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S – 3537

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

First Degree Programme under CBCSS

Core Course

CO 1341/CC 1342 : ENTREPRENEURSHIP DEVELOPMENT

(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. What is innovation?
2. What is occupational mobility?
3. Who is a motivated entrepreneur?
4. Define entrepreneurship
5. What do you mean by National single window system in MSME?
6. What do you mean by brain storming?
7. What is demand forecasting?

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8. What is line layout?
9. What is project finance?
10. What do you mean by project appraisal?

(10 × 1 = 10 Marks)

PART – B

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

11. Give two objectives of project report.
12. Write a note on women entrepreneur in Indian perspective.
13. What is market appraisal?
14. Write a note on project identification.
15. What is techno economic analysis?
16. Comment on Seed Capital vs. Venture Capital.
17. Explain creativity.
18. What are the personnel barriers to entrepreneurship?
19. Explain the factors affecting factory design.
20. What are the disadvantages of process layout?
21. What are the long-term sources of finance?
22. Distinguish between feasibility report and detailed report.

(8 × 2 = 16 Marks)

PART – C

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

23. Give the details of training facilities provided by SIDO.
24. Discuss the prevention measures of industrial sickness.
25. Explain the qualities of a successful entrepreneur.
26. What are the factors governing fixed capital?
27. Explain the importance of women entrepreneurship.
28. State the advantages of MSMEs.
29. Explain the merits of incentives and subsidies.
30. Briefly explain project life cycle.
31. Differentiate between entrepreneur and manager.

(6 × 4 = 24 Marks)

PART – D

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

32. Explain the features and objectives of industrial estates.
33. Define project report. List out the contents of a project report.
34. Explain the elements of project formulation.
35. Briefly discuss the importance project management.

(2 × 15 = 30 Marks)

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Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

First Degree Programme under CBCSS

Core Course

CO 1342/CO 1343/CC 1343/CC 1344 : COMPANY ADMINISTRATION

**(CO 1342/CC 1343 (2014–2017 Admission)/
CO 1343/CC 1344 (2018 Admission onwards))**

Time : 3 Hours

Max. Marks : 80

SECTION – A

I. Answer **all** questions.

1. Who are called List A Contributories?
2. Define the term Manager.
3. What is Casting vote?
4. What is Quorum?
5. What do you understand by the term Certificate of Incorporation?
6. What is Poll?
7. What is an Associate Company?
8. What is Extra-ordinary general meeting?
9. What is FCRN?
10. What do you understand by the term perpetual succession?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

- II. Answer any **eight** questions.
11. Explain one person company.
 12. What is Pre-incorporation contract?
 13. Write a note on alteration of Capital clause.
 14. What is *Doctrine of Indoor Management*?
 15. What do you mean by voting through show of hands?
 16. Who can present a petition for winding up by the Tribunal?
 17. What is Dormant Company?
 18. Explain the concept of 'entrenchment of articles'.
 19. What is Red herring prospectus?
 20. What is Class meeting?
 21. What do you mean by *Secretarial Audit*?
 22. Who is a Liquidator?

(8 × 2 = 16 Marks)

SECTION – C

- III. Answer any **six** questions.
23. What is meant by Dissolution of a Company?
 24. What are the powers of a Liquidator in compulsory winding up?
 25. Explain the statutory provisions regarding Quorum.
 26. Distinguish between Memorandum and Articles of Association.
 27. Who can convene Extraordinary General Meeting?
 28. Who are the first Directors of a Company?

29. Explain Carol's 4 part model of CSR.
30. Distinguish between Compulsory winding up and Voluntary winding up.
31. Explain the Role and functions of an independent Director.

(6 × 4 = 24 Marks)

SECTION – D

IV. Answer any **two** questions.

32. What are the various classifications of Companies under the Companies Act 2013?
33. Explain various meeting of Members of Company.
34. Explain briefly the Indian situation of Corporate Social Responsibility.
35. Enumerate and explain the different modes of appointment of directors of a public limited company.

(2 × 15 = 30 Marks)

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Third Semester B.Com. Degree Examination, February 2024

First Degree Programme under CBCSS

Core Course

CO 1343/CC 1344 (2014 – 2017 Admission)/

CO 1342/CX 1342/TT 1342/HM 1342/CC 1343 (2018 Admission Onwards)

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

SECTION – A

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

1. Define partnership.
2. What is fixed capital?
3. What is realisation account?
4. What do you understand by unrecorded assets?
5. What is consignment?
6. What do you understand by account sales?

P.T.O.

7. What do you understand by *del-credere* commission?
8. What do you mean by "Debtors" method in branch accounts?
9. What are dependent branches?
10. What is abridged incorporation?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Briefly explain the principles of Garner vs. Murray when a partner becomes insolvent.
12. What are the reason for dissolution of partnership?
13. What do you mean by account sales?
14. Explain how *Del Credere Commission* is calculated.
15. Briefly explain abnormal loss in consignment.
16. What do you mean by remittance-in-transit?
17. Give two examples of businesses in which joint venture are generally used.
18. What are the main types of branches from accounting point of view?
19. What are the objectives of branch accounting?
20. What are joint expenses? Give an example.

21. Sundaran of Palghat sent 100 bicycles at a cost of Rs. 1,200 each to Rasheed of Malappuram on consignment basis. Sundaran paid loading charges Rs. 2,000, freight Rs. 1,500 and insurance Rs. 500. Rasheed has spent Rs. 200 as cartage, Rs. 300 as loading and unloading charges, Rs. 1,000 as godown rent and selling expenses Rs. 350. As the end of the accounting period, 25 bicycles remained unsold. The selling price is Rs. 1,600 per bicycle. Calculate the value of stock.
22. Thushar Garments Ltd. opened a branch at Pandalam on 1st April, 2020. Prepare Pandalam Branch Account for the year ended 31st March 2021, from the following information.

	Rs.
Goods sent to Pandalam 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 (31.3.2021)	1,400

(8 × 2 = 16 Marks)

SECTION – C

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

23. How deficiency of creditors is paid off at the time of dissolution of firm?
24. Distinguish between Realization Account and Revaluation Account.
25. Distinguish between Consignment and Sale.

26. What are the advantages of departmental accounts?
27. 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 :
- Bank Loan Rs. 10,000 is paid.
 - Stock worth Rs. 5,000 is taken over by partner X.
 - Expenses on dissolution amounted to Rs. 1,200 and were paid by partner Y.
 - Loss on Realization Rs. 7,000 was to be distributed between X and Y in the ratio of 5 : 2.
28. A, B and C commenced business on January 1, 2020, with a capital of Rs. 50,000, Rs. 30,000, and Rs. 20,000 respectively. Profits and losses were shared in the ratio of 5:3:2. Capitals carried interest at 5% per annum. During 2020 and 2021, they made a profit of Rs. 30,000 and 40,000 before allowing interest on capitals. Drawings of each partner were Rs. 6,000 per year.

On December 31, 2021, the firm was dissolved. Creditors on that date were Rs. 20,000. The assets realised were Rs. 1,64,000 net. Give the necessary accounts to close the books of the firm.

29. Messrs. Western India Company of Chengannur consigned 100 steel chairs to Global Trading Company of Meerut. The cost of each steel chair was Rs. 500. The consignors paid insurance Rs. 500; Freight Rs. 800. Account sales was received from Global Trading Company showing gross sale proceeds of 80 units at Rs. 600 each. The expenses paid and deducted by them were :

	Rs.
Carriage	20
Establishment expenses	130
Commission @ 5%	2,400
	2,550

Show Consignment to Meerut Account in the books of Consignor.

30. Give the various journal entries to be passed in case where separate set of books are maintained for recording joint venture transactions.
31. Following are the extracts from Trial Balances of a head office and a branch. You are required to pass the necessary journal entries for reconciling the balances of the Head Office Account and the Branch Account.

Particulars	Trial Balance			
	Head Office		Branch Office	
	Dr.	Cr.	Dr.	Cr.
	Rs.	Rs.	Rs.	Rs.
Current Accounts	1,00,000			90,000
Goods sent/received by Branch		1,50,000	1,45,000	

(6 × 4 = 24 Marks)

SECTION – D

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

32. Discuss the mode of settlement of accounts after dissolution.
33. Kannan sent 500 articles to his agent Jayan at an invoice price (cost to Kannan) of Rs. 25 per article and paid freight and cartage Rs. 460. Jayan 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 Kannan. Jayan also informed Kannan that 50 articles had been damaged in transit and they fetched only total 70% of their cost. Prepare necessary ledger accounts in Kannan's books of accounts showing the profit earned by the consignor.
34. 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.

35. Messrs. Mighty and Company opened a branch at Chennai. The following are the transactions between the Head Office and the Branch for the year ending 31st December, 2021 :

	Rs.	Rs.
Sale of goods at branch (1-1-2021)	12,000	
Sundry debtors (1-1-2021)	8,000	
Goods sent to branch	96,000	
Returns from customers	4,000	
Returns from branch	2,000	
Discount allowed to customers	3,000	
Remittance from branch :		
Cash sales	12,000	
Received from debtors	<u>1,00,000</u>	1,12,000
Cheques sent to branch :		
Salaries	6,000	
Insurance	1,500	
Petty cash	<u>500</u>	8,000
Stock at branch (31-12-2021)		10,000
Sundry debtors (31-12-2021)		13,000
Petty cash balance (31-12-2021)		100

Prepare Chennai Branch Account and Memorandum Trading and Profit and Loss Account in the books of the Head Office.

(2 × 15 = 30 Marks)

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Name :

Third Semester B.Com. Degree Examination, February 2024

First Degree Programme under CBCSS

Complementary Course – III

CO 1331/CC 1331/HM 1331/CX 1331 : E-BUSINESS

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions. Each carries **1** Mark.

1. What is Electronic Data Interchange?
2. Expand EFT.
3. What is a website?
4. What is Digital currency?
5. List out any two popular methods of E-payment.
6. What is Google Chrome?
7. What you mean by HTTPS?
8. Expand FTP.
9. What you mean by Internet Marketing?
10. What you mean by E-auction?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Not exceed **one** paragraph, Answer **any eight** questions, each question carries **2** marks.

11. What you mean by E-SCM?
12. What you mean by e-procurement?
13. What you mean by Electronic Payment?
14. What you mean by online employment market?
15. What you mean by Web Publishing?
16. State the meaning of online teaching.
17. List out any two E-governance models.
18. Who are online grocers?
19. What is an Internet Service Provider (ISP)?
20. What is a freenet?
21. What is a firewall?
22. What is email?

(8 × 2 = 16 Marks)

SECTION – C

Not exceed **120** words, Answer **any six** questions, each question carries **4** marks.

23. Write a note on E-governance.
24. What are the drawbacks of E-governance?

25. What are the basic requirements to start an online business?
26. What are the funding option of E-Commerce?
27. What are the techniques of website design?
28. What are the features of E-market places?
29. Explain the G2c model of E-governance.
30. What are basic requirements of supply chain management?
31. Explain the Important E-business suits.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Elucidate the procedure of online payment.
33. Explain online Entertainment with suitable examples.
34. What are the drawbacks of internet marketing?
35. Discuss about startups.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

First Degree Programme Under CBCSS

Elective Course/Core Course

CO 1361.5/CC 1345 – COMPUTER APPLICATION FOR PUBLICATIONS

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions, each carries 1 Mark.

1. What you mean by free software?
2. What is LaTeX?
3. Write the procedure for opening Microsoft Word.
4. What is the short cut key used to undo in Microsoft Word?
5. What is MS PowerPoint?
6. What is a slide show in Power Point presentation?
7. What is the short cut key used to insert new slides in MS power point?
8. How to create a new document in Adobe InDesign?
9. What is slide master?
10. What is Open Office?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Not exceed one paragraph, Answer **any eight** questions, each question carries **2** marks.

11. What is Adobe InDesign?
12. Explain how can you import text or image in Adobe InDesign.
13. Explain how can you type a text in a document in Adobe InDesign.
14. What is Cross-Referencing in LateX?
15. Explain-Paragraph Justification in LateX.
16. How is watermark created in MS word?
17. How can the user accept or reject track changes in MS Word?
18. How to add footnote and endnote in a word?
19. What is PowerPoint? Why is it used?
20. Which shortcut key is used to start and exit from the slideshow?
21. How to add a motion path?
22. What extension is used to save the PowerPoint file?

(8 × 2 = 16 Marks)

SECTION – C

Not exceed **120** words, Answer **any six** questions, each question carries **4** marks.

23. Mention what are the tools available in Adobe InDesign.
24. Write a note on MS Word.
25. How is cross-referencing created in MS Word?

26. How can users insert an online picture in word documents in MS Word?
27. How to protect a presentation by setting up a password on it?
28. How we can insert an online video into a presentation?
29. How to embed a chart of Excel to PowerPoint presentation?
30. Elucidate how to add Header/Footer in PowerPoint.
31. Explain how to insert slide number on presentation?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain how can we create an index in InDesign.
33. Explain the inserting of a hyperlink to a PowerPoint presentation.
34. Enumerate the procedure of mail merge in MS Word.
35. Explain document class command in LateX with example.

(2 × 15 = 30 Marks)

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Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

Career Related First Degree Programme under CBCSS

Group 2(b) – Commerce with Computer Applications

Core Course VII

CC 1341 : PROJECT FINANCE

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is project report?
2. What is a public project?
3. What is economic rate of return?
4. Mention about technical analysis?
5. What is return?
6. What is capital budgeting?
7. Define CPPP.
8. What is systematic risk?

P.T.O.

9. Define BOT.
10. What is a project aid?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is Loan syndication?
12. What is a project profile?
13. What is hurdle rate?
14. What is Monte Carlo simulation?
15. State any two merits of global project.
16. What is meant by alternative finance?
17. Explain BOO model.
18. Define currency risk.
19. What is risk analysis?
20. What is operating lease?
21. What do you mean by public loans?
22. What is privatization?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain the macro parameters in project selection.
24. Explain the financial techniques for project appraisal.
25. Discuss the role of tax planning in project financing.
26. What are the different types of leasing?
27. What is the importance of feasibility study?
28. Explain the importance of economic allocation of resources.
29. Explain the format of project report.
30. Discuss the important functions of World Bank.
31. Explain the types of risk.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the stages of project life cycle.
33. Discuss the types of project appraisal.
34. Explain the different sources of finance.
35. Critically evaluate the issues related to global projects.

(2 × 15 = 30 Marks)