



Reg. No. : .....

Name : .....

**Fourth Semester B.Com. Degree Examination, June 2016**  
**First Degree Programme under CBCSS**  
**CO 1461.5/CC 1441**  
**SOFTWARE FOR DATA MANAGEMENT**  
**(Common for Commerce/Commerce with Computer Application)**  
**(2014 Adm.)**

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 MS Access ?
2. What is key field ?
3. What do you mean by auto fill ?
4. What are the elements of a database ?
5. What is a query ?
6. What is form in Access ?
7. Define relationship in Access.
8. What do you mean by sorting ?
9. What is Absolute cell referencing ?
10. What is SPSS ?

**(10×1=10 Marks)**

**SECTION – B**

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

11. Mr. Joy wants to enter numbers 1 to 100 in column B of worksheet. What are the steps involved in his work ?



12. If a range B1:B5 contains the numbers 4, 6, 8, 10 and 12, state the output of the following formulas :
  - a) = AVERAGE (B1:B5)
  - b) = MAX (B1:B5)
  - c) = MIN (B1:B5)
  - d) = SUM (B1:B5)
13. What are the various data types available in MS Access ?
14. What is the difference between using a filter and query to find records ?
15. Explain the method of creating a chart in Excel.
16. What is IRR ? Give its syntax.
17. What is range in Excel ?
18. What is one-to-many relationships ?
19. What is split form in Access ?
20. What is a foreign key ?
21. What do you mean by system missing values ?
22. What is Numeric variable in SPSS ? (8x2=16 Marks)

### SECTION – C

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

23. Explain different objects available in MS Access.
24. Explain how tables are created in design view.
25. Write a note on logical functions in Excel.
26. Explain how relationships are created between tables in MS-Access.
27. Discuss how a breakeven chart can be created in MS-Excel with a suitable example.

28. Discuss the PMT and NPV function with suitable example.
29. How to calculate sample size in SPSS ?
30. What is the difference between system-missing and user-missing values ?
31. What are the different types of variables used in SPSS ? **(6×4=24 Marks)**

#### SECTION - D

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

32. Discuss the different financial functions available in MS. Excel.
  33. Explain the method of creating database in MS-Access.
  34. How to perform T-test using SPSS ?
  35. Explain queries, forms and reports in MS-Access. **(2×15=30 Marks)**
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**Fourth Semester B.Com. Degree Examination, June 2016**  
**(First Degree Programme Under CBCSS)**  
**Core Course : CO 1443/CC 1444**  
**CORPORATE ACCOUNTING**  
**(Common for Commerce/Commerce with Computer Application)**  
**(2014 Admn.)**

Time : 3 Hours

Max. Marks : 80

**PART - A**

Answer **all** questions. Each question carries **one** mark.

1. What do you mean by bonus shares ?
2. How would you consider calls in arrears in the balance sheet of a company ?
3. What do you mean by purchase consideration ?
4. What do you mean by amalgamation ?
5. What is merger ?
6. What is net payment method ?
7. Distinguish between reserve capital and capital reserve.
8. What is capital project ?
9. What do you mean by contingent liability ?
10. What is meant by EBIT ?

**(10x1=10 Marks)**

**PART - B**

Answer **any 8** questions in a paragraph. Each question carries **2** marks **each**.

11. X Ltd. resolved to convert its 30,000 equity shares of Rs. 10 each fully called up, to the same number of equity shares of Rs. 7 each and to utilize the amount to write off P and L Account (Dr.), ₹ 60,000 and goodwill ₹ 30,000. Give journal entries.
12. What is meant by consolidation of shares ?
13. How is accumulated losses in the vendor company treated ?
14. Who are dissenting shareholders ?

P.T.O.



15. State the use of Realization Account.
16. Distinguish between absorption and external reconstruction.
17. Give two differences between interim dividend and final dividend.
18. What are contingent liabilities ? Give two examples.
19. What are the sources of declaring dividend ?
20. What is the significance of Accounting Standards ?
21. What is EPS ?
22. What is Potential Equity Share ?

(8×2=16 Marks)

## PART - C

Answer any 6 questions. Each question carries 4 marks.

23. Explain the different methods of purchase consideration.
24. What is amalgamation in the nature of merger ?
25. For the year ended 31<sup>st</sup> March 2014, Provision for Income tax has been made for Rs. 5,00,000. Advance payment of tax for that year amounted to Rs. 4,50,000 and TDS on income earned amounted to Rs. 4,600. On November 15<sup>th</sup> 2014, the assessment was completed and tax liability was determined at Rs. 5,84,000. Advance payment of tax for the year ending 31<sup>st</sup> March 2015 was Rs. 6,20,000.

Show provision for Income Tax Account and Income Tax Account for the year ending 31<sup>st</sup> March 2015 assuming that Rs. 7,00,000 is the provision for taxation for the year ending 31<sup>st</sup> March 2015.

26. Explain :
  - i) Scrip dividend
  - ii) Corporate Dividend Tax
27. Compare the purchase consideration if B Co. Ltd. agrees to give for every 10 shares in A Ltd. 15 shares of Rs. 10 each, Rs. 8 paid up and cash Rs. 15,000. A Ltd. has 6000 shares of Rs. 10 each.
28. Calculate EPS from the following :
 

Equity share capital (Rs. 10 each)	Rs. 5,00,000
10% Preference share capital (Rs. 50 each)	Rs. 4,00,000
Rate of tax	50% of net profit
Net profit before tax	Rs. 1,80,000

29. A company resolved the following :
- To reduce its 40,000, 12% preference shares of Rs. 10 each, to an equal number of 15% preference shares of Rs. 8 each.
  - To reduce 50,000 equity shares of Rs. 10 each to an equal number of shares of Rs. 6 each.
  - To reduce 12% debentures of Rs. 5,00,000 to 14% debentures of Rs. 4,00,000
  - To write off P and L (Dr.) balance Rs. 1,00,000; Goodwill Rs. 80,000; Plant by Rs. 1,00,000; to write down machinery by Rs. 70,000 and stock by Rs. 20,000. Give journal entries.
30. What are the advantages of setting Accounting Standards ?
31. Pass journal entries in the following cases :
- 3,00,000 shares of Rs. 10 each are converted into 30,000 shares of Rs. 100 each.
  - 50,000 shares of Rs. 100 each are converted into 5,00,000 shares of Rs. 10 each.
  - 80,000 shares of Rs. 10 each fully called up converted into stock. (6×4=24 Marks)

## PART - D

Answer any two questions. Each carries 15 marks.

32. Following is the trial balance of Lakshmi Co. Ltd. as on 31<sup>st</sup> March 2014.

Stock (31 <sup>st</sup> March 2013)	75,000	
Sales		3,50,000
Purchases	2,45,000	
Wages	50,000	
Discount		5,000
Furniture and Fittings	17,000	
Salaries	7,500	
Rent	4,950	
Sundry Expenses	7,050	
Surplus Account (31 <sup>st</sup> March 2013)		15,030
Dividends paid	9,000	
Share capital		1,00,000
Debtors and Creditors	37,500	17,500
Plant and Machinery	29,000	
Cash and Bank	16,200	
Reserve		15,500
Patents and Trade Mark	4,830	
	<b>5,03,030</b>	<b>5,03,030</b>

Prepare statement of Profit and Loss for the year ended 31<sup>st</sup> March 2014 and Balance Sheet as on that data after considering the following :

- Stock on 31-3-2014 was valued at Rs. 82,000
- Depreciation on fixed assets @ 10%
- Make a provision for income tax @ 50%
- Ignore corporate dividend tax



33. Following is the Balance Sheet of Kamal Ltd.

50,000, 10% Preference shares of Rs. 10 each	5,00,000	Goodwill	3,00,000
60,000 equity shares of Rs. 10	6,00,000	Trade marks	1,60,000
Loan	5,70,000	Land and Buildings	4,00,000
Creditors	2,00,000	Plant and Machinery	6,00,000
Bills payable	30,000	Stock	2,60,000
		Debtors	10,000
		P and L A/c	1,70,000
	<b>19,00,000</b>		<b>19,00,000</b>

The following scheme of reconstruction is adopted :

- Preference shareholder agreed to accept four 12% preference shares of Rs. 10 each for every 5 preference shares held.
  - Equity shareholders agreed to reduce the shares by Rs. 3 each.
  - Loan creditors agreed to accept 30,000, 12% preference shares of Rs. 10 each and 30,000 equity shares of Rs. 7 each in full satisfaction of their claims.
  - Directors agreed to subscribe to 40,000 equity shares of Rs. 7 each immediately and also agreed to return directors fees Rs. 10,000 already received by them.
  - Write off losses and trade marks and to write down goodwill by Rs. 20,000.
- Give journal entries and show the reconstructed Balance Sheet of Kamal Ltd.

34. Bringout the important points laid out in AS 20.

35. Following is the Balance Sheet of Essar Ltd. as on 31-3-2014.

50,000 equity shares of Rs. 10	5,00,000	Goodwill	2,00,000
General Reserve	1,00,000	Land and Buildings	1,70,000
P and L A/c	72,000	Plant	3,00,000
8% debentures	2,00,000	Stock	80,000
Creditors	28,000	Sundry Debtors	1,00,000
		Cash at Bank	20,000
		Preliminary Expenses	10,000
		Discount on issue	20,000
	<b>9,00,000</b>		<b>9,00,000</b>

On the above date, Deccan Ltd. took over the business for Rs. 7,50,000 to be discharged Rs. 7,00,000 in equity shares of Rs. 10 each and Rs. 50,000 in cash. Essar Ltd. paid liquidation expenses Rs. 10,000.

Give journal entries in the books of Essar Ltd. Also show important ledger accounts.

(2x15=30 Marks)



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**Fourth Semester B.Com. Degree Examination, June 2016**  
**First Degree Programme under CBCSS**  
**Core Course : CO 1442/TT 1442/CX 1442/HM 1442/CC 1443**  
**BANKING THEORY AND PRACTICE**  
**(Common for Commerce/Commerce and Tourism and Travel**  
**Management/Commerce and Tax Procedure and Practice/**  
**Commerce and Hotel Management and Catering/Commerce with**  
**Computer Application)**  
**(2014 Adm.)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. What do you mean by scheduled bank ?
2. What is group banking ?
3. What do you mean by 'money at call' ?
4. What is financial inclusion ?
5. What do you mean by Banking Ombudsman Scheme ?
6. What is Credit Rationing ?
7. What do you mean by 'No Frills' Account ?
8. Examine the rule in Clayton's case.
9. What is special crossing ?
10. What do you mean by 'Negotiable Instrument' ?

**(10×1=10 Marks)**





## SECTION - B

Answer any 8 questions each in a paragraph. Each question carries 2 marks.

11. Distinguish between unit banking and branch banking.
12. Write a short note on priority sectors in banking.
13. What are the demerits of Open Market Operations ?
14. What are the systems of note issue ?
15. Briefly examine the procedures to be followed for opening a savings bank account.
16. What do you mean by treasury bill market ?
17. What are the agency functions of a bank ?
18. What do you mean by MICR cheques/drafts ?
19. What is meant by 'payment in due course' ?
20. What are the facilities offered under internet banking ?
21. What is 'reverse mortgage loans' ?
22. What is moral suasion ?

(8x2=16 Marks)

## SECTION - C

Answer any 6 questions each in not more than 120 words. Each question carries 4 marks.

23. What are the general utility functions of banks ?
24. Distinguish between debit card and credit card.
25. Examine the role of banks in the economic development of the country.
26. Explain the innovative functions of commercial banks.
27. Write a note on social banking.
28. Explain the circumstances under which the banker has a statutory obligation to honour his customers cheques.

29. What are the consequences of wrongful disclosure of the accounts of the customers ?

✓ 30. Who are authorized to cross a cheque ?

✓ 31. Write a note on 'double crossing' of a cheque.

(6×4=24 Marks)

#### SECTION - D

Answer any 2 questions. Each question carries 15 marks.

32. What do you mean by commercial bank ? Discuss the rights and obligations of commercial banks.

✓ 33. Examine the characteristics of Central Bank. What are its important functions ?

✓ 34. Explain how commercial banks create credit ? Discuss the limitations on the creation of credit by commercial banks.

35. Examine the retail credit products offered by commercial banks to its customers.

(2×15=30 Marks)



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**Fourth Semester B.Com. Degree Examination, June 2016**  
**First Degree Programme Under CBCSS**  
**Core Course : CO 1441/CC 1442**  
**CAPITAL MARKET**  
**(Common for Commerce/Commerce with Computer Application)**  
**(2014 Admn.)**

Time : 3 Hours

Max. Marks : 80

**PART – A**

Answer **all** questions, **each** question carries **1** mark. Answer **1** word to maximum of **2** sentences.

1. What is meant by junk bonds ?
2. What is meant by ADRs ?
3. Define FPO.
4. What is right issue ?
5. Who is budiliwalas ?
6. What is meant by put option ?
7. What is stop loss order ?
8. Explain screen based trading.
9. Describe the term dematerialization.
10. What is meant by swaps ?

**(10×1=10 Marks)**

**PART – B**

Answer **any 8** questions, **each** question carries **2** marks. Answer should **not** exceed **one** paragraph.

11. What is scrip less trading ?
12. Explain rolling settlement.
13. Who is a depository participant ?

**P.T.O.**



14. Describe the term swaps.
15. Who is a bull ?
16. What is rigging the market ?
17. What is at best order ?
18. Explain the term share buyback.
19. What is meant by gilt edged securities ?
20. Describe the option bonds.
21. What is blue chip shares ?
22. Explain certificate of deposits.

(8x2=16 Marks)

#### PART - C

Answer **any 6** questions, **each** question carries **4** marks. Answer should **not** exceed **120** words.

23. What is commercial paper and what are the advantages of commercial paper ?
24. What is meant by SEBI and what are the objectives of SEBI ?
25. Explain the different methods of underwriting.
26. Explain the classification of members in a stock exchange.
27. What are the difference between primary market and secondary market ?
28. Explain listing of securities and benefits of listing.
29. What is screen based trading and what are the advantages of screen based trading ?
30. Explain depository and the difference between bank and depository.
31. Describe the features of options.

(6x4=24 Marks)

#### PART - D

Answer **any 2** questions, **each** question carries **15** marks. Long essay questions.

32. What are the functions of the stock exchange ?
33. Explain the functions of the new issue market.
34. What are the components of the Indian financial system ?
35. What are the functions of SEBI ?

(2x15=30 Marks)

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