

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021****B.Com.****BCM 3C 03—HUMAN RESOURCE MANAGEMENT****(2017—2018 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. In a wage system where employee is paid a fixed amount irrespective of output is called :
 - (A) Time rate system.
 - (B) Piece rate system.
 - (C) Time cum bonus system.
 - (D) Piece cum bonus rate system.
2. Which is/are type of test ?
 - (A) Interest test
 - (B) Aptitude test
 - (C) Personality test.
 - (D) All of these.
3. Fringe benefits includes :
 - (A) Financial facility.
 - (B) Housing.
 - (C) Health.
 - (D) All of these.
4. Work participation in management means :
 - (A) Duty.
 - (B) Employee Involvement.
 - (C) Security.
 - (D) Risk.
5. Need of association is a :
 - (A) Moral need.
 - (B) Social need.
 - (C) Problem.
 - (D) Conflict.
6. Shifting of an employee from one job to another without special reference to change in responsibility or compensation is known as :
 - (A) Transfer.
 - (B) Promotion.
 - (C) Demotion.
 - (D) Separation.
7. _____ is a welcoming process through which the employee feels at home.
 - (A) Recruitment.
 - (B) Selection.
 - (C) Appointment.
 - (D) Induction.

8. A special area or room is used to give training for large number of person within a short span of time :
- (A) Class room training. (B) Internship training.
(C) Apprentice training. (D) Vestibule training.
9. The technique developed to reduce bias and establish objective standards of comparison between individuals is
- (A) Forced distribution method. (B) Grading method.
(C) Paired comparison method. (D) Graphic rating scale.
10. The rating of an employee high or low on the basis of general impression.
- (A) Personal bias. (B) In consistent rating.
(C) Average rating. (D) Halo effect.
11. Any casual emoluments or profit attached to an office or position in addition to the salaries or wages is :
- (A) Salary. (B) Perquisites.
(C) Fringe benefits. (D) Compensation.
12. _____ is a first main operative function of personnel management.
- (A) Training. (B) Selection.
(C) Procurement. (D) Development.
13. A separate department namely _____ department is now setup in all organizations to tackle the problem of personnel in the organization.
- (A) Marketing. (B) Administration.
(C) Staffing. (D) Personnel.
14. _____ is a statement which shows a maximum acceptable human qualities necessary to perform a job satisfactorily.
- (A) Job evaluation. (B) Job description.
(C) Job specification. (D) None of these.

15. _____ is the process of choosing the most suitable persons from all the applicants.
- (A) Induction. (B) Selecting.
(C) Placement. (D) Recruitment.
16. Under this method the new worker is placed on a regular job and training is given by his immediate supervisor at the working place itself.
- (A) Off the job training. (B) On the job training.
(C) Remedial training. (D) None of these.
17. This method is a combination of graphic rating scales, and critical incidents method.
- (A) MBO. (B) BARS.
(C) Assessment centers. (D) None of these.
18. Formal appraisal of an individual's performance has begun in :
- (A) India. (B) China.
(C) USA. (D) Japan.
19. _____ appraisal is conducted in small units having only a few personnel.
- (A) Formal (B) Informal.
(C) Initial (D) None of these.
20. Job analysis involved :
- (A) Identifying the job. (B) Requirement.
(C) Business. (D) Management.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

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

I. Choose the correct answer :

1 In a wage system where employee is paid according to output is called :

- (a) Time rate system. (b) Piece rate system.
(c) Time cum bonus system. (d) Piece cum bonus rate system.

2 Job factors includes :

- (a) Suspension. (b) Wages.
(c) Salary. (d) All of these.

3 Under this method certain categories of abilities are defined in advance such as excellent, very good, average, poor, very poor, outstanding etc :

- (a) Ranking method.
(b) Grading method.
(c) Paired comparison method.
(d) Graphic rating scale.

4 Any casual emoluments or profit attached to an office or position in addition to the salaries or wages is :

- (a) Salary. (b) Perquisites.
(c) Fringe benefits. (d) Compensation.

Turn over

5 Formal appraisal of an individual's performance has begun in :

- (a) India. (b) China.
(c) USA. (d) Japan.

II. Fill in the blanks :

6 _____ is the method of elimination.

- (a) Recruitment. (b) Employment.
(c) Selection. (d) Appointment.

7 _____ is given to improve motivation and productivity among employees.

- (a) Salary. (b) Incentive wages.
(c) Fringe benefits. (d) Compensation.

8 _____ is the process of allocating tasks among its members for achieving organizational objectives.

- (a) Organizing. (b) Directing.
(c) Staffing. (d) Controlling.

9 Job _____ is a systematic and orderly process of measuring the worth of a job in relation to other jobs

- (a) Simplification. (b) Enlargement.
(c) Rotation. (d) Enrichment.

10 _____ training is an inexpensive way for employees and employers to expand skills.

- (a) Induction. (b) Transfer.
(c) Job. (d) Cross.

(10 × 1 = 10 marks)

Part II (Short Answer)

Answer any **eight** questions.

Each question carries 2 marks.

11 What does personnel management refer to ?

12 Define Development.

13 Define Human resource management.

- 14 What is job specification ?
- 15 What is career planning ?
- 16 What is Induction ?
- 17 Elucidate the term 'bonus'.
- 18 Define performance appraisal.
- 19 Explain the term 'Recruitment'.
- 20 What is meant by indiscipline ?

(8 × 2 = 16 marks)

Part III (Short Essay)

Answer any six questions.

Each question carries 4 marks.

- 21 What are the limitations of an interview ?
- 22 Differentiate between recruitment and selection ?
- 23 What are the objectives of discipline ?
- 24 What are the career planning stages or process ?
- 25 Explain the significance of career development.
- 26 Which are the five functional areas of human resource management ?
- 27 What are the various modes of compensation ?
- 28 What are the factors affecting salary and wages administration ?

(6 × 4 = 24 marks)

Part IV (Long Essay)

Answer any two questions.

Each question carries 15 marks.

- 29 Describe the various forecasting techniques and how these techniques are being used in human resource planning.
- 30 Explain various types of tests used in the selection process and the rules of good testing.
- 31 What are the methods generally available to an organization for making wage payments ? Discuss their suitability together with their merits and demerits.

(2 × 15 = 30 marks)

**THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021****B.Com.****BCM 3C 03—E-COMMERCE MANAGEMENT****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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BCM 3C 03—E-COMMERCE MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. E-commerce refers to paperless exchange of business information using :
 - (A) Electronics data interchange.
 - (B) Electronic mail.
 - (C) Bulleting boards.
 - (D) All of the above.
2. This is essentially a business process that connects manufactures retailers, customers and suppliers in the form of a chain to develop deliver products :
 - (A) E-Commerce.
 - (B) EDI.
 - (C) SCM.
 - (D) Net working.
3. _____ refers to companies for which internet is one of several channels to customers and perhaps not even the primary one.
 - (A) Traditional Commerce.
 - (B) E-commerce.
 - (C) EDI.
 - (D) None of these.
4. Which of the following are not the major business models utilized in the B2B are ?
 - (A) E DISTRIBUTOR.
 - (B) E-Procurement.
 - (C) B2B hubs.
 - (D) None of these.
5. Which are not the benefits of B2c E commerce :
 - (A) LOWER marketing cost.
 - (B) Lower order processing cost.
 - (C) Better customer service.
 - (D) Narrow market.
6. An online auction is an example of :
 - (A) B2B.
 - (B) C2C.
 - (C) B2C.
 - (D) None of these.
7. Which commerce model permits mobile access ?
 - (A) E COMMERCE
 - (B) Mobile commerce.
 - (C) Traditional commerce.
 - (D) None.
8. Internet browsing also called :
 - (A) Net surfing.
 - (B) Net hunting.
 - (C) Net chatting.
 - (D) None.

9. Which of the following are important among HTTP ?
- (A) HTTP is stateless. (B) HTTP is media independent.
(C) HTTP is connection less. (D) All the above.
10. The internet's open TCP/IP design was originally inspired by use for radio communication network in the :
- (A) 1960's. (B) 1980's.
(C) 1970's. (D) 2000's.
11. Google is one of the most popular :
- (A) Portal. (B) Search engine.
(C) Browser. (D) None.
12. This is a form of advt. on the web that appears between web pages that the user requests :
- (A) Banner advt. (B) Floating advt.
(C) Interstitials. (D) None.
13. Important site evaluation criteria are :
- (A) Key words. (B) Retention rates.
(C) Conversion rates. (D) All the above.
14. Secret key is used in :
- (A) Public key cryptography. (B) Symmetric cryptography.
(C) Asymmetric cryptography. (D) None.
15. ATM card is a :
- (A) Credit card. (B) Debit card.
(C) E cash. (D) Smart card.
16. Which is defined as a financial exchange that takes place on line between buyers and sellers ?
- (A) E payment. (B) Prepaid payment.
(C) Post paid payment. (D) None.

17. All credit cards are :
- (A) Smart cash. (B) Post paid cards.
(C) E cash. (D) None.
18. The two types of credit cards today namely credit cards issued by credit card companies :
- (A) Master card, visa. (B) Smart card, credit card.
(C) Debit card, e cash. (D) None.
19. _____ encrypts payment card transaction data and verifies that both parties in the transaction are genuine.
- (A) SSL. (B) SET.
(C) Secret key. (D) None.
20. Which refers to the automatic identification (or) identity verification of living persons using their enduring physical or behavioral characteristics ?
- (A) Biometrics. (B) Cryptography.
(C) ENCRYPTION. (D) None.

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NOVEMBER 2021**

B.Com.

BCM 3C 03—E-COMMERCE MANAGEMENT

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

1 A graphic display on a web page used for advertising is :

- (a) Digital screen. (b) Banner.
(c) Domain. (d) Metages.

2 Supply of goods and services for online government procurement is :

- (a) B2E. (b) B2C.
(c) C2C. (d) B2G.

3 URL stands for :

- (a) Uniform Resource Link. (b) Uniform Resource Locator.
(c) Uniform Reference Link. (d) Unique Reference Locator.

4 Creating illegitimate sites that appear to be published by established organisations are known by this name :

- (a) Snooping. (b) Sniffing.
(c) Spoofing. (d) None of these.

5 Spider is a :

- (a) Web roaming programme. (b) E-Wallet.
(c) Search engine. (d) Malware.

II. Fill in the blanks :

6 WWW stands for _____.

7 Web pages are prepared using _____ language.

Turn over

- 8 EFT _____.
- 9 Google is a _____.
- 10 _____ is a digital analogue of various forms of payment.

(10 × 1 = 10 marks)

Part II

*Answer any eight questions in two or three sentences.
Each question carries 2 marks.*

- 11 Define Encryption.
- 12 What is Web Architecture ?
- 13 What is HTTP ?
- 14 Define EDI.
- 15 What is supply chain collaboration ?
- 16 What is SOA ?
- 17 What do you mean by enterprise resource portals ?
- 18 What is E-Wallet ?
- 19 What is wireless technology ?
- 20 Define Biometrics.

(8 × 2 = 16 marks)

Part III

*Answer any six questions in about 200 words.
Each question carries 4 marks.*

- 21 Explain the different types of web pages.
- 22 What do you mean by Digital Signature ? What are the purposes ?
- 23 What are the forms of cryptography ?
- 24 What are the characteristics of E-Commerce ?
- 25 What are the different models of internet advertising ?
- 26 What are the major provisions contained in IT Act 2000 ?
- 27 What is ATM card ? What are the functions ?
- 28 What are the advantages of VoIP ?

(6 × 4 = 24 marks)

Part IV (Essay Questions)

Answer any **two** questions in about 800 words.

Each question carries 15 marks.

- 29 Explain the important models of E-Commerce.
- 30 What is supply chain management ? What are the processes involved in supply chain management ?
- 31 What is website ? What are the process of setting up website for E-Commerce ?

(2 × 15 = 30 marks)

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**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021****B.Com.****BCM 3B 04—CORPORATE ACCOUNTING****(2017—2018 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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BCM 3B 04—CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. A gain arising from a change in the fair value of an investment property for which an entity has opted to use the fair value model is recognized in :
 - (A) Net profit or loss for the year.
 - (B) General reserve.
 - (C) Revaluation surplus.
 - (D) None of these.
2. Borrowing cost are :
 - (A) Interest and other cost that an entity incurs in connection with borrowing of funds.
 - (B) Interest expense calculated using effective interest method.
 - (C) Financial charges in respect of finance lease.
 - (D) None of the above.
3. Property, plant and equipment are defined as :
 - (A) Tangible assets held for sale in the ordinary course of business.
 - (B) Tangible asset held to earn rental or for capital appreciation or both.
 - (C) Tangible assets used in the process of production or supply of goods or services or for rental to others.
 - (D) None of these.
4. Cost of inventory is a sum of :
 - (A) Cost of purchase and cost of conversion.
 - (B) Direct cost, indirect cost and other cost.
 - (C) Cost of purchase, cost of conversion and other cost to bring the material to the present location.
5. A percentage of completion method is applied to recognize revenue from :
 - (A) The rendering of services and construction contracts.
 - (B) The rendering of services only when the outcome of the revenue transaction can be estimated reliably.
 - (C) The construction contracts only when the outcome of the contract can be estimated reliably.
 - (D) Both (C) and (B).
6. As per Ind AS 115, a promise to transfer to the customer either good(s) or service(s) known as :
 - (A) Agreement.
 - (B) Contract.
 - (C) Performance obligation.
 - (D) Liability.

7. Income tax consist of :
- (A) Domestic taxes that are based on taxable profit.
 - (B) Foreign taxes that are based on taxable profit.
 - (C) Taxes that are payable by a subsidiary, associate or joint venture on distribution to the reporting entity.
 - (D) All of the above.
8. An entities employees are each entitled to 20 days paid holiday leave per calendar year. Unused holiday leave cannot be carried forward and does not vest. The entities annual reporting date is 31st march. The holiday leave is :
- (A) A short term employee benefit.
 - (B) A post employment benefit.
 - (C) Another long term employee benefit.
 - (D) A termination benefit.
9. Which of the following is not an exception for application of IFRS 15 ?
- (A) Lease contracts.
 - (B) Insurance contract.
 - (C) Pharmaceutical contracts.
 - (D) None of the above.
10. According to IFRS 15, the asset is transferred to a customer :
- (A) When the asset is physically delivered to the customer premises.
 - (B) On the day specified by a contract with the customer.
 - (C) When the customer obtain control over it.
 - (D) On the day when the entity satisfies all performance obligations, specified in the contract with the customer
11. The classification of a lease as either an operating or fiance lease is based on :
- (A) The length of the lease.
 - (B) The transfer of the risks and rewards of ownership.
 - (C) The minimum lease payments being at least 50 % of the fair value.
 - (D) The economic life of the asset.
12. The classification of a lease is normally carried out :
- (A) At the end of the lease term.
 - (B) After a cooling off period of one year.
 - (C) At the inception of the lease.
 - (D) When the entity deems it to be necessary ?

Turn over

13. Applying a new policy transaction as if that policy had always been applied. This is called :
- (A) Retrospective restatement. (B) Retrospective application.
(C) Change in accounting estimates.
14. Which of the following is a cash and cash equivalents ?
- (A) Cash in hand. (B) Foreign currency in hand.
(C) Bank balance. (D) All of the above.
15. When the amount paid for the purchase of controlling shares is more than its proportionate share of net assets acquired, the difference is accounted as :
- (A) Non controlling interest. (B) Goodwill.
(C) Bargain purchase. (D) None of these.
16. The profit and loss account under double account system is termed as :
- (A) Revenue account. (B) Income and expenditure account.
(C) Profit and loss account. (D) Receipts and payments account.
17. Capital redemption reserve account can be utilized for :
- (A) Issuing fully paid bonus shares. (B) Writing of past losses.
(C) Writing of capital losses. (D) Issuing partly paid bonus shares.
18. Profit not available for dividend includes :
- (A) Security premium.
(B) Profit and loss account credit balance.
(C) CRR.
(D) Shared forfeited account.
19. After all the debentures are redeemed the balance in the sinking fund is transferred to :
- (A) General reserve. (B) Capital reserve.
(C) Profit and Loss Account. (D) Debentures Account.
20. When debentures are bought as own for the purpose of investment, the own debenture account is debited with ?
- (A) Face value. (B) Cum interest price.
(C) Ex interest price. (D) Face value with premium.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Choose the correct answer :

1. IAS _____ applies to all leases other than lease agreements for minerals, oil, natural gas, and similar regenerative resources and licensing agreements for films, videos, plays, manuscripts, patents, copyrights, and similar items :
 - (a) 27.
 - (b) 34.
 - (c) 17.
 - (d) 24.
2. _____ loans are loans which the lender undertakes to waive repayment under certain prescribed condition.
 - (a) Long term.
 - (b) Forgivable.
 - (c) Irrevocable.
 - (d) Non-redeemable.
3. Finance lease is also called _____.
 - (a) Short term lease.
 - (b) Ownership lease.
 - (c) Capital lease.
 - (d) Sale and lease back.
4. A _____ is a transaction in which the entity receives goods or services either as consideration for its equity instruments or by incurring liabilities for amounts based on the price of the entity's shares or other equity instruments of the entity :
 - (a) Share-based payment.
 - (b) Market - price payment.
 - (c) Assessable price payment.
 - (d) Nominal value payment.
5. _____ are those shares which are issued by a company free of cost to the existing shareholders of a company out of its large reserves created out of past profits.
 - (a) Deferred shares.
 - (b) Risk shares.
 - (c) Founders' shares.
 - (d) Bonus shares.

Turn over

Fill in the blanks :

- 6 The agreement made between the debenture holders and the company is called _____.
- 7 Preference shares cannot be redeemed unless they are _____.
- 8 When debentures are redeemed out of profits, an equal amount is transferred to _____ account.
- 9 Buy-back of equity shares is a process of capital _____.
- 10 Divisible profit means that which would otherwise be available for _____.

(10 × 1 = 10 marks)

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

- 11 Define the term inventories.
- 12 What do you mean by net realisable value of inventory ?
- 13 How will you compute the depreciation on revalued assets ?
- 14 State the treatment of revaluation decrease.
- 15 The residual value of an intangible asset with a finite useful life shall be assumed to be zero. State the exceptions.
- 16 What will be the treatment of internally generated goodwill ?
- 17 State the objective of IAS 23 ?
- 18 What do you mean by Owner-occupied property ?
- 19 Define leasing.
- 20 Define stock-split.

(8 × 2 = 16 marks)

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

- 21 X Ltd, decided to make a right issue to existing shareholders in proportion of 3 shares for every 4 held. Issue price per share is Rs. 150 and Market Price at the time of right issue is Rs. 200. Calculate the Value of Right.
- 22 A Ltd has issued 15,000 debentures of f 100 each payable full on application on 1-10-2016. Applications were received for 12,000 debentures. The terms of redemption provide that one-third of the debentures are redeemable every six months. Write necessary journal entries.
- 23 Discuss how an asset is recognised and measured under Ind AS 16.

- 24 A Ltd. had issued 2,000, 10 % debentures of Rs. 100 each at a discount of 10 %. These debentures were given the option to convert their debentures into equity shares of Rs. 100 each. The holders of 400 debentures out of the above exercised the option. Write journal entry for conversion if :
- New equity shares are issued at par ;
 - New equity shares are issued at 20 % premium ; and
 - New equity shares are issued at 10 % discount.
- 25 Define Double Account System and mention its features.
- 26 An Electric supply Company rebuilds its Mains at the cost of Rs. 19,90,000. This includes value of Rs. 13,800 materials of old Mains used for new one. The original mains were constructed at a cost of Rs. 9,90,000. The ratio of material and labour therein was 7 : 3. The increase in material prices is 12.5 % and wage rates 15%. Materials worth Rs. 25,200 from old works was sold. Show necessary Journal entries under Double Account System for the above and determine the net cost of replacement.
- 27 RS Ltd. purchased 75 % shares of B Ltd. The share capital of B ltd consists of shares of 40,000 shares of 10 each. The consideration paid Rs. 2,70,000. The identifiable net assets and liabilities of B Ltd. Are amounted to Rs. 5,00,000 and Rs. 1,00,000 respectively. Calculate goodwill/gain from bargain purchase.
- 28 Define the terms: Accounting policies, A change in accounting estimate, Prior period errors and Retrospective application.

(6 × 4 = 24 marks)

*Answer any two questions
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29. Explain the methods of redemption of debentures in detail.
- 30 Prepare cash flow statement from the following Balance Sheets of Vysali Pharmaseuticals Ltd.
For the year ending 31st March 2018 :

Balance Sheet

<i>Liabilities</i>	1.4.2017	31.3.2018	<i>Assets</i>	1.4.2017	31.3.2018
	Rs.	Rs.		Rs.	Rs.
Share capital	17,00,000	18,50,000	Buildings	8,00,000	10,00,000
Reserves	40,000	83,700	Plant and Machinery	2,50,000	3,70,000
Profit and Loss Account	1,00,000	1,30,000	Furniture	5,000	6,000
Proposed dividend	70,000	50,000	Cash	2,000	2,200

Turn over

<i>Liabilities</i>	1.4.2017 Rs.	31.3.2018 Rs.	<i>Assets</i>	1.4.2017 Rs.	31.3.2018 Rs.
Creditors	1,00,000	95,000	Debtors	1,00,000	45,000
Bank overdraft	8,000	18,000	Bills Receivable	8,000	9,000
Bills payable	14,000	70,000	Stock	4,00,000	3,43,700
Loan on mortgage	10,000	70,000	Prepaid expenses	3,000	3,100
			Investments	1,64,000	1,70,000
			Goodwill	3,00,000	3,43,700
			Preliminary expenses	10,000	2,000
	20,42,000	22,94,700		20,42,000	22,94,700

Additional Information :

- Depreciation is charged on building at 3 % of cost Rs. 9,00,000, on plant and machinery at 8 % of cost Rs. 4,00,000 and on furniture at 5 % of cost Rs. 8,000.
 - Investments were purchased and interest received Rs. 3,000 was used in writing down the book value of investments.
 - The declared dividend for 2016-17 was paid and an interim dividend of Rs. 20,000 also paid out of the Profit and Loss Account.
 - Income tax paid during the year 2017-18 amounted to Rs. 40,000.
31. Following are the summarised Balance Sheets of Two companies H Ltd. and S Ltd. as at 31st December, 2018 :

	H Ltd. Rs.	S Ltd. Rs.		H Ltd. Rs.	S Ltd. Rs.
Share capital (shares of Rs. 10 each fully paid)	20,00,000	8,00,000	Sundry Assets	26,78,000	13,70,000
Reserves	3,00,000	2,00,000	48,000 shares in S Ltd.	6,72,000	—
Profit and Loss Account	4,00,000	1,00,000			
Creditors	6,50,000	2,70,000			
	33,50,000	13,70,000		33,50,000	13,70,000

H Ltd. purchased 64,000 shares in S Ltd. at Rs. 14 per share when reserves of the latter stood at the present figure of Rs. 2,00,000. H Ltd. sold 16,000 shares of S Ltd. on 30th September 2018 at Rs. 16 per share and profit on sale has been credited to capital reserve taking it as capital profit. Prepare the consolidated Balance Sheet of the two companies.

(2 × 15 = 30 marks)

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BCM 3B 04—CORPORATE ACCOUNTING
(Multiple Choice Questions for SDE Candidates)

1. Profit and Loss Account of General Insurance Companies are prepared in ————
 - (A) Form A-PL.
 - (B) Form B-RA.
 - (C) Form B-PL.
 - (D) Form B-BB.
2. A contract that evidences a residual interest in the assets of an undertaking after deducting all its liabilities is called :
 - (A) Bilateral contract.
 - (B) Equity instrument.
 - (C) Standard instrument .
 - (D) None.
3. Unsecured debentures are otherwise known as ———— Debentures.
 - (A) Simple.
 - (B) Mortgage.
 - (C) Complex.
 - (D) None.
4. The new Electricity Act was passed in the year ————.
 - (A) 2003.
 - (B) 2008.
 - (C) 2004.
 - (D) 2000.
5. Capital redemption reserve and security premium can be utilised for issuing ———— bonus shares.
 - (A) Fully paid.
 - (B) Partly paid.
 - (C) Fully paid or partly paid.
 - (D) None.
6. Under Ind AS 103, assets and liabilities are recorded at :
 - (A) Fair value.
 - (B) Book value.
 - (C) Intrinsic value.
 - (D) None.
7. CRR stands for ————.
 - (A) Current Reserve Ratio.
 - (B) Capital Reserve Ratio.
 - (C) Cash Reserve Ratio.
 - (D) Capital Redemption Ratio.

8. The Profit and Loss Account of Banking Companies are prepared as per _____ of Banking Regulation Act.
- (A) Form A of Schedule III. (B) Form B of Schedule III.
(C) Form A of Schedule VI. (D) Form B of Schedule VI.
9. _____ preference shares can be redeemed.
- (A) Fully paid. (B) Partly paid.
(C) Both A and B. (D) None of these.
10. Interest on debenture is _____
- (A) Adjustment of profit. (B) Appropriation of profit.
(C) Charge on profit. (D) None.
11. Profit not available for dividend includes :
- (A) CRR.
(B) Profit and Loss Account credit balance.
(C) Security premium.
(D) None.
12. When preference shares are redeemed, it amounts to :
- (A) Increase in share capital. (B) Decrease in share capital.
(C) Both (A) and (B). (D) None.
13. The Companies (Amendment) Act 1988 restricts the issue of _____ preference shares.
- (A) Redeemable. (B) Irredeemable.
(C) None.
14. In case of electricity companies, contingency reserve is created until it amounts to _____ of the original cost of the fixed assets.
- (A) 5 %. (B) 6 %.
(C) 4 %. (D) 8 %.

Turn over

15. Rights shares are those shares which are _____.
- (A) First offered to the existing shareholders.
 - (B) Issued by a newly formed company.
 - (C) Issued to the directors of the company.
 - (D) Issued to holders of convertible debentures.
16. All business combinations are accounted for by applying the _____ method.
- (A) Acquisition method.
 - (B) Equity method.
 - (C) Both (A) and (B).
 - (D) None.
17. Which of the following does not include under the head other assets.
- (A) Silver.
 - (B) Interest accrued.
 - (C) Gold.
 - (D) Inter office adjustment.
18. _____ is the dividend declared in the annual general meeting of shareholders.
- (A) Proposed Dividend.
 - (B) Final Dividend.
 - (C) Interim Dividend.
 - (D) None of these.
19. General Insurance includes _____.
- (A) Fire Insurance.
 - (B) Marine Insurance.
 - (C) Burglary Insurance.
 - (D) All of these.
20. Surplus of electricity company is limited to :
- (A) 20 % of capital base.
 - (B) 20 % of total assets.
 - (C) 20 % of clear profit.
 - (D) 20 % of reasonable return.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

1. In case of Electricity Company, contribution to general reserve shall be made at the rate of not exceeding .5 percent of the original cost of fixed assets until the total of such reserve comes to _____ percent of total assets.
2. In case of marine insurance, the provision against unexpired risk should be _____ of net premium.
3. Schedule 9 of banking company relates to _____.
4. EPS stands for _____.
5. The face value of preference shares redeemed from revenue reserve is transferred to _____.
6. Assets acquired in satisfaction of claims are _____.
 - a) Banking assets.
 - b) Monetary assets.
 - c) Non-monetary assets.
 - d) Non-banking assets.
7. Right issue is also called _____.
 - a) Stock shares.
 - b) Pre-emptive right.
 - c) Capital shares.
 - d) Risk shares.
8. Rebate on bill discounted is _____.
 - a) An item of expense.
 - b) An asset.
 - c) Income received in advance.
 - d) Income outstanding.
9. A valuation balance sheet is prepared by :
 - a) Trading company.
 - b) Banking company.
 - c) Life insurance company.
 - d) Electricity company.

Turn over

10. Consolidated balance sheet is prepared by :
- | | |
|---------------------|------------------------|
| a) Holding company. | b) Subsidiary company. |
| c) Joint company. | d) One man company. |

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

11. What is SLR ?
12. What is CRR ?
13. What is subrogation principle in insurance ?
14. What is causa proxima ?
15. What is redemption by conversion ?
16. What is purchase consideration ?
17. What is clear profit ?
18. What is double accounting
19. What is Ind AS 2 ?
20. What are non-banking assets ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any six questions.

Each question carries 4 marks.

21. From the following particulars calculate the net claim payable :

Direct Claims paid during the year	8,00,000
Claims admitted but not paid on 31.3.2006	70,000
Claims intimated but not admitted on 31.3.2006	30,000
Claims outstanding on 31.3.2005	50,000
Claims recovered under reinsurance	40,000
Reinsurance claims paid	20,000

22. In respect of the following transactions of Best Bank Ltd pass necessary journal entries as well as their treatment in the P and L A/c and Balance Sheet for the year ended 31st March 2011 :

Discounted on	Amount Rs.	Terms (months)
23.12.2011	50,000	3
19.09.2011	1,00,000	4
20.10.2011	4,00,000	3
30.11.2011	30,000	5

Rate of discount 5 %

23. A life insurance company gets its valuation made once in every two years. Its life assurance fund on 31st December 2011 was Rs. 55,55,000 before providing for 55,000 being the shareholders' dividend for 2011. Its actuarial valuation on 31st December 2011 disclosed a net liability of Rs. 35,00,000. An interim bonus of Rs. 1,00,000 was paid to policyholders during the previous two years. Show Valuation Balance Sheet, Net Profit for the period and Distribution of surplus.
24. New India Limited issued prospectus inviting application for 20,000 shares of Rs. 10 each at a premium of Rs 2 per share payable as follows :
- On application Rs. 2, On allotment Rs. 5 (including premium), On First call Rs. 3, On final call Rs. 2. Applications were received for 30,000 share and pro-rata allotment was made on the applications for 24,000 shares. The money overpaid on application was used for sum due on allotment. Asok to whom 400 shares allotted failed to pay the allotment money and call money and Salim to whom 600 shares allotted failed to pay the calls. These shares were subsequently forfeited after the second call. Out of the forfeited shares 800 shares were reissued to Krishna credited as fully paid for Rs. 9 per share, the whole of Asok share being included.
- Pass journal entries of forfeiture and reissue.
25. Briefly explain the methods of redemption of preference shares ?
26. State the advantages and disadvantages of buy-back.
27. What are the conditions to be satisfied for considering amalgamation as amalgamation in the nature of merger ?
28. What are the features of Banking Accounting System ?

(6 × 4 = 24 marks)

Turn over

Part D (Essay Questions)*Answer any two questions.**Each question carries 15 marks.*

29. From the following information, prepare Profit and Loss Account of South Bank Ltd. as on 31st March 2014 :

Interest and Discounts	3,045
Income from Investments	115
Interest on Balances with RBI	820
Commission, Exchange and Brokerage	110
Profit on Sale of Investments	1,225
Interest on Deposits Interest to RBI	161
Payment to and Provision for Employees	1,044
Rent, Taxes and Lighting	210
Printing and Stationery	180
Advertisement and Publicity	95
Depreciation	92
Director's Fees	220
Auditor's Fees	120
Law Charges	20
Postage, Telegram and Telephones	70
Insurance	56
Repairs and Maintenance	... 48

30. The balance sheet of P Ltd and R Ltd as on 31st March 2016 was as follows :

<i>Liabilities</i>	P Ltd	R Ltd	<i>Assets</i>	P Ltd	R Ltd
Share capital			Cash at bank	40,000	60,000
Preference share Capital (10 each)	5,00,000		Goodwill	2,00,000	70,000
Equity share capital	15,00,000	5,00,000	Fixed assets	30,50,000	25,00,000
General reserve	8,00,000		Stock	2,00,000	2,70,000
Profit and Loss account	9,00,000	3,20,000	Investment	1,80,000	25,000
Creditors	50,000	20,000	Debtors	80,000	1,65,000
	37,50,000	8,40,000		37,50,000	8,40,000

A new company PR Ltd was formed to take over all the assets and liabilities of P Ltd and R Ltd.

1. Purchase consideration for P Ltd 40,00,000 and R Ltd 10,00,000 payable in equity shares of 10 each.
2. Cost of liquidation of P Ltd 10,500 and R Ltd 5,400.
3. Formation expenses of PR Ltd 56,000.
4. PR Ltd issued 6,000, 14 % preference shares of 100 each and Rs. 1,00,000 equity shares of 20 each.

Pass journal entries and prepare opening Balance Sheet.

31. From the following balances as on 31st March 2012, prepare Revenue account, Net revenue Account Capital Account and General Balance Sheet of Gama Power and Light Company Limited :

Balance as on 1st April 2011 :

Land	1,80,000
Machinery	7,20,000
Mains	2,40,000

Expenditure during the year :

Land	6,000
Machinery	6,000
Mains	61,200
Share capital	6,58,200
Debentures	2,40,000
Sundry creditors	1,200
Cost of generation	42,000
Rent, Rates and Taxes	6,000
Expenses of management	14,400
Cost of distribution	6,000
Depreciation	24,000
Sale of current	1,56,000

Turn over

Meter rent	6,000
Interest on debentures	12,000
Interim dividend	24,000
Net revenue account on 1 st April 2011	34,200
Sundry debtors	48,000
Other debtors	600
Cash balance	6,000

(2 × 15 = 30 marks)

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**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2014—2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

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BCM 3B 04—CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. Penalty for delay in refunding application money :
 - (A) 6 %.
 - (B) 5 %.
 - (C) 15 %.
 - (D) 20 %.
2. The rate of discount on issue of shares should not exceed _____ % of the nominal value of shares.
 - (A) 10.
 - (B) 2.
 - (C) 4.
 - (D) 5.
3. On forfeiture of shares, which of the following account is credited with the amount of money already received on such shares ?
 - (A) Shares forfeited a/c.
 - (B) Share capital a/c.
 - (C) Unpaid calls a/c.
 - (D) Share premium a/c.
4. Right shares are issued to _____.
 - (A) Directors.
 - (B) Promoters.
 - (C) Existing share holders.
 - (D) Debenture holders.
5. At present, a company limited by shares cannot issue _____ preference shares.
 - (A) Redeemable.
 - (B) Irredeemable.
 - (C) Convertible.
 - (D) None of these.
6. Premium on issue of debentures is a _____.
 - (A) Capital loss.
 - (B) Capital profit.
 - (C) Revenue profit.
 - (D) Revenue loss.
7. _____ is a document prepared by the company before the issue of prospectus to the public for subscription of debentures.
 - (A) Debenture.
 - (B) Trust deed.
 - (C) Abridged prospectus.
 - (D) Call letter.

8. Which of the following is a method of redemption of debentures ?
- (A) Draw of lots. (B) Conversion.
(C) Open market purchase. (D) All of these.
9. Dividend is paid on _____ capital.
- (A) Called. (B) Paid up.
(C) Issued. (D) None of these.
10. Financial statement in relation to a company includes :
- (A) Balance sheet. (B) Statement of P and L.
(C) Cash flow statement. (D) All of these.
11. Calls in advance is shown in the balance sheet as _____.
- (A) Current liabilities. (B) Added to called-up capital.
(C) Current assets. (D) Deduction from called-up capital.
12. For amalgamation in the nature of merger, the shareholders holding at least _____ or more of the equity shares of the transferor company becomes the equity shareholders of the transferee company.
- (A) 90 %. (B) 80 %.
(C) 100 %. (D) None of these.
13. Which of the following should not be considered as a part of purchase consideration ?
- (A) Payment to equity share holders. (B) Payment to preference share holders.
(C) Payment to debenture holders. (D) Cash payment to share holders.
14. Under net payment method, purchase consideration includes all payments made to the share holders in the form of _____.
- (A) Equity share. (B) Preference share.
(C) Cash. (D) All of these.
15. While preparing the books of the transferee company in purchase method, the difference between purchase consideration and share capital of the transferor company should be adjusted in _____.
- (A) Share capital. (B) Reserves.
(C) Assets. (D) Liabilities.

Turn over

16. Which of the following is not an alteration of capital ?
- (A) Consolidation of shares.
 - (B) Sub-division of shares.
 - (C) Conversion of shares in to stock.
 - (D) Paid off paid up capital in excess of needs of the company.
17. A bank can open a branch only at the permission of the _____.
- (A) SBI.
 - (B) RBI.
 - (C) Government.
 - (D) None of these.
18. Advanced tax paid by a banking company is shown as _____ in the Balance Sheet.
- (A) Advance.
 - (B) Investment.
 - (C) Other assets.
 - (D) Contingent liability.
19. Rebate on bills discounted is also called _____.
- (A) Unexpired discount.
 - (B) Earned discount.
 - (C) Expired discount.
 - (D) Received discount.
20. Interest on non-performing assets should be recognized on _____ basis.
- (A) Actually received.
 - (B) Accrual.
 - (C) Standard.
 - (D) None.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2014—2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

- 1 Bonus shares are also called _____.
 - a) Right shares.
 - b) Property dividend.
 - c) Stock dividend.
 - d) Joint dividend.
- 2 The difference between called up capital and paid up capital is called _____.
 - a) Subscribed capital.
 - b) Authorized capital.
 - c) Reserve capital.
 - d) Call in arrear.
- 3 The maximum rate of interest which can be allowed on calls in arrear as per companies act 2013 is _____.
 - a) 5 %.
 - b) 10 %.
 - c) 12 %.
 - d) 15 %.
- 4 Assets acquired in satisfaction of claims are _____.
 - a) Banking assets.
 - b) Monetary assets.
 - c) Non monetary assets.
 - d) Non banking assets.
- 5 A policy taken for a fixed period or up to a particular age of the insured is _____ policy.
 - a) Whole life policy.
 - b) Endowment policy.
 - c) Money back policy.
 - d) None of these.

Turn over

II. Fill in the blanks :

- 6 The portion of profit payable as bonus to the policy holders on maturity is called _____.
- 7 NPA stands for _____.
- 8 Internal reconstruction is also called _____.
- 9 Statutory reserve to be kept by banks is _____ percentage of net profit.
- 10 EPS stands for _____.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any **eight** questions.

Each question carries 2 marks.

- 11 What is re-issue of forfeiture share ?
- 12 What is buy back of shares ?
- 13 What is purchase consideration ?
- 14 What is intrinsic value method of purchase consideration ?
- 15 What is SLR ?
- 16 What is statutory reserve in Banking company ?
- 17 What are NPA ?
- 18 What is double insurance ?
- 19 What is bonus in reduction of premium ?
- 20 What is insurable interest ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any **six** questions.

Each question carries 4 marks.

- 21 Briefly explain the methods of redemption of preference shares.
- 22 Explain the conditions of issue and redemption of debentures.
- 23 What are the features of Banking accounting system ?

- 24 Distinguish standard assets, sub standard asset and loss assets in banking business.
- 25 On 31st March 2011, life assurance fund of C Life Insurance Company stood at Rs. 1,48,60,000 its net liability as per actuarial valuation as on that date was 86,00,000 A dividend of Rs. 8,00,000 was payable to the shareholders for the year ended 2010-11. But an interim bonus of Rs. 4,50,000 was paid to the policy holders during the two year period ending 31st March 2011.

Prepare statement showing the amount now available as bonus.

- 26 Calculate rebate on bill discounted as on 31st March 2010 :

Date of the bill	Amount	Period	Rate of interest
20-01-10	80000	5 months	16 %
10-02-10	40000	4 months	18 %
15-03-10	60000	2 months	15 %

- 27 Z Ltd offers new shares Rs. 100 each at a premium of 10 % to the existing shareholders in the ratio of two shares for every five shares held. The market price of a share is Rs. 124. Calculate the value of right shares.
- 28 On 1 January 2007, Balu Ltd issued 1000, 6 % debentures of Rs. 100 each repayable at the end of 4 year at a premium of 10 %. It is decided to create a sinking fund for the purpose, the investment is expected to yield 5 % net. Sinking fund table shows that Re.0.232012 invested annually amounts to Re. 1 at 5 % in 4 years. Investments were made in multiples of 100 only. On 31 December 2010, the balance at the bank was Rs. 40,000 and the investment realized Rs. 82,000. the debentures were paid off.

Give journal entries and show ledger accounts except for debenture interest.

(6 × 4 = 24 marks)

Part D (Essay Questions)

Answer any **two** questions.

Each question carries 15 marks.

- 29 Prepare balance sheet under schedule III of companies act :

Paid up capital (50,000 shares of 10 each)	5,00,000
General Reserve	1,00,000
Profit and Loss Account (1-4-14)	52,000

Turn over

Profit for the current year	1,28,000
Bank Loan	1,64,000
Sundry creditors	1,76,000
Unclaimed dividend	2,000
Bills Payable	32,000
Plant and Machinery	58,000
Land and Building	1,82,000
Stock	5,80,000
Debtors	2,84,000
Cash at Bank	28,000

The Board recommend the following recommendations :

- a) Transfer to General reserve Rs. 60,000
- b) Proposed Dividend Rs. 50,000
- c) Provide for corporate divined tax @ 20 %
- d) Authorized capitals 10,00,000

30 Following figures have been obtained from the books of Rai Bank Ltd for the year ending 31st March 2011 (figures in '000) :

Issued and subscribed capital Rs. 1,000, Interest and discount earned Rs. 3,800, Commission and exchange earned Rs.195, Interest paid Rs. 2,000, Salaries and wages Rs. 210, Directors fees Rs. 35, Rent and taxes Rs.70, Postage and telegrams Rs. 61, Profit on sale of investments Rs. 240, Loss on sale of investments Rs. 38, Rent received Rs. 62, Depreciation Rs. 31, Stationary Rs. 60 and Auditors fees Rs. 8.

Additional information :

- a) The profit and loss account had a balance of Rs. 10,00,000 on 1st April 2010.
- b) An advance of Rs. 12,00,000 has become doubtful and it is expected that only 50 % of the amount due can be recovered from the security.
- c) The provision of tax is made at 50 %.
- d) A dividend of 10 % is proposed.

Prepare Profit and Loss Account of Rai Bank Ltd for the year ending 31st March 2011.

- 31 From the following information prepare Revenue Account of Safe Insurance Co. Ltd. as on 31st March 2011 (figures in 000s) :

Claims by death	Rs. 1,52,280
Claims by maturity	Rs. 60,220
Premiums	Rs. 14,11,380
Transfer fees	Rs. 258
Consideration for annuities granted	Rs. 1,64,254
Annuities paid	Rs. 1,06,922
Bonus in cash	Rs. 4,832
Expenses of Management	Rs. 63,840
Commission	Rs. 19,148
Interest and dividend	Rs. 1,95,680
Income tax	Rs. 11,420
Surrenders	Rs. 26,280
Bonus in reduction of premium	Rs. 1,960
Dividends to shareholders	Rs. 11,000
Life Assurance Fund	Rs. 30,42,000.

(2 × 15 = 30 marks)

**THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(2017—2018 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 3B 03—BUSINESS REGULATIONS

(Multiple Choice Questions for SDE Candidates)

1. Contract with minor is :
 - (A) Illegal.
 - (B) Valid.
 - (C) Void.
 - (D) Voidable.
2. A contract entered into between the parties by words is called :
 - (A) Express contract
 - (B) Implied contract.
 - (C) Quasi contract.
 - (D) Specific contract.
3. The term “Quid pro quo” means :
 - (A) Something in return.
 - (B) Something important.
 - (C) Something of value.
 - (D) Something relevant.
4. Which of the following may employ an agent?
 - (A) Any person who is capable of understanding the contract and forming a rational judgment as to its effect upon his interest.
 - (B) Any person who is engaged in business or profession.
 - (C) Any person who is of the age of majority according to the law to which he is subject and who is of sound mind.
 - (D) All of the above.
5. The Indian Contract Act, 1872 applies to the :
 - (A) Whole of India including Jammu and Kashmir.
 - (B) Whole of India excluding Jammu and Kashmir.
 - (C) States notified by the government every year.
 - (D) Northern and eastern Indian states.
6. Which of the following statement is true ?
 - (A) An agreement enforceable by law is a contract.
 - (B) An agreement is an accepted proposal.
 - (C) Both (A) and (B).
 - (D) None of these

7. A contract is made where
- (A) X agrees with Y to discover a treasure by magic.
 - (B) X bids at a public auction.
 - (C) X takes a sit in a public omni bus.
 - (D) X promises in writing to give Rs. 500 to Y.
8. Where the seller appoints his person to bid at the auction sale without informing to bidder, it is called as :
- (A) Prepared bidding.
 - (B) Pretend bidding.
 - (C) Power bidding.
 - (D) Both (A) and (C).
9. In a contract through sea route where the seller has to deliver the goods to the buyer at the port of destination :
- (A) FOB contract.
 - (B) CIF contract.
 - (C) Ex-ship contract.
 - (D) Destination contract.
10. When a person has done some work under a contract and the other party repudiates the contract, then the party who performed the work can claim remuneration for the work done. This is based on the principle of :
- (A) Rescission.
 - (B) Quantum meruit.
 - (C) Injunction.
 - (D) Specific performance.
11. A stipulation for increased interest from the date of default is known as :
- (A) A compensation.
 - (B) A penalty.
 - (C) Liquidated damages.
 - (D) Damages.
12. A contract in which one person promises to compensate the other for the loss suffered by him, due to the conduct of the promisor or of any other person, is known as :
- (A) Contract of indemnity.
 - (B) Quasi-contract.
 - (C) Contract of guarantee.
 - (D) None of these.
13. A surety is discharged from the liability by :
- (A) Revocation notice by surety.
 - (B) Material alteration in terms.
 - (C) Discharge of principal by the creditor.
 - (D) All of the above.

Turn over

14. X lent his car to his friend Y for two days without any charges. It is a :
- (A) Non-gratuitous bailment. (B) Gratuitous bailment.
(C) Hypothecation. (D) Beneficial bailment.
15. Out of following, which is/are rights of a bailee ?
- (A) To indemnify.
(B) To claim necessary expenses.
(C) To delivery of goods to any one of the joint bailor of the goods.
(D) All of the above.
16. Substituted agent is appointed by whom ?
- (A) Government. (B) Court.
(C) Principal. (D) Agent.
17. Jurisdiction of State Commission is :
- (A) Upto 5 lacs. (B) Up to 20 lacs.
(C) Upto 30 lacs. (D) None of these.
18. The provisions of Consumer Protection Act is applicable :
- (A) Goods. (B) Service.
(C) Goods or service. (D) Goods and services.
19. District Forum shall have same power as are vested in the _____.
- (A) Civil court. (B) Fast track court.
(C) Criminal court. (D) Special court.
20. A person who is intended by the originator to receive the electronic record is, under the IT Act, known as :
- (A) Intermediary. (B) Originator's agent.
(C) Addressee. (D) Keyholder.

**THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all the questions.

Each question carries 1 mark.

1. A stranger to consideration can sue only if he is the party to the _____.
2. A wagering agreement is void because it is _____.
3. Contract of agency does not require _____.
4. Confirmation of an act which has been done without principal's authority means _____.
5. Substituted agent is appointed by _____.
6. Rejecting the original offer and making a new offer is called _____.
 - (a) Cross offer.
 - (b) Counter offer.
 - (c) Open offer.
 - (d) Specific offer.
7. Indian Contract Act came into force in the year _____.
 - (a) 1827.
 - (b) 1872.
 - (c) 1972.
 - (d) 1927.
8. Right of lien is lost when _____ of goods is lost.
 - (a) Ownership.
 - (b) Title.
 - (c) Possession.
 - (d) None of these.
9. An agreement to do an impossible act is :
 - (a) Voidable.
 - (b) Void.
 - (c) Valid.
 - (d) Illegal.

Turn over

10. No _____ is required for the creation of a valid agency relationship.

- (a) Contract. (b) Document.
(c) Consideration. (d) None of these.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

11. What is consideration ?
12. What is agency by necessity ?
13. What is contingent contract ?
14. What is misrepresentation ?
15. What do you mean by implied agency ?
16. What is novation ?
17. What is earnest money ?
18. What is acceptance ?
19. What is document of title to goods ?
20. What are nominal damages ?

(8 × 2 = 16 marks)

Part C

Answer any six questions.

Each question carries 4 marks.

21. What are the essentials of a valid acceptance ?
22. Explain the situations of termination of offer.
23. What are the types of offer ?
24. Distinguish between agreement and contract.
25. What are the difference between indemnity and guarantee ?
26. Explain the situations under which the agreement is valid even without consideration.

27. Explain the legal rules of consideration.
28. What are the rights of an agent ?

(6 × 4 = 24 marks)

Part D

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

29. Define offer. Explain the essential elements of a valid offer.
30. Explain the different modes of discharge of contract.
31. Define a contract. Explain the essential elements of a valid contract.

(2 × 15 = 30 marks)

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**THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(2014—2016 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 3B 03—BUSINESS REGULATIONS
(Multiple Choice Questions for SDE Candidates)

1. Which of these is a wagering contract ?
 - (A) Insurance contract.
 - (B) Teji mandi contract.
 - (C) Lottery.
 - (D) All of these.
2. When an offer can be accepted only by the person to whom it is made, it is called :
 - (A) Express offer.
 - (B) General offer.
 - (C) Specific offer.
 - (D) Implied offer.
3. A contract for the benefit of a minor entered into by his manager is :
 - (A) Illegal.
 - (B) Voidable.
 - (C) Void.
 - (D) Valid.
4. Choose the incorrect statement :

To constitute a wager, following elements should be present in the agreement :

 - (A) Uncertain event.
 - (B) Each party must pay in a win or lose situation.
 - (C) Neither party should have any contract over the event.
 - (D) There should be a promise to pay money only.
5. Right in rem implies :
 - (A) A right available against the whole world.
 - (B) A right available against a particular individual.
 - (C) A right available against the Government.
6. Because of supervening event, the promisor is excused from the performance of the contract. This is known as :
 - (A) A doctrine of frustration.
 - (B) An initial impossibility.
 - (C) A doctrine of ultra-vires.
 - (D) An operation of law.
7. _____ indicates that the parties are not further bound under the contract.
 - (A) Waiver of a contract.
 - (B) Breach of a contract.
 - (C) Rescission of a contract.
 - (D) Discharge of a contract.

8. When the parties mutually agree to change certain terms of the contract. This is called :
- (A) A rescission of the contract. (B) The novation of a contract.
(C) An alteration of a contract. (D) A remission of a contract.
9. An illegal agreement is :
- (A) Not enforceable by law. (B) Prohibited under law.
(C) Either (A) and (B). (D) Both (A) and (B).
10. An athletic competitions are valid because they are :
- (A) Games of skill. (B) Just games.
(C) Game of luck. (D) All of the above.
11. An agreement whereby one party assists another in recovering money or property and in turn share in the proceeds of the action is called :
- (A) Champerty. (B) Maintenance.
(C) Stifling with prosecution. (D) Trafficking the public office.
12. The doctrine of restitution refers to the restoration of property or goods, obtained by false representation. This doctrine is :
- (A) Beneficial to minors. (B) Not applicable to minors.
(C) Applicable to minors. (D) None of the above.
13. An agreement not supported by the consideration is called :
- (A) Nudum Pactum. (B) An invalid consideration.
(C) Ab initio. (D) Namo dat quod non habet.
14. The offer which is allowed to remain open for the acceptance over a period of time is known as a/an :
- (A) Standing offer. (B) Specific offer.
(C) Special offer. (D) Implied offer.
15. An unlawful act by which an intending purchaser is prevented from bidding or raising the price at an auction sale is known as
- (A) Decoy ducking. (B) Puffering.
(C) Damping (D) None of these.

Turn over

16. Delivery of the key of the warehouse by the seller to the buyer will amount to :
- (A) Actual delivery. (B) Symbolic delivery.
(C) Constructive delivery. (D) None of these.
17. The Sale of Goods Act, 1930 came into force on :
- (A) 1st day of July 1930. (B) 1st day of January 1930.
(C) 1st day of August 1930. (D) 1st day of September 1930.
18. When the buyer's right of quiet possession of goods is affected by the seller's fault, the buyer can :
- (A) Reject the goods. (B) Claim for damages.
(C) Repudiate the contract. (D) All of the above.
19. The general rule is that the buyer of goods is responsible for his choice or selection. This doctrine is :
- (A) Ignorantia juris non excusat. (B) Quid Pro Quo.
(C) Nemo dat quad non habet. (D) Caveat Emptor.
20. According to the Sale of Goods Act 'fault' means :
- (A) Refusal to pay price. (B) Refusal to deliver goods.
(C) Any wrongful act or default (D) Any fraud.

**THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(2014—2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

- 1 IT Act, 2000 came into effect on _____.
(a) October 17, 2000. (b) October 11, 2001.
(c) November 17, 2000. (d) November 11, 2000.
- 2 The delivery of goods by one person to another for some specific purpose is known as :
(a) Pledge. (b) Bailment.
(c) Indemnity. (d) Guarantee.
- 3 An agreement with a party who is not competent to contract, is _____.
(a) Void. (b) Valid.
(c) Voidable. (d) Illegal.
- 4 The National Consumer Disputes Redressal Commission shall have the jurisdiction to complaints where the value of goods or services and compensation, if any, claimed exceeds rupees.
(a) 2 crore. (b) 50 Lakh.
(c) 75 Lakh. (d) 1 crore.
- 5 The voluntary and lawful transfer of possession from one person to another is called _____.
(a) Ownership. (b) Transfer of title.
(c) Delivery. (d) Transfer.

Turn over

II. Fill in the blanks :

- 6 A proposal when accepted becomes a _____.
- 7 Right to lien is lost when _____ of goods is lost.
- 8 In a contract of guarantee the liability of security is _____.
- 9 An agreement to do an impossible act is _____.
- 10 A contract which is made otherwise than by words spoken or written is called _____ contract.

(10 × 1 = 10 marks)

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

- 11 Define Contract.
- 12 Who is a del credere agent ?
- 13 State the difference between a condition and a warranty.
- 14 What is a Quasi contract ?
- 15 Define offer.
- 16 What is meant by Novation ?
- 17 When a person is said to be of sound mind for the purpose of making a contract ?
- 18 Define free consent.
- 19 Define duress.
- 20 Discuss Agency by holding out.

(8 × 2 = 16 marks)

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

- 21 What are the remedies for breach of contract ?
- 22 State the difference between indemnity and guarantee.
- 23 What are the circumstances in which the bailment can be terminated ?

- 24 Define contingent contract. What are its characteristics ?
- 25 Consideration may be past, present or future. Comment.
- 26 Who are the persons disqualified by law under Indian Contract Act, 1872 ?
- 27 Explain the Consumer Redressal Agencies under Consumer Protection Act.
- 28 Discuss the scope and object of IT Act, 2000.

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

- 29 Define Acceptance. Explain the essential elements of valid acceptance.
- 30 Explain the different modes of discharge of contract.
- 31 Who is an unpaid seller ? Explain the remedies available to an unpaid seller.

(2 × 15 = 30 marks)

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**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3A 12—GENERAL INFORMATICS

(2017—2018 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 3A 12—GENERAL INFORMATICS

(Multiple Choice Questions for SDE Candidates)

1. Which of the following devices can be considered as input devices ?
 - (A) Keyboard and mouse.
 - (B) Scanner and printer.
 - (C) Hard drive and speakers.
 - (D) Microphone and CD-ROM drive.
2. Which of the following devices is considered the brain of the computer ?
 - (A) Read only memory.
 - (B) Central processing unit.
 - (C) Random access memory.
 - (D) Motherboard.
3. When shopping online which of the following does not indicate that you have a secure connection display ?
 - (A) A closed padlock icon in the status bar.
 - (B) The URL begins with https.
 - (C) The word "secure" in the title bar.
 - (D) The VeriSign seal on the Web Page.
4. In addition to the web the internet also includes :
 - (A) E-mail.
 - (B) Gopher and ftp.
 - (C) Usenet and telnet.
 - (D) All of the above.
5. Search engines search indexes of key terms that are often compiled by a software program called :
 - (A) An insect.
 - (B) A spider.
 - (C) A worm.
 - (D) None of the above.
6. Browsers are enhanced by installing :
 - (A) Plug-ins.
 - (B) Helper applications.
 - (C) A new version.
 - (D) All of the above.
7. The overall design of a font is called its :
 - (A) Type style.
 - (B) Type face.
 - (C) Type size.
 - (D) Serif.

8. _____ developed the integrated circuits.
- (A) Kim Philby. (B) Jack Philby.
(C) John Neumann. (D) Thomas Watson.
9. _____ unit of CPU directs and co-ordinates all operations of a computer.
- (A) ALU. (B) RAM.
(C) CONTROL UNIT. (D) REGISTER.
10. FORTRAN is a :
- (A) High level language. (B) Low level language.
(C) Assembly language. (D) None of these.
11. USB means _____.
- (A) Universal Serial Bus. (B) University Sector Bus.
(C) Unique Serial Bus. (D) None of these.
12. VPN stands for _____.
- (A) Virtual private network. (B) Very private network.
(C) Voice passing network. (D) None of these.
13. Flash drives have replaced floppy disks as the preferred method of portable storage because :
- (A) They hold much more data than floppy disks.
(B) Data is not magnetic so less subject to errors.
(C) They have quicker access time than a floppy drive.
(D) All of the above.
14. This kind of attack involves altering raw data just before a computer processes it and then changing it back after the processing is completed :
- (A) Data diddling. (B) Salami attacks.
(C) Virus attack. (D) None of the above.
15. _____ is the Universal character encoding standard, used for representation of text for Computer processing.
- (A) UNICODE. (B) SAP.
(C) JAVA. (D) None of the above.

Turn over

16. _____ is the process of coding and scrambling of messages to prevent unauthorized access to or understanding of the data being transmitted.
- (A) Encryption. (B) Firewalls.
(C) Antivirus program. (D) None of the above.
17. Which chapter of the IT Act deals with computer related unlawful acts ?
- (A) Chapter X. (B) Chapter XI.
(C) Chapter IX. (D) Chapter VIII.
18. This is a storage location from which software packages may be retrieved and installed on a computer :
- (A) Software distribution. (B) Software repository.
(C) Operating system. (D) None of the above.
19. _____ is a popular desktop and server distribution derived from Debian, maintained by Canonical Ltd.
- (A) Debian. (B) Ubuntu.
(C) Fedora. (D) None of the above.
20. PDF stands for _____.
- (A) Portable Document Format. (B) Portable Document File.
(C) Pre Defined Format. (D) Pixel Dots Format.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3A 12—GENERAL INFORMATICS

(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

- 1 The resolution of a monitor is governed by the :
 - a) Size of the screen.
 - b) Cost of the monitor.
 - c) Number of pixels on the screen.
 - d) Contrast of the pixels on the screen.
- 2 Which of the following statements is wrong ?
 - a) Windows XP is an operating system.
 - b) Linux is owned and sold by Microsoft.
 - c) Photoshop is graphical design tool by Adobe.
 - d) Linux is a free and open source software.
- 3 In a web address <http://www.irs.gov>, the .gov would be considered the :
 - a) URL.
 - b) Top-level domain.
 - c) Protocol.
 - d) Web address.
- 4 The most powerful computer is most likely called a :
 - a) Workstation.
 - b) Minicomputer.
 - c) Mainframe.
 - d) Supercomputer.

Turn over

- 5 PDF stands for _____.
- a) Portable Document Format. b) Portable Document File.
c) Pre Defined Format. d) Pixel Dots Format.

II. Fill in the blanks :

- 6 _____ is the period of second generation of computing ?
- 7 VPN stands for _____.
- 8 Baud rate is measured in _____.
- 9 _____ refers to unlawful acts where computer is a tool or target or both.
- 10 PDF stands for _____.

(10 × 1 = 10 marks)

Part B

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

- 11 What is WAN ?
- 12 What is HTML ?
- 13 What is G2B interaction in e-governance ?
- 14 What is EDI ?
- 15 What are intellectual property rights ?
- 16 What is Infilbnet ?
- 17 What is Hacking ? What are the types ?
- 18 What are Cookies ?
- 19 What is Ubuntu ?
- 20 What is GNOME ?

(8 × 2 = 16 marks)

Part C

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

- 21 What are the basic components of a network system ?
- 22 Explain application software with examples.
- 23 Explain four benefits of e-governance.
- 24 Explain the applications of IT in healthcare with examples.
- 25 What is GPS ? Specify its uses.
- 26 Explain cloud computing. What are its types ?
- 27 What are the advantages of Linux ?
- 28 What are the ways to tackle computer viruses ?

(6 × 4 = 24 marks)

Part D

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

- 29 What is a network and its different types ? What are the components of a network ?
- 30 What is e-governance ? What are the disadvantages of e-governance ? What are the types of interactions in e-governance ?
- 31 What is cyber addiction ? What are its symptoms ? What are the risks of cyber addiction ?

(2 × 15 = 30 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3A 12—GENERAL INFORMATICS

(2014—2016 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
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BCM 3A 12—GENERAL INFORMATICS

(Multiple Choice Questions for SDE Candidates)

1. To put a site on the web you need to work with :
 - (A) An access provider.
 - (B) A presence provider.
 - (C) The Internet Authority.
 - (D) A design company.
2. Which of the following memory is the additional memory attached to a computer system ?
 - (A) Primary memory.
 - (B) Secondary memory.
 - (C) RAM.
 - (D) ROM.
3. _____ cards are an integrated circuit that generates an audio signal and sends it to a computer's speakers.
 - (A) Video card.
 - (B) Sound cards.
 - (C) Web cam.
 - (D) None of these.
4. One cannot write new data in this type of memory :
 - (A) RAM.
 - (B) ROM.
 - (C) CPU.
 - (D) None of these.
5. VDU is also called :
 - (A) Screen.
 - (B) Monitor.
 - (C) Both (A) and (B).
 - (D) Printer.
6. A server in LAN is a :
 - (A) NIC.
 - (B) Work station with huge secondary storage.
 - (C) Device offering service to user.
 - (D) None of these.
7. What is the name of the network technology in which there are bidirectional links between each possible node ?
 - (A) Star.
 - (B) Ring.
 - (C) Mesh.
 - (D) Tree.

8. A _____ uses pictures (icons) and menus displayed on the screen to send commands to the computer system.
- (A) Command-based user interface. (B) GUI.
(C) System utility. (D) None of these.
9. Which one of the following statements is NOT true about instant messaging ?
- (A) It is a popular form of communication.
(B) You communicate in real time.
(C) Only two people can MI at the same time.
(D) Like e-mail IM is not good for private conversations.
10. With a podcast, you can :
- (A) Subscribe to video and audio content.
(B) Have the most recent content "delivered" automatically.
(C) Play the video and audio content on an MP3 player.
(D) All of the above.
11. Computer forensics :
- (A) Uses computer technology to gather potential legal evidence.
(B) Helps identify the remains of bodies.
(C) Investigates a suspect's home computer for evidence.
(D) All of the above.
12. Artificial Intelligence is concerned with making computers behave like :
- (A) Humans. (B) Robots.
(C) Home appliances. (D) None of these.
13. Emoticon stands for :
- (A) Happy. (B) Sad.
(C) Surprise. (D) None of the above.

Turn over

14. This refers to the use of small and portable computing devices in wireless enabled networks that provide wireless connections to a central main server :
- (A) Cloud computing. (B) Mobile computing.
(C) Green computing. (D) None of these.
15. This is a plastic card embedded with a computer chip that stores and transacts data between users :
- (A) Credit card. (B) Smart card.
(C) Debit card. (D) None of these.
16. _____ is typically a medication ordering and fulfillment system.
- (A) CPOE. (B) EHR.
(C) CDSS. (D) PACS.
17. What is the full form of SMS ?
- (A) Switched Mode System. (B) Short Mail Service.
(C) Short Message Service. (D) None of these.
18. Which of the following support is not available on MMS ?
- (A) Text. (B) Video.
(C) Graphics. (D) None of these.
19. TRIPS means _____.
- (A) Trade Related Aspects of Intellectual Property Rights.
(B) Trade Related Activities and Information Providing Rights.
(C) Round trip to Europe.
(D) None of these.
20. Intellectual Property Rights does not cover the following area :
- (A) Copyright. (B) Patents.
(C) Trademark. (D) None of these.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3A 12—GENERAL INFORMATICS

(2014—2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each questions carries 1 mark.

I. Choose the correct answer :

- 1 Which one is an open source software ?
 - a) Windows CE.
 - b) Xenix.
 - c) Microsoft SQL.
 - d) DB/2.
- 2 In which year free software foundation started ?
 - a) 1980.
 - b) 1983.
 - c) 1985.
 - d) 1991.
- 3 UNIX operating system was released in the year _____.
 - a) 1967.
 - b) 1968.
 - c) 1969.
 - d) 1970.
- 4 Which one of the following is not an online activity in e-commerce ?
 - a) Online Banking.
 - b) e-tailing.
 - c) e-charging.
 - d) Mobile commerce.
- 5 Software in computer :
 - a) Enhances the capabilities of the hardware machine.
 - b) Increase the speed of central processing unit.
 - c) Both of above.
 - d) None of above.

Turn over

Fill in the blanks :—

- 6 _____ is a prototype portal site for biological information or Bio-resource Information
- 7 _____ is defined as expertise and skill acquired by a person through experience or education, by the theoretical or practical understanding of a subject
- 8 _____ is a serious cybercrime in which some unknown source forcefully hijack or takes control of a website by cracking the password and later altering them.
- 9 E-commerce which is conducted between businesses to customers is called _____.
- 10 _____ programs are special type of software meant for limiting the risks of being hit by computer viruses.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

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

- 11 What is e-Governance ?
- 12 What is mobile computing ?
- 13 What is a Bluetooth ?
- 14 What is Free Software ?
- 15 What is UNICODE ?
- 16 What is UNIX ?
- 17 What is BRNET ?
- 18 What is cyber ethics ?
- 19 What is MMS ?
- 20 What is Infra Red Communication ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

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

- 21 Explain the IT application in business and commerce.
- 22 Explain INFLIBNET.

- 23 Explain about digital divide.
- 24 Explain a) e-Waste ; and b) Green Computing.
- 25 Describe the basic concepts of IPR ?
- 26 What are the various software available in open office suite ?
- 27 Explain Linux advantages.
- 28 Explain various health issue while using computer ? How can it be solved ?

(6 × 4 = 24 marks)

Part D (Essay Questions)

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

- 29 What are the network topologies ? Explain different topologies.
- 30 Explain IT in a) Industry ; b) Health Care ; c) Commerce ; d) Medicine ; and e) Education.
- 31 What is e-Waste ? Also explain methods adopted in e-Waste Management.

(2 × 15 = 30 marks)

**THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3A 11—BASIC NUMERICAL SKILLS

(2017–2018 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 3A 11—BASIC NUMERICAL SKILLS

(Multiple Choice Questions for SDE Candidates)

1. Which is also known as property method ?
 - (A) Roaster method.
 - (B) Set builder form.
 - (C) Both (A) and (B).
 - (D) None.
2. Two set A and B are said to be equal if they have exactly the same elements and we write it :
 - (A) $A \neq B$.
 - (B) $A = B$.
 - (C) $A \in B$.
 - (D) None.
3. In set builder form $\{X : X \in A \text{ or } X \in B\}$ denotes :
 - (A) $A \cup A$.
 - (B) $A \cap A$.
 - (C) $A \phi A$.
 - (D) None.
4. The Value of determinant $\begin{vmatrix} a & b \\ c & d \end{vmatrix}$ is :
 - (A) $ad - bc$.
 - (B) $ab - cd$.
 - (C) $bd - ac$.
 - (D) $bc - ad$.
5. If the rows and columns of determinant are interchanged, the determinate value _____.
 - (A) Remains the same.
 - (B) The sign of the value is changed.
 - (C) Becomes zero.
 - (D) None.
6. A _____ is matrix which has only one column.
 - (A) Coulmn.
 - (B) Row.
 - (C) Diagonal.
 - (D) Square.
7. $A(B + C) = AB + AC$ is a :
 - (A) Associative law.
 - (B) Cumulative law.
 - (C) Distributive law.
 - (D) Corresponding law.

8. The solution of the equation $4 = \frac{2}{3}x$ is _____.
- (A) 6. (B) 12.
(C) 8. (D) 16.
9. The root of the equation $3x^2 - 1 = 0$ are _____.
- (A) Irrational. (B) Imaginary.
(C) Rational. (D) Integer.
10. Equation $y = 2x + 5$ has :
- (A) No solution. (B) One solution.
(C) 3 solutions. (D) Infinite solutions.
11. _____ are mathematical statements that contains one or more derivatives.
- (A) Sets. (B) Linear equation.
(C) Equation. (D) None.
12. The formula used for finding the roots of a quadratics equation is known as :
- (A) Completing the square. (B) Factoring.
(C) Quadratic formula. (D) None.
13. A series obtained by adding a constant number to its preceding terms is :
- (A) GP. (B) AP.
(C) GP or AP. (D) None.
14. A sequence containing finite number of terms is called :
- (A) Finite sequence. (B) Infinite.
(C) Terms. (D) None.
15. If 2, 5, 8, _____ is A.P. the t_{20} is :
- (A) 60. (B) 59.
(C) 58. (D) None.

Turn over

16. Find x if the number $x, 7, 28$ form a GP :
- (A) 4. (B) 0.
(C) $7/4$. (D) $4/7$.
17. 9, 6, 4, _____ is a _____.
- (A) AP. (B) G.P.
(C) AP or GP. (D) None.
18. The sum of the value of 1, 2, _____ 20 is :
- (A) 500. (B) 210.
(C) 420. (D) 520.
19. Simple interest for a sum of Rs. 500 for 2 year at the rate of 8% p.a. is :
- (A) 580. (B) 420.
(C) 80. (D) 16.
20. The formula $p(1 + r/100)^n$ gives _____.
- (A) The sum at the end of n year. (B) CI at the end of n years.
(C) Present value. (D) None.

CHMK LIBRARY UNIVERSITY OF CALICUT

**THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3A 11—BASIC NUMERICAL SKILLS

(2017–2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

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

I. Choose the correct answer :

- 1 Which of the following are examples of null set ?
 - (a) Set of even prime numbers.
 - (b) Set of letters in English alphabets.
 - (c) Set of odd natural numbers divisible by 2.
 - (d) All the above.
- 2 A matrix in which every element is Zero :
 - (a) Unit.
 - (b) Diagonal.
 - (c) Scalar.
 - (d) Null.
- 3 Equation $ax^2 + b = 0$
 - (a) Pure quadratic equation.
 - (b) General quadratic equation.
 - (c) Not a quadratic equation.
 - (d) None.
- 4 A series obtained by adding a constant number to its preceding terms is
 - (a) GP.
 - (b) AP.
 - (c) GP or AP.
 - (d) None.
- 5 Ogives can be used to locate
 - (a) Median.
 - (b) Quartiles.
 - (c) Deciles.
 - (d) All.

Turn over

II. Fill in the blanks.

6. Find the 10th term of the series 4, 2, 0, -2 _____.
7. The transpose of a matrix A is denoted by _____.
8. $x^2 - 4 = 0$ implies $x =$ _____.
9. The number of observations corresponding to a particular class is known as _____.
10. Mean of 3 items is 30 two of them are 20 and 30. The third number is _____.

(10 × 1 = 10 marks)

Part B

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

11. What is a power set ?
12. If $A = \{1, 3, 5, 7\}$, $B = \{5, 9, 13, 17\}$ $C = \{1, 3, 9, 13\}$, find :
(a) $A \cap B$; (b) $(A - B) - C$.
13. Solve $7x - 21 - 3x + 13 = 7 + 6x - 19$.
14. Find two numbers whose sum is 30 and difference is 4.
15. What is an arithmetic progression ?
16. Find the 12th term of 2, 6, -18, 54 _____.
17. What is sampling ? What are the two methods or techniques of sampling ?
18. Find the median for the following data : 4, 25, 45, 15, 26, 35, 55, 28, 48.
19. What are the absolute measures of dispersion or variability of data ?
20. Find the simple interest and amount for Rs. 25,000 at 10% p. a for 26 weeks. Assume 52 weeks in a year.

(8 × 2 = 16 marks)

Part C

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

21. Each student in a class, studies at least one of the subject English, Mathematics and Accountancy. 16 study English, 22 Accountancy and 26 Mathematics. 5 study English and Accountancy, 14 study Mathematics and Accountancy and 2 English, Accountancy and Mathematics. Find the number of student who study
(i) English and Mathematics; (ii) English, Mathematics but not Accountancy.

22 Solve the equation :

$$2 \begin{bmatrix} x & y \\ z & t \end{bmatrix} + 3 \begin{bmatrix} 1 & -1 \\ 0 & 2 \end{bmatrix} = 5 \begin{bmatrix} 3 & 5 \\ 4 & 6 \end{bmatrix}.$$

23 Solve $4x + 2y = 6$ and $5x + y = 6$.

24 Which term of the A.P 21, 18, 15, _____ is - 81 (negative eighty- one) ?

25 X borrowed Rs. 26,400 from a bank to buy a scooter at the rate of 15% p.a. compounded yearly. What amount will be pay at the end of 2 years and 4 months to clear the loan ?

26 Draw a multiple bar diagram for the following data :

Year	Production [in units]		
	A	B	C
2000	45	55	65
2009	35	60	70
2010	50	70	80
2011	55	80	60

27. What is kurtosis ? What are its types ?

28. Compute Standard Deviation of the series 4, 8, 10, 12, 15, 9, 7, 7.

(6 × 4 = 24 marks)

Part D

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

29. Find the sum of all natural numbers from 1 to 200 excluding those divisible by 5.

30. If $A = \begin{bmatrix} 2 & 3 \\ 1 & -4 \end{bmatrix}$ and $B = \begin{bmatrix} 1 & -2 \\ -1 & 3 \end{bmatrix}$, then verify that $(AB)^{-1} = B^{-1} A^{-1}$.

31. What is Index numbers ? What are its uses? What are the weighted aggregate methods of calculating index and give equations ?

(2 × 15 = 30 marks)

**THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com.

BCM 3A 11—BASIC NUMERICAL SKILLS

(2014—2016 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 3A 11—BASIC NUMERICAL SKILLS
(Multiple Choice Questions for SDE Candidates)

1. Which is also known as property method ?
- (A) Roster method. (B) Set builder method.
(C) Both (A) and (B). (D) None.
2. Two set A and B are said to be equal if they have exactly the same elements and we write it :
- (A) $A \neq B$. (B) $A = B$.
(C) $A \in B$. (D) None.
3. $A \cap A = A$.
- (A) Commutative law. (B) Associative law.
(C) Idempotent law. (D) Distributive law.
4. If the rows and columns of determinant are interchanged, the determinate value _____.
- (A) Remains the same. (B) The sign of the value is changed.
(C) Becomes zero. (D) None.
5. Eqn $y = 2x + 5$ has :
- (A) No solution. (B) One solution.
(C) 3 solutions. (D) Infinite solutions.
6. It is an eqn is one or more variables where each terms degrees is not more than 1 is :
- (A) Simultaneous eqn. (B) Linear eqn.
(C) Eqn. (D) None.
7. Find the 7th term of series 1,4,7 _____.
- (A) 22. (B) 19.
(C) 16. (D) 25.
8. d of the A.P. 4, - 8, - 20 _____.
- (A) - 4. (B) 12.
(C) -12. (D) - 8.

9. The sum of an infinite G.P. is $\frac{a}{1-r}$, where 'r' is :
- (A) Numerically less than 1. (B) Equal to 1.
(C) ± 1 . (D) Any value.
10. Statistics is applied in :
- (A) Economics. (B) Business management.
(C) Commerce and Industry. (D) All these.
11. Ogives can be used to locate :
- (A) Median. (B) Quartiles.
(C) Deciles. (D) All.
12. Statistics are :
- (A) Aggregate of facts. (B) Numerically expressed.
(C) Systematically collected. (D) All these.
13. Which method of data collection covers the widest area ?
- (A) Direct personal investigation. (B) Mailed questionnaire method.
(C) Direct interview method. (D) All these.
14. A single value which can represent the whole set of data is called :
- (A) Set. (B) Average.
(C) Interest. (D) Matrices.
15. Which is not a measure of variation ?
- (A) Range. (B) Quartile Deviation.
(C) Standard Deviation. (D) Mode.
16. Consumer price Index number is constructed for :
- (A) A well defined section of people. (B) All people.
(C) Factory workers only. (D) All the above.

Turn over

17. For a normal distribution, $Q_3 + Q_1 - 2 \text{ Median} = \text{—————}$.
- (A) 2. (B) 1.
(C) 3. (D) 0.
18. ————— Index is based on the price and quantities of both base year and current year.
- (A) Paasche's. (B) Laspeyer's.
(C) Fishers. (D) None of these.
19. Co-efficient of standard deviation is :
- (A) SD / Median. (B) SD / Mean.
(C) SD/ Mode. (D) AM / SD.
20. The standard deviation of 10, 16, 10, 16, 10, 16, 16 :
- (A) 4. (B) 6.
(C) 3. (D) 0.

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THIRD SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021

B.Com.

BCM 3A 11—BASIC NUMERICAL SKILLS

(2014—2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.**Each carries 1 mark.*

I. Choose the correct answer :

- 1 $ax^2 + c = 0$ is a _____.
- (a) Simple linear equation. (b) Simultaneous equations.
(c) Quadratic equations. (d) Differential equation.
- 2 $A \cap B'$ = _____.
- (a) A. (b) B'.
(c) A - B. (d) A - B'.
- 3 Which of the following statement is wrong ?
- (a) Mean is rigidly defined.
(b) Mean has some mathematical properties.
(c) Mean is not affected due to sampling fluctuations.
(d) Mean is not affected by extreme values.
- 4 Statistics is defined in terms of numerical data in the :
- (a) Singular sense. (b) Plural Sense.
(c) Both. (d) None.
- 5 Which one is an absolute measure of dispersion ?
- (a) Range. (b) Quartile deviation.
(c) Standard deviation. (d) None.

Turn over

II. Fill in the blanks :

- 6 How many terms are there in 20, 25, 30, _____ 140 ?
- 7 Given the term in the sequence 1, 3, 7, 15, 31, next term is _____.
- 8 _____ is defined as the set of all possible subsets of a given set.
- 9 _____ refers column headings.
- 10 _____ is one of the solutions to the equation $3x^2 - 4x + 1 = 0$.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

- 11 If $A = \{1, 2, 3, 4, 5\}$ $B = \{4, 5, 6, 7\}$ $C = \{1, 3, 6, 7\}$. Prove that :

$$(A - B) \cap (A - C) = A - (B \cup C).$$

- 12 Represent $(A \cap B)'$ by using Venn diagram.

- 13 If $A = \{1, 2\}$ $B = \{4, 5\}$. Find $A \times B$.

- 14 Find $A - 3B$:

$$A = \begin{pmatrix} 2 & 3 & 1 \\ 0 & -1 & 5 \end{pmatrix} B = \begin{pmatrix} 1 & 2 & -1 \\ 0 & -1 & 3 \end{pmatrix}.$$

- 15 Find the value of determinants :

$$A = \begin{vmatrix} 1 & 2 & -3 \\ 2 & -1 & 2 \\ 3 & 2 & 4 \end{vmatrix}.$$

- 16 Solve the equation $x^2 - 4x + 3 = 0$.

- 17 Solve $4x + 2y = 6$
 $5x + y = 6$.

- 18 What is geometric progression ?

- 19 Find the rate of interest per annum if the simple interest on a principal of Rs. 5000 is 800 for 4 years.

- 20 The mean mark obtained by 50 boys in a class is 40 and mean marks of 30 girls of the same class is 46. Find the mean of the marks of all the students taken together.

(8 × 2 = 16 marks)

Part C

Answer any **six** questions.

Each carries 4 marks.

- 21 Find median from the following :

<i>Wage</i>	10	12	15	18	20	25	30
<i>Frequency</i>	3	5	8	12	13	12	7

- 22 For the following data calculate standard deviation and its co-efficient of variation :

<i>Marks</i>	2	4	6	8	10
<i>Number of students</i>	8	10	16	9	7

- 23 Compute Quartile Deviation from the following data :

<i>Class</i>	0-40	41-80	81 - 120	121 - 160	161-200	201 - 240	241 & Above
<i>Frequency</i>	394	461	391	334	169	113	148

- 24 Explain the steps in the construction of index numbers.
- 25 Explain different types of diagrams used for the presentation of data.
- 26 Solve $X^2 - 4x = -3$.
- 27 By using Venn diagram prove that $A \cap (B \cup C) = (A \cap B) \cup (A \cap C)$.
- 28 Find the sum of 8 terms of the GP 1, 3, 9, 27,.....

(6 × 4 = 24 marks)

Part D

Answer any **two** questions.

Each carries 15 marks.

- 29 Out of the total 200 students who appeared for B.Com examination from a centre, 95 failed in accounts, 100 failed in statistics, and 120 in costing. Those who failed both in accounts and statistics were 80, those who failed both in statistics and costing were 82 and those who failed both accounts and costing were 85. The students who failed in all subjects were 75. Find out the number who failed at least in any one of the subjects.

Turn over

30 Solve the following equations by using matrices :

$$5x - 6y + 4z = 15$$

$$7x + 4y - 3z = 19$$

$$2x + y + 6z = 46.$$

31 Calculate standard deviation and co-efficient of variation from the following data :

<i>Class</i>	0-5	5-10	10-15	15-20	20-25	25-30
<i>Frequency</i>	6	8	10	15	12	19

(2 × 15 = 30 marks)

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