

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
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 Admission Onwards)

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 Mobile Banking ?
2. Explain EFT.
3. Define Bank Rate.
4. What is clearing house ?
5. Explain the concept 'liquidity'.
6. What is a smart card ?
7. Expand 'ICICI'.
8. What are scheduled banks ?
9. What do you mean by credit rationing ?
10. What is a home safe deposit ?

(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 features of negotiable instruments ?
12. State the objectives of a Central Bank.
13. Write a brief note on the unorganised banking structure in India ?
14. Explain how RBI acts as a banker's bank ?
15. What are the causes of NPA ?
16. Write a brief note on 'Farm loan'.

P.T.O.

17. Explain the term 'Banker'.
18. Name the various forms of loans and advances that a customer receives from banks.
19. Explain 'NEFT'.
20. What is a credit card ? Who are the parties to a credit card ?
21. Explain "Banker's obligation to honour customers cheque".
22. What are the advantages of core banking ? **(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 kinds of deposits accepted by commercial banks.
24. What is a cheque ? Explain briefly the different types of cheques.
25. What do you understand by the concept " Capital Adequacy Norm" ?
26. Discuss briefly the agency services offered by commercial banks.
27. Write a brief note on Banking Sector Reforms in India.
28. Define crossing. Differentiate between General crossing and special crossing.
29. Explain briefly the procedure for closing an account.
30. What are Debit Cards ? Explain its operations.
31. Define holder-in-due-course. Distinguish between holder and holder-in-due-course. **(6×4=24 Marks)**

SECTION – D

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

32. What do you understand by credit creation ? Explain the process and limitations of credit creation.
 33. Discuss the general relationship between a banker and its customers.
 34. Explain the precautions to be taken by a banker while dealing with special types of customers.
 35. Discuss the different credit control measures adopted by RBI. **(2×15=30 Marks)**
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(Pages : 3)

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Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
First Degree Programme under CBCSS
Complementary Course : CO 1431/CX 1431/CC 1431
BUSINESS STATISTICS
**(Common for Commerce/Commerce & Tax Procedure and Practice/
Commerce with Computer Application)**
(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define dispersion.
2. What is index number ?
3. What is probable error ?
4. Define Arithmetic Mean.
5. What is moving average ?
6. What is interpolation ?
7. Define coefficient of concurrent deviation.
8. What do you mean by line of best fit ?
9. What is dependant variable ?
10. List out different methods of classification. (10×1=10 Marks)

SECTION – B

Answer **any eight** questions. **Each** carries **2** marks.

11. What are the uses of index numbers ?
12. Distinguish between relative and absolute measures of dispersion.

P.T.O.



13. Calculate median from the following.
35 23 45 50 80 61 92 40 52 61
14. State the functions of tabulation.
15. State the difference between questionnaire and schedule.
16. Write a brief note on
 - a) sensex and
 - b) nifty.
17. Distinguish between correlation and regression.
18. What are the stages in statistical enquiry ?
19. Explain the properties of good measures of variation.
20. What is linear and non-linear correlation ?
21. Define primary and secondary data.
22. Explain descriptive statistics and inferential statistics. (8x2=16 Marks)

SECTION – C

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

23. What are the steps in the construction of index numbers ?
24. Explain different types of bar diagrams.
25. A panel of two judges P and Q graded seven performances by independently awarding marks as follows.

Performance	:	1	2	3	4	5	6	7
P	:	46	42	44	40	43	41	45
Q	:	40	38	36	35	39	37	41

The eighth performance, for which judge Q could not attend, was awarded 37 marks by Judge P. If Judge Q has also been present, how many marks would be expected to have been awarded by him to the eighth performance ?

26. State different types of random sampling.
27. Find Quartile Deviation for the following values.

Size	:	5	8	10	12	19	20	32
Frequency	:	3	10	15	20	8	7	6



- 28. If $r = 0.6$ and $n = 64$. Find probable error and standard error.
- 29. What are methods of studying correlation ?
- 30. Explain the components of frequency distribution.
- 31. Fit a straight line trend to the following series by the method of least square.

Estimate the most likely production for the year 2019

Year	:	2010	2011	2012	2013	2014	2015	2016
Production ('000 ton)	:	10	13	12	14	12	16	14

(6x4=24 Marks)

SECTION – D

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

- 32. Define statistics. Explain the functions and limitations of statistics.
 - 33. Calculate S.D and coefficient of variation.
- | | | | | | | | | | | |
|-----------------------|---|---------|----|----|----|----|----|----|----|----|
| Income | : | Above 0 | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 |
| No. of Persons | : | 100 | 97 | 89 | 7 | 57 | 27 | 12 | 5 | 0 |

- 34. Find Coefficient of correlation between age and playing habit of following students.
- | | | | | | | | |
|------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Age | : | 14.5 – 15.5 | 15.5 – 16.5 | 16.5 – 17.5 | 17.5 – 18.5 | 18.5 – 19.5 | 19.5 – 20.5 |
| No. of Students | : | 250 | 200 | 150 | 120 | 100 | 80 |
| Regular players | : | 200 | 150 | 90 | 48 | 30 | 12 |

- 35. From the following data find Fisher's Index number and show that the Time and Factor Reversal Test are satisfied by it.

Commodity	Base Year		Current Year	
	Price	Expenditure	Price	Expenditure
A	8	180	10	120
B	10	120	12	96
C	5	40	5	50
D	4	56	3	60
E	20	100	25	150

(2x15=30 Marks)

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
First Degree Programme under CBCSS
Core Course : CO 1443/CC 1444
CORPORATE 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 one mark.

1. What is Corporate Dividend Tax ?
2. What is EPS ?
3. Define Amalgamation.
4. What is Final Dividend ?
5. What is provision ?
6. What is Lumpsum method ?
7. What is internal reconstruction ?
8. What is sub-division of shares ?
9. What is Accounting Standard ?
10. Define preliminary expenses.

(10×1=10 Marks)

P.T.O.



SECTION - B

Answer any eight questions. Each question carries 2 marks.

11. Explain the features of a company's Balance Sheet.
12. What are the objectives of amalgamation ?
13. What is profit prior to incorporation ?
14. Differentiate between Absorption and External Reconstruction.
15. Write about international reconstruction .
16. What are the main objectives of AS ?
17. What are the difference between Reserve and Provision ?
18. What do you mean by Intrinsic value method ?
19. What are the items come under long term loans and advances ?
20. What is Basic EPS ?
21. What is calls in advance ?
22. What is AS-10 ?

(8×2=16 Marks)

SECTION - C

Answer any six questions. Each question carries 4 marks.

23. List the accounting entries in the books of Vendor Company. (Pooling interest method).
24. Following is the Balance Sheet of D Ltd., as on 31-3-2012 :

	₹		₹
Share capital		Land and Buildings	2,50,000
(Equity shares of ₹ 10/- each)	4,25,000	Furniture	35,000
8% Debentures	2,00,000	Plant and Machinery	1,28,000
Bills payable	67,000	Stock	1,32,000
Bank overdraft	1,08,000	Cash	2,55,000
	8,00,000		8,00,000



The business of D Ltd., taken over by K Ltd., the consideration being :

- 1) 30,000 Equity shares of ₹ 10 each and
- 2) Balance in cash.

For this purpose, the land and buildings were valued at 10% above value and stock at 20% above book value. Calculate purchase consideration.

25. Naveen Ltd., resolved to reduce its 50,000 equity shares of ₹ 10/- to equal number of shares of ₹ 7 each and to utilise the amount to write off goodwill ₹ 80,000, preliminary exp. ₹ 20,000, P & L A/c (Dr.) Balance ₹ 30,000 and to write down plant and machinery by ₹ 20,000. Give Journal entries.
26. The original cost of plant and machinery acquired by a company on 1st April 2015 is ₹ 3,00,000. It has an estimated useful life of 15 years. The expected residual value is ₹ 1,50,000. What is the amount of depreciation chargeable for the year 2015-16 ?
27. Ram Bros. Ltd., was incorporated on June 30, 2015 to acquire the business of Shekhar as from 1st Jan. 2015 on the basis of the B/S dated 31st Dec. 2014. The accounts for the year ended on 31-12-2015 disclosed the following :
 - a) There was a gross profit ₹ 2,40,000.
 - b) Sales for the year amounted to ₹ 1,20,000 of which ₹ 5,40,000 was for the first six months.
 - c) The expenses debited to P & L A/c include director's fees ₹ 15,000, bad debt ₹ 3,600, advertising ₹ 12,000 (Under a contract amounting to ₹ 1,000 p.m.) Salaries and general expenses ₹ 4,000; Preliminary expenses written off ₹ 5,000, donation to the political party given by the company ₹ 5,000. Ascertain profit prior to incorporation.
28. Horizon Ltd. had to the credit of its P & L A/c ₹ 1,04,500 on 1-1-2008. During the year 2008, it earned a profit of ₹ 2,60,000 before charging depreciation and manager's commission which amounted to ₹ 40,000 and ₹ 10,000 respectively. It was decided to :
 - 1) Transfer ₹ 50,000 to the General Reserve.
 - 2) Transfer ₹ 32,500 to the Dividend Equalisation Fund.
 - 3) To pay the years dividend on ₹ 3,00,000, 10% Preference shares.
 - 4) To pay 20% dividend on ₹ 4,00,000 Equity Share capital.
 - 5) To transfer ₹ 40,000 to Debenture Redemption Fund.Prepare Profit and Loss A/c and P & L Appropriation Account.



29. Differentiate between P & L A/c and P & L Appropriation A/c.
30. What are the methods of Internal Reconstruction ?
31. From the following Trial Balance and adjustment, show the treatment of provision for Income tax :

Trial Balance		
	Debit	Credit
Provision for Income tax		60,000
Income tax	54,000	
Adjustment : Provide ₹ 66,000 for taxation.		(6×4=24 Marks)

SECTION – D

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

32. Following Balance Sheets of Major Ltd. and Minor Ltd. are given :

	Major Ltd.	Minor Ltd.
Equity and capital :		
Shareholders funds :		
Share capital		
Equity shares of ₹ 10/-	8,00,000	2,00,000
Reserves and Surplus	1,90,000	55,000
Current liabilities :		
Trade payable	60,000	30,000
	10,50,000	2,85,000
Assets :		
Non-current Assets :		
1. Fixed Assets :		
Tangible Assets :		
Land and buildings	8,00,000	2,00,000
Intangible Assets :		
Goodwill	1,00,000	—
2. Current Assets :		
Inventory	1,00,000	60,000
Trade receivables	20,000	15,000
Cash	30,000	10,000
	10,50,000	2,85,000

Notes :**Reserves and Surplus :**

General Reserve	2,00,000	-
Surplus	10,000	60,000
Less : Expenses on issue of shares	20,000	-
Less : Preliminary expenses	-	5,000
	1,90,000	55,000

Major Ltd. acquired the assets of Minor Ltd. except cash balance for a purchase consideration to be discharged in cash ₹ 15,000 and balance in equity shares of ₹ 10 each at a premium of 10% for the purpose of acquisition land and buildings of Minor Ltd., was valued at ₹ 2,70,000. Trade Payable of Minor Ltd., were discharged by the liquidator at ₹ 25,000. Show Balance Sheet after amalgamation.

33. From the following Trial Balance of Madhuri Ltd., prepare Final Accounts for the year ending 31-12-2008 :

	Dr.	Cr.
Land and Building	1,00,000	-
Paid up capital (Shares of 10/-)	-	1,20,000
Reserve fund	-	32,000
Purchase and sales	1,92,000	3,56,000
Salaries	24,800	-
Wages	18,400	-
Preliminary exp.	16,000	-
Interest	-	4,800
P & L Appropriation A/c	-	64,500
Carriage	8,400	-
Stock (1-1-2008)	60,000	-
Returns	12,800	16,400
Audit fees	8,400	-
Freight	8,200	-

Inter dividend	7,200	-
Bills receivable and B/P	25,400	20,800
Calls in arrear	8,000	-
Cash in hand and at bank	10,400	-
Goodwill	24,800	-
Debtors and Creditors	28,200	35,600
Investment	34,000	-
Furniture	28,000	-
6% Debentures	-	80,000
Bank overdraft	-	10,400
Plant and machinery	1,20,000	-
Bad debts	5,500	-
	7,40,500	7,40,500

Adjustments :

- 1) Closing stock ₹ 43,200.
- 2) Depreciate furniture by 5% and machinery by 10%.
- 3) Provide reserve for doubtful debts @ 5%.
- 4) Written off preliminary expenses by 20%.
- 5) Transfer ₹ 24,000 to Reserve Fund.
- 6) Provide for debenture interest for one year.

34. The B/S of X Ltd. as 31-3-2015 as given below :

Share capital

15000 Equity shares of ₹ 10/- each	1,50,000	Land and buildings	1,45,000
1500, 12% Preference Shares of 100/- each	1,50,000	Machinery	35,000
Sundry creditors	1,00,000	Stock	25,000
		Debtors	40,000
		Cash at bank	5,000
		P & L A/c	1,50,000
	4,00,000		4,00,000

It was resolved :

- I) That the equity shares of ₹ 10/- each and preference shares of ₹ 100/- each be reduced to the same number of shares each of ₹ 4 and ₹ 40 respectively.
- II) The amount thus realised be utilised in
 - a) Writing down stock by ₹ 10,000, writing off the adverse balance of the P & L A/c and
 - b) in reducing the machinery by ₹ 10,000.

The balance left was to be used in raising a provision for bad debt against sundry debtors.

Give Journal Entries and prepare Balance Sheet after reduction of capital.

35. Explain the merits and demerits of Amalgamation.

(2×15=30 Marks)

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
First Degree Programme Under CBCSS
CO 1461.5/CC 1441
SOFTWARE FOR DATA MANAGEMENT
(Common for Commerce/Commerce with Computer Applications)
(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is data processing ?
2. What is MS Excel ?
3. What is worksheet ?
4. Which function key is used to edit data in excel ?
5. What is primary key ?
6. What are the elements of a database ?
7. What is a record ?
8. What is form in Access ?
9. What is SPSS ?
10. What is Output viewer in SPSS ?

(10x1=10 Marks)

P.T.O.



SECTION – B

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

11. What is Electronic Data Processing ?
12. Illustrate absolute cell referencing with an example.
13. What is pivot table ?
14. What is macro in Excel ?
15. Explain the method of creating a chart in Excel.
16. What are the various data types available in MS Access ?
17. What is a foreign key ?
18. What is one-to-many relationships ?
19. What is multi table query ?
20. What is a Parameter Query ?
21. What is Nominal Scale ?
22. What do you mean by system missing values ?

(8x2=16 Marks)

SECTION – C

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

23. Explain Data processing cycle.
24. What is an electronic spreadsheet ? What are its advantages ?
25. What is IRR ? How it is used in spreadsheets ?
26. Explain how NPV is calculated in Excel.
27. Write a note on logical functions in Excel.



28. What is the sequence of operating mathematical operation in Excel ?
29. What is the AND function does in excel ?
30. Explain different objects available in MS Access.
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** question carries **15** marks.

32. What is data processing ? Discuss the basic activities involved in data processing system with suitable example.
 33. Discuss how a breakeven chart can be created in MS-Excel with a suitable example.
 34. Explain the method of creating database in MS-Access.
 35. How to perform T-test using SPSS ? **(2×15=30 Marks)**
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Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018**First Degree Programme under CBCSS****Core Course : CO 1441/CC 1442****CAPITAL MARKET****(Common for Commerce/Commerce with Computer Application)****(2014 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

PART – AAnswer **all** questions. **Each** question carries 1 mark.

1. What is a covered call ?
2. What do you mean by book building ?
3. What is Red Herring Prospectus ?
4. What is rights issue ?
5. What is underwriting ?
6. What is limit order book ?
7. What is value weighted index ?
8. What do you mean by put-call parity ?
9. What is forward contract ?
10. Define risk of an investment.

(10×1=10 Marks)**PART – B**Answer **any eight** questions. **Each** question carries 2 marks.

1. What are money market instruments ?
2. When is an investment said to be highly marketable ?
3. What do you mean by G. Sec. or Govt. Securities ?
4. State the function of a depository.
5. What are the objectives of NSE ?

P.T.O.



16. State the two different types of options.
17. Name the commodity futures exchanges in India.
18. Define, 'institutional investors'.
19. What is a depository participant ?
20. What do you mean by preferential allotment ?
21. List the functions of financial markets.
22. Define, 'stock' exchange'.

(8×2=16 Marks)

PART – C

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

23. Explain the role of government in securities market.
24. Discuss the methods of raising fund in the primary market.
25. What are the main features of treasury bills ?
26. Explain the common types of Financial derivatives.
27. Explain the concept of 'Free-float Methodology'.
28. What are the major developments effected in BSE since the NEP.
(New Economic Policy).
29. Give the stock market classification of equity shares.
30. What is IPO grading ? What are its constituents ?
31. Discuss the major steps taken by the SEBI to reform the Indian capital market.

(6×4=24 Marks)

PART – D

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

32. Briefly discuss the procedure for buying and selling securities in the secondary market.
33. Briefly discuss the role and functions of various participants in the Indian Capital Market.
34. Briefly explain the functions of the Securities Exchange Board of India.
35. What is SENSEX ? Discuss the methodology of calculating it. **(2×15=30 Marks)**

Reg. No. :

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Name :

Fourth Semester B.Com. Degree Examination, July 2018

First Degree Programme under CBCSS

Core Course : CO 1441/CC 1442

CAPITAL MARKET

(Common for Commerce/Commerce with Computer Application)

(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

PART – A

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P.T.O.

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35. What is SENSEX ? Discuss the methodology of calculating it. **(2×15=30 Marks)**