the different parties to a contract of insurance ?
20. What are the features of subrogation ?
21. What are the different types of general insurance ?
22. What is surrender of policy ?

(8×2=16 Marks)

SECTION – C

Answer **any six** questions in about **120 words each**. Each question carries **4** marks.

23. What are the functions of insurance ?
24. What are the types of Warranties ?
25. What are the features of life insurance ?
26. Compare between general insurance and life insurance.
27. Differentiate between Assignment and Nomination.
28. What are the functions and duties of IRDA ?
29. What are the procedure for settlement of claim in fire insurance ?
30. What are the different types of Marine insurance policies ?
31. Differentiate between Re-insurance and Double insurance.

(6×4=24 Marks)

SECTION – D

Answer **any two** questions in **not exceeding four pages each**. Each question carries **15** marks.

32. What is insurance ? What are the important principles of insurance ?
33. Explain the role of IRDA for the development of insurance business in India.
34. Insurance is very helpful for the economic development of a nation ? How ?
35. Discuss the essential features of fire insurance contract.

(2×15=30 Marks)

Reg. No. :

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Third Semester B.Com. Degree Examination, October 2019

First Degree Programme under CBCSS

Core Course

ENTREPRENEURSHIP DEVELOPMENT

(Common for CO 1341/CC 1342)

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one word or to a maximum of **2** sentences each.
Each question carries 1 mark.

1. What do you mean by Venture capital?
2. Who is a drone entrepreneur?
3. What is meant by Project life cycle?
4. What do you mean by bridge finance?
5. What are industrial estates?
6. What is process layout?

7. Explain seed capital.
8. What is locational mobility?
9. What are industrial clusters?
10. Expand SIDBI.

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding **1** paragraph each.
Each question carries **2** marks.

11. What are the phases of EDP?
12. Describe the risks involved with entrepreneurship.
13. Discuss the objectives of NAYE.
14. Give the objectives of KVIC.
15. Distinguish between technology transfer and technology acquisition.
16. Explain feasibility analysis.
17. State the merits and limitations of payback period method.
18. Explain social cost benefit analysis.
19. Discuss the advantages of subsidies.
20. Explain technology incubators and specialist incubators.
21. Distinguish between intrapreneur and entrepreneur.
22. Explain SWOT analysis.

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about **120** words each.

Each question carries **4** marks.

23. Discuss the advantages of industrial estates.
24. Explain the phases of project management.
25. Describe the characteristics of an entrepreneur.
26. Explain the functions of ED clubs.
27. Discuss the elements of project formulation.
28. Enumerate the functions of KINFRA.
29. Discuss the functions of an entrepreneur.
30. Explain the services provided by business incubators.
31. Explain the main functions of SIDBI.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **4** pages each.

Each question carries **15** marks.

32. Describe the different types of entrepreneurs.
33. Explain the steps involved in starting an MSME.
34. Discuss the barriers to entrepreneurship.
35. Discuss the various Industrial promotional activities of government of Kerala.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, October 2019

First Degree Programme under CBCSS

Core Course

ADVANCED FINANCIAL ACCOUNTING

(Common for CO 1343/CC 1344 (2014 to 2017 Admission)/CO1342/CX1342/TT1342/HM1342/CC1343 (2018 Admission))

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one word to maximum of two sentences. Each question carries 1 mark.

1. What is meant by partnership deed?
2. What is dissolution of firm?
3. What is consignment?
4. What is proforma invoice?
5. What is Joint Venture?
6. Write a short note on Memorandum Joint Venture Account.
7. What are the main types of branches from accounting point of view?
8. What is 'goods in transit'?
9. What are departmental accounts?
10. What is dual pricing?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer **any eight** questions not to exceed one paragraph. Each question carries **2** marks.

11. Explain the circumstances under which a firm is dissolved.
12. What is meant by 'fixed capital' of partners?
13. Bring out two important decisions of Garner Vs. Murray.
14. Who is consignee?
15. Name the various methods of recording Joint Venture transactions.
16. Distinguish between joint venture and consignment.
17. What is meant by dependent Branch?
18. What is meant by 'Branch Adjustment Account'?
19. What are inter departmental transfers?
20. List the bases for apportionment of common expenses in departmental accounts.
21. Invoice price of goods sent out is ₹.4,00,000. $\frac{4}{5}$ th of the goods were sold by consignee at ₹.3,52,000. The rate of commission is 2% upto invoice value and 10% of any surplus above invoice value. Calculate the amount of commission.
22. Calculate invoice price of Goods sent to branch and profit included therein:

Goods sent to Branch (at cost) ₹.1,20,000

Goods are invoiced to the Branch at 25% above the cost.

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions not to exceed in 120 words. Each question carries 4 marks.

23. What is realisation account? How and when is it prepared?

24. Distinguish between consignment and sale.

25. What are the objectives of Branch accounting?

26. What are the advantages of departmental accounting?

27. Pass necessary journal entries for the following transactions at the time of dissolution of the firm

(a) X, a partner takes over an unrecorded asset (typewriter) at ₹3,000

(b) Undistributed balance (debit) of Profit and Loss account ₹30,000. The firm has three partners X, Y and Z

(c) The assets of the firm realised ₹1,25,000

(d) Creditors paid ₹28,000 in full settlement of their account of ₹30,000.

28. Mr. X provides the following information:

(a) Goods sent by Mr. X to his agent Mr. Y—10,000 units @ ₹20 per unit.

(b) Mr. X's forwarding expenses ₹.50,000.

(c) Agent took delivery and brought goods to his godown after incurring expenses @ ₹1 per unit.

(d) Goods sold by agent – 7,300 units @ ₹30.

(e) Agents commission — 6%

Calculate the amount of closing stock.

29. X Ltd. Provides you the following information:

	Stock as on 1.4.2014	Purchases	Sales
Dept. A	120 units	1,000 units	1,020 units @ ₹20.00
Dept. B	80 units	2,000 units	1,920 units @ ₹22.50
Dept. C	152 units	2,400 units	2,496 units @ ₹25.00

Total purchases for the period is ₹.1,00,000

The rate of gross profit is 20%, same for all the departments.

Prepare departmental trading account for the year 2014-15

30. Give journal entries in the books of Branch A to adjust the following

- Head office exp. ₹35,000 allocated to the Branch, but not recorded in Branch Books
- Depreciation of branch assets, whose accounts are kept by the Head office not provided earlier for ₹25,000
- Branch paid ₹40,000 as salary to a H.O Inspector, but the amount paid has been debited by the branch to salaries account.
- A remittance of ₹1,50,000 sent by the branch has not yet been received by Head Office.

31. X and Y entered into a joint venture, agreeing to share profits and losses in the ratio of their respective contributions. X and Y deposited ₹65,000 and ₹32,500 respectively into a joint bank account. Goods bought for ₹75,000. Expenses incurred ₹.10,950. Goods sold for ₹90,000. Goods taken over by X amounted to ₹2,700.

Prepare joint venture account and find out the profit.

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two** questions not exceeding four pages. Each question carries **15** marks.

32. Write short notes on:

- (a) Treatment of normal and abnormal losses in consignment
- (b) Recurring and non-recurring expenses relevant in consignment
- (c) Delcredere and overriding commission in consignment

33. Jeevan and sons has two departments' cloths and readymade clothes. Readymade clothes are manufactured by the firm itself out of clothes supplied by the cloth department at its usual selling rate. From the following figures prepare Departmental Trading and Profit and Loss account and General Profit and Loss account for the year ending 31 December 2017.

	Cloth	Readymade
	(₹.)	(₹.)
Opening stock on 1.1 .2017	3,60,000	60,000
Purchases	29,00,000	20,000
Sales	35,00,000	7,00,000
Transfer to readymade cloth department	4,50,000	–
Manufacturing expenses	–	1,40,000
Closing stock on 31.12.2017	1,00,000	48,000

General expenses incurred for both the department were ₹1,20,000. The stocks in the readymade cloth department may be considered as consisting of 66 2/3% cloth and 33 1/3% other expenses. The cloth department earned profit at the rate of 18% in 2016.

34. A Delhi merchant has a Branch at Chennai to which he charges out the goods at cost plus 25%. The Chennai Branch keeps its own Sales ledger and transmits all cash received to the Head Office every day. All the expenses are paid from the head Office. The transactions for the Branch were as follows.

	₹
Stock (1 .4.2007) at invoice price	11,000
Debtors (1 .4.2007)	100
Petty cash	100
Cash sales	2,650
Credit sales	23,950
Goods sent to Branch at invoice price	20,000
Collection from Branch debtors	21,000
Goods returned to Head Office at invoice price	300
Bad debts	300
Allowances to customers	250
Returns inwards	500
Cheque sent to Branch:	
Rent	600
Wages	200
Salaries	900
Stock (31.3.2008)	13,000
Debtors (31.3.2008)	2,000
Petty cash (31.3.2008) including miscellaneous	
Income not remitted	125

Prepare Branch Trading and Profit and Loss account.

35. Ram and Lal shared profits in the ratio of 2:3. Their Balance Sheet on March 31, 2016 was as follows

Balance sheet			
Liabilities	₹	Assets	₹
Creditors	40,000	Cash	16,000
Lal's loan	32,000	Debtors	80,000
Profit and loss account	50,000	Less: Provision	3,600
			76,400
Capital:		Inventory	1,09,600
Lal	1,60,000	Bills receivable	40,000
Ram	2,40,000	Buildings	2,80,000
	5,22,000		5,22,000

Ram and Lal decided to dissolve the firm on the above date. Assets except bills receivable realized ₹4,84,000. Creditors agreed to take ₹38,000. Cost of realisation was ₹2,400. There was an unrecorded motor cycle in the firm and it was sold for ₹10,000. There was a contingent liability of ₹5,000 in respect of outstanding electricity bill. Ram took bills receivable at ₹33,000.

Prepare necessary accounts to close the books of the firm.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, October 2019

Career Related First Degree Programme under CBCSS

Group 2(b) – Commerce with Computer Applications

Core Course : CC 1341

PROJECT FINANCE

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in **one** or **two** sentences. Each question carries **1** mark.

1. What do you mean by gross working capital?
2. What is cost of capital?
3. Give a case of forward integration
4. What is SWOT stands for?
5. What do you mean by IRR?
6. What is Social Cost Benefit Analysis?
7. What do you mean by business risk?
8. What is a commercial paper?
9. What is CPPP model of project?
10. What is DBO?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer any **eight** questions, **not** to exceed one paragraph. **Each** question carries **2** marks.

11. What is the working mechanism of Delphi Method?
12. How will you select a project using IRR method?
13. What do you mean by Masala Bond?
14. What is the rationale behind the use of weighted average cost of capital in project decision?
15. Who is a merchant banker?
16. Why capital investment decision is so important?
17. What is Monte Carlo Simulation?
18. What do you understand by equator principle?
19. What is a Global Project?
20. Analyse the role of tax planning in project financing.
21. State any four elementary investment options.
22. What do you mean by PPP project?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions, in **not** to exceeding 120 words. **Each** question carries **4** marks.

23. Examine the various financial outlay associated with a project.
24. Identify the various sources of risk in a project.

25. What are the steps involved in simulation analysis?
26. What are the different methods of raising equity capital?
27. What are the advantages of debenture as a source of finance?
28. What are the features of finance lease?
29. What are the features of factoring arrangements?
30. What are functions of planning in project management?
31. What are the different stages of a project life cycle?

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding 4 pages each. **Each** question carries **15** marks.

32. Examine in detail about the different facets involved in the project analysis.
33. Critically examine the applicability of both the discounted and non discounted tools for project appraisal.
34. Explain the pre requisites for the successful implementation of a project.
35. Prepare a project report of your proposed business initiative, by illustrating all the contents of a project report.

(2 × 15 = 30 Marks)

Reg. No. :

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Third Semester B.Com. Degree Examination, January 2019
First Degree Programme under CBCSS
Core Course : CO 1343/CC 1344
ADVANCED FINANCIAL ACCOUNTING
(Common for Commerce/Commerce with Computer Application)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. **Each** question carries **1** mark.

1. Who is a Delcredere Agent ?
2. Define the term Departmental Accounting.
3. Explain the term unrealized profit.
4. What do you mean by independent branch ?
5. Define partnership.
6. What do you mean by Abnormal loss ?
7. Explain the term Inter Departmental Transfer.
8. Define the term Capital Account.
9. What do you mean by Dissolution ?
10. Define a Foreign Branch. (10×1=10 Marks)

SECTION – B

Answer **any 8** questions in **not exceeding one** paragraph **each**. **Each** question carries **2** marks.

11. Write a short note on account sales.
12. Give a note on realization account.
13. Explain the term Goods in transit.



14. Write down the features of Partnership.
15. Explain the Caution Money.
16. Write a short note on Garner Vs. Murray Principle.
17. Explain the advantages of Departmental accounting.
18. Differentiate between a Branch and a Department.
19. Write a short note on Stock and Debtors system.
20. Explain the term branch accounting.
21. How do you treat Inter Departmental transfer of goods at Market price ?
22. Explain the term Joint Bank Account. (8×2=16 Marks)

SECTION – C

Answer **any six** questions in **not** exceeding **120** words **each**. **Each** question carries **4** marks.

23. Differentiate between joint venture and consignment.
24. Explain the differences between dissolution of Partnership and Firm.
25. Explain the different types of dependent branches.
26. Give the differences between Joint Venture and Partnership.
27. A, B and C entered a Joint Venture agreement and according to it, A is to supervise the overall working of the venture and keep the necessary accounts. He is entitled to a commission of 5% on sales for his service. Each venturer contributes Rs. 10,000. A purchased goods for Rs. 20,000, and supplied goods worth Rs. 5,000 from his stock. C also supplied goods of the value of Rs. 4,000 from his stock. A paid Rs. 3,000 for expenses in connection with his joint Venture. A sold goods for Rs. 40,000. Unsold goods amounts to Rs. 3,000 were taken over by B. A settled the accounts of B and C by bank draft. The ventures share profit and losses equally. Prepare joint venture account.

28. Mr. Anand of Kolkata sends goods to his agent Mr. B at Mumbai on Consignment basis. The agents sends the reports regarding sales and collection of debts by his every month. He is entitled to a commission of 10% on cash collected from debtors and a further sum of Rs. 15,000 per quarter towards expenses. During the half year ended 30th June 2008, goods invoiced by Mr. Anand were purchased by him for Rs. 11,00,000. Freight, insurance and other expenses amounts to Rs. 1,10,000. During the same period sales were made by the agent amounting to Rs. 13,00,000. Debts collected were 10,80,000 and discount allowed to debtors amounts to Rs. 10,000. The agent remitted to Anand Rs. 9,50,000.

Included in the consignment to the agent was one lot of goods partly damaged in transit. Anand received Rs. 19,000 from the insurance company towards claim. As on 30th June 2008, the agent was having certain goods in stock and the original purchase price of such stock (Paid by Anand) was Rs. 2,50,000.

Prepare Consignment account in the books of Anand.

29. From the following details of a XYZ Ltd., which has a branch at Cochin to which the goods were invoiced at cost plus 25%. Following are the details of the branch for the year 2015.

Stock on 1-1-2015	11,000	Debtors on 1-1-2015	100
Petty cash on 1-1-2015	100	Cash sales	2,650
Credit sales	23,950	Bad debts	550
Goods sent to branch at invoice price	20,000		
Cash received from debtors	21,000		
Goods returned to HO at invoice price	300		
Returns by customers	500		

Cheques sent to branch for - rent – 600, wages – 200, salary – 900, Stock on 31-12-2015 – 13,000, Debtors on 31-12-2015 – 2000, Petty cash on 31-12-2015 – 75.

Prepare Branch Trading and P & L a/c for the year 2015.

30. ABC Ltd. has two departments, Textiles and Readymade. For the last so many years Readymade Dept. get all its requirements of cloth from Textiles Dept. by way of transfer at its usual selling price. The following figures relate to the year ending 31-12-2015.

	Textiles	Readymade
Stock (1-1-2015)	30,000	40,000
Purchases	4,00,000	20,000
Sales	8,00,000	3,60,000
Manufacturing expenses	—	60,000
Transfer from Textiles to Readymade Dept.	2,00,000	2,00,000
Stock (31-12-2015)	30,000	70,000

General expenses of the business is Rs. 40,000. Stock of readymade Dept. Consist of 90% clothes received from Textiles Dept. Textiles Dept. earns a gross profit of 50% on sales in the year ending 31-12-15.

Prepare departmental trading A/c and General P/L A/c.

31. X, Y and Z are in partnership sharing profit and losses equally. Their capital accounts are : X Rs. 3,000, Y Rs. 2,000 and Z Rs. 300 (Dr). They dissolved the firm and a loss of Rs. 1,800 is incurred after meeting all expenses and outside liabilities. Z is insolvent and is unable to contribute anything towards his deficiency.

Show the partners' capital account as per Garner Vs. Murray principle.

(6×4=24 Marks)

SECTION - D

Answer **any two** questions in **not exceeding 4 pages each**. Each question carries **15 marks**.

32. Explain the different modes of Dissolution of a partnership firm in detail.

33. The following is the balance sheet of a firm as on 31-12-2012, when D has become insolvent.

Balance Sheet

Sundry Creditor	10,000	Sundry assets	50,000
General Reserve	10,000	C's Capital A/c	10,000
A's capital A/c	30,000	D's capital A/c	10,000
B's capital A/c	20,000		
	70,000		70,000

The assets realized Rs. 40,000. Creditors were paid in full. Partners share profit and losses equally. You are required to close the books of the firm applying Garner vs. Murray rule.

34. PQR Ltd. has two departments - P and Q. Dept. P sells goods to Dept. Q at normal selling price. From the following particulars prepare Departmental Trading and P/L A/c for the year ended 31.3.2015 and also ascertain the Net profit to be transferred to Balance Sheet.

	Dept. P	Dept. Q
Opening stock	50,000	Nil
Purchases	28,00,000	3,00,000
Goods from P	-	8,00,000

Wages	3,50,000	2,00,000
Travelling expenses	20,000	1,60,000
Closing stock at cost		
to the department	8,00,000	2,09,000
Sales	30,00,000	20,00,000
Printing and stationary	30,000	25,000

The following expenses incurred for both the departments, were not apportioned between the departments.

- a) Salaries – 3,30,000
- b) Advertisement expenses 1,20,000
- c) General expenses 5,00,000
- d) Depreciation is to be charged @ 30% on the machinery value – 96,000.

The advertisement expenses of the departments are to be apportioned in the turnover ratio. Salaries and Depreciation are apportioned in the ratio of 2 : 1 and 1 : 3 respectively. General expenses are to be apportioned in the ratio of 3:1.

35. X Ltd. Mumbai has opened a Branch at Chennai on 1st July 2014. The goods were invoiced at selling price which was 125% of the cost price of HO.

From the following particulars, show the necessary ledger accounts in the books of HO for the year ended 30th June 2015.

Goods sent to branch (at cost to H O)		1,00,000
Sales –	Cash	30,000
	Credit	74,000

Cash received from debtors		50,000
Cheques sent to branch for – Rent	4,000	
	Salaries	6,000
	Miscellaneous	<u>1,000</u>
		11,000
Discount allowed		3,000
Returns from customers		1,000
Goods spoiled written off (invoice price)		5,000
Stock (on 30-6-2015 at invoice price)		15,000

(2x15=30 Marks)

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Third Semester B.Com. Degree Examination, October 2019

Career Related First Degree Programme Under CBCSS

2 (b) -Commerce With Computer Applications

Core Course XI

CC 1345: PROJECT FINANCE

(2014 to 2017 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION - A

Answer all questions in one or two sentences each. Each question carries 1 mark.

1. What is simulation analysis?
2. Define project formulation.
3. What do you mean by a crash project?
4. What is a project?
5. State two functions of UTI.
6. What is project identification?

7. What is capital rationing?
8. Define Systems Analysis.
9. What do you mean by feasibility report?
10. What is cost benefit analysis?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding **one paragraph** each. Each question carries **2** marks.

11. What is techno-economic analysis?
12. What are preliminary expenses? Explain with examples.
13. What do you mean by a "decision tree"?
14. What is bridge capital?
15. What is cost of capital?
16. Explain the importance of project formulation.
17. What are the important features of a project?
18. What do you mean by estimation of project cost?
19. Explain the planning phase of a project.
20. Distinguish between fixed cost and variable cost.
21. Explain GIC?
22. What is ARR and what are its limitations?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in not exceeding 120 words each. Each question carries 4 marks.

23. Explain the different phases of project management.
24. Explain the importance of a project report.
25. What are the constraints faced in a project?
26. What are the functions of IDBI?
27. How can you generate project ideas?
28. Explain project cycle.
29. State the contents of a project report.
30. Explain NPV method.
31. What are the features of copyright?

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding 4 **pages** each. Each question carries 15 marks.

32. Define project appraisal. Discuss the different financial appraisal techniques of a project.
33. What are the important elements of project formulation?
34. Explain the different types of project on the basis of investment, risk and sector.
35. What do you mean by trademark? Explain its features and functions.

(2 × 15 = 30 Marks)

7. What is capital rationing?
8. Define Systems Analysis.
9. What do you mean by feasibility report?
10. What is cost benefit analysis?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding **one paragraph** each. Each question carries **2** marks.

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12. What are preliminary expenses? Explain with examples.
13. What do you mean by a "decision tree"?
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(8 × 2 = 16 Marks)

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35. What do you mean by trademark? Explain its features and functions.

(2 × 15 = 30 Marks)

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Name :

Third Semester B.Com Degree Examination, October 2019

First Degree Programme under CBCSS

Core Course

COMPANY ADMINISTRATION

(Common for CO 1342/CC 1343 (2014 to 2017 Admission)/

CO 1343/CC 1344 (2018 Admission))

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all the questions in **one** word or to a maximum of **two** sentences each. Each question carries 1 mark.

1. Define one man company.
2. What is Memorandum of Association?
3. What is mean by quorum?
4. What is mean by resolution?
5. Describe DIN?
6. What is mean by related party disclosure?
7. What is CSR?

8. Describe voluntary winding up?
9. What is resolution by circulation?
10. Describe small company.

(10 × 1 = 10 Marks)

SECTION – B

Answer **any eight** questions in not exceeding one paragraph each. Each question carries **2** marks.

11. Compare private and public company.
12. What is mean by Table A?
13. Define Articles of Association.
14. What is mean by special resolution?
15. Describe the meaning of Annual returns.
16. Who are interested Directors?
17. Who are key managerial personnel?
18. What is the significance of agenda?
19. What is mean by winding up by liquidation?
20. Explain role of promoters in a company.
21. When statutory meeting arranged?
22. What is the relevance of audit committee?

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions in about **120** words each. Each question carries **4** marks.

23. What is the relevance of doctrine of constructive notice?
24. What is mean by associate company?
25. What is mean by lifting up of corporate veil?
26. What are the special privileges of private company?
27. Differentiate private and public company.
28. Describe formation of company.
29. What are the duties and obligations of promoter of a company?
30. "object clause is essential" comment?
31. Differentiate Memorandum of Association and Articles of Association.

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two** questions in not exceeding **4** pages each. Each question carries **15** marks.

32. Explain features of companies.
33. What are the various clauses in Memorandum of Association?
34. Explain in detail different types of winding up?
35. What is mean by Articles of Association? Explain the contents.

(2 × 15 = 30 Marks)



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Third Semester B.Com. Degree Examination, January 2019
First Degree Programme Under CBCSS
Core Course : CO 1342/CC 1343
COMPANY ADMINISTRATION
(Common for Commerce/Commerce with Computer Application)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** the questions in **one** or **two** sentences **each** . **Each** carries **1** mark.

1. Define Dormant Company.
2. What is share certificate ?
3. Who is a Resident Director ?
4. What is Extra Ordinary general meeting ?
5. What do you mean by Quorum for Meetings ?
6. What is CSR ?
7. What is Dematerialization ?
8. What is Employees Stock Option Scheme ?
9. What is Surrender of Shares ?
10. What do you mean by Perpetual Succession ?

(10×1=10 Marks)



SECTION – B

Answer **any 8** questions in **not** exceeding **one** paragraph **each**. **Each** question carries **2** marks.

11. Define Prospectus.
12. What is a private company ?
13. What is Special Resolution ?
14. What is Penalty ?
15. Who are the persons entitled to receive Notice ?
16. Who is a Key Managerial Personnel ?
17. What do you mean by Transmission of Shares ?
18. What are Sweat Equity Shares ?
19. Who is a Promoter ?
20. What is Book Building ?
21. What is Corporate Governance ?
22. What is Pre-incorporation Contract ?

(8×2=16 Marks)

SECTION – C

Answer **any 6** questions in **not** exceeding **120** words **each**. **Each** question carries **4** marks.

23. What are the circumstances in which company may be wound up by Tribunal ?
24. What are the essential characteristics of a company ?
25. Explain the Doctrine of ultra vires.
26. What is one person company ? What are its benefits ?
27. Explain the four types of committees to be constituted by the board.

28. Explain the powers and duties of Company Liquidator in voluntary winding up.
29. What are the feature of valid forfeiture of shares ?
30. What is buy back of shares ? What are its advantages ?
31. Explain the duties of a Director. (6×4=24 Marks)

SECTION – D

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

32. Define 'Company'. Explain the different kinds of Company.
33. What is Allotment of shares ? Explain the procedure of allotment of Shares.
34. Explain the phases in the formation of a company.
35. What is Memorandum of Association ? State the difference between Memorandum of Association and Articles of Association. (2×15=30 Marks)
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Third Semester B.Com Degree Examination, October 2019

First Degree Programme under CBCSS

Elective course 1 : Stream 5-Computer Application CO 1361.5/CC 1345

COMPUTER APPLICATION FOR PUBLICATIONS

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one two sentences each.

Each question carries **1** mark.

1. What is preamble in LaTeX?
2. What is free software?
3. What is format painter?
4. Name the tool used for finding synonyms and antonyms in word.
5. What is the shortcut key spelling and grammar check in Microsoft word?
6. What is formatting tool bar?
7. What is text alignment in ms word?

8. What is Gap tool in Adobe Indesign?
9. What is slide master?
10. What is slide show?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding one paragraph each.
Each question carries **2** marks.

11. What is labeling in LaTeX?
12. Which LaTeX command is used to show the words in italics?
13. How comments are created in LaTeX?
14. What is formating tool bar?
15. What is meant by navigation in a document?
16. What is water mark in word document?
17. What is the short cut to move the insertion point to the beginning of the document?
18. What is mail merge?
19. How to delete pages from an in Design document?
20. What is animation?
21. How do you view your presentation in full screen mode?
22. What is a digital certificate?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about 120 words each.

Each question carries **4** marks.

23. What are the sectioning commands available in LaTeX?
24. What are the Lists available in LaTeX?
25. Explain how to create a new document in MS word?
26. Explain the uses of Find and Replace command in word.
27. What are the different types of text alignment features in MS word.
28. How to create tables in word?
29. What are the advantages of in Design?
30. How to add new pages to an in Design document?
31. What are the uses of slide sorter view in PowerPoint?

(6 × 4 = 24 Marks)

SECTION – D

Answer any **2** questions in not exceeding 4 pages each.

Each question carries **15** marks.

32. Explain how to insert image in a LaTeX document using and example.
33. Explain the procedure of inserting and managing tables in a word document.
34. Discuss the procedure of creating and saving documents in Adobe in Design.
35. Explain the process of animation and transition in a PowerPoint presentation.

(2 × 15 = 30 Marks)

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Third Semester B.Com. Degree Examination, October 2019

First Degree Programme Under CBCSS

CO 1361.5/CC 1341

COMPUTER APPLICATION FOR PUBLICATIONS

(Common for Commerce/Commerce with Computer Application)

(2014 – 2017 Admission)

Time : 3 Hours

Max. Marks : 80

PART – A

Answer all questions in one or two sentences each. Each question carries 1 mark.

1. What is a word processor?
2. What is MS Word?
3. What is mail merge?
4. What is PageMaker?
5. What are Master Pages?
6. What is Quick Access Toolbar?
7. What is the use of styles in MS Word?
8. What is a Template?
9. What is Style palette?
10. What is the use of pointer tool in PageMaker?

(10 × 1 = 10 Marks)

P.T.O.

PART – B

Answer **any eight** questions in not exceeding one paragraph each. Each question carries **2** marks.

11. What is the difference between free software and open source software?
12. Name any two popular word processing packages.
13. Furnish the steps to create a new document in MS Word.
14. Write a short note on Bullets and Numbering.
15. Write a short note on Find and Replace commands.
16. Describe the Save options in MS Word.
17. Write a shot note on MS PowerPoint.
18. Give a brief account of Slide Sorter View.
19. Enumerate the steps involved in opening PageMaker.
20. What is Plasterboard?
21. How can we add or delete pages in PageMaker?
22. How can we add pages to a publication?

(8 × 2 = 16 Marks)

PART – C

Answer **any six** questions in not exceeding 120 words. Each question carries **4** marks.

23. Briefly explain the procedure to start a document from a template in MS Word.
24. What are the uses of Word Processing packages?
25. What is ribbon? What are the tabs it contains?
26. How can we insert a Table in MS Word?

27. Enumerate the steps involved in inserting footnotes in a Word document.
28. What is a presentation template? Enumerate the steps involved to apply a template to a new presentation.
29. Enumerate the four different views in PowerPoint.
30. Briefly explain the functions of Slide Show View in MS PowerPoint.
31. How can we insert sounds from a file in PowerPoint?

(6 × 4 = 24 Marks)

PART – D

Answer any two questions. Each question carries 15 marks.

32. Discuss in detail the benefits of using Free Software.
33. Discuss the main features of word processing applications.
34. What is mail merge? Explain the process of mail merge in MS Word.
35. What do you mean by Kerning? Discuss its different types.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, October 2019

Career Related First Degree Programme Under CBCSS

2(b) – Commerce with Computer Application

Complementary Course III : CC 1331

PRINCIPLES AND PRACTICE OF INSURANCE

(2014 Adm – 2017 Admission)

Time : 3 Hours

Max. Marks : 80

PART – A

Answer all questions. Each question carries 1 mark.

1. What is claim?
2. What is bonus?
3. In which year Insurance Act came into existence?
4. What is meant by insurance policy?
5. What is assurance?
6. Who is a policy holder?
7. Write any two endowment assurance plans.
8. What is ULIP?
9. Write any two mediclaim policies.
10. What is cattle insurance?

(10 × 1 = 10 Marks)

P.T.O.

PART – B

Answer any eight questions. Each question carries 2 marks.

11. What is double insurance?
12. What do you mean by surrender of policy?
13. What is the role of actuaries in life insurance business?
14. What is meant by burglary insurance?
15. What do you mean by voyage policy?
16. Write any two features of life insurance.
17. What are the two types of assignment?
18. What is engineering insurance?
19. Write a note on over insurance.
20. What is NSP?
21. Who are third party administrators?
22. What is meant by proportional re-insurance?

(8 × 2 = 16 Marks)

PART – C

Answer any six questions. Each question carries 4 marks.

23. What are the functions of insurance?
24. Write short notes on
 - (a) Wagering policy
 - (b) open cover policy
25. Define fire insurance contract. Elucidate the characteristics of a fire insurance contract.
26. Explain the principle of Causa Proxima.

27. What are the principles of marine insurance?
28. Explain alteration of an insurance policy.
29. Define health insurance. What are the different types of health insurance schemes?
30. Distinguish between reinsurance and double insurance.
31. What are the functions of IRDA?

(6 × 4 = 24 Marks)

PART – D

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

32. What are the different types of fire insurance policies?
33. Explain claim settlement procedure in life insurance contract.
34. Discuss the role of insurance in the growth of the economy.
35. Briefly explain different types of insurance policies.

(2 × 15 = 30 Marks)

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Third Semester B.Com. Degree Examination, October 2019

First Degree Programme Under CBCSS

Complementary Course III

E - BUSINESS

(Common for CO 1331/CC 1331/HM 1331/CX 1331)

(2018 Admn.)

Time : 3 Hours

Max. Marks : 80

SECTION - A

Answer all questions, in one word to two sentences. Each question carries 1 mark.

1. Write a short note on e-tailing.
2. List out the names of three e-payment method.
3. Differentiate E-commerce and E-business.
4. Define WWW.
5. Define an e-citizen.
6. Write a note on Electronic fund transfer.
7. Name two popular internet browser.
8. What do you mean by digital delivery of products?

1-15: Write the name of any two e-commerce sites in India.

Write a short note on Internet marketing.

(10 × 1 = 10 Marks)

SECTION – B

Answer **any eight** questions, not exceeding **one** paragraph. **Each** question carries **2** marks.

11. Explain the term 'e-marketing'.
12. What is e-learning?
13. Describe the term B2B.
14. Explain the uses of ICT.
15. List out any two possible drawbacks of E-Commerce.
16. What role does SCM play in Business to Business model e-commerce?
17. Write a short note on e-governance.
18. What are the features of E-commerce?
19. Explain the advantages to society because of e-commerce?
20. Explain e-auction.
21. How is email useful for e-commerce?
22. What is Electronic Filing?

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions, not exceeding **120** words. Each questions carries **4** marks.

23. What are the advantages of E-commerce?
24. What are the different types of E-market place?

25. "CRM helps to improve the business relationship with customers". Comment.
26. Write about different advertisement strategies online.
27. Discuss in detail about the security issues connected to electronic cash transferred over internet?
28. Compare and contrast the traditional business and e business in a book business
29. Explain different steps in creating an ecommerce web site.
30. Write in detail how tourism industry can gain advantage using ecommerce websites?
31. Write note on the any of the successful Kerala e-governance initiative.

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two** questions, not exceeding **four** pages. Each questions carries **15** marks.

32. What is ERP? Explain and illustrate the advantages of ERP system with the help of an example.
33. What are the major e-business models?
34. Explain any four applications of e-commerce in detail.
35. What do you mean by E-governance? Explain various types of E governance Model.

(2 × 15 = 30 Marks)