

(Pages : 4)

P – 3989

Reg. No. : .....

Name : .....

**Third Semester B.Com. Degree Examination, January 2023**

**First Degree Programme under CBCSS**

**Complementary Course**

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

**(2019 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions. Each question carries **1** mark.

1. What is meant by online media?
2. What is C2C model?
3. Which are the different online auction sites on the Internet? Give any two names.
4. In a E-Commerce project, what is the use of ERP software packages?
5. What are the benefits of E- business, to society at large?
6. Give two examples for ERP products.
7. What is Net banking?
8. What is meant by crowdfunding?

P.T.O.

9. Write the name of any two online publishers in India.
10. What is meant by online education?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What are the disadvantages of B2C model?
12. Which are the different online entertainment providers in India?
13. What is the nature of Government-to Consumer (G2C) model?
14. What are the advantages of online auctions?
15. Distinguish between English auctions and Dutch auctions.
16. What are the limitations of e-societies?
17. What are the advantages of internet marketing?
18. How E-Procurement helps to reduce cost?
19. Which are the tools of e-SCM?
20. What is meant by electronic fund transfer?
21. What are the criticisms against e-governance?
22. Which are the different services offered by e-District in Kerala?
23. What are the services offered by e-filing website?

24. What are the unique benefits of e-book?
25. Write a nature of e-shopping.
26. What are the objectives of online education?

**(8 × 2 = 16 Marks)**

**SECTION – C**

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

27. What are the benefits of e-business to commercial enterprises?
28. What are the differences between traditional commerce and e-commerce?
29. What are the advantages of B2B Model?
30. Evaluate the advantages and disadvantages of C2C Model.
31. Which are the different types of e-societies?
32. Which are different phases in e-payment?
33. Which are the techniques of internet marketing?
34. Which are the different e-learning platforms in India?
35. Which are the steps towards building and running an online business?
36. What are the advantages of e-Governance?
37. Why e-learning assumes significance?
38. Which are the steps in e-filing of return?

**(6 × 4 = 24 Marks)**

SECTION – D

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

39. Bring out the scope of e-tourism Applications.
40. Explain the Importance of e-commerce.
41. Explain the technological requirements for launching online business.
42. Evaluate the nature and features of e-tailing.
43. Write a detailed note on e-SCM.
44. Which are the different e-governance initiatives in Kerala?

**(2 × 15 = 30 Marks)**

(Pages : 8)

P – 3992

Reg. No. : .....

Name : .....

**Third Semester B.Com. Degree Examination, January 2023**

**First Degree Programme Under CBCSS**

**Core Course :**

**(Commerce/Commerce and Tax Procedure and Practice/Commerce and  
Hotel Management and Catering/Commerce and Computer  
Application/Commerce and Tourism and Travel Management)**

**CO 1342/CX 1342/TT 1342/HM 1342/CC 1343 : ADVANCED FINANCIAL  
ACCOUNTING**

**(2019 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. What is consignment?
2. Who are the parties in consignment accounting?
3. Why joint ventures are needed?
4. What are the disadvantages of joint ventures?
5. In dissolution of firm, what is the journal entry to be passed for recording transfer of profit on realisation?
6. When a firm is compulsorily dissolved?

P.T.O.

7. What are the objectives of Branch Accounting?
8. In Branch accounting, what are dependent Branches?
9. Why apportionment of expenses needed in departmental accounts?
10. In department accounts, how expenses incurred specifically for a particular department are treated?

SECTION – B

(10 × 1 = 10 Marks)

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

11. How Credit Sales Accounting takes place in books of Consignor? When Del Credere Commission is given?
12. How stock is valued in consignment accounting?
13. Usha sent goods costing Rs. 75,50,000 on consignment basis to Gayathri on 1.2.2015 @ 8.5% commission, Rs. 8,25,000 was spent on transportation by Usha. Gayathri spent Rs. 5,25,000 on unloading. 80% of the goods received were sold for Rs. 90,00,000, 10% of the goods for Rs. 10,00,000 and the balance was taken over by Gayathri @ 10% below the cost price. She has sent a demand draft to Usha for the amount due show in Usha's Books. Prepare Gayathri's Account.
14. A and B enter into joint venture sharing profit  $\frac{3}{5}$ <sup>ths</sup> and  $\frac{2}{5}$ <sup>ths</sup>. A is to purchase timber in Madhya Pradesh and forward it to B in Delhi. A purchases timber worth Rs. 10,000 and pays Rs. 1,000 as expenses. B received the consignment and immediately accepted A's draft for Rs. 8,000. A gets the bill discounted for Rs. 7,850. B sold the timber for Rs.16,000. He had to spend Rs.350 for fire insurance and Rs.300 for other expenses. Under the agreement he is entitled to a commission of 5% sales. Give joint venture account in the books of A.
15. What is the nature of Co-venturer's Account?
16. What are the differences between Joint Venture and Consignment?
17. What was the decision in Garner vs. Murray Case?

18. At the time of Dissolution, what is the liability of a retiring partner and the estate of a deceased partner in relation to debts contracted by the partnership firm?
19. Which are the two methods of preparing capital account in a partnership firm?
20. What are the objectives of departmental accounts?
21. What is the nature of a branch account?
22. How petty cash is treated in Branch account?
23. What is the nature of Branch stock Account?
24. What is the nature of Goods sent to Branch Account?
25. Journalise the following transactions in the books of the Head office.
  - (a) Goods returned by Thane Branch on 28<sup>th</sup> March, worth Rs. 10,000 to its Head Office not received by the head office upto 31<sup>st</sup> March.
  - (b) Goods worth Rs. 20,000 sent by the Head Office to its Coimbatore Branch on 29<sup>th</sup> March, were received on 3<sup>rd</sup> April following.
  - (c) Rs. 50,000 remitted by Coimbatore Branch to Head Office on 28<sup>th</sup> March was received on 4<sup>th</sup> April.
26. Which are the methods of preparing departmental accounts?

**(8 × 2 = 16 Marks)**

**SECTION – C**

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

27. The Bombay Mills Ltd. of Bombay consign goods to their Calcutta agent goods worth Rs. 10,000. They pay charges freight and insurance on the consignment amounting to Rs. 650. The goods were received in Calcutta and in due course the account sales was received as showing sales Rs. 14,000/-. Prepare consignment account in the books of Bombay Mills Ltd. The following expenses are incurred. Godown rent Rs. 70, insurance Rs. 80, Sundry charges Rs. 18; Commission amounts Rs. 700.

28. Sree Traders of Gujrat purchased 10,000 sarees @ Rs. 100 per saree. Out of these 6,000 sarees were sent on consignment to Nirmala Traders of Kolkata at the selling price of Rs. 120 per saree. The consignor paid Rs. 3000 for packing and freight. Nirmala Traders sold 5000 sarees @ Rs. 125 per saree and incurred Rs. 1,000 for selling expenses and remitted Rs. 5,00,000 to Gujrat on account. They are entitled to a commission of 5% on total sales plus a further of 25% commission on any surplus price realized over Rs. 120 per saree. 3,000 sarees were sold at Gujrat @ Rs. 110 per saree. Owing to fall in market price, the value of stock of saree in hand is to be reduced by 5%. You are required to prepare Nirmala Traders Account.
29. What are the advantages and disadvantages of consignment business?
30. John and Smith entered into a joint venture business to buy and sale garments to share profits or losses in the ratio of 5 : 3. John supplied 400 bales of shirting at Rs. 500 each and also paid Rs. 18,000 as carriage & insurance. Smith supplied 500 bales of suiting at Rs. 480 each and paid Rs. 22,000 as advertisement and carriage. John paid Rs.50,000 as advance to Smith. John sold 500 bales of suiting at Rs. 600 each for cash and also all 400 bales of shirting at Rs.650 each for cash. John is entitles for commission of 2.5% on total sales plus an allowance of Rs.2,000 for looking after business. The joint venture was closed and the claims were settled. Prepare Joint Venture Account.
31. X and Y entered into Joint Venture to sell a consignment of timber sharing profits and losses equally. X provides timber from stock at mutually agreed value of Rs. 50,000. He pays expenses amounting to Rs. 2,500. Y incurs further expenses on cartage, storage and colliage of Rs. 6,500 and receives cash for sales Rs. 30,000. He also takes over goods to the value of Rs. 10,000 for his own use. At the close, X takes over the balance stock in hand which is valued at Rs. 11,000. Pass Journal Entries to record the above transactions in the books of X.
32. Which are the different ways in which dissolution of firm may take place?
33. On Dissolution of firm, what is the journal entry payment of realisation expenses in the following cases (a) When some expenses are incurred and paid by the firm in the process of realisation of assets and payment of liabilities (b) When realisation expenses are paid by a partner on behalf of the firm (c) When a partner has agreed to bear the realisation expenses?



34. Sita, Rita and Meeta are partners sharing profit and losses in the ratio of 2 : 2 : 1. Their balance sheet as on March 31, 2017 is as follows :

Balance Sheet of Sita, Rita and Meeta as on March 31, 2017

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
General reserve	2,500	Cash at bank	2,500
Creditors	2,000	Stock	2,500
Capitals :		Furniture	1,000
Sita	5,000	Debtors	2,000
Rita	2,000	Plant and Machinery	4,500
Meeta	1,000		
	<u>8,000</u>		
	<u>12,500</u>		<u>12,500</u>

They decided to dissolve the business. The following amounts were realised : Plant and Machinery Rs. 4,250, Stock Rs. 3,500, Debtors Rs. 1,850, Furniture 750. For the service Sita is paid Rs. 60. Creditors paid 2% less. There was an unrecorded assets of Rs. 250, which was taken over by Rita at Rs. 200. Prepare Realisation account.

35. Salt Lake Ltd. Kolkata invoice goods to its branch at Delhi at a profit of 25% on cost. Prepare Branch Stock Account under Double Column from the following particulars :

Particulars	Amount Rs.	Particulars	Amount Rs.
Opening stock (invoice price)	20,000	Normal loss (invoice price)	1,000
Goods sent to branch (...)	1,20,000	Pilferage of stock (...)	2,000
Goods return to H.O. (...)	5,000	Cash sales	97,000
Goods lost in transit (...)	5,000	Closing stock (...)	30,000

36. Which are the different journal entries to be passed in the book of Head office, in the case of independent branches?
37. How the following expenses apportioned in departmental accounts (a) Expenses on purchase (b) Expenses on sales (c) Expenses on building (d) Expenses on machines?
38. How inter-departmental transfers are dealt with in department accounting?

(6 × 4 = 24 Marks)

SECTION – D

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

39. Ram of Patna consigns to Shyam of Delhi for sale at invoice price or over. Shyam is entitled to a commission @ 5% on invoice price and 25% of any surplus price realized. Ram draws on Shyam at 90 days sight for 80% of the invoice price as security money. Shyam remits the balance of proceeds after sales, deducting his commission by sight draft. Goods consigned by Ram to Shyam costing Rs. 20,900 including freight and were invoiced at Rs. 28,400. Sales made by Shyam were Rs. 26,760 and goods in his hand unsold at 31<sup>st</sup> Dec represented an invoice price of Rs. 6,920. (Original cost including freight Rs. 5,220). Sight draft received by Ram from Shyam upto 31<sup>st</sup> Dec was Rs. 6,280. Others were in-transit. Prepare necessary any Ledger Accounts.
40. Bharat and Sujit joined together as co-ventures for equal share in profits through sale of television cabinets. On March 31, 2015. Bharat purchased 2,000 cabinets at Rs. 1,250 each for cash and sent 1,500 of these to sujit for sale, the selling price of each being Rs.1,300. All the cabinets were sold by April 30, 2015 by both and the proceeds collected. Each venturer recorded in his books only those transactions conducted by him, final profit and loss being ascertained through a Memorandum joint venture Account. The expenses met by the venturer were : Bharat : Freight and insurance Rs. 12,000. Selling expenses Rs. 5,000. Sujit : Clearing charges Rs. 1000. Selling expenses Rs. 12,000. Final settlement between the venturers took place on May 31, 2015. You are required to show : (a) joint venture with sujit A/c in the books of Bharat (b) Joint venture with Bharat A/c in the books of sujit; and (c) Memorandum joint venture Account.
41. Explain how the accounts are settled on dissolution of a firm.

42. Supriya and Monika are partners, who share profit in the ratio of 3:2. Following is the balance sheet as on March 31, 2020.

Balance sheet of Supriya and Monika as on March 31, 2020

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Supriya's capital	32,500	Cash at bank	40,500
Monika's capital	11,500	Stock	7,500
Sundry creditors	48,000	Sundry debtors	21,500
General reserve	13,500	Less : Provision for doubtful debts	500
		Fixed assets	36,500
	<u>1,05,500</u>		<u>1,05,500</u>

The firm was dissolved on March 31, 2020. Close the books of the firm with the following information : (a) Debtors realised at a discount of 5%, (b) Stock realised at Rs.7000, (c) Fixed assets realised at Rs.42,000, (d) Realisation expenses of Rs. 1,500, (e) Creditors are paid in full. Record necessary journal entries at the time of dissolution of a firm.

43. Which are the different methods of branch accounting?
44. Salt Lake Corporation presented the following trial balance on 31.03.2013 to the H.O. at New Delhi.

Particulars	Debit Amount Rs.	Particulars	Credit amount Rs.
Delhi H.O.	6,480	Sales	76,000
Stock 1.4.2012	12,000	Goods supplied to H.O.	12,000
Purchase	35,600	Creditors	3,700
Goods return from H.O.	18,000		
Salaries	3,000		
Debtors	7,400		
Rent	1,920		
Misc. Expense	940		
Furniture	2,800		
Cash at Bank	3,560		
	<u>91,700</u>		<u>91,700</u>

**Additional information :**

The branch account on H.O. books on 31.03.2013 stood at Rs. 920 (Debit). On 31.03.2013 the, H.O. forwarded goods to the value of Rs. 5,000 to the branch which are received on 3<sup>rd</sup> July. A cash remittance of Rs. 2,400 by branch on 29<sup>th</sup> March 2013, was received by the H.O. on 2<sup>nd</sup> April 2013. Closing Stock was valued at Rs. 5,400. Show the incorporation entries in the books of H.O. showing separate Branch Trading and Branch Profit and Loss Account, and Prepare Branch Account and Branch Balance Sheet also in H.O. books.

**(2 × 15 = 30 Marks)**

(Pages : 18)

P – 3561

Reg. No. : .....

Name : .....

Third Semester B.A./B.Sc. Degree Examination, January 2023

First Degree Programme Under CBCSS

Language Course – English

EN 1311.1/EN 1311.3 : ENGLISH FOR CAREER

(Common for B.A./B.Sc. & Career Related Group 2(a))

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

- I. Answer all the following questions. Follow the instructions given in the brackets wherever needed.
  1. The correct spelling of the word 'biscut' is \_\_\_\_\_.
  2. The word that is the antonym of "callous" is \_\_\_\_\_.
  3. Give a synonym for the word 'deceptive'.
  4. What is \_\_\_\_\_ (breed) in the bone will not wear out of the flesh.  
(Use the correct tense form of the verb in brackets)
  5. The adjective form of reluctance is \_\_\_\_\_.
  6. The child, thinking all was safe, \_\_\_\_\_ (attempt) to cross the road.  
(Use the correct tense form of the verb in brackets)
  7. The word 'intricate' is synonym for \_\_\_\_\_.

P.T.O.

8. I'm having some trouble work out the solution to this equation.

(Underline the error)

9. Mr. Pritchard has been to Scotland recently, \_\_\_\_\_?

(Complete the sentence with a question tag)

10. They've \_\_\_\_\_ the meeting. (Use the appropriate phrasal verb)

(a) Called out

(b) Called in

(c) Called by

(d) Called off

(10 × 1 = 10 Marks)

II. Answer **any eight** of the following questions.

11. Provide one-word substitutes for any **two** of the phrases :

(a) A number of fish swimming together

(b) Easily set on fire

(c) In a timely manner

(d) Protected against diseases

12. Give the antonyms of **two** of the following words :

(a) genuine

(b) coarse

(c) boisterous

13. Make sentences of your own with any **two** of the following phrasal verbs :

(a) clamp down on

(b) fall through

(c) make up

(d) stick up for

14. Choose the correct option from those given in the brackets :
- (a) The four men \_\_\_\_\_ towards us. (is walking/are walking).
  - (b) The old woman \_\_\_\_\_ clothes for a living. (makes/make)
15. Fill in the blanks using a collective noun from those given below :  
(pack, deck, herd, chest, team)
- (a) He hid this secret diary in a \_\_\_\_\_ of drawers in his room.
  - (b) I spotted a \_\_\_\_\_ of wolves at the sanctuary.
16. Use the correct tense of the verb in the bracket :
- (a) We \_\_\_\_\_ (has live) here for ten years.
  - (b) I \_\_\_\_\_ (receive) his letter a week ago.
17. Fill in the blanks using the suitable degree of the adjective given in the brackets :
- (a) Lead is \_\_\_\_\_ than other metals. (heavy)
  - (b) The tiger is the \_\_\_\_\_ of all animals. (fierce)

Correct the errors in the words given in italics.

18. (a) It is *recommendable* that you charge the mobile phone before first use.  
(b) Kindly note our address for all *farther* communication.
19. (a) She *vested* all her time in chatting and did not find the time to complete her work.  
(b) In case of a land dispute, the officials will determine how the property is to be *dividend*.

20. Fill in the blanks with suitable words from those given in brackets :  
(obtain, assimilate, perennial, develop)

It is your duty to train and \_\_\_\_\_ your mind and acquire knowledge, as much knowledge as you possibly can \_\_\_\_\_ Knowledge is like a deep well, fed by \_\_\_\_\_ springs, and your Mind is the little bucket that you drop into it : you will get as much as you can \_\_\_\_\_.

21. Choose the correct option from the brackets :

- (a) Eight dollars \_\_\_\_\_ the price of a ticket. (is/are)
- (b) I \_\_\_\_\_ be honoured to attend the function. (shall/would)

22. Fill in the blanks with the appropriate word from the brackets :

(before, quite, never, well, once)

- (a) These mangoes are \_\_\_\_\_ ripe.
- (b) He \_\_\_\_\_ met me in Cairo.

23. Use the correct tense of the verb in the brackets :

- (a) The tempest \_\_\_\_\_ the ship ashore. (blow)
- (b) \_\_\_\_\_ over the fence, the thief escaped. (jump)

Read the paragraph and answer the question given below :

24. The National Institute of Oceanography (NIO) in Goa developed a real-time reporting and Internet accessible coastal sea-level monitoring system which has been operational since 2005. The gauge uses a cellular modem to put on the Internet real-time sea-level data. By using a cellular phone network, coastal sea-level changes are continuously updated on to a web-server. The sea-level gauge website can be made available to television channels to broadcast real-time visualisation of the coastal sea level, particularly during oceanic hazards such as storm surges or a tsunami. A network of such gauges along the coast and the islands that lie on either side of the mainland would provide data to disaster management agencies to disseminate warnings to coastal communities and beach tourism centres.

- (a) What is the function of the NIO's gauge?
- (b) Comment on an additional benefit of such gauges.



25. A sanctuary may be defined as a place where Man is passive and the rest of Nature active. Till quite recently Nature had her own sanctuaries, where man either did not go at all or only as a tool-using animal in comparatively small numbers. But now, in this machinery age, there is no place left where man cannot go with overwhelming forces at his command. He can strangle to death all the nobler wild life in the world today. Tomorrow he certainly will have done so, unless he exercises due foresight and self-control in the meantime.

- (a) What predictions do the author make regarding the fate of sanctuaries?
- (b) Identify the word in the passage which means the following : the ability to predict what will happen or be needed in the future?

26. The first and most important rule of Legitimate or popular government, that is to say, of government whose object is the good of the people, is therefore, as I have observed, to follow in everything the general will. But to follow this will it is necessary to know it, and above all to distinguish it from the particular will, beginning with one's self: this distinction is always very difficult to make, and only the most sublime virtue can afford sufficient illumination for it, As, in order to will, it is necessary to be free, a difficulty no less great than the former arises – that of preserving at once the public liberty and the authority of government.

- (a) How does the author describe a legitimate or popular government?
- (b) What is the one virtue that is necessary for the people to be in a position to make known their will?

**(8 × 2 = 16 Marks)**

III. Answer **any six** of the following questions.

27. Fill in the blanks with the correct option :

- (a) He had asked you to \_\_\_\_\_ your answers, hadn't he?  
(mail him/mail to him)
- (b) The manager \_\_\_\_\_ all the claims of the employee and dismissed him. (reputed, refuted)
- (c) \_\_\_\_\_ prices cause hardship to the poor. (Escalating/Exciting)
- (d) I like Ashley a lot, she's a very \_\_\_\_\_ person. (denying/dynamic)

28. Fill in the blanks with suitable phrases from those given in the brackets :  
(ran out, tear up, put up, set up, wore off, pass out, cut back, let in, go out)
- (a) My doctor wants me to \_\_\_\_\_ on sweets.
  - (b) We \_\_\_\_\_ of shampoo so I had to wash my hair with soap.
  - (c) The effects of the sedative \_\_\_\_\_ after a few hours.
  - (d) I cannot \_\_\_\_\_ with his attitude.
29. Correct the errors in any **four** of the following sentences :
- (a) Either my mother or my father are coming to the meeting.
  - (b) George and Tamara doesn't want to see that movie.
  - (c) Your pants is at the cleaner's.
  - (d) One of my sisters are going on a trip to France.
  - (e) There was fifteen candies in that bag.
30. Correct the error in the section in italics in any **four** of the following sentences :
- (a) *How a beautiful* bride she made!
  - (b) *What does he* think he is!
  - (c) *So big eyes* you have!
  - (d) *Wow*, that hurts!
  - (e) That soup was *how delicious*!
31. Fill in the blanks with suitable pronouns :
- (a) My grandparents live in Berlin. We visit \_\_\_\_\_ often.
  - (b) I really like watching old shows \_\_\_\_\_ are some of the best things on TV.
  - (c) I'm always talking to \_\_\_\_\_.
  - (d) I don't recognize the song \_\_\_\_\_ is playing.

32. Correct the error in the words in italics :

- (a) My knife is *sharp* than yours.
- (b) Truth is *strange* than fiction.
- (c) He is the *idler* boy in the class.
- (d) Bangladesh has the *large* tea garden in the world.

33. Fill in the blanks with suitable words from those given in brackets :

(ailments, strength, suffer, harmony, tension, recover, tackles, outlined)

Yoga is a series of physical exercises that use the body and mind to create \_\_\_\_\_ and health within yourself. Yoga allows you to gain \_\_\_\_\_, calmness, and flexibility while relieving stress and \_\_\_\_\_ from your body. About 2000 years ago in India, a wise man, Pantanjali, \_\_\_\_\_ the system for Yoga. In his writings, he explains how Yoga \_\_\_\_\_ both physical and emotional \_\_\_\_\_. Yoga can not only help you \_\_\_\_\_ from a physical condition but it also can help those of us who \_\_\_\_\_ from anxiety or depression.

34. Fill in the blanks with the suitable conjunction :

- (a) He ran away \_\_\_\_\_ he was afraid.
- (b) You can have an ice cream \_\_\_\_\_ a brownie sundae.
- (c) Our hoard is little, \_\_\_\_\_ our hearts are great.
- (d) He is \_\_\_\_\_ foolish, \_\_\_\_\_ stubborn.

35. Rewrite the sentences replacing the italicised words with the appropriate word from the brackets :

(cosmopolitan, a cartographer, a recluse, an octogenarian, a polyglot, an atheist, an optimist, an immigrant)

- (a) It is not easy being a *foreigner who comes to settle* in the USA.
- (b) My grandpa is *eighty years old*.
- (c) I took up Spanish to become *someone who speaks more than one language*.
- (d) We need a person who *makes maps or charts to decode these cryptic maps*.

Read the passage and answer the questions given below :

36. The Indian Army is the land-based branch and the largest component of the Indian Armed Forces. The President of India is the Supreme Commander of the Indian Army, and it is commanded by the Chief of Army Staff (COAS), who is a four-star general. Two officers have been conferred with the rank of field marshal, a five-star rank, which is a ceremonial position of great honour. The Indian Army originated from the armies of the East India Company, which eventually became the British Indian Army, and the armies of the princely states, which finally became the national army after independence. The units and regiments of the Indian Army have diverse histories and have participated in a number of battles and campaigns across the world, earning a large number of battle and theatre honours before and after Independence.
- Identify a word from the passage that means 'a part or element of a larger whole'.
  - Use the word 'ceremonial' in a sentence of your own.
  - Who commands the Indian Army?
  - Trace the origin of the Indian Army.
37. The trend toward commodification of high-brow art took an ominous, if predictable, turn in the 1980s during the Japanese "bubble economy." At a time when Japanese share prices more than doubled, individual tycoons and industrial giants alike invested record amounts in some of the West's greatest masterpieces. Ryoei Saito, for example, purchased van Gogh's *Portrait of Dr. Gachet* for a record-breaking \$82.5 million. The work, then on loan to the Metropolitan Museum of Modern Art, suddenly vanished from the public domain. A representative of the Van Gogh museum, conceding that he had no legal redress, made an ethical appeal to Mr. Saito, asserting, "a work of art remains the possession of the world at large."
- Identify a word from the passage that means 'dark' or 'menacing.'
  - What did Mr. Saito purchase and at what cost?
  - Use the word 'masterpiece' in a sentence of your own.
  - What was the request made to Mr. Saito by the representative of the Van Gogh museum?

38. Surveillance has increased manifold since the 9/11 terror attacks on the World Trade Centre in the U.S. This increase in surveillance today shapes the relationship between the state and the individual. The state keeps an eye on its citizens, thereby positing each and even citizen as a potential wrong-doer. For instance, the proliferation of the CCTV cameras in streets, restaurants and in every imaginable public space. In fact, the camera need not even be functional in order to make the citizens behave themselves – its mere presence is enough to scare the citizens into submission. Such is the power of the mere potential of surveillance.

- (a) Identify a word from the brackets that means 'surveillance'.  
(scrutiny, intelligence, attack, suspicion)
- (b) Give the antonym of 'proliferation.'
- (c) Which event resulted in the increase in surveillance?
- (d) What power does the process of surveillance possess?

(6 × 4 = 24 Marks)

IV. Answer **any two** of the following questions, choosing **one** each from any **two** Group.

GROUP – A

39. Read the following passage and answer the questions given below :

In 1970 geologists Kenneth J. Hsu and William B.F. Ryan were collecting research data while aboard the oceanographic research vessel *Glomar Challenger*. An objective of this particular cruise was to investigate the floor of the Mediterranean and to resolve questions about its geologic history. One question was related to evidence that the invertebrate fauna (animals without spines) of the Mediterranean had changed abruptly about 6 million years ago. Most of the older organisms were nearly wiped out, although a few hardy species survived. A few managed to migrate into the Atlantic. Somewhat later, the migrants returned, bringing new species with them. Why did the near extinction and migrations occur? Another task for the *Glomar Challenger's* scientists was to try to determine the origin of the domelike masses buried deep beneath the Mediterranean seafloor.

With questions such as these clearly before them, the scientists aboard the *Glomar Challenger* proceeded to the Mediterranean to search for the answers. On August 23, 1970, they recovered a sample.

The investigators theorized that about 20 million years ago, the Mediterranean was a broad seaway linked to the Atlantic by two narrow straits. Crustal movements closed the straits, and the landlocked Mediterranean began to evaporate. Increasing salinity caused by the evaporation resulted in the extermination of scores of invertebrate species. Only a few organisms especially tolerant of very salty conditions remained. Later, under the weight of overlying sediments, this salt flowed plastically upward to form salt domes. The Mediterranean was a vast desert 3,000 meters deep. Then, about 5.5 million years ago came the deluge. As a result of crustal adjustments and faulting, the Strait of Gibraltar, where the Mediterranean now connects to the Atlantic, opened, and water cascaded spectacularly back into the Mediterranean. As the basin was refilled, normal marine organisms returned. The salt and gypsum, the faunal changes, and the unusual gravel provided abundant evidence that the Mediterranean was once a desert.

1. \_\_\_\_\_ is the word used in the passage for 'look into'.
2. The word \_\_\_\_\_ in the passage is related to 'the scientific study of oceans'.
3. \_\_\_\_\_ is a word from the passage that is an antonym of 'gradually'.
4. The phrase \_\_\_\_\_ in the passage means 'to obliterate'.
5. Use the word 'spectacular' in a sentence of your own.
6. The synonym for 'cascade' is
  - (a) steps
  - (b) pour rapidly into
  - (c) glitter
  - (d) transform
7. \_\_\_\_\_ is a word from the passage that is an antonym of 'scarce'.

8. Identify the statement which is true.
- (a) The Mediterranean has undergone no change for millennia
  - (b) The Mediterranean is an ocean
  - (c) The Mediterranean transformed into a desert for a period of time
  - (d) None of these
9. What was the objective of the research by geologists Hsu and Ryan?
10. Mention one of the major questions related to the above objective.
11. According to theorists, what was the Mediterranean like 20 million years ago?
12. How did the Mediterranean become landlocked?
13. What impact did this have ecologically?
14. What is the Strait of Gibraltar?
15. Suggest a suitable title for the passage.

OR

40. Answer all the following questions :

Fill in the blanks with suitable articles, prepositions, conjunctions, adverbs or adjectives.

1. John answered the question \_\_\_\_\_.
2. We played a \_\_\_\_\_ tough match yesterday.
3. He is \_\_\_\_\_ talking about visiting his ancestral home.
4. She passed the exam \_\_\_\_\_.
5. She walked \_\_\_\_\_ down the road.
6. I'm \_\_\_\_\_ little excited because it's \_\_\_\_\_ Friday. There are \_\_\_\_\_ lot of good shows on TV today \_\_\_\_\_ one I usually watch is at 3:30.
7. Please get me a bag of \_\_\_\_\_ apples.

8. The dinner party went \_\_\_\_\_.
9. \_\_\_\_\_ spring arrives, we have to be prepared for more snow.
10. This salad is \_\_\_\_\_ delicious \_\_\_\_\_ healthy.

Rewrite as directed :

11. He will finish the work in a fortnight. (Use passive voice)
12. He said to me, "I don't believe you." (Change to indirect speech).
13. I wish I were young again. (Write an exclamatory sentence)
14. He requested him to wait there till he returned. (Change to direct speech).
15. Why was such a letter written by your brother? (Use active voice)

OR

41. Read the passage and answer the questions given below :

Paleontologists have argued for a long time that the demise of the dinosaurs was caused by climatic alterations associated with slow changes in the positions of continents and seas resulting from plate tectonics. Off and on throughout the Cretaceous (the last period of the Mesozoic era, during which dinosaurs flourished), large shallow seas covered extensive areas of the continents. Data from diverse sources, including geochemical evidence preserved in seafloor sediments, indicate that the Late Cretaceous climate was milder than today's. The days were not too hot, nor the nights too cold. The summers were not too warm, nor the winters too frigid. The shallow seas on the continents probably buffered the temperature of the nearby air, keeping it relatively constant.

At the end of the Cretaceous, the geological record shows that these seaways retreated from the continents back into the major ocean basins. No one knows why. Over a period of about 100,000 years, while the seas pulled back, climates around the world became dramatically more extreme; warmer days, cooler nights; hotter summers, colder winters. Perhaps dinosaurs could not tolerate these extreme temperature changes and became extinct.



Dissatisfaction with conventional explanations for dinosaur extinctions led to a surprising observation that, in turn, has suggested a new hypothesis. Scientists hypothesized that a single large asteroid, about 10 to 15 kilometers across, collided with Earth, and the resulting fallout created the boundary clay. Their calculations show that the impact kicked up a dust cloud that cut off sunlight for several months, inhibiting photosynthesis in plants; decreased surface temperatures on continents to below freezing; caused extreme episodes of acid rain; and significantly raised long-term global temperatures through the greenhouse effect. This disruption of the food chain and climate would have eradicated the dinosaurs and other organisms in less than fifty years.

1. The synonym for 'flourish' is  
(a) thrive (b) shake  
(c) impress (d) address
2. The word \_\_\_\_\_ in the passage relates to the chemical composition of the earth and its rocks and minerals.
3. Find the word in the passage that is the antonym of 'hot'.
4. The word 'buffer' in the passage is closest in meaning to  
(a) erupt (b) shower  
(c) shield (d) none of the above
5. Use the word 'evidence' in a sentence of your own.
6. Identify a word from the passage that means 'consequence or result of something.'  
(a) fallout (b) dismal  
(c) experience (d) none of the above
7. Use the word 'eradicate' in a sentence of your own.
8. Identify the statement which is true  
(a) The climate during the late Cretaceous was harsh.  
(b) The climate during the late Cretaceous was cold.  
(c) The climate during the late Cretaceous was mild.  
(d) None of these.



6. "Pull it out by its plug, not by the cord," said dad. No error.  
a b c d
7. Either the captain or someone from his crew is responsible for this mistake.  
a b c  
No error.  
d
8. She reimbursed back the money which I had spent during  
a b  
our journey to Jaipur. No error.  
c d
9. Either Lisa or Karen will always volunteer their valuable time  
a b  
to serve on our board. No error  
c d
10. When she entered the room, she found the child  
a b  
sleeping peacefully. No error.  
c d
11. "They had went to the lake without me", Jack complained. No error.  
a b c d
12. Do you think they will except our plan without an argument? No error  
a b c d
13. The conversation with her mother had a profound affect on her. No error  
a b c d
14. Any of these pictures is not worth seeing. No error.  
a b c d
15. Symptoms of this illness includes fever, vomiting and diarrhoea. No error.  
a b c d

OR

43. Read the passage and answer the questions given below.

The Alaska pipeline starts at the frozen edge of the Arctic Ocean. It stretches southward across the largest and northernmost state in the United States, ending at a remote ice-free seaport village nearly 800 miles from where it begins. It is massive in size and extremely complicated to operate.

The steel pipe crosses windswept plains and endless miles of delicate tundra that tops the frozen ground. It weaves through crooked canyons, climbs sheer mountains, plunges over rocky crags, makes its way through thick forests, and passes over or under hundreds of rivers and streams. A little more than half of the pipeline is elevated above the ground. The remainder is buried anywhere from 3 to 12 feet, depending largely upon the type of terrain and the properties of the soil.

One of the largest in the world, the pipeline cost approximately \$8 billion and is by far the biggest and most expensive construction project ever undertaken by private industry. In fact, no single business could raise that much money, so eight major oil companies formed a consortium in order to share the costs. Each company controlled oil rights to particular shares of land in the oil fields and paid into the pipeline-construction fund according to the size of its holdings. Today, despite enormous problems of climate, supply shortages, equipment breakdowns, labour disagreements, treacherous terrain, a certain amount of mismanagement, and even theft, the Alaska pipeline has been completed and is operating.

1. The word 'remote' in the passage is closest in meaning to
  - (a) electronic device
  - (b) unrelated
  - (c) sizeable
  - (d) far away from civilisation
2. The phrase 'windswept plains' in the passage is closest in meaning to
  - (a) unsheltered land
  - (b) bayou
  - (c) plateau
  - (d) mountain

3. Find the word in the passage which is the antonym of 'molten'.
4. Use the word 'complicated' in a sentence of your own.
5. The phrase 'plunges over' in the passage means
  - (a) climb up
  - (b) stream by
  - (c) falls over
  - (d) flow across
6. \_\_\_\_\_ is a word in the passage which means 'bent' or 'twisted.'
7. The word 'consortium' in the passage means
  - (a) an association
  - (b) a condition
  - (c) a result
  - (d) none of the above
8. Use the word 'treacherous' in a sentence of your own.
9. Identify the statement which is true with regard to the Alaska pipeline
  - (a) One company holds the rights to it.
  - (b) Several governments together hold the rights.
  - (c) A consortium of eight oil companies holds the rights.
  - (d) None of these.
10. What is the Alaska pipeline?
11. Describe the terrain on which the pipeline is built.
12. A consortium was formed for the construction and operation of the pipeline. Why?
13. How is it significant in terms of size and cost?
14. What were the challenges, excluding the cost, faced while constructing the pipeline?
15. Suggest a suitable title for the passage.

OR

44. Answer all of the following questions. Fill in the blanks with suitable articles, prepositions, conjunctions, adverbs or adjectives.

1. They travelled \_\_\_\_\_ the river.
2. My brother loves animals. He just brought a puppy \_\_\_\_\_ a kitten home with him.
3. We could cook dinner \_\_\_\_\_, we could buy some takeaway food.
4. Marie was born in 1867 \_\_\_\_\_ Warsaw, Poland \_\_\_\_\_ an early age, she displayed a brilliant mind. Her great exuberance \_\_\_\_\_ learning prompted her to continue \_\_\_\_\_ her studies after high school.
5. Jennifer does not like to swim, \_\_\_\_\_ does she enjoy cycling.
6. His two favourite sports are football \_\_\_\_\_ tennis.
7. He is \_\_\_\_\_ intelligent, \_\_\_\_\_ very funny.
8. The treasure lies \_\_\_\_\_ the box.
9. The cat is sleeping \_\_\_\_\_ the bed.
10. \_\_\_\_\_ I wake up early.

Rewrite as directed :

11. Of his birth many tales are told. (Write in active voice)
12. Only the brave deserves the praise. (Change into negative)
13. "Please sit down", said the headmaster. (Change into indirect speech)
14. They proclaimed him king. (Write in passive voice).
15. His father told him that he was ashamed of him. (Change into direct speech)

(2 × 15 = 30 Marks)

(Pages : 4)

P – 3993

Reg. No. : .....

Name : .....

**Third Semester B.Com. Degree Examination, January 2023**

**First Degree Programme Under CBCSS**

**Elective Course I – Stream – 1-Finance**

**CO 1361.1 – FINANCIAL MANAGEMENT**

**(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 financial management?
2. What are debentures?
3. What is cost of retained earnings?
4. Differentiate between implicit and explicit cost of capital.
5. Define capital structure.
6. What is operating leverage?
7. What is scrip dividend?
8. "Dividend is not relevant in determining the value of the company". Who holds this opinion?
9. What is trade credit?
10. What is Miller Orr Model?

**(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 corporate finance?
12. Explain the significance of cost of capital.
13. What is weighted average cost of capital?
14. What is optimum capital structure?
15. What is capital gearing?
16. What is composite leverage?
17. Explain various types of investment projects.
18. What is dividend payout ratio?
19. How does Gordon's model differ from Walter's model?
20. What are the objectives of capital budgeting decisions?
21. What is gross working capital?
22. What is the purpose of receivable management?
23. What is ABC analysis?
24. What is factoring?
25. Earnings per share Rs. 10, Dividend per share Rs. 6. Calculate retention ratio.
26. A firm's cost of equity is 18%, the average income tax rate of shareholders is 30% and brokerage cost of 2% is expected to be incurred while investing their dividends in alternative securities. Compute the cost of retained earnings.

**(8 × 2 = 16 Marks)**

SECTION – C

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

27. What are the basic financial decisions?
28. What are the different approaches to the calculation of cost of equity?



29. What are the major determinants of capital structure?
30. What is capital budgeting decision?
31. What is the significance of stable dividend?
32. What are the dangers associated with insufficient working capital?
33. Calculate Degree of Operating Leverage.  
Sales Rs. 1,00,000  
Variable cost Rs. 40,000  
Fixed cost Rs. 30,000
34. M Ltd. has annual sales of Rs. 36,50,000. The company has investment opportunities in the money market to earn a return of 15% per annum. If the company could reduce its float by three days, what would be the increase in company's total return?
35. ABC Ltd. purchases 9,000 units of spare parts for its annual requirement. Each spare part costs Rs. 20. The ordering cost per order is Rs. 15 and the carrying charges are 15% of unit cost. Calculate EOQ.
36. A firm's credit sales are Rs. 40,00,000 a year. The opening debtors are Rs. 5,00,000 and closing debtors are Rs. 3,00,000. Determine receivable turnover ratio.
37. Y Ltd issued Rs. 2,00,000, 9% debentures at a premium of 10%. The costs of floatation are 2%. The tax rate is 50%. Compute the after tax cost of debt.
38. P Ltd. received an order for supply of a product from X Ltd. for Rs. 10,00,000. Cost of sales is 80% of sales. It has been estimated that probability of non-recovery in case X Ltd. is bankrupt is 25%. Determine whether the offer should be accepted.

**(6 × 4 = 24 Marks)**

#### SECTION – D

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

39. List various sources of long term finance.
40. Discuss the factors affecting the dividend policy.
41. Define cash management. Explain its importance

42. A company has an EBIT of Rs. 5,00,000 and the overall cost of capital 10%. The company has debt of Rs. 30,00,000 borrowed at the rate of 8%. Find the value of the company and the equity capitalization rate using NOI approach. What will be the effect on the value of the firm and the equity capitalization rate if the debt is increased to Rs. 40,00,000?

43. S Ltd. manufactures product X and a proforma Cost Sheet of it is as under:

	Rs. (per unit)
Raw Materials	160
Direct Labour	60
Overheads	<u>120</u>
Total cost	340
Profit	<u>60</u>
Selling Price	<u>400</u>

Additional information:

- Raw Materials are in stock on average for one month.
- Finished goods are in stock on average for one month.
- Credit allowed by suppliers is one month and that allowed to customers is two months.
- Lag in payment of wages is 1½ weeks and in payment of Overheads is one month.
- One-fourth of output is sold against cash.
- Cash in hand is estimated to be Rs. 50,000.

Assuming a level of activity producing 52,000 units, prepare an estimate of Working Capital requirements.

44. Earnings per share of a company is Rs. 10 and market capitalization rate is 10%. The company has before it an option of adopting a payment ratio of 50%, 75% and 100%. Using Walter's formula of dividend pay-out, compute the market value of the Company's Share, if the rate of return on internal investment is
- 15%
  - 8%

(2 × 15 = 30 Marks)



- 
41. Explain the term Corporate Social Responsibility and arguments in favour of and against the concept CSR.
  42. Explain Company Meeting and its Classification.
  43. Explain various types of Companies.
  44. Define Company as per Companies Act 2013. Discuss characteristics of a company.

**(2 × 15 = 30 Marks)**

---

### SECTION – C

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

27. Explain Powers and Duties of Company Liquidator in Compulsory Winding Up.
28. Explain the role of Secretary in a Company.
29. What are the Provisions of Companies Act 2013 towards Corporate Social Responsibility?
30. Describe the procedure followed in Compulsory Winding Up.
31. Explain the purpose of Statutory Meeting and also the legal provisions relating to Statutory Meeting.
32. What do you mean by Minutes? Explain legal provisions regarding minutes of Company Meeting.
33. Explain the procedure of obtaining Directors Identification Number.
34. Difference between Private Company and Public Company.
35. Explain the various contents of Articles of Association.
36. Explain Doctrine of Indoor Management and its exceptions.
37. What are the special privileges available to Private Companies?
38. Define OPC and its characteristics.

**(6 × 4 = 24 Marks)**

### SECTION – D

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

39. Explain the term Memorandum of Association and its different clauses in detail.
40. Explain different Modes of Winding UP of Companies.

- 
41. Explain the term Corporate Social Responsibility and arguments in favour of and against the concept CSR.
  42. Explain Company Meeting and its Classification.
  43. Explain various types of Companies.
  44. Define Company as per Companies Act 2013. Discuss characteristics of a company.

**(2 × 15 = 30 Marks)**

---

