Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Core Course : CO 1342/CX 1342/TT 1342/HM 1342/CC 1343
ADVANCED FINANCIAL ACCOUNTING

(Common for Commerce, Commerce and Tax Procedure and Practice/Commerce and Hotel Management and Catering/Commerce and Computer Application, Commerce and Tourism and Travel Management)

(2019 Admission Regular)

Time : 3 Hours   Max. Marks : 80

SECTION – A

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

1. What do you mean by dissolution of partnership?

2. What do you understand by unrecorded assets?

3. What is fluctuating capital?

4. Who is an active partner?

5. Who is a consignor?

6. What do you understand by account sales?.

7. What are inter-departmental transfers?

8. What do you mean by remittance-in-transit?

9. What do you understand by branches?

10. What is abridged incorporation?

<div align="right">

(10 × 1 = 10 Marks)

</div>

SECTION – B

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

11. What are the advantages of registration of a partnership firm?

12. What are the different kinds of partners?

13. What do you understand by "piecemeal distribution"?

14. What is the need for consignment?

15. What is proforma invoice?

16. Briefly explain abnormal loss in consignment.

17. What do you understand by *del-credere* Commission? How is it calculated?

18. Give two examples of businesses in which joint venture are generally used.

19. Name the methods of keeping Joint Venture accounts.

20. What do you mean by "Debtors" method?

21. What are the main types of branches from accounting point of view?

22. What are dependent branches?

23. On 20th January 2020, Martin and Co., Kochi consigned 200 computer tables to Sea Land Furniture Mart, Kozhikode. On 30th June 2020, Sea Land Furniture Mart forwarded an Account Sales, with a bank draft for the balance, showing the following transactions:

    (a) 150 computer tables sold @ Rs. 1,300 and 30 @ Rs. 1,400 each.

    (b) Unloading charges Rs. 700.

    (c) Storage and insurance Rs. 600.

    (d) Commission @) 12%.

    (e) Advance given to Martin and Co. Rs. 1,00,000.

    You are required to prepare Account Sales.

24. 100 tonnes of coal are consigned @ Rs. 150 per tonne, non-recurring expenses being Rs. 4,000. Loss due to loading and unloading is 5 tonnes. The quantity sold by the consignee is 85 tonnes. Calculate the value of unsold stock.

25. Calculate the value of abnormal loss from the following details:

    (a) 10,000 kg. of oil was consigned at Rs. 32 per kg.

    (b) Freight Rs. 8,000, packing Rs. 10,000 and insurance Rs. 2,000 were paid by the consignor.

    (c) Consignee's expenses were: advertisement Rs. 2,800, godown rent Rs. 800.

    (d) 1,500 kg. of oil was lost in transit and the insurance company paid Rs. 40,000 as compensation.

    (e) 6,000 kg of oil was sold at Rs. 38 per kg.

    (f) Stock with consignee was 2,000 kg; there being a normal loss of 500 kg.

26. Department A transferred to Department B 4,000 units of material X at Rs. 10 per unit. The actual cost of materials of Department A is Rs. 8 per unit. Find out the stock reserve on 1,000 units of material X which could not be consumed by Department B during the year.

(8 × 2 = 16 Marks)

K – 2488

SECTION – C

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

27. Enumerate the contents of Partnership Deed.

28. What are the conditions for compulsory dissolution of a partnership firm?

29. Distinguish between Realization Account and Revaluation Account.

30. How does joint venture differ from consignment?

31. Distinguish between Invoice and Account Sales.

32. List out the basic features of a Joint Venture business.

33. What are the advantages of departmental accounts?

34. How would you allocate the following indirect expenses among different departments of departmental organization?
    (a) Sales Manager's salary
    (b) Bad Debts
    (c) Rent, Rates and Taxes
    (d) Lighting

35. The partnership firm of X, Y and Z was dissolved. Their Balance Sheet as at 31st December, 2019 was as under:

	Rs.		Rs.
X's Capital	18,000	Plant and Machinery	20,000
Y's Capital	15,000	Stock	17,000
Z's Capital	10,000	Debtors	15,000
Sundry Creditors	8,000	Cash at Bank	2,000
Outstanding expenses	1,000		
Reserve	2,000		
	54,000		54,000

K – 2488

X, Y and Z were sharing profits and losses as 5 : 3 : 2. Plant is sold for Rs. 15,000 and Stock for Rs. 18,000. In addition, stock worth Rs. 2,000 was taken over by X. Debtors realized Rs. 11,000. Creditors were paid Rs. 7,000 in full settlement. Rs. 1,000 was spent for realization expenses.

Prepare Realization Account.

36. Pass the necessary journal entries for the following transactions on the dissolution of a firm, after various assets (other than cash) and third party liabilities have been transferred to Realization Account:

(a) Bank Loan Rs. 10,000 is paid.

(b) Stock worth Rs. 5,000 is taken over by partner A.

(c) Expenses on dissolution amounted to Rs. 1,200 and were paid by partner B.

(d) Loss on Realization Rs. 7,000 was to be distributed between A and B in the ratio of 5 : 2.

37. Salem Garments Ltd. opened a branch at Kozhikode on 1st April, 2019. Prepare Kozhikode Branch Account for the year ended 31st March 2020, from the following information.

	Rs.
Goods sent to Kozhikode Branch	3,25,000
Cash sent to branch for -	
Salaries	35,000
Rent	32,000
Sundry expenses	10,000
Cash remitted by the branch	4,32,000
Closing stock at branch	60,500
Petty cash in branch (31-3-2020)	1,400

38. The Mumbai Head Office sent goods to Chennai branch at 25% profit over costs. From the following details, prepare the Branch Account in the Head Office books and ascertain the net profit at the branch:

	Rs.
Opening stock of goods at branch at invoice price	20,000
Goods sent to branch at invoice price	90,000
Loss of goods in transit at invoice price	6,000

	Rs.
Pilferage at branch at cost to branch	1,200
Closing stock at branch at its cost	16,000
Sales at branch	1,05,000
Salaries and wages at branch	6,000
Other expenses at branch	3,000

Chennai branch received Rs.4,000 from the Insurance Company in settlement of the claim for the loss of goods in transit.

(6 × 4 = 24 Marks)

SECTION – D

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

39. What is piecemeal distribution? Discuss the two methods of piecemeal distribution.

40. Discuss in detail the different types of branches from accounting point of view.

41. Neptune, Jupiter, Venus and Pluto had been carrying on business in partnership, sharing profits and losses in the ratio of 3:2:1:1. They decide to dissolve the partnership on the basis of the following Balance Sheet as on April 30, 2020:

Liabilities	Rs.		Assets	Rs.	
Capital Accounts:			Premises		1,20,000
Neptune	1,00,000		Furniture		40,000
Jupiter	60,000	1,60,000	Stock		1,00,000
General Reserve		56,000	Debtors		40,000
Capital Reserve		14,000	Cash		8,000
Sundry Creditors		20,000	Capital Overdrawn:		
Mortgage Loan		80,000	Venus	10,000	
			Pluto	12,000	22,000
		3,30,000			3,30,000

(a) Assets were realized as follows: debtors Rs. 24,000, stock Rs. 60,000; furniture Rs. 16,000; and premises Rs. 90,000.

(b) Expenses of dissolution amounted to Rs. 4,000.

(c) Further creditors of Rs. 12,000 had to be met.

(d) General reserve, unlike capital reserve, was built up by appropriation of profits.

Draw up Realization Account, Partners' Capital Accounts and Cash Account assuming that Venus became insolvent and nothing was realized from his private estate. Apply the principles laid down in *Garner vs Murray*.

42. Kay sent 500 articles to his agent Jay at an invoice price (cost to Kay) of Rs. 25 per article and paid freight and cartage Rs. 460. Jay sold 300 articles @ Rs. 30 per article and sent an account sales deducting Rs. 200 for storage charges and Rs. 300 for selling expenses. He charged 10% commission on the gross sale proceeds and remitted the amount due to Kay. Jay also informed Kay that 50 articles had been damaged in transit and they fetched only total 70% of their cost. Prepare necessary ledger accounts in Kay's books of accounts showing the profit earned by the consignor.

43. X, Y and Z enter into a joint venture to share profits in the ratio of 3:2:1 respectively. X, Y and Z contributed Rs. 3,000, Rs. 4,000 and Rs. 5,000 respectively, which amounts were deposited in a Joint Bank Account. They purchased goods worth Rs. 10,000 from N, and made him the payment by cheque. They incurred Rs. 250 as expenses on the goods purchased.

A part of the goods was sold for Rs. 9,000 and the amount was received in cash. The remaining goods were sold to P on credit for Rs. 6,000, who accepted a bill, which was discounted for Rs. 5,900.

X was allowed commission @ 5% on sales for his extra services.

Prepare Joint Venture Account, Joint Bank Account and Personal Accounts.

44. Department R sells goods to Department S at a profit of 25% on cost and Department T at 10% profit on cost. Department S sells goods to R and T at a profit of 15% and 20% profit on sales respectively. Department T charges 20% and 25% profit on cost to Department R and S respectively.

Department managers are entitled to 10% commission on net profit subject to unrealized profit on departmental sales being eliminated. Departmental profits after charging manager's commission, but before adjustment of unrealized profit, are as under:

		Rs.
Department	R	54,000
Department	S	40,500
Department	T	27,000

Stock lying at different departments at the end of the year are as under:

	Department R (Rs.)	Department S (Rs.)	Department T (Rs.)
Transfer from Department R	-	22,500	16,500
Transfer from Department S	21,000	-	18,000
Transfer from Department T	9,000	7,500	-

Find out the correct departmental profits after charging manager's commission.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Core Course

COMPANY ADMINISTRATION

(Common for CO 1342/CC 1343 (2015-2017 Admission)/ CO 1343/CC 1344 (2018 Admission))

Time : 3 Hours   Max. Marks : 80

SECTION – A

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

1. Define Table A.

2. What is guarantee company?

3. What is mean by proxy?

4. What is meant by minutes?

5. Describe annual return.

6. What is mean by interested directors?

7. What is NCLT?

8. Describe Special resolution.

9. What is agenda?

10. Describe public company.

(10 x 1 = 10 Marks)

SECTION – B

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

11. What is Memorandum of Association?

12. What is meant by articles of constitution?

13. Define Articles of Association.

14. What are the special privileges of private company?

15. What is pre incorporation period?

16. Explain holding company.

17. Who can file a petition for winding-up of a company?

18. What is poll?

19. What is mean by company limited by shares?

20. Explain role of promoters in pre-incorporation period.

21. What is mean by doctrine of indoor management?

22. What is mean by new generation Companies under Companies Act 2013?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain the procedure of alteration of Articles of Association.

24. Distinguish between ordinary resolution and special resolution.

25. Explain the management and administration in a company.

26. What are the demerits of a private company?

27. What are the functions of promoters?

28. Describe the legal position of promoters.

29. What are the requisites for an agenda?

30. What are the contents of Articles of Association?

31. Explain procedure of altering Name clause of Memorandum of Association.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain kinds of companies.

33. Explain procedure for registration of company.

34. Explain in detail different types of board meeting.

35. Differentiate Memorandum of Association and Articles of Association.

(2 × 15 = 30 Marks)

_____

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021.

First Degree Programme under CBCSS

Elective/Core: CO 1361.5/CC 1345

COMPUTER APPLICATION FOR PUBLICATIONS

Common for CO 1361.5/CC 1345

(2019 Admission Regular)

Time : 3 Hours   Max. Marks : 80

SECTION – A

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

1. What is an open source software?

2. Why is 'thumbnails' option needed in MS Word?

3. Which are the different types of options in MS Word in respect of page number?

4. What is 'Bookmark' option is MS Word?

5. What is the characteristic of 'Split' option in MS Word?

6. How 'Mark up' option available in MS word is useful?

7. What is the use of 'Auto flow' option of MS pagemaker?

8. Write name of any two icons in a standard tool bar of MS powerpoint

9. How to edit Master page in MS Pagemaker?

10. What are the exclusive rights of proprietary software, for its owner?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the advantages of open softwares?

12. What is the use of 'pivot table' in Calc?

13. Which are the different pre set margin options in MS Word?

14. What is the use of 'Watermark' Option in MS Word?

15. What is a 'thesaurus' option in MS word?

16. Which are the popular free office softwares?

17. For what purpose Equation Editor softwares are used?

18. Which are the different Table related functionalities in MS Word

19. What are the results displayed when 'word count' option is selected on a MS Word file?

20. Write the steps to remove invisible digital signature in MS word.

21. What is a normal view in MS powerpoint?

22. What does Master Page Icon and page icons of Pagemaker show?

23. What is the use of plaster board in Microsoft Pagemaker?

24. How to insert picture in a MS Powerpoint slide?

K – 2493

25. How 'Design icon' and 'New slide icon' are different in terms of their use?

26. Which are the options in `Formatting Toolbar' of MS Powerpoint?

<div align="right">(8 × 2 = 16 Marks)</div>

SECTION – C

Answer **any six** questions. Each question carries **4 marks**.

27. What are the features of Linux?

28. How can you delete an envelope from a document in Libre office writer?

29. Which are the ways in which text can be formatted using MS Word?

30. How pages can be formatted using MS Word?

31. Which are the parts of Libre office Impress Window?

32. What is a 'hyperlink' in MS Word? Which are the types of hyperlinks?

33. Explain how headers and footers are used in MS Word?

34. What is mail merge option?

35. How many types of views do we get in MS PowerPoint?

36. Which are the facilities available in File Menu of Pagemaker?

37. Which are functionalities in Edit Menu of MS page maker?

38. Which are the different layout categories in MS Powerpoint?

<div align="right">(6 × 4 = 24 Marks)</div>

SECTION – D

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

39. Explain the functions in Libre Office Calc

40. How Libre office Impress provides a superior support for presenters?

K – 2493

41. Briefly state about different free softwares available in India.

42. Explain various benefits of Home Menu of MS Word.

43. Explain the characteristics of pagemaker.

44. Identify the major tools which can be used to make the presentations using Microsoft powerpoint more effective.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Complementary Course III

E-BUSINESS

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

(2018 Admission)

Time : 3 Hours   Max. Marks : 80

SECTION – A

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

1. What is a digital certificate?

2. Write a note on G2G.

3. Write any four applications of ecommerce.

4. Define E-Auction.

5. Define E-society.

6. Write a note on Digital or electronic Cash.

7. What is a search engine

8. Write a note on Online banking

9. What do you mean by e-governance?

10. What are ad-clicks?

<div align="right">(10 × 1 = 10 Marks)</div>

SECTION – B

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

11. Explain about C2C model.

12. What is difference between Traditional and Online Marketing?

13. Write a note on Social Media Marketing.

14. Differentiate between internet and intranet.

15. Write the features of a good e-commerce website

16. What are the risks and disadvantages of E- commerce?

17. Write a note on Payment gateways.

18. Elaborate the benefits of E- governance.

19. Write any two advantages of E-learning.

20. Describe the importance of CRM in an organization.

21. Explain the use of internet to attract potential employees.

22. Compare and contrast e-shopping and online delivery of products.

<div align="right">(8 × 2 = 16 Marks)</div>

<div align="right">K – 2480</div>

SECTION – C

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

23. What is E-marketplace and explain different functions of E-marketplaces?

24. What are the different e-commerce business models?

25. Write about various features for a successful e commerce site.

26. Discuss the two e-marketing strategies in detail.

27. Discuss in brief virtual auction. Explain the differences between virtual auction and reverse auction.

28. What are the different types of issues to be considered in E-commerce?

29. What is the use of an ERP and how it can improve the efficiency of the organization?

30. What is an EDI explain the advantages of EDI?

31. Write about the security issues of electronic cash transfer over Internet.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the framework and components of e-commerce architecture.

33. Briefly explain various electronic payment systems and security requirements for e-cash payments.

34. Write about internet advertisement categories in e-commerce scenario and how revenue is generated through advertisement.

35. Explain the role of E-commerce in SCM and Tourism.

(2 × 15 = 30 Marks)

K – 2479

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

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 a word or maximum of two sentences. Each question carries one mark.

1. What is MSME?

2. What are industrial clusters?

3. Who are women entrepreneurs?

4. List out the qualities of a good project report.

5. What are Techno parks?

6. What is product layout?

7. What is seed capital?

8. What is NIESBUD?

9. What product launching?

10. What are ED Clubs?

SECTION – B

Answer **any eight** questions (Not to exceed one paragraph each). Each question carries **2** marks.

11. What are the objectives of a project report?

12. What is SWOT analysis?

13. What are project profiles?

14. What do you mean by a fabian entrepreneur?

15. List out any four obstacles of entrepreneurship.

16. What is social cost benefit analysis?

17. What is pre-investment appraisal?

18. What do you mean by occupational mobility?

19. What is industrial sickness?

20. What is a subsidy?

21. What is project formulation?

22. What do you mean by incubators?

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions. (Not to exceed 120 words). Each question carries **4** marks.

23. What is the role of channel selection in launching a product in the market?

24. Discuss the techniques for project appraisal.

25. Discuss the steps involved in operations planning before a business is launched.

26. What do you mean by matching of Entrepreneur with the Project? Discuss the need for it.

27. Examine the benefits of registration of MSME in relation to entrepreneurial development.

28. Discuss the phases of EDP.

29. Describe the skills required for a successful entrepreneur.

30. Bring out the functions of a successful entrepreneur.

31. Discuss the requirements of a good project report.

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two** questions. (Not exceeding 4 pages). Each question carries **15** marks.

32. Discuss the barriers of entrepreneurship. What measures would you suggest in the post pandemic situation to promote entrepreneurship?

33. What are the important factors affecting entrepreneurial growth?

34. What are the steps involved in feasibility report preparation and evaluation criteria?

35. Discuss the institutional support system available to entrepreneurs.

(2 × 15 = 30 Marks)

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Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

Career Related First Degree Programme Under CBCSS

Group 2(b) — Commerce with Computer Applications

Core Course VII

CC 1341 : PROJECT FINANCE

(2019 Admission Regular)

Time : 3 Hours   Max. Marks : 80

SECTION A

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

1. Write any two socio-economic factors affecting projects.

2. What is ARR?

3. What are mutually exclusive projects?

4. What is a global project?

5. What is Lease-Develop-Operate Model?

6. What is loan syndication?

7. What are tactical investments?

8. Write any two sources of positive NPV for a project.

9. Write any two sources of secondary information, useful for market and demand analysis.

10. What is meant by a project report?

<div align="right">(10 × 1 = 10 Marks)</div>

SECTION B

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

11. What is SWOT analysis?

12. What is meant by terminal cash flow of a project?

13. Which are the major elements of cost of a project?

14. Which are activities involved in pre investment phase of a project?

15. What are bridge loans?

16. How Profitability Index is calculated?

17. Which are the Project scheduling and coordinating techniques?

18. Which are the types of vertical integration?

19. Why nonrecourse financing may be preferred?

20. What are barriers in global projects?

21. What is leasing?

22. What are the difficulties in capital expenditure decisions?

23. How projects are evaluated under ARR method?

24. What are the considerations for preliminary screening of project ideas?

25. Which are the considerations in Social Cost Benefit Analysis?

26. What are the objectives of a project?

(8 × 2 = 16 Marks)

SECTION C

Answer **any six** questions. Each question carries **4** marks.

27. Which are the sources of project ideas?

28. Explain the implementation phase of a project.

29. What are the features of project management?

30. Which are the principles of measuring project cash flows?

31. Explain Internal Rate of Return.

32. Which are the different patterns of project funding?

33. Evaluate different PPP models for project finance.

34. What is the role of tax planning in project financing?

35. How Monte Carlo simulation is useful?

36. Which are the stages in loan syndication?

37. How projects are evaluated using profitability index method?

38. Which are the different types of projects?

(6 × 4 = 24 Marks)

SECTION D

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

39. Explain the critical elements of a project.

40. Explain the traditional methods of project appraisal.

41. Explain the sources of project finance.

42. Which are the different facets of project analysis?

43. Explain the methods of risk analysis into capital budgeting.

44. What are the issues in global projects?

$$(2 \times 15 = 30 \text{ Marks})$$

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme Under CBCSS

Core Course : CO 1343/CC 1344 (2015-17 Admission)/CO 1342/CX 1342/TT 1342/HM 1342/CC 1343 (2018 Admission)

ADVANCED FINANCIAL ACCOUNTING

(Common for Commerce, Commerce and Tax Procedure and Practice/Commerce and Hotel Management and Catering/Commerce and Computer Application, Commerce and Tourism and Travel Management)

Time : 3 Hours　　　　　　　　　　　　　　　　　Max. Marks : 80

PART – A

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

1. What do you mean by dissolution of partnership?

2. What do you understand by unrecorded assets?

3. What is fluctuating capital?

4. Who is an active partner?

5. What do you understand by account sales?

6. Who is a consignor?

7. What do you understand by fixed capital accounts?

8. What are inter-departmental transfers?

9. What do you mean by remittance-in-transit?

10. What do you understand by branches?

<div align="right">(10 × 1 = 10 Marks)</div>

PART – B

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

11. What are the advantages of registration of a partnership firm?

12. What are the different kinds of partners?

13. What is the need for consignment?

14. What is *proforma* invoice?

15. Briefly explain abnormal loss in consignment.

16. What do you understand by *del-credere* Commission? How it is calculated?

17. What do you mean by "Debtors" method?

18. What are the main types of branches from accounting point of view?

19. Give two examples of businesses in which joint venture is generally used.

20. On 20th January 2020, Martin and Co., Kochi consigned 200 computer tables to Sea Land Furniture Mart, Kozhikode. On 30th June 2020, Sea Land Furniture Mart forwarded an Account Sales, with a bank draft for the balance, showing the following transactions:

    (a) 150 computer tables sold @ Rs. 1,300 and 30 @ Rs. 1,400 each.

    (b) Unloading charges Rs. 700.

<div align="center">2</div>

<div align="right">K – 2476</div>

(c) Storage and insurance Rs. 600.

(d) Commission @ 12%.

(e) Advance given to Martin and Co. Rs. 1,00,000.

You are required to prepare Account Sales.

21. 100 tonnes of coal are consigned @ Rs. 150 per tonne, non-recurring expenses being Rs. 4,000. Loss due to loading and unloading is 5 tonnes. The quantity sold by the consignee is 85 tonnes. Calculate the value of unsold stock.

22. Calculate the value of abnormal loss from the following details.

(a) 10,000 kg. of oil was consigned at Rs. 32 per kg.

(b) Freight Rs. 8,000, packing Rs. 10,000 and insurance Rs. 2,000 were paid by the consignor.

(c) Consignee's expenses were: advertisement Rs. 2,800, godown rent Rs. 800.

(d) 1,500 kg of oil was lost in transit and the insurance company paid Rs. 40,000 as compensation.

(e) 6,000 kg of oil was sold at Rs. 38 per kg.

(f) Stock with consignee was 2,000 kg; there being a normal loss of 500 kg.

(8 × 2 = 16 Marks)

PART – C

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

23. Enumerate the contents of Partnership Deed.

24. What are the conditions for compulsory dissolution of a partnership firm?

25. Distinguish between joint venture and consignment.

26. What are the advantages of departmental accounts?

27. How would you allocate the following indirect expenses among different departments of departmental organization?

   (a) Sales Manager's salary

   (b) Bad debts

   (c) Rent, rates and taxes

   (d) Lighting.

28. The partnership firm of X, Y and Z was dissolved. Their balance sheet as at 31st December, 2019 was as under:

	Rs.		Rs.
X' s capital	18,000	Plant and machinery	20,000
Y's capital	15,000	Stock	17,000
Z's capital	10,000	Debtors	15,000
Sundry creditors	8,000	Cash at bank	2,000
Outstanding expenses	1,000		
Reserve	2,000		
	54,000		54,000

X, Y and Z were sharing profits and losses as 5:3:2. Plant is sold for Rs. 15,000 and stock for Rs. 18,000. In addition, stock worth Rs. 2,000 was taken over by X. Debtors realized Rs. 11,000. Creditors were paid Rs. 7,000 in full settlement. Rs. 1,000 was spent for realization expenses.

Prepare realisation Account.

29. Mr. Vasanth of Thiruvananthapuram consigned goods worth Rs. 10,000 to Mr. Varrior of Kochi, on 2nd January 2020. At the time of despatching goods he has incured Rs. 1,000 towards expenses. After receiving goods Mr. Varrior sold all the goods for Rs. 15,000 and remitted the proceeds to Mr. Vasanth after deducting expenses incurred by him and his commission amounting to Rs. 2,000. Pass the necessary entries in the books of Mr. Vasanth.

30. Salem Garments Ltd. opened a branch at Kozhikode on 1ˢᵗ April, 2019. Prepare Kozhikode Branch Account for the year ended 31ˢᵗ March 2020, from the following information.

	Rs.
Goods sent to Kozhikode Branch	3,25,000
Cash sent to branch for	
Salaries	35,000
Rent	32,000
Sundry expenses	10,000
Cash remitted by the branch	4,32,000
Closing stock at branch	60,500
Petty cash in branch (31.3.2020)	1,400

31. Department R sells goods to Department S at a profit of 25% on cost and Department T at 10% profit on cost. Department S sells goods to R and T at a profit of 15% and 20% profit on sales respectively. Department T charges 20% and 25% profit on cost to Department R and S respectively.

Department managers are entitled to 10% commission on net profit subject to unrealized profit on departmental sales being eliminated. Departmental profits after charging manager's commission, but before adjustment of unrealized profit, are as under :

	Rs.
Department R	54,000
Department S	40,500
Department T	27,000

Stock lying at different departments at the end of the year are as under:

	Department R	Department S	Department T
	(Rs.)	(Rs.)	(Rs.)
Transfer from department R	–	22,500	16,500
Transfer from department S	21,000	–	18,000
Transfer from department T	9,000	7,500	–

Find out the correct departmental profits after charging manager's commission.

(6 × 4 = 24 Marks)

PART – D

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

32. What is piecemeal distribution? Discuss the two methods of piecemeal distribution.

33. Neptune, Jupiter, Venus and Pluto had been carrying on business in partnership, sharing profits and losses in the ratio of 3: 2: 1: 1. They decide to dissolve the partnership on the basis of the following Balance Sheet as on April 30, 2020:

Liabilities	Rs.		Assets	Rs.	
Capital accounts :			Premises		1,20,000
Neptune	1,00,000		Furniture		40,000
Jupiter	60,000	1,60,000	Stock		1,00,000
General reserve		56,000	Debtors		40,000
Capital reserve		14,000	Cash		8,000
Sundry creditors		20,000	Capital overdrawn :		
Mortgage loan		80,000	Venus	10,000	
			Pluto	12,000	22,000
		3,30,000			3,30,000

(a) Assets were realized as follows: debtors Rs. 24,000, stock Rs. 60,000; furniture Rs. 16,000; and premises Rs. 90,000.

(b) Expenses of dissolution amounted to Rs. 4,000.

(c) Further creditors of Rs. 12,000 had to be met.

(d) General reserve, unlike capital reserve, was built up by appropriation of profits.

Draw up Realization Account, Partners' Capital Accounts and Cash Account assuming that Venus became insolvent and nothing was realized from his private estate. Apply the principles laid down in *Garner* vs. *Murray*.

34. Kay sent 500 articles to his agent Jay at an invoice price (cost to Kay) of Rs. 25 per article and paid freight and cartage Rs. 460. Jay sold 300 articles @ Rs. 30 per article and sent an account sales deducting Rs. 200 for storage charges and Rs. 300 for selling expenses. He charged 10% commission on the gross sale proceeds and remitted the amount due to Kay. Jay also informed Kay that 50 articles had been damaged in transit and they fetched only total 70% of their cost. Prepare necessary ledger accounts in Kay's books of accounts showing the profit earned by the consignor.

35. X, Y and Z enter into a joint venture to share profits in the ratio of 3:2:1 respectively. X, Y and Z contributed Rs. 3,000, Rs. 4,000 and 5,000 respectively, which amounts were deposited in a Joint Bank Account. They purchased goods worth Rs. 10,000 from N, and made him the payment by cheque. They incurred Rs. 250 as expenses on the goods purchased. A part of the goods was sold for Rs. 9,000 and the amount was received in cash. The remaining goods were sold to P on credit for Rs, 6,000, who accepted a bill, which was discounted for Rs. 5,900.

X was allowed commission @ 5% on sales for his extra services.

Prepare Joint Venture Account, Joint Bank Account and Personal Accounts.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Core Course

CO 1343/CC 1344 : COMPANY ADMINISTRATION

(2019 Admission Regular)

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. What is the importance of Table A?

2. Define company.

3. What is mean by proxy?

4. Is liquidation same as winding up?

5. What is Section 177 of Companies Act 2013?

6. What is the significance of AGM?

7. Describe online filing of documents.

8. What is mean by CSR?

9. Who are key managerial personnel?

10. Describe the term 'Voluntary winding up'.

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the basic features of OPC?

12. Describe duties of Board of Directors.

13. Describe capital clause.

14. Who is an independent Director?

15. Describe ordinary resolution.

16. Explain structure of Board of Directors of a company.

17. Describe the quorum required for general meeting.

18. Describe the impact of CSR on the functioning of company.

19. What is meant by 'Illegal association'?

20. What is mean by incorporation?

21. Explain major functions of company secretary.

22. Describe the importance of Table F.

23. What is meant by compulsory liquidation of a company?

24. Is CSR fulfillment necessary.

25. What is the legal position of a promoter?

26. Who can be a promoter?

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the basic features of companies limited by guarantee?

28. Explain doctrine of constructive notice.

29. How does a subsidiary company work?

30. Why prospectus is issued?

31. Describe the functions of promoters.

32. Explain "Lifting up of corporate veil".

33. Explain the features of Memorandum of Association.

34. What are the privileges of private company?

35. Explain 'related party disclosure'.

36. Describe the voting rights of shareholders of a company.

37. List the procedure of passing a Board resolution.

38. Explain name clause in Memorandum of Association.

(6 × 4 = 24 Marks)

SECTION – D

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

39. What is mean by Articles of Association? Explain different contents in details.

40. Explain features of new Companies Act 2013.

41. What is resolution? Explain types.

42. Explain the procedure of obtaining DIN.

43. What are the types of companies?

44. Explain the challenges faced by company secretary.

(2 × 15 = 30 Marks)

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Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

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 or two** sentences each. Each question carries **1** marks.

1.　What is LaTeX?

2.　Which command is used to made a title in LaTeX?

3.　How do you format text, in word?

4.　How do you center text in a document in MS Word?

5.　What will Ctrl+P key combination do?

6.　How page number is inserted in a word document?

7.　What are header and footer in MS Word?

8.　What is MS Excell?

9.　What is MS PowerPoint?

10.　What is slide sorter view?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is Open source software?

12. Which command is used in LaTeX to change the page numbering?

13. What are lists used in LaTeX?

14. What is a Quick Assess toolbar?

15. What is mail merge?

16. How to check spelling and grammar mistake in a word document?

17. What is drop cap?

18. What is document template?

19. What is Adobe InDesign?

20. What is title slide?

21. How you can insert online video in PowerPoint?

22. What is a PowerPoint theme?

(8 × 2 = 16 Marks)

SECTION – C

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

23. How.can create a title in LaTex?

24. What is Labelling in LaTex?

25. What are the advantages of free software?

26. Explain how to open an existing document in MS Word.

27. In MS Word, what are the methods available to cut, copy and paste text?

28. How to insert page number in word document?

29. What is the use of Adobe InDesign?

30. How to change the page panel view in InDesign?

31. How can you add a new slide in a presentation?

(6 × 4 = 24 Marks)

SECTION – D

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

32. What is free software? What are the essential freedoms provided by free software?

33. What are the formatting styles available in MS Word?

34. What is mail merge in word? Explain the steps involved a mail merge.

35. Explain how the following actions can be done in MS PowerPoint.
    (a) Creating new presentation
    (b) Open an existing presentation
    (c) Saving presentation with different name
    (d) Changing the text alignment
    (e) Changing the background colour.

(2 × 15 = 30 Marks)

K – 2484

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Complementary Course III

E : Business

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

(2019 Admission Regular)

Time : 3 Hours   Max. Marks : 80

SECTION – A

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

1. What is internet marketing?

2. What is JIT?

3. What is E-tourism?

4. What is encryption?

5. What is e-learning?

6. What is e-tailing?

7. What is a search engine?

8. Distinguish between internet and world wide web.

9. What is e-business?

10. What you mean by Telebanking?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions (Not to exceed **one** paragraph each). **Each** question carries **2** mark.

11. Define ICT.

12. What is ERP?

13. What is Cryptography?

14. What is e-brokerage?

15. What is SET?

16. What is Internet Protocols?

17. Distinguish between E-cheque and Credit card.

18. What are the features of e-commerce?

19. What is E-auction?

20. What is E-purse?

21. Explain the significance of e-governance.

22. How can the risk involved in online payment may be reduced?

23. What is firewall?

24. What do you mean by hacking?

25. What is Digicash?

26. What is e-Kranti?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions. (Not exceeding **120** words). **Each** question carries **4** marks.

27. Explain the steps involved in E-commerce.

28. What is internet advertising? What are its benefits to the business?

29. What are the limitations of E-commerce?

30. Explain the role of E-commerce in tourism sector.

31. Explain briefly about the steps taken to promote e-governance in India.

32. What are the benefits of e-commerce?

33. What are the advantages of smart cards?

34. Explain the features of traditional commerce.

35. Explain briefly about the growth of e-business in India.

36. What are the functions of e-commerce?

37. Explain briefly about the major business models of B2B.

38. What are the advantages of e-governance?

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions. (Not exceeding **four** pages). **Each** question carries **15** marks.

39. Explain briefly the threats associated with E-commerce.

40. Discuss various business models in E-business.

41. Describe the present E-commerce scenario in India and also explain the future prospects of e-commerce.

42. Discuss the various E-governance initiatives in Kerala.

43. What are the key attributes of an efficient payment system?

44. Explain the stages of e-governance in India.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Core Course

CO 1341/CC 1342 : ENTREPRENEURSHIP DEVELOPMENT

(Common for Commerce/Commerce with Computer Application)

(2015 – 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 EDP?

2. Define copreneur.

3. What is an industrial estate?

4. What is TRYSEM?

5. Define a micro enterprise.

6. What is bridge capital?

7. What is a subsidy?

8. What is venture capital?

9. What is business incubator?

10. What is project appraisal?

SECTION – B

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

11. Why motivation is an important factor for an entrepreneur?

12. What is entrepreneurial guidance bureau?

13. What are the objectives of industrial estates?

14. What are the entrepreneurial ambitions?

15. What are the skills required by an entrepreneur?

16. What is capital investment subsidy?

17. What is functional industrial estate?

18. What is normalisation stage?

19. Write a note on drone entrepreneur.

20. What is MSMEs?

21. Explain technical feasibility of a project.

22. What is seed capital assistance?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain the barriers to entrepreneurship.

24. Explain economic viability of a project.

25. Explain the classifications of project.

26. Write a note on the functions of TCOs.

27. Explain the procedure for developing competencies.

28. What are the taxation benefits available to small scale industries?

29. List out the reasons for initial failures and visible problems for business.

30. Discuss the project appraisal.

31. Explain the common errors in project formulation.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the entrepreneurial process.

33. Explain the role of entrepreneurship in economic development.

34. What is a project report? Explain the contents of project report.

35. Explain the phases of EDP.

(2 × 15 = 30 Marks)

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K – 2474

Reg. No. : ....

Name : ....

Third Semester B.Com. Degree Examination, March 2021

Career Related First Degree Programme Under CBCSS

Group 2(b) — Commerce with Computer Applications

Core Course XI

CC 1345 : PROJECT FINANCE

(2015 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. Define project life cycle.

2. What is decision tree analysis?

3. What are preliminary expenses?

4. Define a project report.

5. What is seed capital?

6. What do you mean by project appraisal?

7. Define systems analysis.

8. What is technical know how?

9. What is market feasibility analysis?

10. What do you mean by a patent?

<div align="right">(10 × 1 = 10 Marks)</div>

SECTION B

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

11. Explain the initiation phase of a project.

12. What is IRR?

13. What is Break Even Analysis?

14. What are the functions of SIDBI?

15. What are the objectives of input analysis?

16. What are the functions of IFC?

17. What is meant by Demand Based Industries?

18. What are the characteristics of business idea?

19. What are the basic objectives of a project?

20. What is meant by Net Present Value Method?

21. What are the functions of GIC?

22. What is a quantifiable project?

<div align="right">(8 × 2 = 16 Marks)</div>

SECTION C

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

23. Why project appraisal is necessary?

24. What are the factors considered in screening of ideas?

25. Describe the merits and demerits of IRR method.

26. What are the features of copyright?

27. How projects are classified on the basis of urgency of execution?

28. What is capital budgeting?

29. Explain IDBI.

30. What are the objectives of financial feasibility study?

31. What are the different sources of funding?

(6 × 4 = 24 Marks)

SECTION D

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

32. Describe the major contents of a project report.

33. Explain different sources of project ideas.

34. Define a project. Explain the characteristics.

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

(2 × 15 = 30 Marks)

K – 2679