Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

Core Course

CO 1443 / CC 1444 : CORPORATE ACCOUNTING

(Common for Commerce/Commerce with Computer Application)

(2018 Admission onwards)

Time : 3 Hours   Max. Marks : 80

SECTION – A

Answer all the questions in 1 or 2 sentences each. Each question carries 1 mark each.

1. What is authorised capital?

2. What do you mean by Fictitious Assets?

3. Name the treatments that can be adopted when shares are oversubscribed.

4. Define 'Accounting Standards'.

5. State the concept of 'Reinsurance'.

6. Enlist the accounting concepts.

7. What does GAAP stands for?

8. Define 'Prospectus'.

9. What are non-banking assets?

10. Give four examples of schedule 14 of Bank's Final Accounts.

(10 × 1 = 10 Marks)

SECTION – B

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

11. Briefly explain the Accounting Standard 9.

12. Write short notes on 'Forfeiture of Shares'.

13. What is Capital reduction A/c?

14. Define Standard Assets.

15. Write a note on 'Money at Call and Short notice'.

16. Distinguish between Cash bonus and Reversionary Bonus.

17. Explain the conditions to be satisfied.when the shares are issued at a discount.

18. What are the methods available for altering share capital?

19. Explain the procedure to forfeit the shares issued by a company.

20. Write a note on 'Classification of Bank Advances'.

21. What do you mean by Prudence or Conservatism?

22. Mention the limitations of slip system of posting.

(8 × 2 = 16 Marks)

SECTION – C

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

23. A limited company has an authorised capital of Rs.2,50,000 in Rs.10 shares. Of these 4,000 shares were issued as fully paid in payment of building purchased and 8,000 shares were subscribed for by the public, and during the first year Rs.5 per share was called payable Rs. 2 on application, Re. 1 on allotment, Re. 1 on first call and Re. 1 on second call. The amounts received in respect of these shares were as follows:

On 6,000 shares the full amount called

On 1,250 shares Rs.4 per share.

On 500 shares Rs.3 per share.

On 250 shares Rs.2 per share.

The Directors forfeited the share on which less than Rs.4 had been paid. You are required to show journal entries in the books of the company.

24. Z Ltd. Passed resolution for the reduction of its share capital by Rs.5,00,000 for its purposes mentioned as under:

    (a) To write off the debit balance of P& L A/c of Rs.2,10,000.

    (b) To reduce the value of machinery by Rs.90,000 and goodwill by Rs.40,000.

    (c) To reduce the value of investments by Rs.80,000.

    The reduction was made by converting 50,000 preference shares of Rs.20 each fully paid to Rs.15 each fully paid and by converting 50,000 equity shares of Rs.20 each on which Rs.15 paid up into 50,000 equity shares of Rs.10 each fully paid up.

    Give journal entries to record the capital reduction.

25. From the following information, find out the amount of provision to be shown in the profit and loss account of a commercial bank:

Assets	Rs. In Lakhs
Standard	8,000
Sub-standard	6,000
Doubtful: for one year (unsecured 10%)	1,000
for two years (unsecured 20%)	1,600
for more than three years (no surety)	400
Loss Assets	1,200

R – 2440

26. From the following particulars calculate the amount of claim to be debited in the Revenue Account:

Particulars	Amount
Claims paid during the year	32,00,000
Claims outstanding at the beginning of the year	1,60,000
Re-insurance claim	1,80,000
Expenses on claim	30,000
Claims intimated and accepted but not paid at the end of the year	1,20,000
Claims intimated but not accepted at the end of the year	90,000

27. Briefly explain "Loss Assets".

28. State legal provisions as to the utilisation of premium.

29. Write a note on 'Diluted EPS'.

30. What is profit prior to incorporation and after incorporation?

31. Distinguish Surrender of Shares and Forfeiture of shares.

(6 × 4 = 24 Marks)

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

32. Following figures have been obtained from the books of the Rana Bank Ltd. For the year ending 31st March, 2010:

Particulars	Amount (in '000)	Particulars	Amount (in '000)
Issued and subscribed capital	1,000	Postage and telegrams	61
Interest and discount earned	3,800	Profit on sale of investments	240
Commission and exchange		Loss on sale of investments	38
earned	195	Rent received	62
Interest paid	2,000	Depreciation	31
Salaries and wages	210	Stationery	60
Director's fees	35	Auditor's fees	8
Rent and taxes	70		

Additional information:

(a) The profit and loss account had a balance of Rs.10,00,000 on 1st April, 2009.

(b) An advance of Rs.12,00,000 had become doubtful and it is expected that only 50% of the amount due can be recovered from the security.

(c) The provision of tax be made at 50%.

(d) A dividend of 10% is proposed.

Prepare Profit and Loss Account of the Rana Bank Ltd. For the year ending 31st March, 2010.

33. What does GAAP mean? Elucidate the framework developed by GAAP.

34. Explain the proforma of Profit and Loss account of Insurance company.

35. Following is the Trial Balance of Swaraj Ltd. As on 31st March, 2010:

Debit Balance	Amount	Credit Balance	Amount
Cash in hand	30,000	Creditors	1,00,000
Land and Building	3,00,000	Sales	3,70,000
Opening stock	32,000	Interest	5,000
Bank balance	1,00,000	General reserve	1,25,000
Investments	2,00,000	Profit and Loss A/c	1,00,000
Purchases	1,22,000	Share Capital	5,00,000
Wages	18,000		
Salaries	82,000		
Office expenses	10,000		
Rent and Taxes	12,000		
Goodwill	2,60,000		
Sundry Debtors	34,000		
Total	12,00,000	Total	12,00,000

Additional information:

(a) Closing stock Rs.1,26,000.

(b) Provide depreciation on Land and Building @10%.

(c) Interest accrued Rs.5,000.

(d) Provide for taxation Rs.50,000.

(e) Directors recommend a dividend of 10% on equity shares. Ignore Corporate Dividend Tax.

Prepare Final Accounts.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2023

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)

(2018 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 statistics.

2. What is discrete variable?

3. What do you mean by population?

4. What is meant by distrust of statistics?

5. Define quartile deviation.

6. What is positive correlation?

7. What do you mean by index numbers?

8. What is statistical unit?

9. What is analysis of time series?

10. What is secular trend?

SECTION – B

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

11. What are the different methods of sampling?

12. What do you mean by fixed base index numbers?

13. Distinguish between linear and non linear correlations.

14. How do you compute range and its coefficient?

15. What is concurrent deviation method?

16. List out the various measures of dispersion.

17. Distinguish between variables and attributes.

18. What is cost of living index?

19. What do you mean by standard error of estimate?

20. Write a note on factor reversal test.

21. What is stratified sampling?

22. Explain the law of statistical regularity.

(8 × 2 = 16 Marks)

R – 2443

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

23. What are the properties of Karl Pearson's coefficient of correlation?
24. Distinguish between correlation and regression.
25. What are the merits of the method of moving averages of obtaining trend?
26. Discuss the need of sampling.
27. What are the uses of index numbers?
28. Briefly explain the methods of measuring long term trend?
29. Compute 3 yearly moving average for the following data

Year	2015	2016	2017	2018	2019	2020
Industrial accidents	103	79	69	64	47	32

30. Compute simple index number by aggregative method from the following data

Commodities	Price in 2015	Price in 2020
A	11	17
B	10	15
C	16	19
D	14	18
E	8	12

31. What are the problems in construction of index numbers?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Compute coefficient of correlation for the following data.

X	2	4	6	8	10	12
Y	16	14	13	11	9	6

33. From the following data, find the regression equation of y on x and compute the value of y if the value of x is 5

x	3	2	6	7	9	10
y	5	2	8	6	8	12

34. Following are the data related with the prices and quantities consumed for the years 2015 and 2020

Commodity	2015		2020	
	Price	Quantity	Price	Quantity
A	11	17	15	15
B	9	14	14	15
C	18	15	26	18
D	15	13	27	15

Construct price index numbers by

(a) Laspeyre's method

(b) Paasche's method

(c) Bowly's - Dorbish method

(d) Fisher's method

35. Discuss the methods of collection of primary data.

(2 × 15 = 30 Marks)

R – 2452

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Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

CO 1461.5/ CC 1445 : SOFTWARE FOR DATA MANAGEMENT

(Common for Commerce/Commerce with Computer Application)

(2018 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 do you mean by Open Source Software?

2. What is Calc?

3. What do you mean by a work sheet in MS Excel?

4. What is the use of Formula bar is MS Excel?

5. What are scenario reports?

6. What do you understand by data editor in SPSS?

7. Give the meaning of variable in SPSS.

8. What is Microsoft Access?

9. What are Reports in MS Access?

10. What is a Form?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. What are the characteristics of free software?

12. For what purpose LibreOffice Calc is used for?

13. What are the uses of R software?

14. Briefly explain the procedure of modifying the cell content in MS Excel.

15. Give a brief account of inserting formula in MS Excel.

16. Write down the steps to rename a worksheet in MS Excel.

17. What is string variable in SPSS? Give an example.

18. What are the examples of parametric tests?

19. Write a short note on 'missing values' in SPSS.

20. What do you mean by macros in MS Access?

21. What is an SQL query?

22. What is the procedure to remove a field from a PivotTable?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Enumerate the components of an Excel chart.

24. Explain the methods of preparing a chart in MS Excel.

25. Define a function in MS EXCEL. What are its parts?

26. What are the important features of SPSS?

27. Enumerate the steps involved in starting an SPSS session

28. Explain the procedure involved in opening an existing SPSS data set.

29. Write the steps involved to create a blank Database in MS Access.

30. How many types of databases are there in MS Access? What are they?

31. What are Reports in MS Access? What are the different ways to create Reports?

(6 × 4 = 24 Marks)

SECTION – D

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

32. (a) Distinguish between MS Access and MS Excel.

    (b) Explain the following functions in MS Excel.

        (i) MIN

        (ii) Count ()

        (iii) COUNTIF

        (iv) AND

        (v) OR

33. What is SPSS? Discuss the advantages and limitations of SPSS.

34. Write the procedure involved in entering data regarding a person's name, age and weight into a data set in SPSS.

35. (a) What are the important features of MS Access?

    (b) Briefly explain the parts of MS Access Window.

                                                    (2 × 15 = 30 Marks)

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Fourth Semester B.Com. Degree Examination, July 2023

Career Related First Degree Programme Under CBCSS

Group 2(b)–Commerce with Computer Applications

Core Course V

CC 1441 : FINANCIAL SERVICES IN INDIA

(2018 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 do you mean by financial services?

2. Define leasing.

3. What is securitization without recourse?

4. What is Insurance?

5. What KYC means?

6. What is NAV?

7. What is meant by CIBIL?

8. What is SIP?

9. What is meant by financial market?

10. What is the meaning of loan syndication?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Write a note on NHB.

12. How does hire purchase work?

13. What is Portfolio Management Services?

14. What is portfolio revision?

15. What is the major difference between hire purchase and instalment purchase?

16. Describe different types of insurance.

17. What is meant by Fee Based Financial Services?

18. State the parties to loan syndication?

19. What is the meaning of domestic factoring?

20. State the charges and fees payable for housing loan?

21. What is a leveraged lease?

22. Describe the purpose of a housing finance system.

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the objectives of financial services?

24. Describe the characteristics of a financial lease:

25. Highlight the salient features that carries by aa hire purchase agreement.

26. What are the benefits of using housing finance?

27. What are the types of portfolio management?

28. Write down the advantages securitization?

29. Critically examine the pros and cons of Hire Purchase.

30. What is the role of underwriter in financial system?

31. What are the steps involved in portfolio management process?

(6 x 4 = 24 Marks)

SECTION – D

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

32. Examine the challenges facing the financial services industry.

33. What is mutual fund? Describe in detail different types of mutual funds.

34. What is merchant banking? Explain functions of merchant banker

35. Explain the functions of credit rating agencies.

(2 x 15 = 30 Marks)

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R – 2588

Reg. No. : ....

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Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

Core Course

CO 1441/CC 1442 : INDIAN FINANCIAL MARKETS

(Common for Commerce/Commerce with Computer Application)

(2018 Admission onwards)

Time : 3 Hours

Max. Marks : 80

PART – A

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

1. Define stock exchange

2. What is ASBA?

3. What is Commercial paper?

4. What are the segments included in Capital market?

5. What do you mean by speculative trading?

6. What is P/E Ratio?

7. What is GDR?

8. What are the two kinds of options?

9. What is derivatives market?

10. What is the Sensex?

<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 is Certificate of Deposit?

12. What are the types of financial instruments?

13. What is book building?

14. What is the Primary Mortgage Market?

15. Why do investors need stock indices?

16. What is private placement?

17. How does the stock exchange help in mobilizing savings and capital formation?

18 What is FEMA?

19 What is meant by financial derivatives?

20 What do you mean by bid price?

21 Name any two credit rating agencies in India.

22 Write a note on OTCEI?

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

PART – C

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

23. What are the main points of distinction between the primary market and secondary market?

24. Explain major components of Indian Financial System.

25. Briefly explain the importance of financial system in economic development.

26. What are the purposes of SEBI?

27. Explain different types of speculators.

28. List out any four importance of credit rating.

29. What are the differences between futures and forward contracts?

30. What are the developments took place in the Indian financial system?

31. Briefly explain the importance of money market.

(6 × 4 = 24 Marks)

PART – D

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

32. Explain the functions of SEBI.

33. What do you mean by floatation? Discuss different methods of floatation.

34. What is money market? Explain different types of instruments traded in the money market.

35. Explain the trading procedure on a stock exchange.

(2 × 15 = 30 Marks)

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Reg. No. : ....

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Fourth Semester B.Com. Degree Examination, July 2023

Career Related First Degree Programme under CBCSS

Group 2 (b) – Commerce with Computer Applications

Core Course

CC 1443 : BANKING AND INSURANCE

(2018 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 post office banking?

2. What is insurance premium?

3. What is assignment of a policy?

4. What is demonetization?

5. What is CRR?

6. What is bank rate?

7. What is bank assurance?

8. What is time policy?

9. What is NEFT?

10. What is indemnity?

SECTION – B

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

11. What is underwriting?

12. What is fire insurance?

13. Explain negotiability?

14. What is green banking?

15. What is double insurance?

16. What is NPA?

17. What is insurable interest?

18. What do you mean by indigenous bank?

19. What is digital banking?

20. What is nomination?

21. What are central banks?

22. Define insurance.

(8 × 2 = 16 Marks)

SECTION – C

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

23 Discuss the features of life insurance.

24. What are the functions of a commercial bank?

25. What are the different kinds of marine policies?

26. Explain the features of negotiable instruments.

27. State the precautions a banker should take while opening an account in the name of a Joint stock company?

28. Write short note on IRDA Act.

29. Explain different types of claims.

30. List out the advantages of E banking.

31. Explain the procedure for opening an account.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Insurance is very helpful for economic development of a nation. Explain.

33. What is multiple creation? Briefly explain the process and limitations of multiple credit creation.

34. Discuss the special relationship between Banker and customer.

35. Explain the emerging trends in banking sector today?

(2 × 15 = 30 Marks)

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