

(Pages : 4)

N – 7907

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, August 2022

First Degree Programme Under CBCSS

Complementary Course

CO 1431/ CX 1431 / CC 1431 / HM 1431 : BUSINESS STATISTICS

**(Common for Commerce/Commerce and Tax Procedure and
Practice/Commerce with Computer Application/Commerce and Hotel
Management and Catering)**

(2019 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 statistics?
2. Write any two features of statistics
3. What is data?
4. What is Census method?
5. What is correlation?
6. What is range?
7. What is time series?
8. What is regression analysis?

P.T.O.

9. What is price index?
10. What is a sample point?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is primary data?
12. What is the use of measures of dispersion?
13. Write any two limitations of sampling.
14. What is classification of data?
15. Write the formula to find out standard deviation,
16. What is moving average?
17. Write any four uses of statistics
18. Explain the terms Sensex and nifty
19. What is a regression line?
20. What is wholesale Price index number?
21. Write a note on cost of living index.
22. What is class limit?
23. What is questionnaire?
24. What is random sampling?
25. What is positive correlation and negative correlation?
26. What is non sampling error?

(8 × 2 = 16 Marks)

SECTION – C

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

27. Write the features of statistical methods.
28. Explain the importance of data.
29. What are the prerequisites of sampling?
30. What are the important non probability sampling methods?
31. What are the objectives of classification of data?
32. Explain the objects and importance of tabulation.
33. What are the types of dispersion? Explain.
34. What are the uses of index numbers?
35. The following table gives the proportion of married women in India under various ages. Represent the data by bar diagram.

Age :	16	18	20	22	24
Married women in % :	9	12	34.2	52.3	72.4

36. From the following data calculate standard deviation.
- | | | | | | | | |
|-------------------|----|----|----|----|----|----|----|
| Marks : | 24 | 28 | 32 | 36 | 40 | 44 | 48 |
| No. of students : | 12 | 24 | 36 | 52 | 32 | 20 | 16 |
37. Compute mean deviation from mean and also calculate coefficient of mean deviation.

Marks: 18, 20, 25, 28, 29, 28, 33, 38, 41, 40

38. From the following data, construct a simple aggregative price index.

Commodities	Price in 2010	Price in 2018
A	25	28
B	30	33
C	6.50	8.00
D	14.00	19.00
E	21.00	21.00

(6 × 4 = 24 Marks)

SECTION – D

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

39. Define statistics. Explain its importance and functions.
40. What is time series analysis? Explain its components.
41. Explain (a) Correlation analysis and its importance (b) Regression analysis. What are the differences between correlation and regression?
42. From the prices of shares of P and Q, you are required to find out which is more stable in value.

P :	30	49	47	48	51	53	46	45	47	44
Q :	103	102	100	100	101	102	99	98	99	96

43. Construct index number by using Fisher's ideal formula and prove that it satisfies both the time reversal and factor reversal test.

Commodity	Base year		Current year	
	Quantity	Prices	Quantity	Prices
P	12	10	15	12
Q	15	7	20	5
R	24	5	20	9
S	5	16	5	14

44. The following tables gives age (X) in years of cars and annual maintenance cost Y (in hundred rupees)

X	1	3	5	7	9
Y	15	18	21	23	22

Estimate the maintenance cost for a 4 year old car after finding the regression equations.

(2 × 15 = 30 Marks)

(Pages : 8)

N – 7903

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, August 2022

First Degree Programme under CBCSS

Core Course

CO 1443/CC 1444 : CORPORATE ACCOUNTING

(Common for Commerce/Commerce with Computer Application)

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions, each question carries 1 mark.

1. Write the journal entry for advance payment of tax of ₹ 10,000.
2. What you mean by contingent assets?
3. What you mean by provision?
4. What is meant by rebate on bill discounted?
5. What do you mean by capital adequacy ratio?
6. Define Internal Reconstruction?
7. What is EPS?
8. Expand IFRS?

P.T.O.

9. What is meant by life insurance?
10. Which account is used to transfer Balance of Capital Reduction account?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions, each question carries **2** marks.

11. What are the objectives of internal reconstruction?
12. What you mean by depreciation?
13. State the meaning of Bonus in Reduction of Premium.
14. What is meant by Life assurance fund?
15. What you mean by actuarial valuation?
16. What do you mean by divisible profit?
17. What do you mean by revenue reserve?
18. State the meaning of scrip dividend.
19. How profit prior to incorporation treated in accounts?
20. Define financial reporting.
21. What are international accounting standards?
22. What you mean by measurement of financial elements?
23. What is Profits prior to incorporation?
24. What is meant by liquidation?
25. What are non-banking assets?
26. State the meaning of Loss assets?

(8 × 2 = 16 Marks)

SECTION – C

Answer any six questions, each question carries 4 marks.

27. As on 31st March 2021, the books of South Indian Bank Ltd. Including among others, had the following balances :

Rebate on bills discounted (01-04-2020) ₹ 32,000; discount received ₹ 4,60,000;
bills discounted and purchased ₹ 31,54,700

Throughout 2020-21, the bank's rate for discounting has been 18%. On investigation and analysis, the average due date for the bills discounted and purchased is calculated as 15th May 2021 and that of the bills for collection as 15th April 2021. Calculate the amount to be credited to P & L a/c under discount earned for the year 2020-2021.

28. From the following pass journal entries for unexpired discount as on 31st March 2021. Rebate on bills discounted (01-04-2020) ₹ 32,480, unexpired discount ₹ 22,480.
29. Dolphy Company had net income of ₹ 65,000. The weighted-average common shares outstanding were 20,000. The company sold 10,200 shares before the end of the year. There were no other stock transactions. Calculate company's earnings per share?
30. Spark Ltd. having 20,000 equity shares of ₹ 10 each fully paid decides to return its members ₹ 3 per share and makes shares as ₹ 7 each fully paid. Write journal entry?
31. Aram Co Ltd. incorporated on 1st April 2020 took over a running business from 1st January 2020. The company prepared its final account on 31st December 2020. From the following information, you are required to calculate total sales for the pre and post incorporation period.
- (a) Sales from January 2020 to December 2020 ₹ 3,60,000
- (b) Sales for the month of January twice the average sales, for the month of February equal to average sales, for 4 months from May to August $\frac{1}{4}$ of the average sales of each month and sales for October and November three times the average sales.

32. Fire man Company Ltd took a fire insurance policy ₹ 1,00,000 on 1st January 2020 against loss of stock by fire. On 21st February 2020 fire broke out and stock in hand on the date of fire is ₹ 1,40,000 out of which stock destroyed is estimated to be ₹ 70,000. Calculate the claim admitted by the insurance company
33. The Life time Ltd has an all-equity capital structure consisting of 1,00,000 ordinary shares of ₹ 10 per share. The firm wants to raise ₹ 2,50,000 to finance its investment and is considering to borrow 2,50,000 at 8% per cent rate of interest. If the firm's earnings before interest and taxes after additional investment are ₹ 3,12,500 and tax rate is 50%. Calculate earnings per share?
34. From the following information prepare Surplus/ Deficit in the Statement of Profit and Loss.

Net profit for the year	₹ 25,00,000
Balance Statement of Profit & Loss of previous year	₹ 10,00,000
10% Preference Share capital	₹ 5,00,000
Equity Share Capital	₹ 4,00,000

Transfer 5% to General reserve

The Board of Directors have proposed 15% dividend on equity shares.

Corporate dividend tax 17%

Transfer ₹ 51,500 to debenture sinking fund

35. Discuss any two types of Reserves.

36. Gayathri Ltd. Passed necessary resolution and received sanction of the court for the reduction of its Share Capital by ₹ 2,50,000 for the purpose enumerated here under :

- (a) To write off the debit balance of P & L A/c ₹ 1,05,000.
- (b) To reduce the value of plant and machinery by ₹ 45,000 and of Goodwill by ₹ 20,000.
- (c) To reduce the value of investments to market value by writing off ₹ 40,000.

The reduction was made by converting 25,000 preference shares of ₹ 20 each fully paid to the same number of preference shares of ₹ 15 each fully paid and by converting 25,000 equity shares of ₹ 20 each, ₹ 15 paid up into 25,000 equity shares of ₹ 10 each fully paid.

Write necessary journal entries in relation to the reduction of share capital.

- 37. List out the statutory books maintained by insurance companies?
- 38. Discuss the Objectives of Financial Statements.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions, each question carries **15** marks.

- 39. Explain the Need for IFRS Convergence.
- 40. Bright Co Ltd carried forward balances of ₹ 80,000 from the P & L a/c from the year ended 31st March 2021. During the year 2021-22 it made a further profit of ₹ 3,00,000 before providing taxation. It was decided that the following decisions carried out
 - (a) Provision for taxation ₹ 1,00,000
 - (b) Dividend equalisation reserve ₹ 20,000
 - (c) Dividend on 8% preference shares of ₹ 2,00,000

(d) Dividend at 15% on 30,000 equity shares of ₹ 10 each fully paid

(e) General Reserve ₹ 30,000

(f) Development rebate reserve ₹ 30,000

Show the Appropriation and pass journal entries for the above.

41. Following balances are extracted from the books Lead Bank Ltd. Prepare profit and loss account for the year ended 31st March 2022.

	₹ in lakhs	₹ in lakhs
Share Capital : 100,000 shares of 10 each (₹ 5 paid)		500
Reserve Fund		1,000
Fixed Deposit		2,000
Savings Bank Deposit		3,000
Current A/c		7,000
Borrowed from bank		200
Investments	3,000	
Premises	1,200	
Cash in Hand	60	
Cash at Bank	2,800	
Money at Call & Short notice	300	
Interest Accrued & paid	200	
Salaries	80	
Rent	30	
P & L a/c (01-04-21)		160
Interest Earned		450
Bills discounted	500	
Bills Payable		800
Loans & Advances	7,000	

	₹ in lakhs	₹ in lakhs
Unclaimed dividend		30
Sundry Creditors		30
	<u>15,170</u>	<u>15,170</u>

The bank had the bills for ₹ 1,400 as collection for its constituents and also acceptances and endorsement for the amounting to ₹ 400.

42. Following are the balances of Garuda Ltd as on 31st March 2022 :

Particulars	Credit	Particulars	Debit
	₹		₹
Share Capital (₹100 each)	40,00,000	Premises	30,72,000
12% Debentures	30,00,000	Plant	33,00,000
Profit & Loss Account	2,62,500	Stock	7,50,000
Bills Payable	3,70,000	Debtors	8,70,000
Creditors	4,00,000	Goodwill	2,50,000
Sales	41,50,000	Cash in and Bank	4,06,500
General Reserve	2,50,000	Calls in arrear	75,000
Provision for Bad debts (1-4-21)	35,000	Interim dividend paid	3,92,500
		Purchases	18,50,000
		Preliminary Expenses	50,000
		Wages	9,79,800
		General Expenses	68,350
		Salaries	2,02,250
		Bad Debts	21,100
		Debenture Interest paid	1,80,000
	<u>1,24,67,500</u>		<u>1,24,67,500</u>

Additional Information :

- Depreciate plant 15%
- Write off ₹ 5,000 from preliminary expenses

- (c) Half year's debenture interest due
- (d) Create 5% provision on debtors for doubtful debts
- (e) Provide for income tax at the rate 50%
- (f) Stock on 31st March 2022 was ₹ 9,50,000

Prepare profit and loss account and notes to account for the same?

43. Radhika Ltd was incorporated on 01-07-2021 to take over the business of Krishna Ltd with effect from 01-04-2021. The following is the P & L a/c for the year ending 31-12-2021 of Radhika Ltd.

	₹		₹
Opening Stock	1,20,000	Sales (up to 30-6-21, ₹ 1,00,000)	3,00,000
Purchases	1,75,000	Closing Stock	70,000
Balance c/d	75,000		
	3,70,000		3,70,000
Administrative Expenses	18,000	Balance b/d	75,000
Directors Fee	3,000		
Selling Expenses	36,000		
Audit Fee	1,000		
Preliminary Expenses	3,000		
Net profit	14,000		
	<u>75,000</u>		<u>75,000</u>

You are required to prepare a statement showing the profit earned prior to and after incorporation and state how profit earned during the respective period may be dealt with in the accounts.

44. Explain the Role of IASB in Developing IFRS.

(2 × 15 = 30 Marks)

(Pages : 3)

N – 8096

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, August 2022

Career Related First Degree Programme under CBCSS

Group 2(b) — Commerce with Computer Applications

Core Course

CC 1441 : FINANCIAL SERVICES IN INDIA

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions, each question carries **1** mark.

1. Define the term financial intermediation.
2. What do you mean by credit cards?
3. Define the term financial engineering.
4. What is merchant banking?
5. What do you mean by leasing?
6. What are ETFs?
7. What is a commercial paper?
8. What is venture capital?
9. What do you mean by flip-float notes?
10. What is meant by underwriting?

(10 × 1 = 10 Marks)

P.T.O.

SECTION -- B

Answer any **eight** questions, each question carries **2** marks.

11. What you mean by close ended funds?
12. Name any two leading mutual fund companies in India.
13. Who is a lessor?
14. State the meaning of letter of offer.
15. What is meant by Hire Purchase?
16. What do you mean by forfaiting?
17. What is cross boarder factoring?
18. What is open account sale?
19. State the meaning of eligible debt.
20. What is meant by Securitisation of assets?
21. Who is a client in Factoring?
22. What is venture capital finance?
23. What is meant by turnarounds?
24. State the meaning of secondary market.
25. What is meant by corporate restructuring?
26. What do you mean by debt offerings?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions, each question carries **4** marks.

27. Write a note on evolution of merchant banking in India.
28. Discuss the causes of financial innovation.
29. Briefly discuss the contribution of financial services in promoting industry.
30. Explain unfair practices in financial markets.
31. Write a note on interbank participation certificate.
32. Explain the functions of financial services.
33. State the role and functions of CRISIL?

34. Explain the characteristics features of credit rating.
35. Discuss the mechanism of factoring.
36. Differentiate between merchant bank and Commercial bank.
37. List out the contents of Hire Purchase Agreement.
38. State the advantages of leasing.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions, each question carries **15** marks.

39. Briefly discuss various types of mutual funds on the basis of investment objective.
40. Discuss the future scope of merchant Banking in India.
41. Briefly discuss the advantages of forfaiting.
42. Explain the problems of Hire purchasing companies in India
43. Point out the RBI Guidelines for factoring.
44. Explain the factors influencing rapid growth of leasing in India.

(2 × 15 = 30 Marks)

(Pages : 4)

N – 7895

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, August 2022

First Degree Programme under CBCSS

Core Course

CO 1441/CC 1442 : INDIAN FINANCIAL MARKETS

(Common for Commerce/Commerce with Computer Application)

(2019 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 money market?
2. What is meant by private placement?
3. What do you mean by primary market?
4. What is right issue?
5. What is STT?
6. What is FEMA?
7. What is a depository?
8. Expand NSCCL.

P.T.O.

9. What is Zero Coupon Bond?

10. What is call option?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What do you mean by ADR?

12. What is merchant bank?

13. What do you mean by book building?

14. What is an Account Period Settlement?

15. What do you mean by blue chip shares?

16. What is day trading?

17. What is Rematerialisation?

18. What is 'market order' in share trading?

19. Who is a stag?

20. What is meant by margin trading?

21. Write short notes on CNX MIDCAP 200.

22. Write a short note on CRISIL.

23. Who are speculators?

24. What is meant by futures?

25. State any three objectives of SEBI.

26. State any three reasons for delisting of shares in stock exchange.

(8 × 2 = 16 Marks)

SECTION – C

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

27. Briefly explain the components of financial system.
28. What are the functions of capital market?
29. Describe the benefits of ESOP.
30. What are the features of money markets?
31. What are the advantages of treasury bills?
32. What are the different types of preferential shares?
33. Differentiate between primary and secondary market.
34. Discuss the main features of FEMA, 1999.
35. Differentiate between currency swap and interest rate swap.
36. What are the benefits of listing?
37. Describe the contents of a prospectus of a company.
38. Discuss the importance of issuing GDRs.

(6 × 4 = 24 Marks)

SECTION – D

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

39. What is stock exchange? Explain the features and functions of stock exchanges.
40. Explain the services and benefits of depository system in India.
41. Discuss the different types of financial markets.

42. Explain the various money market instruments in India.
43. What is debenture? Explain the features and types of debentures.
44. Explain the merits and demerits of credit rating in India.

(2 × 15 = 30 Marks)

(Pages : 4)

N – 7917

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, August 2022

First Degree Programme Under CBCSS

CO 1461.5/CC 1445: SOFTWARE FOR DATA MANAGEMENT

(Common for Commerce/Commerce with Computer Application)

(2019 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 MS Excel?
2. What is DB function?
3. What is filtering?
4. What is primary key?
5. What is absolute cell referencing?
6. What is autofill?
7. Define relationship in Access.
8. What is SPSS Data Editor?
9. What is Numeric variable in SPSS?
10. What is one- to- one relationship?

(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 LibreOffice?
12. What is range in Excel?
13. What do you understand by Excel functions?
14. Explain SUM function.
15. Explain how to calculate compound interest in Excel?
16. What is VLOOKUP in Excel?
17. What is macro in Excel?
18. What is freezing of columns and rows in Excel?
19. What is database software?
20. What is Referential integrity?
21. What is many- to- many relationships?
22. What are reports in MS Access?
23. What is split form in Access?
24. What is multi table query?
25. What is a super key? How is it different from a candidate key?
26. What is Nominal Scale?

(8 × 2 = 16 Marks)

SECTION – C

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

27. What is IRR? How it is used in spreadsheets?
28. Discuss Excel SQRT function with an example.
29. What is DMIN function? How it is calculated?
30. Explain how NPV is calculated in Excel.
31. Explain the features of Pivot table.
32. Explain different data types used in Access.
33. What is the difference between using a filter and query to find records?
34. Explain how tables are created in Design view?
35. What are the various data types available in MS Access?
36. What are the advantages of SPSS?
37. What are parametric and non-parametric tests?
38. What is standard deviation? How to workout it using SPSS?

(6 × 4 = 24 Marks)

SECTION – D

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

39. What is LibreOffice? What are its components and functions?

40. Discuss the logical functions available in Excel.
41. Explain the features of Pivot tables. How do you create Pivot Tables?
42. What are the several methods to enter data in MS Access?
43. How to create a simple query in MS Access?
44. How to perform t-test using SPSS?

(2 × 15 = 30 Marks)

(Pages : 4)

N – 8097

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, August 2022

Career Related First Degree Programme under CBCSS

Group 2(b) – Commerce with Computer Applications

Core Course:

CC 1443: BANKING AND INSURANCE

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define banking.
2. Define negotiable instrument.
3. What is core banking solution?
4. Expand SWIFT.
5. What is RTGS?
6. What do you mean by particular lien?
7. Define risk.
8. What is underwriting in insurance?

P.T.O.

9. Define proposal form.
10. What is proximate cause?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in one paragraph each. **Each** question carries **2** marks.

11. Define promissory note.
12. Explain retail banking.
13. Explain Unified Payments Interface (UPI).
14. Explain mobile banking.
15. What are the different types of NPA?
16. Write short note on India Post Payment Bank.
17. What is Electronic Clearing Services (ECS)?
18. What are the exceptions to the general lien?
19. Who is a Banking Ombudsman?
20. Explain demonetization.
21. What is insurance?
22. Write notes on freight insurance and hull insurance.
23. What is the key difference between Life insurance and general insurance?
24. What is pure endowment policy?
25. What is full integration model of Bancassurance?
26. Give the names four major private insurance companies in India.

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the situations for closing an account?
28. Define cheque. What are the essentials of a valid cheque?
29. Differentiate between transferability and negotiability.
30. What are the precautions to be taken by the banker while opening an account with partnership firms?
31. What is e-banking? What are its advantages?
32. What are the benefits of digital banking?
33. What are the advantages of the ECS credit to the beneficiary and user institutions?
34. What are the functions of insurance?
35. What is the nature of insurance?
36. Explain different types of risks.
37. What is bancassurance? What are its advantages?
38. What are the essentials of doctrine of subrogation?

(6 × 4 = 24 Marks)

SECTION – D

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

39. Define banker. Explain the general and special relationship between banker and customer.
40. Discuss the traditional functions of commercial banks.

41. What are the positive and negative impact of demonetization on Indian economy?
42. What is virtual banking? What are the different forms of virtual banking? Discuss pros and cons of virtual banking.
43. Explain the role and importance of insurance to individual, society and business.
44. What is insurance claim? Explain the claiming process followed by the general insurers.

(2 × 15 = 30 Marks)
