R – 2443

Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

Complementary Course

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

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

(2018 Admission Onwards)

Time : 3 Hours   Max. Marks : 80

SECTION – A

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

1. Define statistics.

2. What is discrete variable?

3. What do you mean by population?

4. What is meant by distrust of statistics?

5. Define quartile deviation.

6. What is positive correlation?

7.   What do you mean by index numbers?

8.   What is statistical unit?

9.   What is analysis of time series?

10. What is secular trend?

SECTION – B

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

11. What are the different methods of sampling?

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

13. Distinguish between linear and non linear correlations.

14. How do you compute range and its coefficient?

15. What is concurrent deviation method?

16. List out the various measures of dispersion.

17. Distinguish between variables and attributes.

18. What is cost of living index?

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

20. Write a note on factor reversal test.

21. What is stratified sampling?

22. Explain the law of statistical regularity.

(8 × 2 = 16 Marks)

SECTION – C

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

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

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

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

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

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

(6 × 4 = 24 Marks)

SECTION – D

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

32. Compute coefficient of correlation for the following data.

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

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

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

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

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

Construct price index numbers by

(a) Laspeyre's method

(b) Paasche's method

(c) Bowly's - Dorbish method

(d) Fisher's method

35. Discuss the methods of collection of primary data.

(2 × 15 = 30 Marks)

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Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

Core Course

CO 1443 / CC 1444 : CORPORATE ACCOUNTING

(Common for Commerce/Commerce with Computer Application)

(2018 Admission onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is authorised capital?

2. What do you mean by Fictitious Assets?

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

4. Define 'Accounting Standards'.

5. State the concept of 'Reinsurance'.

6. Enlist the accounting concepts.

7. What does GAAP stands for?

8. Define 'Prospectus'.

9. What are non-banking assets?

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

(**10 × 1 = 10 Marks**)

SECTION – B

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

11. Briefly explain the Accounting Standard 9.

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

13. What is Capital reduction A/c?

14. Define Standard Assets.

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

16. Distinguish between Cash bonus and Reversionary Bonus.

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

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

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

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

21. What do you mean by Prudence or Conservatism?

22. Mention the limitations of slip system of posting.

(8 × 2 = 16 Marks)

SECTION – C

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

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

On 6,000 shares the full amount called

On 1,250 shares Rs.4 per share.

On 500 shares Rs.3 per share.

On 250 shares Rs.2 per share.

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

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

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

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

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

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

Give journal entries to record the capital reduction.

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

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

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

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

27. Briefly explain "Loss Assets".

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

29. Write a note on 'Diluted EPS'.

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

31. Distinguish Surrender of Shares and Forfeiture of shares.

(6 × 4 = 24 Marks)

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

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

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

Additional information:

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

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

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

(d) A dividend of 10% is proposed.

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

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

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

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

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

Additional information:

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

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

(c) Interest accrued Rs.5,000.

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

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

Prepare Final Accounts.

(2 × 15 = 30 Marks)

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Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

Elective Course II : Stream I – Finance

CO 1461.1 — PROJECT FINANCE

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in one word or to a maximum of two sentences each.

1. Define project finance.

2. What is diversification?

3. What is project formulation?

4. Define NPV.

5. What is PPP?

6. What is leasing?

7. What is feasibility study?

8. What is debt financing?

9. What is Loan Syndication?

10. What do you mean by project appraisal?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions not exceeding **one** paragraph each.

11. What are the features of project finance?

12. What are pre-feasibility studies?

13. What is technical appraisal?

14. What is Social Cost Benefit Analysis?

15. What are the advantages of pay back method?

16. What are the risks involved in project finance?

17. What are the characteristics of project life cycle?

18. Write a note on foreign aid.

19. What is economic rate of return?

20. What are the importance of IRR?

21. What is privatization?

22. What are the importance of Economic Allocation of Resources?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about **120** words.

23. What are the methods of project appraisal?

24. Write a note on Monte Carlo Simulation.

25. Explain the role of tax planning in project financing.

26. What are the advantages of lease financing?

R – 2445

27. What do you mean by securitizing project loans?

28. What do you mean by Global Projects?

29. What are the loan term sources of finance for the project?

30. What is currency risk analysis?

31. What are the importance of project formulation?

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **4** pages.

32. Explain different steps in project appraisal.

33. What is a project report? What are its contents?

34. What is project initiation? Explain its importance.

35. Describe various project financing models.

(2 × 15 = 30 Marks)

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R – 2431

Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

Language Course : English

EN 1411.2 : READINGS IN LITERATURE

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

I. Answer **all** questions in a word or a sentence.

1. What is the meaning of the title *The Gift outright*?

2. Write the antonym of the word 'wither'.

3. What is the theme of the poem *I Can't Help Blossoming*?

4. Write the synonyms of the following – salvation, enhance.

5. In what way is nuclear was different from another kind of war?

6. Use in a sentence of your own 'refrain'.

7. What are the basic needs of the poor woman in the poem *Agony*?

8. Write the synonym for the words – hoax, emit.

9. Which did the members of the Residents Association not help Kuruvilla to find out the culprit in the story *You are under Surveillance*?

10. Why does Lomov want to marry Natalia?

(10 × 1 = 10 Marks)

P.T.O.

II. Answer any **eight** from the following not exceeding **50** words.

11. What will be the condition of nuclear war survivors?

12. Describe the episode of Lomov's and Natalia's quarrel about their dogs.

13. Why was John Kuruvilla forced to remove all the garbage bags in the story *You are Under Surveillance*?

14. Why does Krishnan ignore his family?

15. Why does the poet make an overt reference to Massachusetts and Virginia in the poem *The Gift Outright?*

16. How does the landlady simplify her question to make the man understand it in the poem *Telephone Conversation*?

17. What will be the impact of nuclear war on the environment?

18. Explain the phrase 'salvation in surrender' in the poem *The Gift Outright?*

19. Comment on the title 'Madness'.

20. What social evil does the story *You are Under Surveillance* deal with?

21. Why does Krishnan's wife ignore his folks?

22. What is the importance of the golden cassia in the poem *I Can't Help Blossoming*?

(8 × 2 = 16 Marks)

III. Answer any **six** from the following not exceeding **100** words.

23. Why is the land 'unstoried' according to frost?

24. Describe the character of Natalia in the play *The Marriage Proposal*.

25. Describe the predicament of Krishnan in the story *Madness?*

26. Describe Lomov's and Natalia's quarrels in the play *The Marriage Proposal*.

27. What are the precautions suggested in the case of a nuclear war?

28. Elaborate the significance of the yellow colour as mentioned in the poem *I Can't Help Blossoming*?

29. Why did the policeman come in search of Kuruvila in the story *You are Under Surveillance*?

30. How does the poet present the history of colonisation through the poem *The Gift Outright*?

31. How does the speaker describe his complexion in the poem *Telephone Conversation*?

(6 × 4 = 24 Marks)

IV. Answer any **two** from the following in about **300** words.

32. *The Gift Outright* is a poem which compresses within it the history of America as a nation. Discuss.

33. "The course of true love never did run smooth" Discuss this saying with relevance to the story of Lomov and Nataila.

34. Consider *Telephone Conversation* as a poem on racial prejudice.

35. Elucidate Arundhati Roy's argument against India's nuclear policy.

(2 × 15 = 30 Marks)

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R – 2434

Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

Core Course

CO 1441/CC 1442 : INDIAN FINANCIAL MARKETS

(Common for Commerce/Commerce with Computer Application)

(2018 Admission onwards)

Time : 3 Hours   Max. Marks : 80

PART – A

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

1. Define stock exchange

2. What is ASBA?

3. What is Commercial paper?

4. What are the segments included in Capital market?

5. What do you mean by speculative trading?

6. What is P/E Ratio?

7. What is GDR?

8. What are the two kinds of options?

9. What is derivatives market?

10. What is the Sensex?

(10 × 1 = 10 Marks)

PART – B

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

11. What is Certificate of Deposit?

12. What are the types of financial instruments?

13. What is book building?

14. What is the Primary Mortgage Market?

15. Why do investors need stock indices?

16. What is private placement?

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

18. What is FEMA?

19. What is meant by financial derivatives?

20. What do you mean by bid price?

21. Name any two credit rating agencies in India.

22. Write a note on OTCEI?

(8 × 2 = 16 Marks)

PART – C

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

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

24. Explain major components of Indian Financial System.

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

26. What are the purposes of SEBI?

27. Explain different types of speculators.

28. List out any four importance of credit rating.

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

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

31. Briefly explain the importance of money market.

(6 × 4 = 24 Marks)

PART – D

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

32. Explain the functions of SEBI.

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

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

35. Explain the trading procedure on a stock exchange.

(2 × 15 = 30 Marks)

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Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2023

First Degree Programme under CBCSS

Core Course

CO 1442/TT 1442/CX 1442/HM 1442 : BANKING AND INSURANCE

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

(2018 Admission Onwards)

Time : 3 Hours　　　　　　　　　　　　　　　　　Max. Marks : 80

SECTION – A

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

1. What is financial inclusion?

2. What is EFT?

3. What is bearer cheque?

4. What is RTGS?

5. What is premium?

6. What meant by demonetization?

7. What is insurable interest?

8. What is a post dated cheque?

9. What is CRR?

10. What is no-frills account?

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

SECTION – B

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

11. Define a cheque.

12. What is online banking?

13. Define insurance.

14. What is re insurance?

15. What is proximate cause?

16. What are the defects of indigenous bankers?

17. What is special crossing?

18. What is medical insurance?

19. What is a credit card?

20. What is assignment?

21. What are the advantages of core banking?

22. What is blank endorsement?

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

SECTION – C

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

23. Write a short note on bank rate policy.

24. Distinguish between general crossing and special crossing.

25. What are the precautions a banker should take while opening an account in the name of a company?

26. What are the features of life insurance?

27. Explain Insurance as a social security tool.

28. Explain SWIFT.

29. What is debit card? Explain different types of debit card.

30. Write short notes on ECS.

31. What are the different kinds of marine policies?

(6 × 4 = 24 Marks)

SECTION – D

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

32. What is crossing? Explain the different types of crossing with its significance.

33. Explain the important functions of RBI.

34. Discuss the powers and functions of IRDA.

35. Discuss the role of commercial banks in the economic development of a country.

(2 × 15 = 30 Marks)

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