Reg. No. : ....

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Fourth Semester B.Com. Degree Examination, July 2024

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

1.   What do you mean by Indian GAAP?

2.   What is IFRS Board?

3.   State the meaning of contingent asset.

4.   What is Reserve capital?

5.   What do you mean by calls in arrears?

6.   What is profit prior to incorporation?

7.   What do you mean by CRR?

8. State the meaning of NPA.

9. What is surrender of policy?

10. What is Capital reduction account?

<div align="right">(10 × 1 = 10 Marks)</div>

SECTION – B

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

11. Define financial statements.

12. What is 'notes on accounts'?

13. What is reversionary bonus?

14. What is divisible profit?

15. State the meaning of diluted EPS.

16. What is reorganization of capital?

17. What is capital work in progress?

18. Explain the meaning of CAR.

19. What is deferred revenue?

20. What is Non-banking assets?

21. State the meaning of Valuation Balance Sheet.

22. Write a short note on AS20.

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

SECTION – C

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

23. Discuss the advantages of accounting standards.

24. Differentiate between Indian GAAP and IFRS.

25. Explain the books maintained by Banks.

26. List out the various items presented under Reserves and Surplus.

27. From the following information, calculate the benefits paid as per the Insurance Regulation Act 1938.

	Rs.
Claims by death	4,20,600
Surrenders	1,12,800
Annuities	80,900
Bonus in cash	7,800
Bonus in reduction of premium	10,200

Additional information :

(a) Further bonus in reduction of premium Rs. 5,000

(b) Claims recovered under reinsurance Rs. 47,500

28. While closing its books of account, a commercial bank has its advances classified as follows.

		Rs. In lakhs
Standard Assets		24,000
Substandard assets		1,200
Doubtful assets	: up to one year	800
	: one to three years	600
	: more than three years	400
	: loss of assets	900

You are required to calculate the amount of provision to be made by the bank.

29. Kumar Company Ltd passed necessary resolution and received sanction of the court for the reduction of its share capital by Rs.2,50,000 for the purpose enumerated here under

(a) To write off the profit and Loss account Rs.1,05,000

(b) To reduce the value of plant and Machinery by Rs.45,000 and of goodwill by Rs.20,000

(c) To reduce the value of investments to market value by writing off Rs.40,000

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

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

30. From the following transactions of West Bank Ltd. Calculate the Rebate on Bills discounted and record necessary entry on 31 March 2021 . The following bills are discounted at 5%.

Discounted on	Amount (Rs.)	Terms (months)
23.12.2021	50,000	3
19.09.2021	1,00,000	4
20.10.2021	4,00,000	3
30.11.2021	30,000	5

31. L & T Ltd. was registered on 1 October 2021 acquire the running business of Moorthy & Co. with effect from 1 April 2021. The following was the profit and loss account of the company as on 31 March 2022:

Particulars	Amount	Particulars	Amount
To Office Expenses	70,000	By Gross Profit b/d	3,00,000
To Formation Expenses (Written off)	20,000		
To Stationery and Postage	10,000		
To Selling Expenses	90,000		
To Director's Fees	30,000		
To Net Profit	80,000		
	3,00,000		3,00,000

You are required to prepare a statement showing profit earned by the company in the pre-and post-incorporation periods. The total sales for the year took place in the ratio of 1:2 before and after incorporation, respectively.

(6 × 4 = 24 Marks)

SECTION – D

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

32. What are the methods of reorganization of capital?

33. The following balance are extracted from the books of New Delhi Bank Ltd, as on March 2022.

	Rs.
Rebate on bills discounted	15,000
Interest and discount received	40,55,000
Interest paid on deposits	24,04,000
Issued and subscribed capital	10,00,000
Reserve under section 17	7,00,000
Commission, exchange and brokerage	1,80,000
Rent received	60,000
Profit on sale of investment	1,90,000
Salaries and allowances	24,000
Rent and taxes paid	1,08,000
Stationery, printing	48,000
Postage and telegram	40,000
Preliminary expenses	10,000
Audit fee	8,000
Depreciation on bank's property	25,000

The following further information :

(a) A customer to whom a sum of Rs.5,00,000 has been advanced has become insolvent and it is expected only 40% can be recovered from his estate. Interest due has not been provided for in the books.

(b) Provision for bad debts Rs.1,00,000.

(c) Provide Rs.7,00,000 for income tax.

(d) The directors desire to declare 10% dividend.

Prepare the profit and loss Account in accordance with the law.

34. The following are the balances extracted from the books of New Bharat Life insurance co. Ltd., as on march 31st 2021.

	Rs.
Expenses of management	2,31,900
Commission	2,27,000
Claims paid	4,30,000
Loss on exchange	5,000
Bad debts	100
Claims outstanding on 1-04-2021	5,20,000
Reserve for unexpired risk 1-04-2021	3,08,700
Additional reserve on 1-04-2021	25,000
Premium	8,76,000

Prepare in prescribed form the Revenue Account for the year ending at March 31 2022, after taking the following information into consideration:

(a) Provide 50% of the premium income for the unexpired risk

(b) Premium outstanding at the end of the year was Rs.20,000

(c) On 31st March, 2022 , claims outstanding were Rs.3,04,600

(d) Additional reserve be maintained as before.

35. Give proforma balance sheet of a company under schedule III of the Companies Act, 2013.

(2 x 15 = 30 Marks)

Reg. No. : ....

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Fourth Semester B.Com. Degree Examination, July 2024

First Degree Programme under CBCSS

Complementary Course :

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

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

(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.

What is primary data?

2. Define Median.

3. State two functions of statistics.

4. What is price index number?

5. What is linear regression?

6. What are quartiles?

7 What is extrapolation?

8. What do you mean by source note?

9. What do you mean by time series?

10. What is classification of data?

<div align="right">

(10 × 1 = 10 Marks)

</div>

PART – B

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

11. What is snowball sampling?

12. What is Mean Deviation?

13. What is partial correlation?

14. What is non sampling error?

15. What do you mean by editing of data?

16. **What does Coefficient of Variation denote?**

17. What is chain base index number?

18. Explain the terms sensex and Nifty.

19. State two objectives of measuring dispersion.

20. Write any two limitations of sampling.

21. **What** do you mean by base year and current year?

22. **Define** Geometric Mean.

<div align="right">

(8 × 2 = 16 Marks)

</div>

PART – C

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

23. State the differences between a questionnaire and a schedule.

24. What are the components of a time series?

25. State the uses of index numbers.

26. Calculate Mean deviation from median and its coefficient from the following data.

Weight (kg) :	60	61	62	63	65	70	75	80
No of workers :	1	3	5	7	10	3	1	1

27. Construct index number of prices from the following data using Fisher's method.

Items	Base year		Current year	
	Price	Quantity	Price	Quantity
A	5	3	7	4
B	8	7	12	5
C	15	6	20	4
D	6	3	8	4

28. Define regression. State the various methods of measuring regression.

29. What are the characteristics of a good sample?

30. Explain the law of Inertia of Large Numbers.

31. Calculate Karl Pearson's co-efficient of correlation from the following data

Age :	40	21	25	31	38	47
Weight :	78	70	60	55	80	66

(6 × 4 = 24 Marks)

T – 2055

PART – D

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

32. Define statistics. Explain the distrust of statistics and state how it can be misused.

33. The scores of two batsmen Ram and Shyam in ten matches during a certain IPL match season are as follows :

Ram :	32	28	47	63	71	39	10	60	96	14
Shyam :	19	31	48	53	67	90	10	62	40	80

Find out who is a better run getter? Which batsman is more consistent?

34. Fit a straight line trend by the method of least squares from the following data and compute the trend values.

Year	2000	2001	2002	2003	2004
Sales (Rs. in lakhs)	65	95	80	115	105

35. What is data collection? Explain the various methods of data collection.

(2 × 15 = 30 Marks)

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Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2024

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 carries **1** mark.

1. List out any two open-source software.

2. Mention the save options available in liber office calc.

3. What do you mean by MS Excel?

4. What do you mean by relative cell reference?

5. What is case in SPSS?

6. What do you mean by system missing values in SPSS?

7. What do you mean by database?

8. State the meaning of denormalization in DBMS?

9. What is goal seeking?

10. How to add a text box in excel graph?

(10 × 1 = 10 Marks)

SECTION – B

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

11. State any two draw backs of R.

12. How to insert and delete rows and columns in excel?

13. Mention the steps to create a data base.

14. What is categorical or frequency data?

15. How to creating a query in design view?

16. Define the term descriptive statistics.

17. How to select a range of cells in excel?

18. How to add a control to a form in access?

19. What are dependent variables?

20. What is IPMT function in Excel?

21. What is ordinal scale?

22. How to enter data in MS Excel?

(8 × 2 = 16 Marks)

T – 2658

SECTION – C

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

23. Explain the advantages of R.

24. Explain how to creating a simple user defined function in VBA.

25. Explain the elements of a pivot table.

26. Explain types of access controls in MS Access.

27. What are the rules to follow when naming the variable in SPSS?

28. List out the elements of an excel chart.

29. How to create a report by using the report wizard?

30. Explain Function Vs. Subroutine in VBA, also give example.

31. What are the demerits of open-source software?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain various logical functions available in excel.

33. Briefly discuss important parts of MS Access.

34. What is SPSS? Explain the merits and demerits of using it in research studies.

35. Explain major uses of Microsoft excel.

(2 × 15 = 30 Marks)

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Fourth Semester B.Com. Degree Examination, July 2024

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. **Each** question carries **1** mark.

1. What do you mean by Primary market?

2. What is Venture Capital?

3. What do you mean by Initial Public Offerings?

4. What is Credit Rating?

5. Who is called a stock broker?

6. What is AMC?

7. Who is called Fund Manager?

8. What is Lease Financing?

9. Who is a financial intermediary?

10. Who is an underwriter of a company?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Mention any four financial assets.

12. List any four functions of housing finance Companies.

13. State any four functions of credit rating agencies.

14. State any four advantages of listing of securities.

15. What is fund based financial service?

16. What do you mean by secondary market?

17. Give the names of any two credit rating agencies in India.

18. Give any four housing Finance institutions in India.

19. What do you mean by non-marketable securities?

20. List any two features of infrastructural financing.

21. Write a note on conservative portfolio.

22. What do you mean by Portfolio risk?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Briefly explain the modern trends in insurance sector.

24. Explain the role of underwriter in primary market.

25. Write a note on individual credit worthiness

26. Briefly explain types of factoring.

27. What are the functions of stock broker?

28. What are the features of hire purchase system as a source of finance?

29. What are the advantages of investment in mutual funds.

30. What are the different types of Housing Finance in India

31. Write a note on portfolio maintenance.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain different types of leasing. What are the advantages and disadvantages of Leasing?

33. Discuss the growth and present position of Mutual funds in India.

34. Explain the objectives and functions of National Housing Bank.

35. Explain the different types of Venture Capital.

(2 × 15 = 30 Marks)

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Fourth Semester B.Com. Degree Examination, July 2024

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

SECTION – A

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

1.   What do you mean by financial services?

2.   What is securitization?

3.   Explain IPO.

4.   What is Repo rate?

5.   What do you mean by put option?

6.   What are Yankee bonds?

7.   What do you mean by dematerialization?

8. State the meaning of GDR.

9. Name the important credit rating agencies in India.

10. What is strike price?

<div align="right">

(10 × 1 = 10 Marks)

</div>

SECTION – B

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

11. What is financial intermediation?

12. What is foreign Bonds?

13. What is mortgage market?

14. Explain the QIB.

15. State the meaning of dilutive offering.

16. What is SENSEX?

17. State the motives of holding derivatives.

18. What is arbitrage?

19. List out the disadvantages of listing.

20. Who is FII's?

21. Define commodity market.

22. Write a short note on FEMA.

<div align="right">

(8 × 2 = 16 Marks)

</div>

SECTION – C

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

23. Discuss the function of financial system.

24. Explain the objectives of money market.

25. Discuss the advantages of public issue.

26. List out the steps involved in book building process.

27. Distinguish between investment and speculation.

28. Discuss the objectives of depositories.

29. Narrate the types of financial derivatives.

30. Write a short note on option contract.

31. State the regulatory functions of SEBI.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Elaborate the structure of Indian financial market.

33. Define credit rating. Discuss the process of credit rating followed by Credit Rating Agencies in India.

34. Elucidate the different instruments available in Indian money market.

35. Define primary market. Elaborate the functions of Primary Market.

(2 × 15 = 30 Marks)

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Fourth Semester B.Com. Degree Examination, July 2024

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. Each question carries **1** mark.

1.　What do you mean by Digital banking?

2.　What is Overdraft?

3.　What is RRR?

4.　Who is a banker?

5.　What is general lien?

6.　Who is a Payee?

7.　What is EFT?

8.　What is Smart card?

9.　Expand SARFAESI.

10.　What is ULIPs?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the objectives of IRDA Act?

12. What is first party Insurance claims?

13. What are the different types of marine insurance?

14. What are the dimensions of E-banking?

15. What is UPI?

16. Who is a customer?

17. Explain principle of subrogation.

18. What are the essentials of a valid cheque?

19. What do you mean by Core banking?

20. What are the objectives of central Bank?

21. Difference between particular lien and general lien.

22. Explain internet banking.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain the importance of banks in business.

24. Explain different credit control methods employed by RBI.

25. Explain exceptions to banker's obligation to observe the secrecy.

26. Difference between Bill of Exchange and Promissory Note.

27. What are the essentials of a Bill of Exchange?

28. Explain models for E-Banking.

29. Explain impact of demonetization on the Indian economy.

30. Explain the principles of insurance.

31. What do you mean by insurance claims and discuss types of insurance claims?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Briefly explain functions of commercial banks.

33. Explain the relationship between Banker and Customer.

34. Explain life Insurance and the procedure for taking Life Insurance policy.

35. What is Green banking? Explain its advantages and disadvantages.

(2 × 15 = 30 Marks)

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