

(Pages : 3)

N – 2698

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

First Degree Programme Under CBCSS

Language Course – English

EN 1311.2 : BUSINESS ENGLISH

(2019 & 2020 Admission)

Time : 3 Hours

Max. Marks : 80

1. Answer all questions, each in a word or sentence. Each carries 1 mark.
1. Where is the speech by Narayana Murthy delivered?
2. Some reports suggest solutions to the problems they deal with. State whether True/False.
3. What is the purpose of an agenda?
4. How are the items postponed recorded in the minutes?
5. Write the abbreviation for the word 'figure'.
6. How can you use your company van to promote business?
7. What is a cover letter?
8. What kind of meeting is an interview?
9. Create a tagline for promoting the sales of Anytime Biscuits.
10. What is the role of the interviewer?

(10 × 1 = 10 Marks)

P.T.O.

II. Answer **any eight**, each in a short paragraph not exceeding **50** words. Each carries **2** marks.

11. Mention some don't's, for an interview.
12. What are the things to be kept in mind while preparing a resume?
13. What are the essential parts to be included in the cover letter?
14. Mention some tips for writing cover letters?
15. As an interviewer write any two questions you would ask the candidate regarding his/her skills.
16. As an interviewer what are the preparations to be made?
17. State an incident which shows JRD Tata's humility.
18. What are the parts of a business letter?
19. What are the things to be kept in mind while drafting an e-mail?
20. What are the tips for preparing for interviews?
21. What are the things to be remembered about your posture during an interview?
22. What is highlighted in Arthur Helps essay?
23. How does social networking create an online culture of competition and comparison?
24. What are Daniel Gulati's observations on social networking sites?
25. As an intern at Franklin Publishing Co., write an e-mail to your internship project manager about an innovative sale technique that you can pioneer in order to increase the sales of books published by the company.
26. What should be the temperament of a man of business be like?

(8 × 2 = 16 Marks)

III. Answer **any six**, each in a paragraph not exceeding **100** words. Each carries **4** marks.

27. A cover letter should be carefully drafted. Explain.
28. What was the Risk Mitigation Council mentioned by N.R. Narayana Murthy?

29. Write a letter of complaint to the Police Commissioner Complaining, about the increased incidents of theft in your area.
30. Mention any four frequently asked questions about your skills.
31. What are the key points you will emphasize for an advertisement on shoes?
32. How according to Gulati should we avoid the three traps?
33. Write a short note on the art of selling yourself.
34. What do you mean by references in the resume?
35. What has the recent work by psychologist Carol Dweck shown about people's mind set?
36. What is the background of the speech by N.R. Narayana Murthy?
37. List some questions the interviewer may ask about your education.
38. Write a letter to the manager of a bank requesting him/her to issue a new ATM Card.

(6 × 4 = 24 Marks)

- IV. Answer **any two**, each in about 300 words. Each carries 15 marks.
39. You are David Dcruz/Shanthy Krishna applying for the post of Accounts Manager in Star Infotech Solutions. Prepare a resume.
 40. Draft an e-mail notice as Mr.Sanjay Sharma, General Manager skyline developers to the employees of the firm regarding an urgent business meeting. Include the agenda and also prepare the minutes of the meeting.
 41. How does Arthur Helps present a consummate man of business?
 42. Your college administration would like to improve the infrastructure facilities in your college. They require a report from you so that they take suitable decisions. Plan and draft a report on "Beautification of College Campus".
 43. Which are three ways social media giant is altering our lives?
 44. Prepare a cover letter for a resume for the post of Marketing Manager advertised in the local daily.

(2 × 15 = 30 Marks)

(Pages : 6)

N – 2702

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

First Degree Programme under CBCSS

Core Course

CO 1342 / CX 1342 / TT 1342 / HM 1342 / CC 1343

ADVANCED FINANCIAL ACCOUNTING

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

(2019 & 2020 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Very short answer type (1 sentence to Maximum of 2 sentences)

Each question carries 1 mark.

1. What do you mean by limited liability partnership?
2. What do you mean by dissolution?
3. What is over riding commission?
4. When will you follow the memorandum method under joint venture?
5. What do you mean by debtors system under branch accounting?
6. How can you record depreciation on branch assets?

P.T.O.

7. What is departmental accounting?
8. What is the journal entry to record the transfer of goods from one department to another?
9. What is wholesale branch?
10. When will a branch keep a separate system of accounting?

(10 × 1 = 10 Marks)

SECTION – B

Short answer type (Not to exceed 1 paragraph) Answer **any eight** questions

Each question carries 2 marks.

11. Why is departmental accounting needed?
12. How instalment system is useful?
13. What is Stock and Debtor's system?
14. What is meant by hire purchase?
15. What is 'Net hire purchase charges'?
16. Which statement is to be prepared by the branch that is allowed to sell only for cash?
17. What is memorandum stock account?
18. What is an independent branch?
19. What is realisation account?
20. What do you mean by piece meal distribution?
21. What is del credere commission?
22. How can you treat the goodwill taken over by a partner on dissolution?
23. How can you transfer the balance in realisation account?

24. How can you treat branch debtor's account?
25. How can you treat abnormal loss on consignment?
26. What is Proforma Invoice?

(8 × 2 = 16 Marks)

SECTION – C

Short Essay type (Not to exceed 120 words) Answer any six questions.

Each question carries 4 marks.

27. Discuss Garner Vs Murray Rule.
28. Distinguish Consignment and sales.
29. What is Loss in transit?
30. Write note on dependent branch.
31. Discuss the steps to incorporate the branch trial balance in the head office book.
32. Differentiate departmental accounting and branch accounting.
33. Mumbai branch transfers goods worth Rs.50,000/- to the Kerala branch with the permission of the head office. Pass journal entries in the books of all the parties concerned.
34. P, Q and R are partners whose Balance sheet was as follows :

Liabilities	Amount	Assets	Amount
Creditors	50,000	Bank	500
P's Loan	10,000	Debtors	10,000
Capital – P	8,000	Stock	8,000
Capital – Q	5,000	Machinery	20,000
		Furniture	8,000
		Land and Building	20,000
		Q's Capital	6,500
	<u>73,000</u>		<u>73,000</u>

The assets are realised as follows:

Stock Rs.5,000/-, Machinery Rs.10,000/-, Furniture Rs.2,000/-, Land and Building Rs.8,000/-, Debtors Rs.5,500/- Realisation Expenses Rs.500/-. Prepare Realisation account.

35. Department A transferred goods at a price 50% above cost to Dept. B. If closing stock of Dept. B is Rs.27,000, Compute the amount of stock reserve.
36. Raja sent 50 pieces of fancy goods to Kozhikode, on which the consignee receive 5% commission plus expense. The costs of goods were Rs.40 per piece. The consignor paid Rs.150/- for transporting the goods and the consignee paid Rs.150/- for taking delivery of the goods. It was reported that the whole consignment was sold for Rs.3,000/- Prepare consignment account.
37. A and B were partners in a joint venture sharing profit in the ratio of 4:1. A supplies goods worth Rs.5,000/- by incurring an expense of Rs.400/-. B supplies goods worth Rs.4,000/- and his expense amounts to Rs.300/-. B sells goods on behalf of the joint venture and realises Rs.12,000/-. B is entitled to a commission of 5% on sales. B settles his account by bank draft. Prepare joint venture account in the books of A.
38. How will you value unsold stock in Consignment?

(6 × 4 = 24 Marks)

SECTION – D

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

39. Analyse the features and advantages of Departmental accounting.
40. Discuss the features of different types of branch accounting.
41. Define joint venture and analyse its distinctions from partnership and Consignment.

42. From the following details, prepare necessary accounts showing final settlement on the dissolution of the firm.

Liabilities	Amount	Assets	Amount
Creditors	62,500	Building	50,000
Capital A	37,500	Stock	50,000
B	25,000	Debtors	40,000
C	7,500	Bank	5,000
D	12,500		
	<u>1,45,000</u>		<u>1,45,000</u>

D was a minor with a right to get 1/5 th share in the profit and the remaining partners share the balance in equal ratio. The capital account of D represent undrawn profit. The profit drawn by him and lying his bank account amounts to Rs.18,750/-. The firm had taken out a policy on the life of A, the paid up value of which is 37,500/- on which the surrender value is Rs.25,000/-. The firm is dissolved due to technical reason and the assets were realised as follows: Building 25% less, stock at 80%, Debtors 20% less. Sundry creditors allowed a discount averaging 8% and A took over his policy at the surrender value. Compensation to workers totalled Rs.50,000/- and the expenses amounted to Rs.24,500/-. A bought in necessary cash to affect the payments. C is insolvent, his estate realised 40% of what is due by him. Apply Garner Vs Murray rule.

43. A firm had two departments – cloth and ready-made dress. The Readymade dresses were made by the firm itself out of cloth supplied by the cloth department at its usual selling price. From the following details, prepare Departmental Trading and Profit and Loss account.

Particulars	Cloth Dept.	Ready-made Dept.
Opening stock	3,00,000	50,000
Purchases	20,00,000	15,000
Sales	22,00,000	4,50,000
Transfer to ready made	3,00,000	
Manufacturing Expenses		60,000
Selling Expenses	20,000	6,000
Closing Stock	2,00,000	60,000

Stock in the ready-made department may be considered as consisting 75% cloth and 25% other expenses. The cloth department earned gross profit at the ratio of 15%. General expense of business as a whole is amounted to Rs.1,10,000/-

44. On 1st April 2020 Swastic Oil mill consigned 10,000 Kg of oil to Mr Das of Kozhikode costing Rs.20/- per Kg by meeting freight charge and insurance of Rs.5,000/- During transit about 250 Kg of oil were accidentally destroyed for which the insurance company paid Rs.4,500/- to the consignor in full settlement. Das took delivery of the consignment on 10th April. And he reported that 7,500 Kg of the oil were sold at Rs.30/- per Kg and he paid godown rent Rs.2,000/- and advertisement Rs.10,000/- and salary Rs.20,000/-. Das is entitled to get 3% commission and 1.5% del credere commission. A party who had bought 1000 Kg was able to pay only 80% of the amount due. Das also reported that a loss of 100 Kg of oil due to leakage. Das paid the amount by way of bank draft. Prepare necessary accounts in the books of both the parties.

(2 × 15 = 30 Marks)

(Pages : 3)

N – 2700

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

First Degree Programme under CBCSS

Core Course

CO 1341/CC 1342 — ENTREPRENEURSHIP DEVELOPMENT

(2019 & 2020 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What do you mean by Business enterprise?
2. What do you mean by invention?
3. Give names of any two types risks involved in entrepreneurship.
4. Who is an intrapreneur?
5. Name the major institutions conducting training for entrepreneurs in Kerala.
6. What do you understand by entrepreneurship development?
7. What is a business plan?
8. Expand the term NIESBUD. Give any one function of NIESBUD.
9. What do you mean by single window?
10. What do you mean by market research?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer any **eight** questions (Not to exceed **one** paragraph each). Each question carries **2** marks.

11. What are the characteristics of a successful entrepreneur?
12. Who is a technical entrepreneur?
13. Briefly describe the industrial regulations relating to Entrepreneurial development.
14. Distinguish between pure entrepreneur and induced entrepreneur.
15. What do you mean by feasibility study?
16. Enumerate the requirements of a good report.
17. What do you mean by margin money?
18. What is bridge capital?
19. What do you mean by Non quantifiable projects?
20. What are techno parks?
21. What do mean by Subsidy?
22. What are start-ups?
23. Mention any two functions of SISI.
24. What are the growth strategies for small businesses?
25. What is an adoptive entrepreneur?
26. List out the conventional sources of finance.

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions. (Not to exceed **120** words). Each question carries **4** marks.

27. "Entrepreneurship as a Career" – comment on this statement.
28. Write a note on Women Entrepreneur in India.
29. What is the Role of Government in Supporting Entrepreneurship?
30. How do you prepare Business Plan?

31. Discuss the importance of MSME in developing countries.
32. What are the functions of DIC?
33. What are the measures for rehabilitation of sick industries?
34. Explain briefly the sources of project ideas.
35. What are the techniques of project appraisal?
36. Discuss briefly the central and state industrial policies for entrepreneurial development.
37. Describe the classification of entrepreneurs.
38. Explain briefly the general principles of a good project report.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions. (Not exceeding **four** pages) Each question carries **15** marks.

39. What are incentives and subsidies? Discuss its advantages, need and problems relating to subsidies given to entrepreneurs.
40. Define women entrepreneur. Discuss the problems faced by women entrepreneurs and the remedial measures that may be taken to avoid such problems.
41. What do you mean by project life cycle? What is its impact on feasibility of a project?
42. What do you mean by Project Management? Describe the process of Project Management?
43. Explain the steps involved in registration of MSMEs in India.
44. What are the key features of project finance? Discuss the sources of project finance.

(2 × 15 = 30 Marks)

(Pages : 4)

N – 2699

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

First Degree Programme Under CBCSS

Complementary Course

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

(2019 & 2020 Admn)

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 E-commerce?
2. What is C2C?
3. What is E- Marketplace?
4. What is e-SCM?
5. What is e-book?
6. What is e-learning?
7. What is G2G e-governance?
8. What is Sakshat?
9. What is e-filing?
10. What is a web page?

(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 e-marketing?
12. What is B2C e-commerce?
13. What is electronic token?
14. What is e-auction?
15. Who are the main players in e-tourism?
16. What is e-travel agencies?
17. What are the services provided by banks through personal banking?
18. What is online banking?
19. What is a digital publisher?
20. What is e-shopping?
21. What is G2B e-governance?
22. What is Akshaya?
23. What is E-Society?
24. What do you mean by web site design?
25. What is a debit card?
26. What are English auctions?

(8 × 2 = 16 Marks)

SECTION – C

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

27. Discuss the benefits of e-commerce to business organisations.
28. What are the features of e-commerce?
29. What are the benefits of B2B E-commerce?
30. Explain B2C business process.
31. Explain the advantage of C2C business.
32. What are the basic steps of an online payment?
33. What are the advantages of credit card?
34. What are the advantages of e-market place?
35. What are the benefits of an ERP system?
36. What are the advantages of e-SCM?
37. What are the advantages of online recruitment?
38. State the limitations of e-governance.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Explain the historical development of e-tourism.
40. Discuss various modules generally found in an ERP system.
41. What is e-learning? Discuss its features, advantages and disadvantages.

42. What is e-governance? Discuss different types of e-governance?

43. Define e-commerce. Discuss the benefits of e-commerce.

44. Explain the strategic, tactical and operational use of IT in tourism.

(2 × 15 = 30 Marks)

(Pages : 6)

N – 2703

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

First Degree Programme Under CBCSS

Elective Course I

Stream I – Finance

CO 1361.1 – FINANCIAL MANAGEMENT

(2019 & 2020 Admission)

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 business finance?
2. Name the various methods for computing cost of equity capital.
3. What are retained earnings?
4. Name various theories of capital structure.
5. What is financial leverage?
6. What is capital budgeting?
7. State the Gordon's formula.
8. What is stock split?

P.T.O.

9. What is operating cycle?
10. What is optimum cash balance?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is financial management process?
12. What is cost of capital?
13. What is the advantage of applying market value weights while computing WACC?
14. What is capital structure?
15. What is combined leverage?
16. What is trading on equity?
17. What is the importance of capital budgeting?
18. What is stable dividend policy?
19. What is meant by bonus issue?
20. What is net working capital?
21. Define credit policy.
22. What is receivable management?
23. What is meant by ageing schedule?

24. What is EOQ?
25. Present dividend per share ₹ 10, Dividend payout ratio 60% and Growth rate 8%. Calculate the expected dividend for next year.
26. Return available to shareholders is 15%. The average tax rate of shareholders is 40% and it is expected that 2% is brokerage cost that shareholders will have to pay while investing their dividends in alternative securities. What is 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 role does a finance manager play for a modern firm?
28. What are the components of cost of capital?
29. Explain Net Operating Income approach of capital structure.
30. Explain different types of dividend.
31. List any four sources of short term finance.
32. What are the advantages of adequate working capital?
33. Calculate Degree of Financial Leverage.
Contribution ₹ 20,000
Fixed cost ₹ 15,000
10% Debt ₹ 37,500

34. B Ltd issued 12% debentures of ₹ 1,00,000 at a premium of 10% with a floatation cost of 2%. The company pays corporate tax @ 40%. Determine the after tax cost of debt.

35. Annual requirement 1,600 units
Cost of material per unit ₹ 40
Cost of planning and receiving an order ₹ 50
Annual carrying cost of inventory 10% of inventory value.
Calculate EOQ.

36. A firm having an annual opportunity cost of 15% is contemplating installation of a lock box system at an annual cost of ₹ 3,00,000. The system is expected to reduce mailing time by 4 days and reduce cheque clearing time by 3 days. If the firm collects ₹ 4,00,000 per day, would you recommend the system?

37. From the following information calculate the average collection period.

Opening Accounts receivables ₹ 60,000

Closing accounts receivables ₹ 40,000

Annual credit sales ₹ 6,00,000

38. The earnings per share of a company are ₹ 12. Its equity capitalization rate is 12.5% and the return on investment rate is 20%. Using Walter's formula, calculate the price share if the company adopts a payout ratio of (a) 100% (b) 40%.

(6 × 4 = 24 Marks)

SECTION – D

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

39. List the various techniques of capital budgeting.
40. Explain the determinants of dividend policy of a firm.
41. Explain the inventory management techniques adopted in a manufacturing concern.
42. Prepare an estimate of working capital requirement from the following information of a trading concern:

Project annual sales	1,00,000 units
Selling Price	₹ 8 per unit
Percentage of net profit on sales	25 %
Average credit period allowed to customers	8 weeks
Average credit period allowed by suppliers	4 weeks
Average stock holding in terms of sales requirement	12 weeks

Allow 10% for contingencies.

43. Two firms X and Y are identical in all respects, including risk factors except for debt and equity. X has issued 10% debentures of ₹ 18,00,000 while Y has issued only equity. Both the firms earn 20% before the interest and taxes on their total assets of ₹ 30,00,000. Assuming a tax rate of 50% and capitalization rate of 15% for an all equity firm, compute the value of companies X and Y, using net income approach.

44. The capital structure of S Ltd. is as under:

	₹
2,000, 6% ₹ 100 Debentures	2,00,000
1,000, 7% ₹ 100 Debentures	1,00,000
2,000, 8% Cumulative Preference Shares of ₹ 100 each	2,00,000
4,000 Equity Shares of ₹ 100 each	4,00,000
Retained Earnings	1,00,000

The earning per share of the company in past many years has been ₹ 15. The shares of the company are sold in the market at the book value. The company tax rate is 50% and shareholders tax rate is 25%. Find out the weighted average cost of capital.

(2 × 15 = 30 Marks)

(Pages : 4)

N – 2701

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2022

First Degree Programme under CBCSS

Core Course

CO 1343/CC 1344 : COMPANY ADMINISTRATION

(2019 & 2020 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is meant by Proxy?
2. What do you mean by the term Secretarial Audit?
3. What is online filing of document?
4. What do you mean by the term Special Resolution?
5. Define Holding Company.
6. Write any two exceptions to the Doctrine of Indoor management.
7. What is Memorandum of Association?
8. What is Public Company?
9. Who is a Resident Director?
10. Who is a related party as per companies act 2013?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. Is CSR fulfillment necessary or not? Explain.
12. Describe the advantages of a private company.
13. Explain the procedure for incorporation of Public Ltd company.
14. Explain the circumstances in which company may be wound up voluntarily.
15. Explain the provisions of Companies Act 2013 regarding the functions of a company secretary.
16. Explain Related Party Disclosure.
17. What is General Meeting of a company?
18. What are the statutory provisions regarding Proxy of the Companies Act?
19. What are the characteristics of a company?
20. Explain KMP as per the Companies Act 2013.
21. Explain Doctrine of Constructive Notice.
22. Explain Name Clause of Memorandum of Association.
23. Explain the term Associate Company.
24. What are the advantages of company form of organizations?
25. Explain structure of Board of Directors of a company.
26. What is Corporate Governance?

(8 × 2 = 16 Marks)

SECTION – C

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

27. Describe the procedure for voluntary winding up.
28. What are qualifications required for a Company Secretary?
29. Explain the term MCA-21 (online filing). What are the matters covered under MCA -21 Project?
30. Briefly describe the contents of Boards Report as per Sec 134 of Companies Act 2013.
31. Explain the contents of Annual Return as per section 92 of Companies Act 2013.
32. Briefly describe Voting at General Meeting.
33. Explain the functions and responsibilities of Board of Directors.
34. What are the requisites for convening a valid meeting?
35. Difference between Memorandum of Association and Articles of Association.
36. Explain the procedure for changing the name of the company.
37. Explain Doctrine of Ultra-Vires and its effects.
38. Briefly describe New types of Companies introduced as per ICA 2013.

(6 × 4 = 24 Marks)

SECTION – D

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

39. What is Winding Up of a Company? What are the important types of Winding Up?
40. Explain how alterations can be done in Memorandum of Association and Articles of Association?

41. Explain Corporate Social Responsibility of Business towards various parties.
42. Explain Powers and Duties of Company Secretary as per Companies Act 2013.
43. What do you mean by the term Resolutions? Briefly describe different kinds of resolutions under Companies Act.
44. Elaborate the formation and incorporation of a company.

(2 × 15 = 30 Marks)