

D 92880-A

(Pages : 4)

Name.....

Reg. No.....

THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION, NOVEMBER 2020

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(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 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. Rowan plan is a _____.
- (A) Incentive plan. (B) Motivation.
(C) Task. (D) Work.
3. Participation can be in the form of :
- (A) Collective bargaining. (B) Risk.
(C) Wages. (D) Rating.
4. Critical incident method is method of :
- (A) Performance appraisal. (B) Promotion.
(C) Laws. (D) Market.
5. Non-financial motivation is :
- (A) Job rotation. (B) Promotion.
(C) Work. (D) Separation.
6. The term _____ refers to a condition in the organization where employee conducts themselves in accordance with the organizations rules and standards of acceptable behavior.
- (A) Grievance. (B) Conflict.
(C) Discipline. (D) None of these.
7. _____ is the process of negotiation between employers and the representatives of a unit of employees aimed at reaching agreements that regulate working conditions.
- (A) Participation management. (B) Collective bargaining.
(C) Code of conduct. (D) None of these.

8. _____ it is concerned with the determination of the number of personnel required in an organization.
- (A) Human resource planning. (B) Job analysis.
(C) Motivation. (D) Human welfare.
9. The task of assigning duties and fixing the responsibilities will be concerned with :
- (A) Planning. (B) Organizing.
(C) Co-ordinating. (D) Staffing.
10. 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.
11. _____ is a welcoming process through which the employee feels at home.
- (A) Recruitment. (B) Selection.
(C) Appointment. (D) Induction.
12. A special area or room is used to give training for large number of person within a short span of time.
- (A) Classroom training. (B) Internship training.
(C) Apprentice training. (D) Vestibule training.
13. 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.
14. It is a sequence of separate but related work activities that provide continuity order and meaning to a person's life.
- (A) Career. (B) Career development.
(C) Career planning. (D) None of the above.

15. 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.
16. _____ is a first main operative function of personnel management.
- (A) Training. (B) Selection.
(C) Procurement. (D) Development.
17. The results of the job analysis are written in a statement known as _____.
- (A) Job evaluation. (B) Job description.
(C) Job specification. (D) None of these.
18. 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.
19. 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.
20. This method is a combination of graphic rating scales, and critical incidents method :
- (A) MBO. (B) BARS.
(C) Assessment centers. (D) None of these.

**THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Define Human Resources Management.
2. State the objectives of HRP.
3. What is job analysis ?
4. What is job specification ?
5. What is job enlargement ?
6. What is merit rating ?
7. Define Recruitment.
8. What is aptitude test ?
9. What is Management by Exception ?
10. What is Induction ?
11. What is on the job training ?
12. What is multiple management ?
13. What is role playing ?
14. Define performance appraisal.
15. Mention the aims of discipline.

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Explain the features of Human Resources Management.
17. Explain the Scope of HRM.
18. What are the functions of Human Resource Manager ?
19. What are the barriers to human resource planning ?
20. Differentiate between job enlargement and job enrichment.
21. Explain the advantages of job evaluation.
22. What are the objectives of induction ?
23. Explain the career development process.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Explain in detail the evolution of HRM.
25. Explain in detail the importance of human resource planning.
26. Explain in detail the advantages and disadvantages of MBO.
27. Define Grievances. Explain the causes or sources of Grievances.

(2 × 10 = 20 marks)

**THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer at least ten questions.

Each question carries 3 marks.

All questions can be attended.

Overall Ceiling 30.

1. Mention three methods for redemption of debentures.
2. What is Buy-Back Of Shares ?
3. State the advantages of buy- back of shares.
4. What do you mean by redemption of debentures ?
5. What are the Circumstances for Issuing Bonus Share ?
6. State the Advantages of Issuing Bonus Shares to the shareholders.
7. What is right shares ?
8. State the Advantages of Right Issue to companies.
9. What do you mean by redemption of preference share.
10. Mention the methods for redemption of preference share capital.
11. What is Slip System of Posting ?
12. What is Life Fund ?
13. What is Reversionary Bonus ?
14. What is EPS ?
15. What do you mean by parent company ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Sun Ltd had 8,000, 8 % redeemable preference shares of Rs. 25 each, Rs. 20 called up. The company decided to redeem the preference shares at 5 % premium by the issue of sufficient number of equity shares of Rs.10 each fully paid up at a premium of 10 %. Pass journal entries relating to redemption.
17. Mention the conditions to be fulfilled for redeeming preference shares.
18. Moon Ltd 10 %, 5000 debentures of Rs. 100 each, redeemable at 5 % premium. The company issued 40,000 equity shares of Rs.10 each at 10 % premium and 1,000, 9 % debentures of Rs. 100 each at par for the purpose of redemption. Pass journal entries.
19. A company purchased Rs. 30,000, 6 % Debentures of its own of Rs. 100 each at Rs. 95 each for investment. After six months the debentures were cancelled. Show Journal entries.
20. State the Funds or Sources for Bonus Issue.
21. Calculate Rebate on Bills Discounted as on 31st March, 2017 :

Date of Bill	Amount	Period of Bill	Rate of Discount
20-01-2017	40,000	5 months	16%
10-02-2017	20,000	4 months	18%
15-03-2017	30,000	2 months	15%

22. The revenue account of LIC showed a Life fund of Rs. 20 lakhs and the Balance Sheet total of Rs. 45 lakhs on 31-3-2017 before taking the following into consideration :
 - a) A claim of Rs. 10,000 was intimated and admitted but not paid during the year.
 - b) A claim of Rs. 6,000 outstanding in the books for 8 years is written back.
 - c) Interest on securities accrued Rs. 800 but not received during the year.
 - d) Rent on own building occupied Rs. 2,000.

Pass necessary journal entries for the above omission and recompute the fund.

23. Net profit for the year 2010 is Rs. 18 lacs. Net profit for the year 2011 is Rs. 60 lacs. Number of equity shares outstanding till 30-09-2010 is 20 lacs. Bonus issue on 01-10-2011 = 2 (new) : 1 (old). Calculate EPS for the year 2011 and adjusted EPS for the year 2010.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

The Life Fund of Life Assurance Company was Rs. 86,48,000 as on March 31, 2017. The interim bonus paid during the inter-valuation period was Rs. 1,48,000. The periodical actuarial valuation determined the net liability at Rs. 74,25,000. Surplus brought forward from the previous valuation was Rs. 8,50,000. The Directors of the company proposed to carry forward Rs. 9,31,000 and to divide the balance between the shareholders and the policyholders in the ratio of 1 : 10.

Show (a) The Valuation Balance Sheet ; and (b) The distribution of Surplus.

Following are the balances of a Commercial Bank as on 31-3-2018 :

Particulars	Rs. '000s	Particulars	Rs.'000s
50,000 shares of Rs. 50 each	2,50,000	Salaries	28,500
General Reserve	1,50,000	General Expenses	27,500
Loans and Advances	31,40,000	Rent Paid	2,300
Premises	1,77,500	Directors fee	1,800
Government Securities	9,10,000	Bills Discounted	30,000
Current Deposits	11,82,000	P/L Account	12,500
Savings Deposits	20,00,000	Miscellaneous Income	100
Fixed Deposits	10,00,000	Interim Dividend Paid	10000
Cash in Hand	3,05,000		
Interest, Discount etc.	1,00,000		
Money at Call	62,000		

Adjustments :

1. Provide for bad and doubtful debts Rs. 1,000.
2. Rebate on bills discounted Rs. 600.
3. Interest accrued on investment Rs. 6,100.

Prepare Profit and Loss Account for the year ending 31-3-2018 and Balance Sheet as on that date.

Turn over

26. Write down the entries for redemption of debentures under sinking fund method.
27. The following are the liabilities and assets of the holding company H Ltd. and its subsidiary S Ltd. as on 31st December 2014 :

<i>Liabilities</i>	H Ltd. Rs.	S Ltd. Rs.	<i>Assets</i>	H Ltd. Rs.	S Ltd. Rs.
Share Capital :			Sundry Assets	2,60,000	2,40,000
Shares of Rs. 10 each	4,00,000	2,00,000	Investments :		
Profit and Loss Account	80,000	20,000	20,000 shares in	3,00,000	
General Reserve	40,000	16,000	S Ltd.		
Current Liabilities	40,000	4,000			
	5,60,000	2,40,000		5,60,000	2,40,000

H Ltd. acquired the shares of S Ltd. on 31st December 2014. Prepare the Consolidated Balance Sheet.

(2 × 10 = 20 marks)

**THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

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BCM 3B 04—CORPORATE ACCOUNTING

(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.
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BCM 3B 04—CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. The balance of 'Sinking Fund Account' after the redemption of debentures is transferred to :
- (A) Profit & Loss Account. (B) Profit & Loss Appropriation Account.
(C) General Reserve Account. (D) Sinking Fund Account.
2. If debenture of '1,00,000 were issued for discount of '10,000, which are redeemable after four years. Then amount of discount to be written off from P. & L. Account each year is :
- (A) '3,000. (B) '4,000.
(C) '2,500. (D) '5,000.
3. Debentures cannot be redeemed at :
- (A) Par. (B) Premium.
(C) Discount. (D) More than 10% premium.
4. A company issued 1,000, 12% debentures of 100 each at 10% premium. 12% stand for :
- (A) Rate of dividend. (B) Rate of Tax.
(C) Rate of interest. (D) None of these.
5. If redemption of debentures is made by conversion method, the amount to be transferred to 'Debenture Redemption Reserve Account' will be equal to _____ percent of converted amount.
- (A) 40. (B) 50.
(C) 60. (D) Not required.
6. Profit on cancellation of own debentures is :
- (A) Revenue Profit. (B) Capital Profit.
(C) Operating Profit. (D) Trading Profit.
7. Debenture is a :
- (A) Loan certificate (B) Cash certificate.
(C) Credit certificate. (D) None of these.

8. Bonus shares cannot be issued by capitalizing :
- (A) Revaluation reserve. (B) Capital Reserve.
(C) Securities premium. (D) General Reserve.
9. Credit can be created by :
- (A) RBI. (B) Foreign banks.
(C) Commercial banks. (D) Private banks.
10. Fixed payment at regular intervals made by the insured for a contract of insurance is called :
- (A) Commission. (B) Premium.
(C) Bonus. (D) Sum Assured.
11. Which of the following are the statutory books of insurance companies ?
- (A) Register of policies.
(B) The register of claims.
(C) The register of Licensed Insurance agents.
(D) All of the above.
12. In case of life insurance companies, which account is prepared to ascertain profit ?
- (A) Revenue account. (B) Profit and loss account.
(C) Valuation balance sheet. (D) None of these.
13. The agreement of insurance between insurer and insured is called as :
- (A) Policy. (B) Premium.
(C) Annuity. (D) None of these.
14. The debit balance in profit & loss Account is to be :
- (A) Reduced from Share capital.
(B) Reduced from Reserve.
(C) Disclosed as miscellaneous expenditure.
(D) Shown as a note to account.

15. The uncalled amount in investment in shares is shown as _____.
- (A) Investment. (B) Contingent Liabilities.
(C) Current Liabilities. (D) Current Assets.
16. Which of the following items do not come under, reserves & Surplus :
- (A) Capital redemption reserve. (B) General Reserve.
(C) Provident Fund. (D) Sinking Fund.
17. Which of the following items appears on the assets side of Balance Sheet ?
- (A) Capital Reserve. (B) Security Premium.
(C) Sinking Fund Investment. (D) Specific Reserve.
18. Uncalled amount on partly paid shares is shown under _____.
- (A) A note to Balance Sheet. (B) Investment.
(C) Share Capital. (D) Provision.
19. Interim dividend of a company can be declared by _____.
- (A) Shareholder (B) Board of Directors.
(C) M.D. (D) SEBI.
20. Which of the following is the only public sector company in the field of life insurance ?
- (A) General insurance company. (B) New India Insurance Company.
(C) Oriental insurance company. (D) Life insurance corporation of India.

D 92878-A

(Pages : 4)

Name.....

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**THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

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BCM 3B 03—BUSINESS REGULATIONS

(Multiple Choice Questions for SDE Candidates)

1. Agreement caused by a bilateral mistake of fact is :
 - (A) Void.
 - (B) Voidable.
 - (C) Illegal.
 - (D) Valid.
2. A promise to subscribe to a charity is a :
 - (A) Void agreement.
 - (B) Void contract.
 - (C) Voidable contract.
 - (D) Valid contract.
3. 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.
4. A jus in personam means a right against :
 - (A) A specific person.
 - (B) The public at large.
 - (C) A specific thing.
 - (D) None of these.
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. Which of the following is correct ?
 - (A) A novation means making a new contract in the place of an old contract.
 - (B) An alteration means making a new contract in the place of an existing one.
 - (C) The performance of a contract is not a method of discharge of contract.
 - (D) All of the above.

7. Assignment by the operation of law takes place :
- (A) By the mutual consent of the parties.
 - (B) By the will of either party.
 - (C) When the subject matter of a contract ceases to exist.
 - (D) By the death of a party to 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. In which of the following agreements, restraint of trade is valid ?
- (A) Agreement with buyer of goodwill.
 - (B) Trade combinations not opposed to public policy.
 - (C) Partnership agreements.
 - (D) All of the above.
10. An illegal agreement is :
- (A) Not enforceable by Law.
 - (B) Prohibited under Law.
 - (C) Either (A) or (B).
 - (D) Both (A) and (B).
11. Which of these are not opposed to public policy ?
- (A) Trading with enemy.
 - (B) Stifling prosecution.
 - (C) Compromise of compoundable offences.
 - (D) Agreement to commit a crime.
12. Which of the following is a contingent contract ?
- (A) Contract of Insurance.
 - (B) Contract for doing impossible acts.
 - (C) Marriage Contract.
 - (D) Wagering agreements.

13. A minor's guardian is not liable to the creditor for breach of contract by the minor, if the contract is for _____.
- (A) Supply of necessities. (B) Supply of non-necessaries.
(C) Supply of services. (D) All of the above.
14. A consideration may be :`
- (A) Past. (B) Present.
(C) Future. (D) Either (A) or (B) or (C)
15. A proposal may consist of a promise for :
- (A) Doing an act. (B) Abstaining from doing an act.
(C) Either (a) or (b) (D) Returning the consideration,
16. 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) Puffing
(C) Damping (D) None of these.
17. In case the buyer rejects the whole quantity of goods due to short delivery or excess delivery, the contract is treated as :
- (A) Subsisting. (B) Cancelled.
(C) Void. (D) Invalid.
18. Which law governs the sale of movable property in India ?
- (A) Transfer of Property Act, 1872. (B) Sale of Goods Act, 1930.
(C) Indian Contract Act, 1872. (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. An unpaid seller loses his right of lien in case of :
- (A) Delivery of goods to buyer (B) Delivery of goods to carrier or Wharfinger.
(C) Tender of price by buyer. (D) Any of the above.

THIRD SEMESTER (CBCSS-UG) DEGREE EXAMINATION, NOVEMBER 2020

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Define Business Law.
2. What is free consent ?
3. Define Coercion.
4. What is misrepresentation ?
5. What is bilateral mistake ?
6. What is wager ?
7. Define Quasi Contract.
8. What do you mean by discharge of contract by lapse of time ?
9. What is quantum merit ?
10. What is a contract of indemnity ?
11. What is a contract of guarantee ?
12. Who is the finder of lost goods ?
13. Who is a sub-agent ?
14. What is a stipulation ?
15. What is privity of consideration ?

(10 × 3 = 30 marks)

Section B*Answer at least five questions.**Each question carries 6 marks.**All questions can be attended.**Overall Ceiling 30.*

16. Who are the persons disqualified by law ?
17. What are the elements of fraud ?

Turn over

18. Explain different kinds of mistakes.
19. Difference between Wager and Contingent Contract.
20. Explain the different types of bailment.
21. What are the rights of a Pawnee ?
22. Explain district consumer protection councils.
23. Explain the features of limited liability partnership.

(5 × 6 = 30 marks)

Section C

*Answer any two questions.
Each question carries 10 marks.*

24. What are the essentials for a valid acceptance ?
25. What is discharge of contract ? Explain the different ways for discharging a contract.
26. Explain the rights and duties of an agent.
27. Explain about the termination of an agency.

(2 × 10 = 20 marks)

THIRD SEMESTER (CBCSS-UG) DEGREE EXAMINATION, NOVEMBER 2020

B.Com./B.B.A.

A 12—PROFESSIONAL BUSINESS SKILLS

(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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A 12—PROFESSIONAL BUSINESS SKILLS

(Multiple Choice Questions for SDE Candidates)

1. A profession requires _____ knowledge and often long and intensive academic preparation.
(A) Professional. (B) Specialized.
(C) Corporate. (D) In-depth.
2. A learning system based on formalized teaching but with the help of electronic resources is known as _____.
(A) WWW. (B) E-learning.
(C) Computer Learning. (D) Formal Learning.
3. An eBook is an _____ version of a traditional print book that can be read by using a personal computer or by using an eBook reader.
(A) Public. (B) Management.
(C) Paper. (D) Electronic.
4. _____ are professionals who translate numbers, statistics, and figures, into understandable values.
(A) Company Secretaries. (B) CEOs.
(C) Data Analysis. (D) Strategic analysis.
5. _____ is an area of research that examines social aspects of computerization.
(A) Corporate information. (B) Business informatics.
(C) Social informatics. (D) Cultural identity.
6. Cybercrime is _____ activity that either targets or uses a computer, a computer network or a networked device.
(A) Social Media. (B) Corporate ethical.
(C) Criminal. (D) Cyber ethical.
7. Green computing is a recent trend and an evolving field aiming towards a _____ future.
(A) Corporate. (B) Business.
(C) Long term. (D) Sustainable.

8. _____ is a marketing strategy that involves the use of the Internet as a medium to obtain website traffic and target and deliver marketing messages to the right customers.
- (A) Digital Marketing. (B) Social Marketing.
(C) Online Advertising. (D) Strategic Control.
9. Search-engine advertising is a branch of _____ marketing.
- (A) Referral. (B) Social.
(C) Digital. (D) Online.
10. Delivering different messages to members of a business decision-making unit is a key difference between B2C and B2B marketing which is reflected in web design through _____.
- (A) Different feature stories appealing to different members of the audience.
(B) Content referencing the needs of companies of different sizes.
(C) Different navigation options appealing to different members of the audience.
(D) None of the above.
11. _____ is an example of business-to-business services offered by Google where revenue is generated through the application running as part of a customer's website.
- (A) Google Search application providing online website services for website owners.
(B) Google Apps Business Application Suite.
(C) You Tube Brand Channel.
(D) Google Search application providing online website services for website owners.
12. Which of the following marketing techniques are most likely to pay you ?
- (A) Pay per click advertising. (B) Using social media marketing strategies.
(C) Posting press releases. (D) Article marketing.
13. Which is normally run by a consortium of buyers in order to establish an efficient purchasing environment ?
- (A) B2B independent e-marketplace.
(B) Buyer-oriented marketplace.
(C) Supplier-oriented marketplace.
(D) Vertical and horizontal e-marketplace.

14. What are the 3v's of Big Data ?
- (A) Volume. (B) Variety.
(C) Velocity. (D) All the above.
15. The internet is _____.
- (A) An internal communication system.
(B) A communication system for the Indian Government.
(C) A large network of networks.
(D) All of these.
16. Which of these has maximum reach ?
- (A) Writing. (B) Listening.
(C) Speaking. (D) Talking.
17. In business, oral communication is suitable for _____.
- (A) Recording things.
(B) Confusing workers.
(C) Delaying the decision-making process.
(D) Discussion things.
18. Computer presentation software is _____.
- (A) Pictorial representation. (B) Presentation Aid.
(C) Non-verbal aid. (D) Reference source.
19. Inviting a colleague over lunch is _____ type of Oral Communication.
- (A) Informal. (B) Formal.
(C) Both of these. (D) None of these.
20. Which type of interview question is most beneficial to employers who want to assess how you will perform on the job ?
- (A) Traditional. (B) Screening.
(C) Behavioural. (D) Testing.

**THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com./B.B.A.

A12—PROFESSIONAL BUSINESS SKILLS

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer at least ten questions.

Each question carries 3 marks.

All questions can be attended.

Overall Ceiling 30.

1. List out the 5 D's of digital marketing.
2. What is an e-Book ?
3. What is PPC advertising ?
4. What do you mean by data mining ?
5. Who is a data scientist ?
6. What do you mean by digital divide ?
7. What do you mean by C2C ?
8. What is e-mail spoofing ?
9. What is digital marketing ?
10. What do you mean by Big Data Analytics ?
11. What is cloud computing ?
12. What are chatbots ?
13. What is an intelligent agent ?
14. Who is a digital native ?
15. What is cyber addiction ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. What is verbal communication ? What are the 5 C's of effective communication ?
17. Briefly explain various approaches to e-Learning delivery.
18. What do you mean by a cyber crime ? Explain various types of cyber crimes committed against individuals.
19. What is e-mail etiquette ? Explain the do's and don'ts of email communication.
20. What are the advantages and disadvantages of online learning ?
21. Explain the elements of an e-content.
22. What do you mean by E-wastes ? Explain the role of citizen in E-waste disposal.
23. What is information overload ? Explain various causes of information overload.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. What is an e-mail ? What are the advantages and disadvantages of e-mail communication ? Explain the importance of e-mail in business communication.
25. What are the various goals of social media advertising ? Explain various types of social media platforms available for advertising.
26. Who is a data analyst ? What are the duties and responsibilities of a data analyst ? Explain various types of data analysis.
27. What do you mean by MOOCs ? Explain its features and benefits.

(2 × 10 = 20 marks)

D 92876-A

(Pages : 4)

Name.....

Reg. No.....

THIRD SEMESTER (CBCSS-UG) DEGREE EXAMINATION, NOVEMBER 2020

B.Com./B.B.A.

A 11—BASIC NUMERICAL METHODS

(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.

A 11—BASIC NUMERICAL METHODS

(Multiple Choice Questions for SDE Candidates)

1. One equation $4x^2 + 7 = 0$ is known as :
- (A) Pure. (B) General.
(C) Simple. (D) None of these.
2. Simultaneous equations means a set of equations in _____ unknowns.
- (A) One. (B) Two.
(C) Three. (D) Any number.
3. Given the term in the sequence 1, 3, 7, 15, 31, next term is :
- (A) 62. (B) 46.
(C) 63. (D) 60.
4. If 2, x , 8 are the successive terms of a G.P., the value of x is :
- (A) 5. (B) 4.
(C) - 4. (D) ± 4 .
5. Find x if the number x , 7, 28 form a G.P. :
- (A) 4. (B) 0.
(C) $\frac{7}{4}$. (D) $\frac{4}{7}$.
6. If A is a matrix of order 4×3 and B is a matrix of order 3×5 , then the order product AB is :
- (A) 4×3 . (B) 3×5 .
(C) 4×5 . (D) 3×3 .
7. If A matrix of order 3×7 and B is order of 7×4 , then AB is of order _____.
- (A) 3×4 . (B) 7×7 .
(C) 3×7 . (D) 7×3 .

8. A square matrix in which all the elements except those in leading diagonal are zero is called _____ matrix
- (A) Zero. (B) Null.
(C) Diagonal. (D) None.
9. Simple interest for the sum of Rs. 3,000 at 7% p.a. for 3 years :
- (A) 420. (B) 630.
(C) 6,300. (D) 63.
10. Compound interest for Rs. 20,000 at the rate of interest 10% p.a. for 2 years :
- (A) 2,000. (B) 2,200.
(C) 4,200. (D) 4,000.
11. A series is obtained by adding a constant number to its preceding term is _____.
- (A) GP. (B) A.P.
(C) G.P. or A.P. (D) None.
12. 9, 6, 4 _____ is a _____.
- (A) A.P. (B) G.P.
(C) A.P. or G.P. (D) None.
13. Statistics is :
- (A) An art. (B) A Science.
(C) Both. (D) None.
14. The value exactly at the middle of a class interval is :
- (A) Class mark. (B) Mid value.
(C) Both. (D) None.
15. Histogram is a _____.
- (A) Diagram. (B) Graph.
(C) Pictogram. (D) Cartogram.

16. For open end classes, one best measure of central tendency is :
- (A) A.M. (B) Median.
(C) Mode. (D) G.M.
17. Which of the following measure is based on all the observations :
- (A) A.M. (B) G.M.
(C) H.M. (D) All.
18. Which is the best measure of dispersion ?
- (A) S.D. (B) Range.
(C) Variance. (D) C.V.
19. Lorenz Curve is used to study :
- (A) Skewness. (B) Kurtosis.
(C) Correlation. (D) Dispersion.
20. Which measure ensures highest degree of reliability ?
- (A) Range. (B) M.D.
(C) S.D. (D) QD.

THIRD SEMESTER (CBCSS-UG) DEGREE EXAMINATION, NOVEMBER 2020

B.Com./B.B.A.

A 11—BASIC NUMERICAL METHODS

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is a matrix ?
2. What is compound interest ?
3. What is a linear equation ?
4. What do you mean by a sequence?
5. What is EMI ?
6. What do you mean by deferred perpetuity?
7. What do you mean by dispersion ?
8. What do you mean by singular and non-singular matrix?
9. Define Arithmetic Mean.
10. What do you mean by continuous series ?
11. What is negative skewness ?
12. Find next number in the sequence 1, 4, 9, 16, 25, x.
13. What is range ?
14. What do you mean by standard deviation ?
15. What is Geometric Mean ?

(10 × 3 = 30 marks)

Section B

Answer at least five questions.
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16. Solve $4(x-1)+1=5(2x+1)-6$.

17. What is $\begin{bmatrix} 2 & -3 \\ -4 & 2 \end{bmatrix} - \begin{bmatrix} -1 & -5 \\ 3 & -2 \end{bmatrix}$?

18. At what rate percent per annum will a sum of money double in 8 years ?

19. Find out the median from the following data :

Age	10	5	7	12	8
No. of Students	15	20	15	28	12

20. Find two natural numbers whose sum is 27 and product is 182.

21. The first term of an Arithmetic Progression is 15 and the last term is 85. If the sum of all terms is 750, what is the 6th term ?

22. What is mean deviation ? What are its merits and limitations ?

23. A bank offers 5% compound interest calculated on half-yearly basis. A customer deposits Rs. 1,600 each on 1st January and 1st July of a year. Calculate the amount he would have gained by way of interest at the end of the year.

(5 × 6 = 30 marks)

Section C

Answer any two questions.
Each question carries 10 marks.

24. What are the major measures of central tendency ? List out the merits and limitations of each measures.

25. A man constructed his house by taking a home loan of Rs. 15,00,000. He is asked to repay the loan in 5 years and rate of interest is 13% p.a. Calculate EMI.

26. Find a solution to the following system by using Cramer's rule :

$$x - 2y + 3z = 9, -x + 3y - z = -6, 2x - 5y + 5z = 17.$$

27. Find mean, median and mode of the following data :

Wages	0-50	50-100	100-150	150-200	200-250	250-300	300-350
No. of Employees	2	3	5	6	5	3	1

(2 × 10 = 20 marks)

D 11962-A

(Pages : 4)

Name.....

Reg. No.....

THIRD SEMESTER (CBCSS-UG) DEGREE EXAMINATION, NOVEMBER 2021

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(2019—2020 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. Rowan plan is a :
- (A) Incentive plan. (B) Motivation.
(C) Task. (D) Work.
3. Recreation is more closed to :
- (A) Fringe benefits. (B) Group.
(C) Bank. (D) Nature.
4. On the job training programme is a method of :
- (A) Selection. (B) Training Programme.
(C) Appraisal. (D) Report.
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. 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.
10. The method used in government organizations to appraise the employees :
- (A) Ranking method. (B) Grading method.
(C) Paired comparison method. (D) Confidential report.
11. It is a sequence of separate but related work activities that provide continuity order and meaning to a person's life :
- (A) Career (B) Career development.
(C) Career planning. (D) None of the above.
12. 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.
13. _____ is a first main operative function of personnel management.
- (A) Training. (B) Selection.
(C) Procurement. (D) Development.
14. 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.
15. _____ 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.

16. _____ training is an inexpensive way for employees and employers to expand skills.
- (A) Induction. (B) Transfer.
(C) Job. (D) Cross.
17. _____ appraisal is conducted in small units having only a few personnel.
- (A) Formal. (B) Informal.
(C) Initial. (D) None of these.
18. Job analysis involves :
- (A) Identifying the job. (B) Requirement.
(C) Business. (D) Management.
19. Selection is the process of :
- (A) Sourcing manpower. (B) Choosing candidate.
(C) Interviewing candidate. (D) Assigning job.
20. The process of assessing the effectiveness of training is called :
- (A) Training programs. (B) Training plan.
(C) Training evaluation. (D) Training method.

THIRD SEMESTER (CBCSS-UG) DEGREE EXAMINATION, NOVEMBER 2021

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(2019—2020 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer atleast ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall ceiling 30.*

1. Define human resource planning.
2. What is job summary ?
3. What are the principles of job design ?
4. What is job evaluation ?
5. What is merit rating ?
6. What is interest test ?
7. What are the objectives of training ?
8. What is vestibule training ?
9. What is simulation ?
10. Define human resource management.
11. What is paired comparison ?
12. What is career planning ?
13. What is Procedural Fairness ?
14. What do you mean by Discipline ?
15. What is misconduct ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer atleast five questions.

Each question carries 6 marks.

All questions can be attended.

Overall ceiling 30.

16. State the importance of HRM.
17. Differentiate between human resource management Vs. Personnel Management
18. What are the factors affecting human resource planning ?
19. Mention the uses of job analysis.
20. What are the methods of job evaluation ?
21. What are the internal factors affecting recruitment ?
22. Explain the purposes of performance appraisal.
23. Explain the career development process.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Detail out the challenges before Human resource manager.
25. Explain the Methods of Performance Appraisal.
26. Explain in detail the advantages and disadvantages of MBO.
27. Define Grievances. Explain the Causes or sources of Grievances.

(2 × 10 = 20 marks)

D 11961–A

(Pages : 4)

Name.....

Reg. No.....

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

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2019—2020 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 3B 04—CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. A company issued 1,000, 12 % debentures of 100 each at 10 % premium. 12 % stand for :
 - (A) Rate of dividend.
 - (B) Rate of Tax.
 - (C) Rate of interest.
 - (D) None of these.
2. Own debentures are those debentures of the company which ?
 - (A) The company allots to its own promoters.
 - (B) The company allots to its directors.
 - (C) The company purchases from the markets and hold them as investments.
 - (D) None of these.
3. 'Premium on Redemption of Debentures Account is in the nature of :
 - (A) Personal Account.
 - (B) Real Account.
 - (C) Nominal Account.
 - (D) None of these.
4. Bonus shares cannot be issued by capitalizing :
 - (A) Revaluation reserve.
 - (B) Capital Reserve.
 - (C) Securities premium.
 - (D) General Reserve.
5. Which of the following rules do not apply to banking companies ?
 - (A) Companies Act.
 - (B) Banking Regulation Act.
 - (C) Reserve Bank of India Act.
 - (D) All of the above.
6. HDFC bank is an example of ?
 - (A) Foreign Bank.
 - (B) Public Bank.
 - (C) Private Bank.
 - (D) None of these.
7. The Indian Insurance Act was enacted in the year :
 - (A) 1938.
 - (B) 1956.
 - (C) 1972.
 - (D) 2002.

8. Life insurance contract is a contract of :
- (A) Indemnity. (B) Guarantee.
(C) Both of the above. (D) None of the above.
9. In case of life insurance companies, premium shall be recognized as income when ?
- (A) It is received. (B) It is true.
(C) When policy comes into force (D) Premium is not an income.
10. The agreement of insurance between insurer and insured is called as :
- (A) Policy. (B) Premium.
(C) Annuity. (D) None of these.
11. When the goodwill is attached to the person rather than the place it is known as :
- (A) Cat goodwill. (B) Rat goodwill.
(C) Dog goodwill. (D) None of these.
12. The requirement for final account of companies are specified in Schedule _____.
- (A) I. (B) VI.
(C) XII. (D) III.
13. The uncalled amount in investment in shares is shown as _____.
- (A) Investment. (B) Contingent Liabilities.
(C) Current Liabilities. (D) Current Assets.
14. Retained earnings is the amount of _____.
- (A) Profit after tax less dividend. (B) Profit before tax less dividend.
(C) Profit before depreciation. (D) Profit after depreciation.
15. Final Dividend can be declared by _____.
- (A) Shareholders only. (B) Directors only.
(C) Stock Exchange. (D) None of the above.

Turn over

16. Arrears of preference dividend is a _____.
- (A) Contingent Liabilities. (B) Current Liabilities.
(C) Fixed Liabilities. (D) None of the above.
17. Arrears of preference dividend is shown as a _____.
- (A) Current Liability.
(B) Note to Balance sheet as contingent liabilities.
(C) Deduction form preference share capital.
(D) Addition to preference share capital.
18. Following is not a contingent liability _____.
- (A) Interim Dividend. (B) Bills Discounted.
(C) Liability under guarantee. (D) Arrears of preference dividend.
19. Which of the following is the regulator of Insurance Sector in India ?
- (A) RBI. (B) AMFI.
(C) IRDA. (D) SEBI.
20. Which of the following was the parent company of New India Assurance ?
- (A) LIC.
(B) GIC.
(C) Oriental Insurance Company Ltd.
(D) United India Insurance Company Ltd.

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

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2019—2020 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. State the objectives of buy back of shares.
2. Mention the disadvantages of buy back of shares
3. What is bonus shares
4. Mention the Circumstances under which Bonus Shares cannot be issued.
5. State the Advantages of Issuing Bonus Shares to the company
6. Define right shares
7. What do you mean by redemption of preference share ?
8. What are Non-banking Assets ?
9. What do you mean by Rebate on Bills Discounted ?
10. What is Life Fund ?
11. What is Reversionary Bonus ?
12. What non controlling interest ?
13. What is negative goodwill ?
14. What is diluted EPS
15. What do you mean by holding company ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Following are the extracts from the draft B/S of Ram Ltd. as on 31-3-2018 : Authorised capital : Rs. 2,00,000 Equity shares of Rs. 10 each 20,00,000 Issued and subscribed capital : 50,000 Equity shares of Rs. 10 each 5,00,000 Reserve fund 1,00,000 P/L Account 80,000 A resolution was passed declaring the issue of bonus shares of 20 % on equity shares, to be provided as to f 60,000 out of Profit and Loss Account and 40,000 out of Reserve Fund. The bonus shares were to be satisfied by issuing fully paid equity shares. Write the journal entries :
17. 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.
18. Explain the redemption of debentures by sinking fund method.
19. X Ltd. with a paid up capital of Rs. 5,00,000 divided into shares of f 10 each fully paid had resolved to capitalize Rs. 80,000 of the accumulated reserves of Rs 1,25,000 by issuing bonus shares of f 10 each fully paid. Pass necessary journal entries.
20. The Life Fund of Life Assurance Company was Rs.86,48,000 as on March 31, 2017. The interim bouns paid during the inter-valuation period was Rs. 148000. The periodical actuarial valuation determined the net liability at Rs.74,25,000. Surplus brought forward from the previous valuation was Rs. 8,50,000. The Directors of the company proposed to carry forward Rs. 9,31,000 and to divide the balance between the share holders and the policy holders in the ratio of 1 : 10.
- Show : (a) The Valuation Balance Sheet.
(b) the distribution of Surplus
21. The revenue account of LIC showed a Life fund of Rs. 20 lakhs and the Balance Sheet total of, Rs. 45 lakhs on 31-3-2017 before taking the following into consideration.
- (a) A claim of Rs. 10,000 was intimated and admitted but not paid during the year.
(b) A claim of Rs. 6,000 outstanding in the books for 8 years is written back.
(c) Interest on securities accrued Rs. 8,00 but not received during the year.
(d) Rent on own building occupied Rs. 2,000.

Pass necessary journal entries for the above omission and recomputed the fund.

22. Net profit for the year 2010 is Rs. 18 lacs. Net profit for the year 2011 is Rs. 60 lacs. Number of equity shares outstanding till 30-09-2010 is 20 lacs. Bonus issue on 01-10-2011 = 2 (new) : 1 (old). Calculate EPS for the year 2011 and adjusted EPS for the year 2010.
23. What is Valuation Balance Sheet ? Draw a format of valuation balance sheet. The statement prepared to find out the excess of Life fund over net liability as per actuarial valuation is known as Valuation Balance Sheet.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. 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, Post age 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.

Turn over

25. The following are the liabilities and assets of the holding company H Ltd. and its subsidiary S Ltd. as on 31st December 2014 :

<i>Liabilities</i>	H Ltd. Rs.	S Ltd. Rs.	<i>Assets</i>	H Ltd. Rs.	S Ltd. Rs.
Share Capital :			Sundry Assets	2,60,000	2,40,000
Shares of Rs. 10 each	4,00,000	2,00,000	Investments :		
Profit and Loss	80,000	20,000	20,000 shares in		
Account	40,000	16,000	S Ltd.	3,00,000	
General Reserve	40,000	4,000			
Current Liabilities	5,60,000	2,40,000		5,60,000	2,40,000

H Ltd. acquired the shares of S Ltd. on 31st December 2014. Prepare the Consolidated Balance Sheet.

26. 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.60220, 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.26280, Bonus in reduction of premium Rs. 1960, Dividends to shareholders Rs. 11,000 and Life Assurance Fund Rs. 3,04,2,000.

27. Write down the entries for redemption of debentures under sinking fund method.

(2 × 10 = 20 marks)

**THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021****B.Com.****BCM 3B 03—BUSINESS REGULATIONS****(2019—2020 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. A contract entered into between the parties by words is called _____.
(A) Express contract. (B) Implied contract.
(C) Quasi contract. (D) Specific contract.
2. Two or more persons are said to consent when they agree upon :
(A) The same thing in the same sense. (B) The same thing in any sense.
(C) The same thing in a specific sense. (D) None of these.
3. 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.
4. 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.
5. Which of the following is correct ?
(A) A novation means making a new contract in the place of an old contract.
(B) An alteration means making a new contract in the place of an existing one.
(C) The performance of a contract is not a method of discharge of contract.
(D) All of the above.
6. Assignment by the operation of law takes place :
(A) By the mutual consent of the parties.
(B) By the will of either party.
(C) When the subject matter of a contract ceases to exist.
(D) By the death of a party to a contract.

7. 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.
8. An athletic competitions are valid because they are :
- (A) Games of skill. (B) Just games.
(C) Game of luck. (D) All of the above.
9. 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.
10. 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.
11. The consideration is to be moved sometime after the formation of a contract, it is known as :
- (A) Present consideration. (B) Executory consideration.
(C) Past consideration. (D) Executed consideration.
12. 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.
13. The right of lien is exercised :
- (A) To retain possession of goods. (B) To regain possession of goods.
(C) To resell the goods. (D) None of these.
14. In case the buyer rejects the whole quantity of goods due to short delivery or excess delivery, the contract is treated as :
- (A) Subsisting. (B) Cancelled.
(C) Void. (D) Invalid.

15. The buyer shall have and enjoy quiet possession of goods. This is an _____.
- (A) Implied warranty as to title. (B) Implied condition as to title.
(C) Implied warranty as to possession. (D) Implied condition as to possession.
16. The process of identifying the goods and setting apart is called :
- (A) Identification. (B) Procurement.
(C) Ascertainment. (D) Allocation.
17. An unpaid seller loses his right of lien in case of :
- (A) Delivery of goods to buyer. (B) Delivery of goods to carrier or wharfinger.
(C) Tender of price by buyer. (D) Any of the above.
18. 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).
19. Where the court orders the defaulting party to carry out the promise according to the terms of the contract, it is called as a/an :
- (A) Quantum meruit. (B) Rescission.
(C) Injunction. (D) Specific performance.
20. 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.

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

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(2019—2020 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer at least ten questions.

Each question carries 3 marks.

All questions can be attended.

Overall Ceiling 30.

1. Define Agreement.
2. What do you mean by capacity of the parties in a contract ?
3. Define Consideration.
4. What is undue influence ?
5. What is unilateral mistake ?
6. What is a void agreement ?
7. What do you mean by discharge of contract by lapse of time ?
8. What is quantum merit ?
9. What is specific guarantee ?
10. What is a contract of bailment ?
11. Who is a substituted agent ?
12. Define contract of sale.
13. What is Warranty ?
14. Who is an unpaid seller ?
15. What is privity of consideration ?

(10 × 3 = 30 marks)

Turn over

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

Common Course (B.Com./B.B.A.)

A 12—PROFESSIONAL BUSINESS SKILLS

(2019—2020 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.

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Distinguish between void agreement and voidable contract.
17. Explain different kinds of offers.
18. What are the Exceptions to the General Rule of "No Consideration, No Contract?"
19. Mere silence is not a fraud. Give exceptions.
20. Explain the essentials of wagering agreement.
21. Mention the characteristics of a contract of guarantee.
22. Explain district consumer protection councils.
23. Explain the features of limited liability partnership.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Explain the essential elements of a valid contract.
25. Explain the remedies available for breach of contract ?
26. Write in detail the rights and liabilities of a surety.
27. Explain the rights and duties of a bailor.

(2 × 10 = 20 marks)

A 12—PROFESSIONAL BUSINESS SKILLS
(Multiple Choice Questions for SDE Candidates)

1. B2C refers to _____.
- (A) Business to Corporate. (B) Business to Customer.
(C) Business to Culture. (D) Broad to Consumer.
2. _____ marketing is any form of marketing products or services that involves electronic devices.
- (A) Societal. (B) Social.
(C) Digital. (D) Competitive.
3. Delivering different messages to members of a business decision-making unit is a key difference between B2C and B2B marketing which is reflected in web design through _____.
- (A) Different feature stories appealing to different members of the audience.
(B) Content referencing the needs of companies of different sizes.
(C) Different navigation options appealing to different members of the audience.
(D) None of the above.
4. _____ is an example of business-to-business services offered by Google where revenue is generated through the application running as part of a customer's website.
- (A) Google Search application providing online website search services for website owners.
(B) Google Apps Business Application Suite.
(C) YouTube Brand Channel.
(D) Google Search application providing online website services for website owners.
5. Which of the following marketing techniques are most likely to pay you ?
- (A) Pay per click advertising. (B) Using social media marketing strategies.
(C) Posting press releases. (D) Article marketing.
6. The best way to improve search engine ranking is with :
- (A) Video.
(B) A blog.
(C) Having at least 500 words on the page.
(D) A lot of graphics per page.

7. _____ is the exchange of computer stored messages by telecommunication.
- (A) Download. (B) E mail.
(C) Upload. (D) All of these.
8. Talking comes under which type of communication ?
- (A) Verbal. (B) Non-Verbal.
(C) Written. (D) Dramatic.
9. A _____ speaker looks into the eyes of the audience.
- (A) Confident. (B) Impatient.
(C) Rude. (D) Impolite.
10. Inviting a colleague over lunch is _____ type of Oral Communication.
- (A) Informal. (B) Formal.
(C) Both of these. (D) None of these.
11. The planned use of networked information and communications technology for the delivery of training is called _____.
- (A) E-Learning. (B) Role Playing.
(C) Case Study. (D) Programmed Learning.
12. The degree to which online customers are treated in a personal way is known as _____.
- (A) Empathy. (B) Tangibles.
(C) Responsiveness. (D) Assurance.
13. E - Learning content is developed according to a set of _____.
- (A) All of the above. (B) Learning Objectives.
(C) Content Objectives. (D) Delivery.
14. Which of the mentioned human behaviour does AI mimic ?
- (A) Thinking. (B) Eating.
(C) Sleeping. (D) None of the above.

15. The characteristics of the computer system capable of thinking, reasoning and learning is known as _____.
- (A) Machine Intelligence. (B) Human Intelligence.
(C) Artificial Intelligence. (D) Virtual Intelligence.
16. Considering commerce and marketing, which of the following present the most significant obstacle to developing IT security ?
- (A) There is no direct return on investment in building security systems.
(B) Security systems are detrimental to usability and can make IT systems less functional, and therefore less attractive to the consumer.
(C) There is pressure to reduce the time it takes to get a new IT product system onto the market, so security systems are sacrificed in order to reduce the time-to-market.
(D) All of the above.
17. What does e-waste stand for ?
- (A) Environmental Waste. (B) Equipment Waste.
(C) Electronic Waste. (D) All of the above
18. How might you categorise the market for office photocopiers ?
- (A) B2C. (B) B2B.
(C) B2G. (D) C2B.
19. Exploring appropriate and ethical behaviour related to online environments and digital media :
- (A) Cyber ethics. (B) Cyber security.
(C) Cyber Laws. (D) Cyber safety.
20. Which of the following is not a type of cyber-crime ?
- (A) Data theft. (B) Forgery.
(C) Damage to data and systems. (D) Installing antivirus for protection.

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

Common Course (B.Com./B.B.A.)

A 12—PROFESSIONAL BUSINESS SKILLS

(2019—2020 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer at least ten questions.

Each question carries 3 marks.

All questions can be attended.

Overall Ceiling 30.

1. What is Green Computing ?
2. What do you mean by transactional written communication ?
3. What is a virtual classroom ?
4. What do you mean by Hybrid education ?
5. What is a Webinar ?
6. Briefly describe any four popular e-commerce websites.
7. What is White Hat hacking ?
8. What is Google Scholar ?
9. What are the disadvantages of new generation computers ?
10. What you mean by cyber-vandalism?
11. Write a short note on IT ACT 2000.
12. What do you mean by soft skills ?
13. What is a virtual assistant ?
14. What is video marketing ?
15. What is Microlearning ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. What is B2C business model ? What are the advantages and challenges of B2C model ?
17. What are the various social and ethical issues concerned with IT in society ?
18. List out the similarities and differences between formal online courses and MOOCs.
19. What are the dimensions of data quality standards ? What are the benefits of quality data?
20. Explain the types of PPC marketing ads. What are its advantages and limitations ?
21. What are various benefits of using videos in e-Learning ?
22. What is written communication ? List out the advantages and limitations of written communication.
23. What are advantages and limitations of e-Books ?

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. What is digital marketing ? What are its advantages and disadvantages ? Also explain the various types of digital marketing.
25. What are cyber crimes ? Explain the major categories of cyber crimes. How such crimes can be prevented or avoided ?
26. What do you mean by business data analytics ? What are its components ? Explain the importance of business data analytics.
27. How online learning is different from classroom learning ? What are the advantages and disadvantages of online learning ?

(2 × 10 = 20 marks)

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

Common Course (B.Com./B.B.A.)

A11—BASIC NUMERICAL METHODS

(2019—2020 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.

A11—BASIC NUMERICAL METHODS

(Multiple Choice Questions for SDE Candidates)

1. One equation $ax^2 + 4 = 0$:
- (A) Quadratic equation. (B) Cubic equation.
(C) Simple equation. (D) None of these.
2. One solution of the equation $8 = \frac{2}{3}x$ is _____.
- (A) 6. (B) 12.
(C) 24. (D) 18.
3. One common difference of the A.P. 1, -1, -3, -5, _____ is.
- (A) 1. (B) -1.
(C) -2. (D) 2.
4. Given the term in the sequence of 1, 3, 7, 15, 31, next term is :
- (A) 63. (B) 62.
(C) 64. (D) 65.
5. Find x if the number $x, 7, 28$ form a G.P. :
- (A) 4. (B) 0.
(C) $\frac{7}{4}$. (D) $\frac{4}{7}$.
6. Find the sum of 1, 2, 3, 200.
- (A) 206. (B) 20100.
(C) 2010. (D) 2,01,000.
7. Statistics does not study :
- (A) Individuals. (B) Groups.
(C) Aggregates. (D) All of these.

8. 9, 6, 4..... is a _____.
- (A) A.P. (B) G.P.
(C) A.P. or G.P. (D) None.
9. Statistics is :
- (A) An art. (B) A Science.
(C) Both. (D) None.
10. An attribute is :
- (A) A qualitative characteristic. (B) A quantitative.
(C) Both. (D) None of these.
11. The classification 10–20, 20–30 is the example of :
- (A) Exclusive. (B) Inclusive.
(C) Both. (D) None.
12. To find the median, arrange the data in _____.
- (A) Ascending order. (B) Descending order.
(C) Ascending or Descending order. (D) No order.
13. _____ is filled by the enumerator.
- (A) Questionnaire. (B) Schedule.
(C) Questionnaire or schedule. (D) All.
14. If the mid-value of classes are 2.5, 7.5, 12.5, 17.5 the first class is :
- (A) 2.5-7.5. (B) 2.5-2.5.
(C) 5-10. (D) 0-5.
15. The process of arranging data in group according to similarities is called :
- (A) Tabulation. (B) Classification.
(C) Tabulation or classification. (D) None.

16. Classification is one of the methods of _____ data.

- (A) Presentation. (B) Analysis.
(C) Organising. (D) None.

17. _____ refers to the column headings.

- (A) Caption. (B) Stub.
(C) Body. (D) None.

18. Weighted Arithmetic mean =

- (A) $\frac{\sum W}{\sum X}$. (B) $\frac{\sum W}{\sum N}$.
(C) $\frac{\sum W}{\sum W}$. (D) $\frac{\sum W}{N}$.

19. Q.D. =

- (A) $\frac{Q_3 - Q_1}{Q_3 + Q_1}$. (B) $\frac{Q_3 - Q_1}{2}$.
(C) $\frac{Q_3 - Q_2}{2}$. (D) $\frac{Q_1 - Q_3}{2}$.

20. $Q_3 + Q_1 - 2 \text{ median} =$ _____.

- (A) 2. (B) 1.
(C) 3. (D) 0.

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

Common Course (B.Com./B.B.A.)

A11—BASIC NUMERICAL METHODS

(2019—2020 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer at least ten questions.

Each question carries 3 marks.

All questions can be attended.

Overall Ceiling 30.

1. What do you mean by time value of money ?
2. What is conversion period ?
3. What is co-efficient of variation ?
4. What is assumed mean method ?
5. What is positive skewness ?
6. What do you mean by mode ?
7. What is geometric progression ?
8. What you mean by kurtosis ?
9. Find the 10th term of the series : 11, 15, 19, 23,....
10. In how many years will a sum of Rs. 4,000 yield a simple interest of Rs. 1,440 at 12 % per annum ?
11. Calculate mean : 11, 4, 6, 6, 8, 9, 3
12. What is co-efficient of range ?
13. What is quartile deviation ?

25. If $A = \begin{pmatrix} -3 & 1 \\ -2 & 4 \\ 5 & -1 \end{pmatrix}$ and $B = \begin{pmatrix} 4 & -3 \\ 0 & -2 \\ -2 & 4 \end{pmatrix}$, then what is $3A - 2B$?

26. Solve the following system of equations by using Cramer's rule :

$$2x + y - 2z = -1, \quad 3x - 3y - z = 5, \quad x - 2y + 3z = 6.$$

27. The following data gives the number of vehicles sold by a major Toyota Showroom in a day was recorded for 10 working days. Find the inter quartile range, quartile deviation and its co-efficient :

Day	1	2	3	4	5	6	7	8	9	10
Frequency	20	15	18	5	10	17	21	19	25	28

(2 × 10 = 20 marks)

14. Write down the formulae for calculating median from discrete and continuous data ?
15. What do you mean by a system of linear equations ?

(10 × 3 = 30 marks)

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. The arithmetic mean between two numbers is 75 and their geometric mean is 21. Find the numbers.
17. Find the range and coefficient of range of the following data :
43.5, 13.6, 18.9, 38.4, 61.4, 29.8
18. What do you mean by compound interest ? How it is different from simple interest ?
19. If Karl Pearson's co-efficient of skewness is 0.21, mean is 43 and median is 40, find the co-efficient of variation.
20. Mr. Thomas invested an amount of Rs. 13,900 divided in two different schemes A and B at the simple interest rate of 14 % p.a. and 11 % p.a. respectively. If the total amount of simple interest earned in 2 years be Rs. 3508, what was the amount invested in Scheme B ?
21. Mr. Ajmal took a personal loan of Rs. 3,00,000. He is asked to repay the loan in 4 years and rate of interest is 9 % p.a. Calculate EMI amount.
22. Solve the system of equations :
 $2x + 3y = 8$, $3x + 5y = 10$.
23. Find the mean deviation and co-efficient of mean deviation of 3, 6, 6, 7, 8, 11, 15, 16

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. What are the requisites of a good average ? List out the merits and demerits of arithmetic mean. Explain the empirical relation between mean, median and mode with a suitable example.

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

B.Com. (Professional)

Paper 3.5 BCP—CORPORATE REGULATION

Time : Three Hours

Maximum : 80 Marks

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

(A) Choose the correct answer :

1 An individual can become a director in not more than :

- (a) 10 Companies. (b) 15 Companies.
(c) 20 Companies. (d) 30 Companies.

2 Quorum for general meeting of a private company is :

- (a) 2. (b) 3.
(c) 5. (d) 7.

3 A proxy can vote in case of :

- (a) Meeting. (b) Poll.
(c) Both. (d) Passing a resolution.

4 Doctrine of indoor management is an exception to the principle of :

- (a) Ultra vires. (b) Public notice.
(c) Rule of majority. (d) Constructive notice.

5 Minutes of a company meeting should be prepared within _____ days of the meeting.

- (a) 21. (b) 30.
(c) 45. (d) 60.

- 25 Describe the liabilities for mis-statement in prospectus.
- 26 Explain the contents of memorandum of association.
- 27 Explain the legal provision regarding remuneration to directors.
- 28 Write a note on corporate social responsibility.

(6 × 4 = 24 marks)

Part D (Long Essays)

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

- 29 Explain the different modes of winding up of the company.
- 30 Explain the procedure for raising capital by a Public Limited Company.
- 31 What is a preference share ? How it is differing from equity shares and debentures ?

(2 × 15 = 30 marks)

(B) Fill in the blanks :

- 6 _____ is the birth certificate of a company.
- 7 Not less than _____ days notice for a general meeting must be given.
- 8 _____ gives only a general idea about securities.
- 9 Contract after incorporation but before commencement of business is called _____.
- 10 Bank of England is an example for _____.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

- 11 Who is a contributory ?
- 12 What is a registered clause ?
- 13 Define Agenda.
- 14 What is a blank transfer ?
- 15 What is a listed company ?
- 16 What do you mean by return of allotment ?
- 17 Explain doctrine of ultra vires.
- 18 What is meant by red herring prospectus ?
- 19 What is surrender of shares ?
- 20 Who is a whole time director ?

(8 × 2 = 16 marks)

Part C (Short Essays)

Answer any six questions.

Each question carries 4 marks.

- 21 Write a note on Table A.
- 22 Differentiate between a director and a managing director.
- 23 How can you alter domicile clause ?
- 24 State the powers of chairman of a company meeting.

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

B.Com. (Professional)

Paper 3.4 BCP—MARKETING MANAGEMENT

Time : Three Hours

Maximum : 80 Marks

Part I*Answer all questions.*

- All forces or factors that affect marketing policies, decisions, and operations of a business constitute _____.
 - Marketing mix.
 - Marketing environment.
 - Marketing management.
 - None of these.
- Which of the following is not responsible for the emergence of relationship marketing ?
 - Growth of service industry.
 - Rapid technological advancement.
 - An increase in the level of customer awareness.
 - Changing role of women.
- The set of all the products a firm made available to customers buy is called _____.
 - Product line.
 - Product mix.
 - Product category.
 - None of these.
- The process of direct communication between the sales person and a prospect is called _____.
 - Direct marketing.
 - Personal selling.
 - Advertising.
 - None of these.
- _____ is a short term tool used to stimulate immediate increase in demand.
 - Sales promotion.
 - Dealer contest.
 - Consumer contest.
 - None.

24. Distinguish between publicity and public relations.
25. What are the types of consumer behavior ?
26. What is meant by demographic segmentation ?
27. What are the elements of service marketing mix ?
28. Explain e-tailing.

(6 × 4 = 24 marks)

Part IV

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

29. Explain recent trends in marketing.
30. What is meant by PLC ? Explain stages and importance of PLC ?
31. What is meant by promotion mix ? Explain sales promotion methods.

(2 × 15 = 30 marks)

Fill in the blanks :

6. Concentration, dispersion and _____ are *three* major activities involved in marketing.
7. The process of introducing higher quality products by a manufacturer is called _____.
8. _____ is the oral presentation of conversation with one or more perspective buyers for the purpose of making sales.
9. _____ simply refers to product planning.
10. Being _____ one cannot taste, touch, see, hear, smell or use services like physical products.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

11. What is meant by concentration process in marketing ?
12. What do you understand by service marketing mix ?
13. What is meant by formal product ?
14. What is meant by advertising appeal ?
15. Who are off price retailers ?
16. What is meant by intensive distribution ?
17. What is perception ?
18. What is meant by concentrated marketing ?
19. What are the functions of transportation ?
20. How change decisions are taken ?

(8 × 2 = 16 marks)

Part III (Short Essays)

Answer any six questions.

Each carries 4 marks.

21. What are the features of service ?
22. What are the important features of modern marketing ?
23. What are the merits of branding ?

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

B.Com. (Professional)

3.3 BCP—COST ACCOUNTING

Time : Three Hours

Maximum : 80 Marks

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

1. Economic order quantity refers to :
 - (a) The quantity of materials to be ordered at a time.
 - (b) The quantity of materials to be used economically.
 - (c) The quantity of materials to be maintained.
 - (d) The quantity of materials to be recorded.
2. Cost Accounting is primarily meant for :
 - (a) Reporting to the shareholders in the general meeting.
 - (b) Internal reporting.
 - (c) Reporting to the public to build up goodwill.
 - (d) Reporting to the government agencies.
3. Prime cost is the consolidation of :
 - (a) Direct costs.
 - (b) Indirect factory costs.
 - (c) Administrative cost.
 - (d) Selling cost.
4. The record which is not used for the purpose of making analysis of wages are :
 - (a) Job Cards.
 - (b) Piece work cards.
 - (c) Idle time cards.
 - (d) Stores cards.
5. VED analysis is connected with :
 - (a) Spares.
 - (b) Finished goods.
 - (c) Raw materials.
 - (d) Work in progress.
6. The cost which does not change with change in the level of activity is known as _____.
7. Materials identified in a product are _____.

Turn over

8. The ratio of change in labour force is known as _____.
9. Re-distribution of costs of service departments to production department is _____.
10. The method of ascertaining the cost per unit of output is _____.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

Answer any **eight** questions.

Each questions carries 2 marks.

11. What is prime cost ?
12. What is a cost centre ?
13. What do you mean by imputed cost ?
14. What is over absorption of overhead ?
15. What is time booking ?
16. What do you mean by fringe benefits ?
17. Define perpetual inventory system.
18. What is FSN analysis ?
19. What is re-order level ?
20. Define scrap.

(8 × 2 = 16 marks)

Part III

Answer any **six** questions.

Each questions carries 4 marks.

21. What do you mean by a bin card ? Distinguish between bin card and stores ledger.
22. Discuss the advantages of ABC analysis.
23. State any *five* limitations of financial accounting.
24. Distinguish between Machine Hour Rate and Labour Hour Rate.
25. Calculate the re-order level, minimum stock level, maximum stock level and average stock level from the following information :
 - (i) Minimum consumption – 100 units per day.
 - (ii) Maximum consumption – 150 units per day.
 - (iii) Normal consumption – 120 units per day.
 - (iv) Re-order period – 10-15 days.
 - (v) Re-order quantity – 1,500 units.
 - (vi) Normal re-order period – 12 days.

26. Calculate the earnings of Vinita under Halsey premium plan and Rowan plan :
- (a) Time allowed – 48 hours
 (b) Time taken – 40 hours
 (c) Rate per hour – Re. 1.
27. From the following particulars prepare a Cost Sheet showing the profit and loss for the year ended 31st December, 2017

	Jan 1, 2017	Dec 31, 2017
Stock of raw materials	12,550	10,910
Work in progress	6,600	7,200
Finished goods	13,660	14,500
Other data for the year are :		
		Rs.
Purchase of raw materials		2,25,500
Productive wages		1,12,000
Selling overheads		40,000
Sales		5,92,250
Factory overhead		87,600
Chargeable expenses		15,200
Office and Administration overhead		34,500

28. A manufacturer buys certain equipment from outside suppliers at Rs. 30 per unit. Total annual needs are 800 units. The following further data are available:

Annual return on investment	10%
Rent, insurance, taxes per unit per year	... Re. 1
Cost of placing an order	...Rs. 100

Determine the Economic Order Quantity.

(6 × 4 = 24 marks)

Turn over

Part IV

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

29. Define cost accounting. Explain the various advantages of cost accounting.
30. Compute Machine Hour Rate for the following machine, the scrap value of which is estimated to be Rs. 2,000.
- | | |
|----------------------------------|------------------|
| Cost of machine | - Rs. 60,000 |
| Freight and installation charges | - Rs. 8,000 |
| Working life of the machine | - 10 years |
| Working hours | - 2,200 per year |
- Lubricating oil at Rs. 2 per day of 8 hours.
Consumable stores at Rs. 8 per day of 8 hours.
- | | |
|--|---|
| Salary of foreman (1/4 th for machine) | - Rs. 2,640 per annum. |
| Power | - 10 units per hour at 10 paise per unit. |
| Rent of the department (1/5 th for machine) | - Rs. 550 per year. |
| Repair charges | - 50% of depreciation. |
31. Cost books of P Ltd. show a profit of Rs. 3,20,000 on 31st March, 2017 which does not agree with its financial profit. The following are the items of differences.

	Rs.
Income tax charged in financial books	76,000
Bad debts written off only in financial books	7,000
Depreciation as per cost books	39,000
Depreciation as per financial books	46,000
Bank interest credited in financial books	3,200
Factory overhead as per cost books	72,000
Factory overhead as per financial books	82,000
Administrative overhead absorbed	60,000
Administrative overhead charged in financial books	52,000
Bad debts recovered	4,000
Transfer fees received	1,200
Share transfer expenses	2,600
Stock adjustment (credit in financial books)	600
Loss by theft charged in financial books only	3,500
Interest on owned capital in cost books	... 32,000

The profit as per financial books was Rs. 2,62,900. Prepare a statement reconciling the profit.

(2 × 15 = 30 marks)

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

B.Com. (Professional)

3.2 BCP—INCOME TAX LAW AND PRACTICE

Time : Three Hours

Maximum : 80 Marks

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

I. Choose the correct answer :

- 1 Dividend from Indian Company is exempt under Section _____.
(a) Sec 10(32) (b) Sec 10(34)
(c) Sec 10(38) (d) Sec 10 (36)
- 2 De facto rent means _____.
(a) Actual Rent. (b) Standard Rent.
(c) Fair rental Value (d) Municipal Valuation.
- 3 Interest on Securities held as stock in trade is chargeable under the head _____.
(a) Income From Profession. (b) Capital Gain.
(c) Income From Other Source. (d) None of these.
- 4 The rate of tax on long term capital gains from listed securities, if STT is paid will be _____.
(a) 15%. (b) 20%.
(c) Nil. (d) Normal Rate.
- 5 Income from converted Property is assessed in the hands of _____.
(a) HUF. (b) Transferor.
(c) Transferee. (d) Not Taxable.

II. Fill in the blanks :

- 6 The income Tax Rules were passed in the year _____.
- 7 Section 54 B relates to Capital gain from _____.
- 8 Rental income from staff quarters let out to own employees is taxable under the head _____.

Turn over

- 9 Profit on sale of assets on winding up of a business is taxable under the head _____.
- 10 Indexation is not allowed on long term capital assets being _____.

(10 × 1 = 10 marks)

Part B

Answer any **eight** questions from the following.
Each question carries 2 marks.

- 11 What is Clubbing of Income ?
- 12 What is Accelerated Assessment ?
- 13 Define Assessment Year.
- 14 State any four Tax Free Perquisites.
- 15 What is Transferred Balance ?
- 16 What is Bond Washing Transactions ?
- 17 Who is an ' Assessee in Default ' ?
- 18 Explain 80D of the Income Tax Act.
- 19 Which are the assets not considered as Capital assets ?
- 20 Briefly explain the Order of Setoff.

(8 × 2 = 16 marks)

Part C

Answer any **six** questions from the following.
Each question carries 4 marks.

- 21 Explain the relation between residential status and incidence of tax.
- 22 What is Aggregation of Income ? Explain the contexts of Aggregation of Income.
- 23 State the Situations Where set off is not allowed.
- 24 Mr.Das is an Indian citizen and a person of Indian origin. He used to go for business tour and every year stays abroad for three months. During the financial year 2017-18 he was in Europe for a period of 300 days in connection with his business promotion. While in Europe he earned an income of Rs. 10,00,000 by winning a lottery there.
Is he liable to pay tax in India , for the amount ?
- 25 Mr.George, a resident of Agra receives Rs. 1,92,000 as basic salary during the year 2017-18. In addition , he gets Rs. 19,200 per annum as dearness allowance forming part of pay , 7% commission on sales made by him (Sales made by Mr. George during the year 2017-18 is Rs.86,000) and Rs.24,000 per annum as house rent allowance. He pays 21,500 per annum as rent. Compute the house rent allowance exempt from tax.

- 26 Mr. Gokul has a house property let out for a monthly rent of Rs.9,000. The municipal valuation of the house is Rs.8,500 per month, which is the rent payable under the Rent Control Act. The fair rental Value of the house is Rs. 10,000 per month. The assessee has paid 5% of municipal valuation as local taxes and 5% as education and health cess. The construction of the property started on 1 October 2012 and completed in February 2016. He had borrowed Rs 5,00,000 at 10% for the construction of the house on which he had paid interest up to 31-03-2015 and Rs. 50,000 as interest during the previous year.

Fire insurance premium paid for the house is Rs.2,000. He could not realize one month rent. (Conditions of rule 4 satisfied). Compute income from house property.

- 27 Mr. Kiran purchased 1000 equity shares of ABC Ltd. At the rate of Rs.50 per share on 1.1.2000. On 31.1.2001 he was allotted 200 bonus shares. The market value of the shares on 1.4.2001 was Rs.80 per share. He sold the entire holdings in March 2018 at the rate of Rs. 1,000 per share. Determine the capital gain taxable in the hands of Mr. Kiran for the year 2017-18. Cost Inflation index 2001-02:100, 2017-18:272

- 28 Business income of Mr. X during the financial year 2017-18 was Rs.5,00,000 while Mrs. X had income from profession Rs. 1,90,000 during the same period. They have two minor children A and B. Income of A and B from stage shows is Rs.60,000 and Rs.70,000, respectively. Besides, interest on company deposits A and B (deposit was made out of income from acting) during the year was Rs. 30,000 and Rs. 1,000 respectively. A and B have received the following gifts.

On 20 May 2017 gift received by B from his grandfather- Rs.80,000, On 14th September 2017 gift received by A - Rs.60,000 from Mr. X's friend and Rs.35,000 from maternal uncle. Find out the income of Mr. X, Mrs. X, A and B for the year 2017-18.

(6 × 4 = 24 marks)

Part D

Answer any two questions from the following.

Each question carries 15 marks.

- 29 What is meant by Clubbing of Income? In what circumstances is the income of one person treated as income of another?
- 30 Mr. Mithra, a businessman in Patna presents the following P and L a/c.

P and L a/c for the year ended 31.03.2018

Domestic Expenses	8,000	Gross profit	1,80,000
Establishment expenses	27,000	Interest on Govt. Bond	20,000
Advertisement	1,000	Commission	10,000
Insurance of goods	2,000		
Life Insurance premium	6,000		
Interest on capital	12,000		

Turn over

Audit fee		300	
Tax consultancy charges		2,000	
Interest on loan		3,500	
Bad debts		3,000	
Reserve for bad debts		1,000	
Entertainment allowance to employees	...	4,000	
Net profit	...	1,40,000	
		<u>2,10,000</u>	<u>2,10,000</u>

Considering the following ascertain income from business for the year 2017-18.

- 1 Depreciation allowable Rs. 15,000
 - 2 Establishment expenses include Rs.6,000 being rent for building in which he resides. Half of the building is used for business.
- 31 Mr.Kishan is a Government employee working in Ernakulam. He gives the following details :
- 1 Salary Rs.20,000 per month.
 - 2 Leave surrendered Rs.24,000.
 - 3 Entertainment allowance for 8 months Rs.8,000.
 - 4 Life insurance premium deducted from salary Rs. 1,000.
 - 5 House Rent Allowance Rs. 1,000 per month.
 - 6 He has been a small car for his official use. Running expenses of the car paid by the Government amounted to Rs.5,000 per month, including driver's salary.
 - 7 Interest on savings account with a co-operative bank Rs.4,000.
 - 8 Interest on National Plan Certificates Rs.2,000.
 - 9 He has a house which has been occupied by his brother -in-law free of rent.
The annual letting value of the house according to municipal valuation is Rs.40,000. He paid municipal taxes Rs. 1,000 and professional tax Rs.3,000 during the year.
 - 10 Life insurance premium paid by Mr.Kishan for wife Rs.3,000.
 - 11 During the year he received Rs.45,000 interest on debentures of a company (not listed)
- Compute the total income of Mr.Kishan for the assessment year 2018-19.

(2 × 15 = 30 marks)

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

B.Com. (Professional)

3.1 BCP—CORPORATE ACCOUNTING

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

1. _____ statement displays the revenue and expenses of a company for a period of time.
(a) Income Statement. (b) Position statement.
(c) Trial Balance. (d) None.
2. Preference shareholders are :
(a) Creditors of the company. (b) Owners of the company.
(c) Customers of the company. (d) None of these.
3. _____ is a part of uncalled capital.
(a) Capital Reserve. (b) Reserve capital.
(c) Both (a) and (b). (d) None of these.
4. Valuation balance sheet is prepared by _____.
(a) Life insurance company. (b) Fire insurance company.
(c) Marine insurance company. (d) General insurance company.
5. _____ means the cancellation of shares due to the nonpayment of allotment or call money.
(a) Surrender of shares. (b) Lien on shares.
(c) Forfeiture of shares. (d) None of these.
6. IASB stands for _____.
7. IFRS 2 relates to _____.

Turn over

8. Preference shares carry a fixed rate of dividend which is to be paid before _____.
9. Proposed dividend is debited to _____ account.
10. Internal reconstruction is generally resorted to write off the _____.

(10 × 1 = 10 marks)

Part II

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

11. Give the journal entry on forfeiture of shares issued at a discount.
12. What do you mean by private placement of shares ?
13. Write a short note on IAS 17.
14. What is reserve capital ?
15. What do you mean calls in arrear ?
16. Differentiate between amalgamation and external reconstruction ?
17. What is pooling interest method ?
18. What is Annuity ?
19. What is Reinsurance ?
20. Shopiyan company Limited has an issued capital of Rs. 20,00,000 in shares of Rs. 10 each fully paid. On 31st March 2018 it has a general reserve of 25,00,000. The company resolved to buy back 10 % of the issued shares at Rs. 18 per share. Give journal entries on buyback of shares.

(8 × 2 = 16 marks)

Part III

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

21. What do you mean by buyback of shares ? What are its advantages ?
22. What is double account system ? What are the features of double account system ?
23. Explain different acquisition methods for business combinations.
24. What do you mean by redemption of debentures ? Explain various methods of debenture redemption.

25. An electric supply company rebuilds its mains at the cost of Rs. 19,90,000. This excludes value of Rs. 13,800 material of old Main used for new one. The original Mains were constructed at a cost of Rs. 9,90,000. The ratio of material and labour then was 7 : 3. The increase in material price is 12.5 % and in wage rates 15 %. Material worth Rs. 25,200 from old works was sold. Calculate the amount to be capitalized and give journal entries on replacement.
26. The revenue account of a life insurance company shows the life assurance fund on 31-March 2005 at Rs. 62,21,310 before taking into account the following items :
- Claims covered under re-insurance Rs. 12,000
 - Bonus utilized in reduction of premium Rs. 4,500
 - Interest accrued on securities Rs. 8,260
 - Outstanding premium Rs. 5,410
 - Claims intimated but not admitted Rs. 26,500

What is the life assurance fund after taking into account the above omissions ?

27. In respect of the following transaction of Super Bank Ltd. you are required to calculate rebate on bills discounted for the year ended 31-12-2014 :

The following bills are discounted at 5%

Discounted on	Amount	Term (Months)
23-12-14	50,000	3
19-09-14	1,00,000	4
20-10-14	4,00,000	3
30-11-14	30,000	5

28. TB Ltd had issued 1,50,000 10 % preference shares of Rs. 10 each, redeemable at a premium of 10 % on 31st December 2016. The company has adequate balance in general reserve. To provide funds for redemption, company :
- Sold investment costing Rs. 2,00,000 for Rs. 3,00,000.
 - Issued for cash 2,500, 15% debenture of Rs. 100 at par.
 - Issued 50,000 equity shares of Rs. 10 at a premium of Rs. 4 per share. Show journal entries.

(6 × 4 = 24 marks)

Turn over

Part IV

Answer any two questions.
Each question carries 15 marks.

29. On 31st March 2018 the Balance sheet of X Ltd and Y Ltd stood as follows :

<i>Liabilities</i>	X Ltd	Y Ltd	<i>Assets</i>	X Ltd	Y Ltd
Equity share capital (Rs. 10 each)	15,00,000	6,00,000	Machinery	16,10,000	5,50,000
Security Premium	1,50,000	-	Furniture	1,94,400	1,35,200
Capital reserve	-	13,000	Stock	7,05,500	3,15,800
General reserve	6,25,500	75,350	Debtors	1,98,440	1,29,300
Profit and loss account	1,85,300	24,130	Cash	1,13,200	74,360
Foreign project reserve	-	9,700			
11 % debentures of Rs. 100 each	-	3,00,000			
Creditors	6,60,740	1,82,480			
	28,21,540	12,04,660		28,21,540	12,04,660

On this date X Ltd took over the business of Y Ltd for Rs. 6,60,000 payable in the form of its fully paid equity shares of Rs. 10 each at par. Shareholders of Y Ltd getting 110 shares of X Ltd for every 100 shares held in Y Ltd. The scheme of amalgamation also provided that 3000 11 % debentures of Y Ltd would be converted into equal number of 12% debentures of X Ltd of Rs. 100 each.

You are required to :

- Pass journal entries in the books of X Ltd assuming that the amalgamation is in the nature of merger ; and
- Prepare realization account and equity share holders account in Y Ltd's ledger.

30. Following balances are extracted from the books of City light supply corporation as on 31st March 2017 :

Equity shares		1,64,700
Debentures		60,000
Sundry creditors		300
Depreciation fund		75,000
Capital expenditure as on 31-3-2016	2,85,000	
Capital expenditure during 2016-17	18,300	
Sundry debtors for current supplied	12,000	
Other debtors	150	
Stores in hand	1,500	
Cash in hand	1,500	
Cost of generation of electricity	9,000	
Cost of distribution of electricity	1,500	
Rent rate taxes	1,500	
Management expenses	3,600	
Depreciation	6,000	
Interest on debenture	3,000	
Interim dividend	6,000	
Sale of current		39,000
Meter rent		1,500
Balance of Net revenue a/c as on 1/4/2016		8,550
	3,49,050	3,49,050

Prepare :

- a) Balance sheet ; b) Revenue account ; c) Net Revenue account ; and d) General.

31. What is purchase consideration ? Explain in detail the different methods of calculating purchase consideration.

(2 × 15 = 30 marks)

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

B.Com. Honours

3.5 BCH—COMPUTER APPLICATION FOR BUSINESS AND RESEARCH

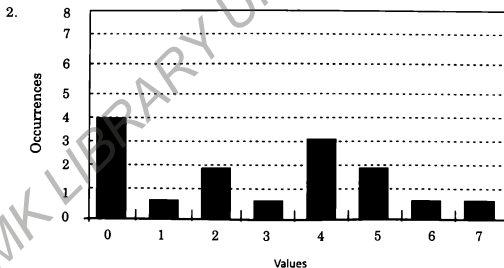
(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A*Answer all questions.**Each question carries 10 marks.*

1. Create a company called "Swaroop Agencies" and record the transactions for the FY 2019-20 :
- (a) Sold 20 shares of X Y and Co. Ltd. at Rs. 65 per share, brokerage paid Rs. 20.
 - (b) Bought goods worth Rs. 2,100 from Ramesh and supplied them to Suresh at Rs. 3,000.
 - (c) Suresh returned goods worth Rs. 100, which in turn were sent to Ramesh.
 - (d) Issued a cheque for Rs. 1,000 in favor of landlord for rent for April.
 - (e) Paid salaries to staff Rs. 1,500.



Based on the given data as above find the median :

- Find the Standard Deviation.
 - Five students from 1999 MBA class took job in management in graduation. Four of these students have the starting salaries of 90000,106000,118000,115000. The fifth student did not report a starting salary. Choose one of the following
 - The median salary for all the five students could be anywhere between 90000 and 118000
 - The median starting salary for all the five students is 106000
 - The median starting salary for all the five students could be greater than 118000.
3. Interpret the given data with a trending graph with your suggestions and findings. These are the share prices of the FMCG companies for the FY 2020-21 during the month of June :

<i>Hindustan Lever Limited</i>	<i>Nestle</i>	<i>Dabur</i>
150.21	160.5	173
153.2	164.5	178
156.19	168.5	183
159.18	172.5	188
162.17	176.5	193
165.16	180.5	198
168.15	184.5	203
171.14	188.5	208
174.13	192.5	213
177.12	196.5	218
180.11	200.5	223
183.1	204.5	228
186.09	208.5	233
189.08	212.5	238

4. Explain the significance of vouchers in Tally and their importance in dealing with daily transactions. -10.

(5 marks)

Record the voucher transactions in the business.

- Started Business with cash 5,00,000.
- Opened Bank account in PNB Bank with cash of 25,000.
- Purchased goods for cash 50,000.
- Paid discount Rs 2,000.
- Sold goods on credit 70,000.

(5 marks)

(4 × 10 = 40 marks)

Section B

*All questions are compulsory.
Each question carries 20 marks.*

5. Create an Inventory Summary Management of Adyta Birla with the data given as below.

Create a stock group, Stock category and Stock Items and show them in the form of Inventory Summary Report. The categories are TV Audio, Appliances, and Computers.

The Stock Items with the inventory details are as under. Mention the Units as Pieces

Toys	100	1500	Electronics
Nike	200	1000	
Weekender	50	800	
Electronic Gadgets	50	10000	Appliances

Please show the same in inventory summary report by entering the details in Tally ERP9.0

6. Write a short note on :

- ERP implementation process with reference to Tally.
- Coding and Decoding process when uploading the data in SPSS.
- Significance of Data mining software's in the Organization.
- ETL Process in the organization.

(2 × 20 = 40 marks)

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

B.Com. (Honours)

3.4 BCH—MANAGEMENT INFORMATION SYSTEMS

(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

Choose the correct answer :

- _____ is an integrated packages which is covering all business activities.
(ERP/MRP/BPR/CRM)
- URL stands for _____.
(Universal Research List / Uniform Resource Locator / Universal Resource Locator / None of these)
- _____ is the backbone of office automation systems.
(WAN / MAN / LAN / All of these)
- Which of the following is not an example of DBMS ?
(MySQL/MS-Access/ IBM DB2/Google)
- _____ is used for weather forecasting and stock market
(Super Computer / Mainframe Computer / Micro Computer / All of the these)

Fill in the blanks :

- Buying and selling of products on the internet is called _____.
- EDI is _____ exchange of information
- B2C stands for _____.
- DBMS stands for _____.
- Two examples of web browsers are _____ and _____.

(10 × 1 = 10 marks)

Turn over

Part B

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

11. Define MIS.
12. Define Data.
13. What are the components of Information Systems ?
14. What is Internet ?
15. Define System Design.
16. Define DSS.
17. What is EIS ?
18. Write two advantages of ERP.
19. Write down the applications of Internet.
20. Write two advantages of computer network.

(8 × 2 = 16 marks)

Part C

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

21. What are the advantages of ERP System.
22. What is Expert System ? Explain.
23. Write the difference between LAN, MAN and WAN.
24. Explain the classification of MIS.
25. What is Office Automation Systems ? Explain.
26. What are the types of DSS ? Explain them in details.
27. Explain the characteristics of DSS.
28. Explain the role of Information and Communication Technology in business.

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

29. Define Electronic Data Interchange. What are the components of Electronic Data Interchange ? Explain.
30. Define Network topology. Explain different types of topologies in brief and mention their advantages and disadvantages.
31. What is System Development Life Cycle ? Explain them in details with diagram.

(2 × 15 = 30 marks)

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

B.Com. (Honours)

3.3 BCH—COST ACCOUNTING

(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

1. Where small components of the same kind are required to be manufactured in large quantities, _____ method is used.
2. _____ involves the preparation and use of standard costs, their comparison with actual costs and the analysis of variances to their causes and points of incidence.
3. Process Costing is a method of costing used to _____ of a product at each process or stage of manufacture.
4. _____ refers to the distribution of common items of cost to two or more cost centre on some appropriate basis.
5. Name any *two* industry which uses Batch costing ?
6. _____ costs tend to vary in direct proportion to the volume of output.
(a) Fixed Cost. (b) Variable Cost.
(c) Semi-Variable cost. (d) None.
7. _____ means books of account relating to utilisation of materials, labour and other items of cost as applicable to the production of goods or provision of services as provided in Section 148 of the Act and the rules.
(a) Cost Records. (b) Cost Book-Keeping.
(c) Costing books.
8. _____ is suitable for firms which are engaged in the construction of bridges, roads, buildings, factories, etc., on a contract basis.

Turn over

9. **Material Yield Variance** is that portion of the _____ Variance which is due to the difference between the standard yield specified and the actual yield obtained.
- (a) Direct Material Usage. (b) Direct Material Yield.
- (c) Direct Material Cost.
10. _____ follows the practice of charging all costs, both variable and fixed to operations, process or products.

(10 × 1 = 10 marks)

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

- State a difference between cost accounting and management accounting.
- Give reason why Labour efficiency variance is calculated.
- Give the meaning of Direct and Indirect Expenses.
- State the difference between controllable and uncontrollable cost.
- State any four items that are excluded in cost sheet and included in financial accounting ?
- Give any two advantages of bin card and stores ledger.
- What is meant by service costing ?
- Why is reconciliation between budgeted and actual profits are made, give reason ?
- Suggest the most suitable method of costing for the following industry.
 - Paper Mill.
 - Water Supply.
- Find the missing information in the following table :

Case	Opening stock of finished goods	Production during the period	Sales during the period	Closing stock of finished goods
1	?	55,000	57,000	4000

(8 × 2 = 16 marks)

Part C

*Answer any six of the following questions.
Each question carries 4 marks.*

1. Prepare Stores Ledger a/c's using LIFO :

1/03	Opening balance 100 units at Rs. 5 each
5/03	Received 500 units at Rs. 6 each
20/03	Issued 300 units
5/04	Issued 200 units
6/04	Received 500 units at Rs. 5 each
10/05	Issued 200 units
12/05	Issued 250 units

2. Work out the machine hour rate for the following machine for the month of January :

Cost of Machine	Rs. 90,000
Freight and installation of the above machine	Rs. 10,000
Working life	10 years
Working hours	2,000 per year
Repair charges	50 % depreciation
Power -10 units per hour at 10 paise per unit	
Lubricating oil at Rs. 2 per day of 8 hours	
Consumable stores at Rs. 10 per day of 8 hours.	
Wages of operator at Rs. 4 per day	

3. The books of Adarsh Manufacturing Company present the following data for the month of April 2012.

Direct Labour Cost being Rs. 17,500 being 175 % of works overheads

Cost of Goods sold excluding administrative expenses Rs. 56,000.

Inventory accounts showed the following opening and closing balances.

	1 April	30 April
Raw Materials	8,000	10,600
Work in Progress	10,500	14,500
Finished goods	17,600	19,000

Selling expenses Rs. 3,500 ; Administration expenses Rs. 2,500 Sales for the month Rs. 75,000
You are required to :

Compute the value of materials purchased.

4. From the following find out :

- Margin of Safety, if actual sales were Rs. 3,00,000.
- Net Profit, if actual sales were Rs. 3,00,000.
- Required Sales to earn a profit of Rs. 70,000.
- Required sales to earn a net profit of Rs. 70,000 after tax, given tax rate = 60 %.

Position of the Co. for the year 2020 :

	Rs.
Sales	2,00,000
Variable Cost	1,50,000
Contribution	50,000
Fixed Cost	15,000
Profit	... 35,000

5. From the following information show the cost of three processes of manufacture, the production of each process is passed to the next one immediately on completion :

Particulars	Process-A	Process-B	Process-C
Wages and materials	30,400	12,000	29,250
Works overheads	10,200	10,500	11,000
Production in units	36,000	37,500	48,000
Opening stock (units from preceding process on 1st March)		4,000	4,000
Closing stock (units from preceding process on 31 st March)		1,000	5,500

6. A company produces a Special Product which requires a component 'Alpha'. The following particulars are collected for the year 2013 :

1.	Annual demand for Alpha	8000 units
2.	Cost of placing an order	Rs. 200 per order
3.	Cost per unit of Alpha	Rs. 400
4.	Carrying cost % p.a.	20 %

The company has been offered a quantity discount of 4% on the purchase of 'Alpha', provided the order size is 4,000 components at a time.

Compute Economic Order Quantity. Also advise whether quantity Discount offer can be accepted.

7. The std time is 100 hrs. The jobless been completed by Amar in 40 hrs, Akbar 70 hrs and Anthony-95 hrs. the bonus system applied to the job is as following :

<i>% of time saves to TA</i>	<i>Bonus</i>
Saving upto 10%	10% of TS
From 11-20%	15% of TS
21-40%	20% of TS
41-100%	25% of TS

The rate of paying is Rs. 15/hr. Calculate the total earning of each worker and also the rate of earning / hr.

8. Briefly write about how the performance is monitored and reported.

(6 × 4 = 24 marks)

Part D

*Answer any two of the following questions.
Each question carries 15 marks.*

1. Following information is given regarding standard composition and standard rates of a gang of workers :

Standard Composition	Standard hourly rate
10 Men	Re. 0.625
5 Women	Re. 0.400
5 Boys	Re. 0.350

According to given specifications, a week consists of 40 hours and standards output for a week is 1,000 units.

Turn over

In a particular week, gang consisted of 13 men, 4 women and 3 boys and actual wages were paid as follows :

Men at Re. 0.6 per hour

Women at Re. 0.425 per hour

Boys at Re. 0.325 per hour

Two hours were lost in the week due to abnormal idle time. Actual production was 960 units in the week.

Find out :

- Labour Rate Variance.
- Labour Mix Variance.
- Labour Idle Time Variance.
- Labour Yield Variance.
- Labour Efficiency Variance.
- Labour Cost Variance.

You are also required to reconcile the above variances.

2. Write the difference between Job Costing, Batch Costing and Contract Costing.
3. A company has three production departments and two service departments. Distribution summary of overheads is as follows :

Particulars	Production Departments			Service Departments	
	A	B	C	1	2
Total Departmental Overhead as per Primary Distribution (Rs.)	3,000	2,000	1,000	234	300

The expenses of service departments are charged on a percentage basis which is as follows :

Particulars	Production Departments			Service Departments	
	A	B	C	1	2
1	20 %	40 %	30 %	-	10 %
2	40 %	20 %	20 %	20 %	-

Distribute service department costs to production departments using :

- (a) Simultaneous Equations Method.
- (b) Repeated Distribution Method.

(2 × 15 = 30 marks)

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

B.Com. (Honours)

3.2 BCH—PROJECT FINANCE

(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

Fill in the Blanks :

1. The basic difference between the feasibility study report and _____ is the level of accuracy and degree of detail.
2. _____ is the examination of how project outcomes and objectives may change because of the impact of a risk event.
3. A project would normally be undertaken if its net present value is _____.
4. _____ analysis is the systematic gathering and analysis of the data pertaining to the technical inputs required and formation of conclusion there from.
5. IDBI stands for _____.

Match the following :

- | | | |
|--------------------------|---|------------------------|
| 6. Identification stage | - | Institutional finance. |
| 7. Technical Feasibility | - | Risk Analysis. |
| 8. Break even analysis | - | Project cost. |
| 9. Documentation charges | - | Appraisal of projects. |
| 10. UTI | - | Project life cycle. |

(10 × 1 = 10 marks)

Turn over

Part B

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

11. What is Project Finance ?
12. What is Project Implementation ?
13. Give the meaning of simulation analysis.
14. State any two advantages of NPV method.
15. Differentiate traditional evaluation techniques from modern evaluation techniques.
16. What is Risk Analysis ?
17. How do you determine the cost of acquisition of patents ?
18. What are documentation charges ?
19. What is SIDBI ?
20. What is feasibility report ?

(8 × 2 = 16 marks)

Part C

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

21. What are the stages in project cycle ?
22. What is the basis for classification of projects ?
23. Briefly explain the traditional evaluation techniques.
24. Explain the Decision tree analysis.
25. Discuss the various sources of funding.
26. Explain the role of IDBI.
27. Discuss the role of development banks in project financing.
28. What are the advantages and disadvantages of IRR technique ?

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

29. Give the meaning of Project Life Cycle and explain the various stages involved in Project Life Cycle.
30. Elaborate the institutional finance available for projects in India.
31. Discuss in detail the various risk analysis techniques.

(2 × 15 = 30 marks)

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

B.Com. (Honours)

3.1 BCH—GLOBAL CORPORATE AND BUSINESS LAW

(2017—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

- _____ is responsible for creation of statute law.
 - Parliament.
 - Court.
 - State government.
- If a company makes an unlawful dividend, who may be involved in making good the distribution?
 - The company only.
 - The directors only.
 - The shareholders only.
 - The company, the directors and the shareholders.
- A contract is usually _____ when the required evidence of its terms, for example, written evidence of a contract relating to land, is not available.
 - Void.
 - Voidable.
 - Unenforceable contract.
- Where the employer has summarily dismissed an employee without notice (as where the employer becomes insolvent), there may be a claim for damages at common law for _____.
 - Summary dismissal.
 - Constructive dismissal.
 - Wrongful dismissal.

17. Define Contract.
18. What is rights issue ?
19. What is Bribery ?
20. What do you mean by Privity of contract ?

(8 × 2 = 16 marks)

Part C

*Answer any six questions in not exceeding one paragraph each.
Each question carries 4 marks.*

21. What is the liability of promoters for pre-incorporation contracts ?
22. What do you mean by Exclusion clauses ? Write the ways in which court generally protect consumers from the harsher effects of exclusion clauses ?
23. Explain different types of law.
24. Explain the doctrine of capital maintenance and capital reduction.
25. Write a note on human rights law ?
26. Explain the essential elements of contract of employment.
27. Distinguish between types of meetings : ordinary general meetings and annual general meetings.
28. Explain in detail the tort of negligence.

(6 × 4 = 24 marks)

Part D

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

29. What are Damages ? Write a brief note on award of damages.
30. Briefly describe different types of companies.
31. Explain the meaning of and procedure involved in voluntary liquidation.

(2 × 15 = 30 marks)

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

B.Com. Vocational

BCV 3C 03—OFFICE AUTOMATION

Time : Two Hours and a Half

Maximum : 60 Marks

Part A

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

1. To cancel the last editing, we use the _____ button.
2. A feature of MS-WORD that saves the document automatically after certain interval is available on :
 - (a) Save tab on Options dialog box.
 - (b) Save as dialog box.
 - (c) Both of above.
 - (d) None of above.
3. Portrait and _____ are *two page* orientation.
4. Which of the following describes e-commerce ?
 - (a) Doing business electronically.
 - (b) Doing business.
 - (c) Sale of goods.
 - (d) All of the above.
5. All of the following are considered biometrics, except :
 - (a) Fingerprint.
 - (b) Retina.
 - (c) Password.
 - (d) Voice.
6. Excel files have a default extension of _____.
7. A function defined inside the function is called _____.

Turn over

8. The selected design template can be applied :
- To current slide only.
 - To all the slides.
 - To all the new presentation you create.
 - All of above.

(8 × 1 = 8 marks)

Part B

Answer any six questions.

Each question carries 2 marks.

- What is the difference between save and save as ?
- What are the uses of header and footer in MS-WORD ?
- What is a cell in MS-Excel ?
- How can you create a new presentation in Power Point ?
- What is a browser ?
- What is the difference between slide and slide show ?
- What is the use of format Painter tool button ?
- Mention any two advantages of E-commerce.

(6 × 2 = 12 marks)

Part C

Answer any five questions.

Each question carries 4 marks

- Define a text box. How do you insert a text box in your document ?
- What is Macro in MS-Word ? How can you insert Macros in a document ?
- How do you format a worksheet in excel ?
- What is goal seek in excel ? How does it work in Excel ?
- How do you create a design template in PowerPoint ?

22. What is a web browser ? What are the different browsers available ?
23. What is EDI ? What are the advantages ?

(5 × 4 = 20 marks)

Part D

*Answer any two questions.
Each question carries 10 marks.*

24. (a) Explain formatting in MS-WORD in detail.
(b) How do you insert pictures in document ?
25. (a) What are the components of MS PowerPoint ?
(b) Explain any four numeric functions in Excel.
26. Write short notes on :
- (a) Filter in Excel.
 - (b) Mail Merge.
 - (c) Hyperlinks.
 - (d) Internet Explorer.

(2 × 10 = 20 marks)

**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

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

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 offsetting up website for E-Commerce ?

(2 × 15 = 30 marks)

- 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)

**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 :

- 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 :
 - 27.
 - 34.
 - 17.
 - 24.
- loans are loans which the lender undertakes to waive repayment under certain prescribed condition.
 - Long term.
 - Forgivable.
 - Irrevocable.
 - Non-redeemable.
- Finance lease is also called ——.
 - Short term lease.
 - Ownership lease.
 - Capital lease.
 - Sale and lease back.
- 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 :
 - Share-based payment.
 - Market - price payment.
 - Assessable price payment.
 - Nominal value payment.
- 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.
 - Deferred shares.
 - Risk shares.
 - Founders' shares.
 - Bonus shares.

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
Each question carries 15 marks.*

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 48,000 shares in S Ltd.	26,78,000	13,70,000
Reserves	3,00,000	2,00,000		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)

**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 Marsh 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

- 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)

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.

**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.

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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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.

**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)

**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 Inffibnet ?
- 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)

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.

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)

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 _____
($10 \times 1 = 10$ 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.

($8 \times 2 = 16$ 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)

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)

**THIRD SEMESTER (CUCBCSS—UG) SPECIAL DEGREE EXAMINATION
NOVEMBER 2019**

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

1. _____ signifies incentive payments based on actual performance of an employee or a group of employees.
2. _____ is the wage which is above the minimum wage but below the minimum wage.
3. _____ is what employee receives in exchange for their contribution to the organization.
4. _____ is the process of providing trainees with information about their performance.
5. _____ is a relationship in which senior manager in an organization assumes the responsibility for grooming a junior person.
6. What is that describes the duties of the job, authority relationship, skills requirement, conditions of work etc :
 - (A) Job Analysis.
 - (B) Job Enlargement.
 - (C) Job Enrichment.
 - (D) Job Evaluation.
7. The actual achievements compared with the objectives of the job is :
 - (A) Job Performance.
 - (B) Job Evaluation.
 - (C) Job Description.
 - (D) None of the above.
8. The following is (are) concerned with developing a pool of candidates in line with the human resources plan :
 - (A) Development.
 - (B) Training.
 - (C) Recruitment.
 - (D) All of the above.

26. What are the essentials of good disciplinary system ?
27. What are the objectives of Performance Appraisal ?
28. Explain the process of Training Evaluation.

(6 × 4 = 24 marks)

Part D

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

29. Outline the process of HR Planning.
30. Explain the methods of Performance Appraisal.
31. Distinguish between Induction and training. Explain the benefit of Training

(2 × 15 = 30 marks)

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9. Majority of the disputes in industries is related to the problem of :
- (A) Wages. (B) Salaries.
(C) Benefits. (D) All of the above.
10. The basic managerial skill is :
- (A) To Supervise. (B) To Stimulate.
(C) To Motivate. (D) All of the above.

(10 × 1 = 10 marks)

Part B

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

11. What is Human Recourse Management ?
12. What is Job Analysis ?
13. What do you mean by Human Resource Planning ?
14. Explain the features of Human resource planning.
15. What is Job rotation ?
16. What are the five levels of Training evaluation ?
17. What is Performance appraisal ?
18. What do you mean by grievances ?
19. What is grievance redressal mechanism ?
20. What is Suggestion scheme ?

(8 × 2 = 16 marks)

Part C

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

21. Explain the different between personnel management and HRM.
22. Define HRM and what are its objectives.
23. What are the internal sources of recruitment ?
24. What are the different methods of Job Analysis ?
25. What are the objectives of Career Planning ?

**THIRD SEMESTER (CUCBCSS—UG) SPECIAL DEGREE EXAMINATION
NOVEMBER 2019**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

Choose Correct Answer :

1. Accounting for Employee Benefits dealt in AS :

- (a) 16. (b) 19.
(c) 36. (d) 37.

2. Approval of shareholders is needed for buy back up to _____ of the total paid-up equity capital and free reserves of the company.

- (a) 10%. (b) 25%.
(c) 35%. (d) 5%

3. As per AS 7, the acquisition and disposal of long-term assets and other investments not included in cash equivalents are called :

- (a) Operating Activities. (b) Investing Activities.
(c) Financing Activities. (d) None.

4. The advantage of right issue is that :

- (a) Control retained. (b) Capitalizes reserves.
(c) Par value of shares increases. (d) No change in number of shares outstanding.

5. Indian AS 102 deals with :

- (a) Impairment of assets. (b) Share based payment.
(c) Leases. (d) Continent Assets.

Fill in the Blanks :

6. _____ are the amounts of income taxes payable in future periods in respect of taxable temporary differences.
7. _____ is lease that transfers substantially all the risks and rewards incidental to ownership of an asset.

Turn over

8. The Balance Sheet of both holding company and its subsidiary or subsidiaries, is called _____.
9. The amount by which the carrying amount of an asset exceeds its recoverable amount is called _____.
10. The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction is called as _____.

(10 × 1 = 10 marks)

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

11. How Impairment Loss is recognized ?
12. What is meant by tax base of an asset, as per Indian AS 12 ?
13. Which are the types of leases ?
14. What are Bonus Shares ?
15. What are Prior period errors, as per Indian AS 8 ?
16. Compare between Cash and cash equivalents, as per AS 7.
17. Which are the final accounts prepared for electricity companies ?
18. Write any two advantages of holding companies.
19. What is meant by minority Interest ?
20. What is shown by the statement of Change on Equity ?

(8 × 2 = 16 marks)

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

21. Write a note on AS 2 Accounting for Inventories.
22. Briefly state procedure for preparing consolidated financial statements.
23. A Ltd give the following information :

	Rs.
14% Preference Share capital	.. 3,00,000
General Reserve	80,000
Securities Premium	20,000
P & L	38,600
Investment Allowance Reserve	50,000

The Company redeems Preference shares at a premium of 10% by issue of equity shares of Rs.10 each at a premium of 20%. Fresh issue of shares is made in lots of 100 shares for such amount as is necessary after utilizing the available source to the maximum extent. Calculate number of fresh shares issued and amount to be transferred to Capital Redemption Reserve.

24. What are the Disadvantages of Double account system ?
25. What are operating activities, as per Indian AS 7 ?
26. Ledger Balances of ABC Ltd as on 31 st March 2009 are as follows :

Fixed Assets Rs. 7 Lakhs, Investments Rs. 10,000, Stock and debtors Rs. 8,50,000, preliminary expenses Rs. 20,000, Equity share capital (60% paid) Rs. 6,00,000. 10% First Debentures Rs. 2 Lakhs, 12 % Second Debentures Rs. 5 Lakhs. Bank OD Rs. 50,000. Trade Creditors (Including Y for Rs. 8,50,000) Rs. 11,50,000. Outstanding Interest for one year on both types of debentures Rs. 80,000. Due to heavy losses, the following scheme of reconstruction is agreed.

- To make the existing Rs. 100 each shares fully paid up and then to reduce them to Rs. 20 each.
 - To settle the claims of first debenture holders by issuing 2000 13.5 % debentures Rs. 100 each.
 - To discharge the claims of the second debenture holders by issuing 15% 4000 debentures Rs. 100 each.
 - To pay Rs.3 Lakhs to Mr.Y in full settlement of his account.
 - To allot 15000 fresh equity shares of Rs. 20 each to discharge the remaining trade creditors
 - Market value of investments is Rs. 20,000.
 - Towrite off fictitious assets and to reduce the fixed assets. Prepare Post reconstruction Balance sheet.
27. From the Balance sheets as at 31s' March 2017, Prepare consolidated :

Balance sheet

	H Ltd	S Ltd		H Ltd	S Ltd	
Share capital			Sundry Assets 60% shares in S Ltd (at Cost)	5,70,000	2,60,000	
Shares of Rs. 10 each fully paid	5,00,000	2,00,000				1,10,000
Reserves	1,00,000					
Creditors	80,000	60,000				
	6,80,000	2,60,000				6,80,000

28. Media Ltd is planning to raise funds by making right issue of equity shares to finance its expansion. The existing equity share capital of the company is Rs. 50 Lakhs. The market value of its share is Rs. 42. The company offers to its shareholders the right to buy 2 shares at Rs. 11 each for every 5 shares held : (a) Calculate theoretical market price after rights issue and (b) value of rights.

(6 × 4 = 24 marks)

Turn over

16. _____ is filled by the enumerator.
- (A) Questionnaire. (B) Schedule.
(C) Questionnaire or schedule. (D) All.
17. Frequency distribution is :
- (A) A table. (B) A variable.
(C) Total frequency. (D) Class intervals.
18. Histogram is useful to determine :
- (A) Mean. (B) Median.
(C) Mode. (D) All these.
19. Pictograms are shown by :
- (A) Dots. (B) Lines.
(C) Circles. (D) Pictures.
20. Cumulative frequency only refers to the :
- (A) Less than type. (B) More than type.
(C) Both. (D) None.

Answer any two questions.
Each question carries 15 marks.

29. From the following particulars, draw up capital account, General Balance sheet as on 30th June 1998 Authorised capital Rs. 30 Lakhs, subscribed capital Rs. 26 Lakhs, 11 % Debentures Rs. 4,00,000 Trade Creditors Rs. 1,60,000. Reserves Rs. 1,50,000 Trade Debtors Rs. 3,80,000 Cash in hand & at Bank Rs. 3,50,000. Investments Rs. 1,50,000. Stock Rs. 1,40,000

Expenditure to 30th June 1997 : Land Rs. 1,20,000 Shafting Rs. 13,50,000 Machinery Rs. 4,00,000 buildings Rs. 1,30,000. The expenditure during the year ended 30/6/98 was Rs. 2,50,000 ; Rs. 2,50,000 and Rs. 1,00,000 respectively on the last three items and a renewal fund of Rs. 2,50,000 had been created. The balancing item of Rs. 1,60,000 may be taken as profit of the company.

30. The following is the summarized balance sheet of Ramana Ltd as at 31 March 2008 :

	Rs.		Rs.
Share capital			
Rs. 10 per share	2,50,000	Freehold property	2,50,000
General reserve	50,000	Other Fixed Assets	2,00,000
P & L A/C	2,50,000	Current Assets	2,50,000
4 % debentures	50,000		
Current liabilities	1,00,000		
	7,00,000		7,00,000

The company has had the free hold property professionally valued and decides to include it in the balance sheet at its valuation of Rs. 4,00,000. Directors also proposes to :

1. Capitalize part of the undistributed profits by making a bonus issue to the shareholders of one Rs. 10 share for every five shares held
 2. Repay the debentures at a premium of 2 % and
 3. Create a reserve of Rs. 25,000 for the replacement of fixed assets (in addition to the aggregate depreciation of Rs. 50000 already provided). Assuming that the appropriate resolutions were passed, pass journal entries & balance sheet after implementing the proposals.
31. What are preference shares ? State the conditions for redemption of preference shares.

(2 × 15 = 30 marks)

8. $R(x) = C(x)$ denotes :
- (A) Profit function. (B) Market equilibrium.
(C) BEP. (D) None.
9. The various numbers occurring in a sequence are called :
- (A) Progressions. (B) Elements.
(C) Terms. (D) None.
10. If 2, 5, 8 _____ is A.P. the t 20 is :
- (A) 60. (B) 59.
(C) 58. (D) None.
11. Find x if the number $x, 7, 28$ from a GP.
- (A) 4. (B) 0.
(C) $7/4$. (D) $4/7$.
12. Find the common ratio of the following 9, 6, 4 :
- (A) 3. (B) 2.
(C) $2/3$. (D) None.
13. The sum of n terms of an A.P. whose first term and last term are known as :
- (A) $n/2 (a + 1)$. (B) $n/2 (a + nd)$.
(C) $n/2 (2a + 1n)$. (D) None.
14. 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.
15. The primary data are collected by :
- (A) Interview. (B) Observation.
(C) Questionnaire. (D) All these.

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. 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.
3. The value of determinant $\begin{vmatrix} a & b \\ c & d \end{vmatrix}$ is :
- (A) 2. (B) -2.
(C) 38. (D) -38.
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. A square matrix in which elements in the diagonal are 1 and rest is all zero is called :
- (A) Diagonal matrix. (B) Zero matrix.
(C) Identity matrix. (D) None.
6. The transpose of a matrix A is denoted by :
- (A) A'. (B) A.
(C) A (x). (D) None.
7. Equation $ax^2 + b = 0$.
- (A) Pure quadratic equation. (B) General quadratic equation.
(C) Not a quadratic equation. (D) None.

Part IV (Long Essay Answers)

Answer any two questions.

Each question carries 15 marks.

29. Solve the system of equation using matrix' method :

$$3x - 2y + 3z = 8 ; 2x + y - z = 1 ; 4x - 3y + 2z = 4.$$

30. Give 3 yearly moving averages for the following series :

Year : 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008

Production } : 17.2 17.3 17.7 18.9 19.2 19.3 18.1 20.2 25.3 24.9 23.2 24.3 25.2 26.3 27.3

(in tonnes)

31. Samples of size 60 and 40 have means 100 and 150 with standard deviation 70 and 80 respectively.
Calculate mean and standard deviation of combined group.

[2 × 15 = 30 marks]

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com. (2014—2016 Admissions) B.B.A. (2014—2018 Admissions)****BCM 3A 11—BASIC NUMERICAL SKILLS****(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.
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18. What are Ogives ?
19. Find the harmonic Mean 250, 475, 75, 5, 0.8, 0.05, 0.009.
20. Explain cost of living index number.

(8 × 2 = 16 marks)

Part III (Short Essay Answers)

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

21. If $A = \begin{bmatrix} 1 & 3 & 3 \\ 1 & 4 & 3 \\ 1 & 3 & 4 \end{bmatrix}$. Find A^{-1} .

22. The sum of first 3 terms of a GP is $\frac{13}{12}$ and their product is -1. Find the common ratio and terms.

23. Divide 50 into two parts so that the sum of their reciprocals is $\frac{1}{12}$.

24. Compare Mean, Median and Mode.

25. Solve $\sqrt{x^2 - 2x + 49} - \sqrt{x^2 - 2x + 16} = 3$.

26. The following table gives the distribution of marks of 100 students in an examination. Represent the data by a frequency polygon.

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70
No. of students	5	10	18	26	22	15	4

27. What are the problems in constructing index numbers ?

28. If $U = \{1, 2, 3, 4, 5, 6, 7, 8, 9\}$, $A = \{2, 4, 6, 8\}$ and $B = \{2, 3, 5, 7\}$. Verify that

(i) $(A \cup B)' = A' \cap B'$; and (ii) $(A \cap B)' = A' \cup B'$.

(6 × 4 = 24 marks)

Turn over

15. In chronological classification data are classified on the basis of :
- (A) Attributes. (B) Class Intervals.
(C) Time. (D) Area.
16. _____ is the sum of the values divided by the total number of items in the set.
- (A) Mode. (B) Median.
(C) Mean. (D) Skewness.
17. The second quartile is equal to :
- (A) Mean. (B) Median.
(C) Mode. (D) Standard Deviation.
18. _____ index is based on the price and quantities of both base year and current year.
- (A) Paasche's. (B) Laspey's.
(C) Fishers. (D) None of these.
19. The standard deviation of 10, 16, 10, 16, 10, 10, 16, 16 :
- (A) 4. (B) 6.
(C) 3. (D) 0.
20. Index number for the base period is always taken as :
- (A) 200. (B) 50.
(C) 1 (D) 100.

7. It is an eqn in one or more variables where each term's degree is not more than 1 is :
- (A) Simultaneous eqn. (B) Linear eqn.
(C) Eqn. (D) None.
8. Find the 7th term of series 1,4,7 _____.
- (A) 22. (B) 19.
(C) 16. (D) 25.
9. If 2,5,8 _____ is A.P the t_{20} is :
- (A) 60. (B) 59.
(C) 58. (D) None.
10. Given the term in the sequence 1,3,7,15,31 next is _____.
- (A) 62. (B) 63.
(C) 46. (D) 66.
11. 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.
12. Statistics is applied in :
- (A) Economics. (B) Business Management.
(C) Commerce and Industry. (D) All these.
13. Frequency distribution is :
- (A) A table. (B) A variable.
(C) Total Frequency. (D) Class Intervals.
14. Divided bar chart is considered for :
- (A) Comparing different components of a variable.
(B) The relation of different components to the total.
(C) (A) or (B).
(D) (A) and (B).

BCM 3A 11—BASIC NUMERICAL SKILLS

(Multiple Choice Questions for SDE Candidates)

1. Which method is also known as tabular method ?
- (A) Roster method. (B) Set builder form.
(C) Both (A) and (B). (D) None.
2. In the following state whether $A = B$.
- (A) $A = \{4, 8, 12, 16\}$ $B = \{8, 4, 16, 18\}$
(B) $A = \{x : x \text{ is a multiple of } 10\}$
 $B = \{10, 15, 20, 25\}$
(C) $A = \{a, b, c, d\}$ $B = \{d, c, b, a\}$
(D) None
3. $A \cup \theta = A$
- (A) Commutative Law. (B) Law of \cup .
(C) Idempotent law (D) Law of identity element.
4. Value of the determinate $\begin{vmatrix} 2 & 1 & 3 \\ 4 & 2 & 6 \\ 6 & 3 & 9 \end{vmatrix}$ is :
- (A) 0. (B) Positive Integer.
(C) Negative Integer. (D) Not obtainable.
5. "The expression $b^2 - 4ac$ is called _____ of the quadratic eqn.
- (A) Discriminant. (B) Roots.
(C) Characteristics. (D) Solution.
6. Eqn $y = 2x + 5$ has :
- (A) No Solution. (B) One Solution.
(C) 3 Solutions. (D) Infinite Solutions.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3A 11—BASIC NUMERICAL SKILLS****(2017 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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- 24 What is the criteria for the distribution of open source software ?
- 25 What are the steps in knowledge management process ?
- 26 Explain the overview of application of IT in communication.
- 27 What is GNOME ? What are the features ?
- 28 Differentiate between Data and Information.

(6 × 4 = 24 marks)

Part IV (Essay Questions)

*Answer any two questions in about 800 words.
Each question carries 15 marks.*

- 29 Explain the functions and types computer network ?
- 30 Discuss the role of IT in defence and law.
- 31 What is cyber crime ? Explain the different types of cyber crimes.

(2 × 15 = 30 marks)

II. Fill in the blanks :

- 6 Trojan horse is a _____.
- 7 _____ is the stealing of legally protected software.
- 8 Artificial Intelligence is concerned with making computers behave like _____.
- 9 Google is a _____.
- 10 _____ is an example of presentation software.

(10 × 1 = 10 marks)

Part II

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

- 11 What do you mean by Bio-Computing ?
- 12 Define Information Overload.
- 13 What is Phishing ?
- 14 What do you mean by FTP ?
- 15 What is blog ?
- 16 What is Linux ?
- 17 What do you mean by software piracy ?
- 18 What is Proxy server ?
- 19 What is wireless technology ?
- 20 What is Gopher ?

(8 × 2 = 16 marks)

Part III

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

- 21 What is Hacking ? What are the types of hackers ?
- 22 What do you mean by Digital Signature ? What are the purposes ?
- 23 What is E- Waste and how to manage E-Waste ?

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com./B.B.A.

BCM 3A 12—GENERAL INFORMATICS

[B.Com. 2014—2016/B.B.A. 2014—2018]

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

I. Choose the correct answer :

1 IPR stands for :

- a) International Property Right. b) Intellectual Property Right.
c) Indian Property Right. d) None of these.

2 Which one is not a E Governance application ?

- a) BHOOMI. b) RAILNET.
c) WITT. d) SAKSHAT.

3 Example of academic network is :

- a) NICNET. b) BRNET.
c) INFLIBNET. d) All of these.

4 SPSS is :

- a) Malware. b) Operating system.
c) Analysis software. d) Anti-virus software.

5 Which one is a cyber crime ?

- a) Cyber contraband. b) Cyber Bullying.
c) Cyber stalking. d) All of these.

Turn over

14. 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.
15. An on-line journal or chronological posting of thoughts and opinion is a [n] :
- (A) Podcast.
 - (B) Wiki
 - (C) Blog
 - (D) IM chat.
16. Infrared scanners cannot :
- (A) Scan pages and detect unusual objects.
 - (B) Be worn on the wrist.
 - (C) Translate a bar code into a computer data file.
 - (D) Be used by shipping companies to track packages as they move around the world.
17. Artificial Intelligence is concerned with making computers behave like :
- (A) Humans.
 - (B) Robots.
 - (C) Home appliances.
 - (D) None of these.
18. Knowledge based systems have been developed for fields such as :
- (A) Financial markets.
 - (B) Diagnosing diseases.
 - (C) Scheduling airplanes.
 - (D) All of these.
19. Which of the following is not a wireless communication device ?
- (A) Bluetooth.
 - (B) GPS.
 - (C) Infrared communication.
 - (D) None of these.
20. GPS satellites circle the earth _____ times a day :
- (A) Three times.
 - (B) Two times.
 - (C) Six times.
 - (D) Once in a month.

7. _____ unit of CPU directs and co-ordinates all operations of a computer.
- (A) ALU. (B) RAM.
(C) CONTROL UNIT. (D) REGISTER.
8. One cannot write new data in this type of memory :
- (A) RAM. (B) ROM.
(C) CPU. (D) None of these.
9. The function of ALU is :
- (A) To do arithmetic operation.
(B) To control other parts of a computer.
(C) To do arithmetic and logic operations.
(D) To produce output.
10. VDU is also called :
- (A) Screen. (B) Monitor.
(C) Both 1 and 2. (D) Printer.
11. 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.
12. The most flexible network topology is :
- (A) Ring. (B) Star.
(C) Bus. (D) None of these.
13. 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.

BCM 3A 12—GENERAL INFORMATICS
(Multiple Choice Questions for SDE Candidates)

- Which of the following is not one of the four major functions of a computer ?
 - Output.
 - Storage.
 - Processing.
 - Calculation.
- Which of the following devices is considered the brain of the computer ?
 - Read only memory.
 - Central processing unit.
 - Random access memory.
 - Motherboard.
- Which of the following statements about the hard disks is TRUE ?
 - Hard disks are always installed inside the system unit of a computer.
 - Hard disks are considered volatile storage devices.
 - With the rise of flash drives, hard disks are becoming legacy technology.
 - Hard disks are considered nonvolatile storage devices.
- Pages on the web have spots you can click called :
 - Hyperlinks.
 - Links.
 - Hot spots.
 - All of the above.
- In addition to the web the internet also includes :
 - E-mail.
 - Gopher and ftp.
 - Usenet and telnet.
 - All of the above.
- A browser :
 - Displays Web documents.
 - Allows you to navigate.
 - Allows you to copy, print and transfer documents.
 - All of the above.

Part III (Short Essays)

Answer any six questions.

Each question carries 4 marks.

- 21 Explain star topology. What are its merits ?
- 22 Write a note on blog.
- 23 What is star topology ?
- 24 Is DNA Computer a Reality ? Discuss.
- 25 Distinguish between Data, Information, Knowledge and Knowledge management.
- 26 State the importance of LINUX.
- 27 Mention the problem in using computers in local language.
- 28 Write note on IT and regional languages.

(6 × 4 = 24 marks)

Part IV (Long Essays)

Answer any two questions.

Each question carries 15 marks.

- 29 What are the different types of operating system ? Explain with examples.
- 30 Elaborate the need for use of IT in Education.
- 31 Mention the common guidelines for the usage of computers and internet.

(2 × 15 = 30 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com./B.B.A.****BCM 3A 12—GENERAL INFORMATICS****[B.Com. 2014—2016/B.B.A. 2014—2018]****(2014 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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5 A set of exclusive rights granted by a state to an inventor or his assignee for a limited period of time in exchange for a disclosure of an invention. Only non-obvious ideas can be patented :

- (a) Patent. (b) Franchise.
(c) Copyright. (d) Goodwill.

II. Fill up the blanks :

- 6 System _____ software makes the computer ready to interact with the user. Without this a computer cannot work.
- 7 A _____ hacker is a person who breaks into computers, usually by gaining access to administrative controls.
- 8 A program or programming code that duplicates itself and infects the computer is termed a _____.
- 9 _____ is the study and practice of using computing resources efficiently.
- 10 A _____ is a storage location from which software packages may be retrieved and installed on a computer.

(10 × 1 = 10 marks)

Part II

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

- 11 What do you mean by communication processor ?
- 12 What do you understand by Network adapters ?
- 13 What are the major image input devices in a computer system ?
- 14 What is PAN ?
- 15 Write a note on website.
- 16 What do you mean by Free Software ?
- 17 What is information need ?
- 18 State the disadvantages of e-governance.
- 19 Define mobile compounding.
- 20 What do you mean by Bluetooth ?

(8 × 2 = 16 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3A 12—GENERAL INFORMATICS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

- 1 The computer network that spans a relatively small area :
 - (a) WAN.
 - (b) MAN.
 - (c) LAN.
 - (d) TAN.
- 2 The concept used for any type of commercial manoeuvring, or business deals that involves the transfer of information across the globe via internet :
 - (a) E-mail.
 - (b) E-learning.
 - (c) E-business.
 - (d) E-commerce.
- 3 The legal instrument (usually by way of contract law) governing the usage or redistribution of software. All software is copyright protected, except material in the public domain :
 - (a) Software license.
 - (b) Owners agreement.
 - (c) Tenancy.
 - (d) Legacy.
- 4 This means a place to store knowledge and retrieve knowledge. Eg. internet, :
 - (a) Knowledge centre.
 - (b) Knowledge depository.
 - (c) Knowledge bank.
 - (d) Knowledge repository.

15. Information Technology can :
- (A) Process raw data.
 - (B) Recycle processed information and use it as data in another processing step.
 - (C) Package information so it is easier to understand.
 - (D) All of the above.
16. The five steps, input, processing, output, storage and retrieval, and distribution and communication are all part of :
- (A) The information super highway. (B) The internet.
 - (C) The information processing cycle. (D) None of the above.
17. The smallest computer (in size) is most likely called a :
- (A) Mainframe computer.
 - (B) Server.
 - (C) Handheld, palm-top, or personal digital assistant.
 - (D) Notebook computer.
18. The most powerful computer is most likely called a :
- (A) Workstation. (B) Minicomputer.
 - (C) Mainframe. (D) Supercomputer.
19. The Indian Patent Act finally amended in :
- (A) 1970. (B) 1996.
 - (C) 2005. (D) None of the above.
20. CAI stands for :
- (A) Computer Aided Training. (B) Computer Assisted Instruction.
 - (C) Computer aided Technology. (D) None of these.

8. CRT means _____.
- (A) Cathode Ray Tube.
 - (B) Central Ray Tube.
 - (C) Cathode Ray Tray.
 - (D) None of these.
9. Which of the following is suitable for networking in two adjacent buildings ?
- (A) WAN.
 - (B) LAN.
 - (C) MAN
 - (D) VAN.
10. Ethernet networks transmit data in small units. These units are called _____.
- (A) Baud.
 - (B) Frames.
 - (C) Data Bundles.
 - (D) None of these.
11. Which of the following provides the fastest broadband internet connection by transmitting data at the speed of light ?
- (A) Cable.
 - (B) DSL.
 - (C) Fiber Optics.
 - (D) Satellite.
12. The primary disadvantage to DSL internet access is the quality and effectiveness of service :
- (A) Are affected by the number of users on the same DSL line at any time.
 - (B) Depend on your proximity to a phone company central office.
 - (C) Can be affected by adverse weather conditions.
 - (D) Depend on the internet service provider you select.
13. _____ integrates communications, data management, and security services to allow business applications within different organizations to automatically interchange information.
- (A) E-Commerce.
 - (B) E-Governance.
 - (C) E-Banking.
 - (D) None of the above.
14. Nanotechnology is the science of things on the order of :
- (A) Inches.
 - (B) Milometers.
 - (C) Nanometers.
 - (D) Nanobytes.

BCM 3A 12—GENERAL INFORMATICS

(Multiple Choice Questions for SDE Candidates)

1. An Ethernet port is used for connecting your computer to :
- (A) A network. (B) A printer.
(C) A monitor. (D) A digital camera.
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. Notebook and smaller computers usually use :
- (A) Liquid crystal displays.
(B) Electroluminescent displays.
(C) Field emission displays.
(D) All of the above.
4. Second generation computers contained _____ in place of vacuum tubes.
- (A) Transistors. (B) Liquid crystal displays.
(C) Both (A) and (B). (D) Neither (A) nor (B).
5. LAN stands for :
- (A) Local Area Network. (B) Loyal Area Network.
(C) Large Area Network. (D) None of these.
6. MAN stands for :
- (A) Metropolitan Area Network
(B) Man Area Network
(C) Manchester Area Network
(D) None of these.
7. _____ is the primary large printed circuit board within a personal computer.
- (A) Motherboard. (B) Main memory.
(C) Magnetic disk. (D) None of these.

Part D

Answer any two questions.

Each question carries 15 marks.

29. Define offer. What are the essentials of a valid offer ?
30. What are the rights and duties of bailor and bailee ?
31. Define condition and warranty. Explain the conditions and warranties implied by law in the Contract of Sale of Goods Acts.

(2 × 15 = 30 marks)

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**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3A 12—GENERAL INFORMATICS****(2017 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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- 9 The term NUDEM PACTUM refer to _____.
- 10 Bailment without any charge is called _____ bailment.

(10 × 1 = 10 marks)

Part B

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

- 11 Define Bailment.
- 12 What is meant by privity of consideration ?
- 13 Define Coercion.
- 14 What is meant by Breach of Contract ?
- 15 Who are the persons incompetent to contract ?
- 16 What is meant by tender of performance ?
- 17 Who are the parties to the Contract of Guarantee ?
- 18 What is Caveat Emptor ?
- 19 What is a Digital Signature ?
- 20 Who are the persons entitled to demand performance ?

(8 × 2 = 16 marks)

Part C

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

- 21 Explain the nature and extend to surety's liability.
- 22 State the difference between Sub-agent and Substituted agent.
- 23 What are the rights of consumers under the Consumer Protection Act, 1986 ?
- 24 What are the circumstances in which the consideration is said to be unlawful ?
- 25 What are the legal duties of finder of lost goods ?
- 26 Explain the rule Nemo dat quod non-habet and state its exceptions.
- 27 State the classification of contracts based on its validity.
- 28 Explain pledge by non-owners.

(6 × 4 = 24 marks)

13. A consideration in a contract :
- (A) May be any thing. (B) Nothing in return.
(C) Something in return. (D) May be illusory.
14. A consideration may be :
- (A) Past. (B) Present.
(C) Future. (D) Either (a) or (b) or (c).
15. A offers to sell his car on internet, it is :
- (A) An express offer. (B) An implied offer.
(C) A particular offer. (D) No offer.
16. 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.
17. 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) Puffing.
(C) Damping. (D) None of these.
18. The right of lien is exercised.
- (A) To retain possession of goods. (B) To regain possession of goods.
(C) To resell the goods. (D) None of these.
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. The process of identifying the goods and setting apart is called :
- (A) Identification. (B) Procurement.
(C) Ascertainment. (D) Allocation.

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. X contracts to sell his scooter to Y for Rs. 50,000 and Y agrees to pay on delivery. Both the parties perform their promises. This is called :
- (A) A waiver.
(B) Breach of a contract.
(C) An attempted performance of contract.
(D) An actual performance of a contract.
9. Which of the following is not a feature of a wagering agreement ?
- (A) Chances of gain or loss.
(B) Uncertainty of future event.
(C) Neither party have control over future event.
(D) Neither parties should have an interest in the event.
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. Which of the following is a contingent contract ?
- (A) Contract of insurance.
(B) Contract for doing impossible acts.
(C) Marriage contract.
(D) Wagering agreements.

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

- Which of these is a wagering contract ?
 - Insurance contract.
 - Teji mandi contract.
 - Lottery.
 - All of these.
- Consideration must move at the desire of _____.
 - Third party.
 - The promisee.
 - The promisor.
 - None of these.
- Two or more persons are said to consent when they agree upon :
 - The same thing in the same sense.
 - The same thing in any sense.
 - The same thing in a specific sense.
 - None of these.
- The term "Quid pro quo" means :
 - Something in return.
 - Something important.
 - Something of value.
 - Something relevant.
- The Indian Contract Act, 1872 applies to the :
 - Whole of India including Jammu and Kashmir.
 - Whole of India excluding Jammu and Kashmir.
 - States notified by the government every year.
 - Northern and Eastern Indian states.
- A jus in personam means a right against.
 - A specific person.
 - The public at large.
 - A specific thing.
 - None of these.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3B 03—BUSINESS REGULATIONS****(2014 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.

Part III

Answer any six questions.

Each question carries 4 marks.

- 21 Write note on termination of transit and Right of Stoppage.
- 22 Define the term complaint as per Section 2 (1) (c) Consumer Protection Act.
- 23 Write a note on consumer disputes redressal agencies.
- 24 Mention the jurisdiction of national commission.
- 25 What are the advantages of a Limited Liability Partnership ?
- 26 What are the elements essential for the incorporation of an LLP ?
- 27 State the Nature and Scope of Remedies under the Consumer Protection Act.
- 28 What are the different types of damages ?

(6 × 4 = 24 marks)

Part IV

Answer any two questions.

Each question carries 15 marks.

- 29 Define Void Agreements. What are the agreements that have been expressly declared as void by the Indian Contract Act ?
- 30 Define Coercion and what are the essential features and effects of coercion ?
- 31 Write an essay on capacity contract.

(2 × 15 = 30 marks)

- 5 The agreement, the terms of which are uncertain or not capable of being made certain without further agreement between the parties are void :
- (a) Risky agreement. (b) Unknown agreement.
(c) Misleading agreement. (d) Uncertain agreement.

II. Fill up the blanks :

- 6 Recession of a contract means _____ of it.
7 "_____" are monetary compensation allowed for loss suffered by the aggrieved party due to breach of contract.
8 _____ means 'an act of restoration'.
9 The person in respect of whose default the guarantee is given is called _____.
10 _____ guarantee means a guarantee where the surety unconditionally promises to pay in case of default of the principal debtor.

(10 × 1 = 10 marks)

Part II

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

- 11 What do you mean by Revocation by Novation ?
12 What is the object of guarantee ? Is to provide security to the creditor against default by the principal debtor.
13 What do you mean by constructive delivery ?
14 Who is a gratuitous bailor ?
15 Who is a sub-agent ?
16 Who is a Universal Agent ?
17 What is contract of sale ?
18 What do you mean by stipulation ?
19 Who is an unpaid seller ?
20 What is meant by the right of stoppage of goods in transit ?

(8 × 2 = 16 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

1 The Indian Contract Act, came into force on :

- (a) The 1st day of January 1872.
- (b) The 1st day of October 1872.
- (c) The 1st day of September 1872.
- (d) The 1st day of December, 1872.

2 For a valid agreement, there must be a complete identity of minds between the contracting parties. This is called :

- (a) Consensus ad idem.
- (b) Uberima fidi.
- (c) Prima facie.
- (d) Quid pro quo.

3 Future consideration is also called :

- (a) Executed consideration.
- (b) Exempted consideration.
- (c) Explanatory consideration.
- (d) Executory consideration.

4 An agreement made without consideration is :

- (a) Valid.
- (b) Void.
- (c) Voidable.
- (d) Reciprocal.

Turn over

14. A contract in which, under the terms of a contract, nothing remains to be done by either party is known as :
- (A) Executed contract. (B) Executory contract.
(C) Unilateral contract. (D) None of the above.
15. The goods which are to be produced by the seller after the contract of sale is made are known as :
- (A) Contingent goods. (B) Unascertained goods.
(C) Future goods. (D) None of the above.
16. A Sale of Goods under the Sale of Goods Act, 1930 includes :
- (A) A jus in personam. (B) A jus in rem.
(C) Both (A) & (B). (D) Neither (A) & (B).
17. A 'Condition' under the Sale of Goods Act has been defined as a stipulation :
- (A) Collateral to the main purpose of the contract.
(B) Main purpose of contract.
(C) Essential to the main purpose of the contract.
(D) All of the above.
18. In contract through sea route, where the seller has to put the goods on board a ship at his own expenses, the contract is known as :
- (A) GIF contract. (B) FOB contract.
(C) Board obligatory contract. (D) Ex-ship contract.
19. Where the court orders the defaulting party to carry out the promise according to the terms of the contract, it is called as a/an ?
- (A) Quantum meruit. (B) Rescission.
(C) Injunction (D) Specific performance.
20. Quantum meruit means :
- (A) A non-gratuitous promise. (B) A gratuitous promise.
(C) As much as is earned. (D) As much as is paid.

7. An offer of performance is known as a/an :
- (A) Offer. (B) Proposal.
(C) Tender. (D) Acceptance.
8. *Ex turpi causa non oritur* action means ?
- (A) From an illegal cause, no action arises.
(B) From an illegal cause action may arise.
(C) From a legal cause action may arise.
(D) From a legal cause action may not arise.
9. Fraud means :
- (A) Suggestion as a fact, of something which is not true, by a person who does not believe it to be true.
(B) Active concealment of a fact.
(C) Promise made without any intention of performing it.
(D) All of the above.
10. When one of the parties is under a mistake as to a matter of fact essential to the agreement, it is called :
- (A) Unilateral mistake. (B) Bilateral mistake.
(C) Partial mistake. (D) Incomplete mistake.
11. Capacity to contract means :
- (A) The parties are financially sound to make contracts.
(B) The parties are physically able to enter into contracts.
(C) The parties are legally competent to enter into contracts.
(D) All of the above.
12. When the offers made by two persons to each other containing similar terms of bargain cross each other in post, they are known as :
- (A) Cross offers. (B) Implied offers.
(C) Direct offers. (D) Express offers.
13. Contract is defined as an agreement enforceable by law, vide section _____ of the Indian Contract Act.
- (A) 2 (e). (B) 2 (f).
(C) 2 (h). (D) 2 (i).

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3B 03—BUSINESS REGULATIONS****(2017 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. The effect of refusal to accept a properly made offer of performance is that :
- (A) The promisor is not responsible for non-performance and can sue the promisee for the breach of contract.
 - (B) Such offer lapses on rejection by the offeree.
 - (C) The contract is rendered voidable at the option of promisor.
 - (D) The contract is discharged by anticipatory breach.
2. Which of the following case is not covered by the concept of supervening impossibility ?
- (A) Destruction of subject matter.
 - (B) Death or incapacity of the promisor.
 - (C) Outbreak of war.
 - (D) Difficulty of performance.
3. General offer can be accepted by :
- (A) Any person.
 - (B) Specific person.
 - (C) Any person having notice of it.
 - (D) None of these.
4. Which of the following is not the legal requirements of a valid offer ?
- (A) It must be communicated to the offeree.
 - (B) It must be made with a view to obtain offeree's assent.
 - (C) It must express offeree's final willingness.
 - (D) It must be made to a specific person and not to public at large.
5. A contract is discharged by the breach when a party to a contract :
- (A) Refuses to perform his promise.
 - (B) Fails to perform his promise.
 - (C) Disables himself from performing his part of the promise.
 - (D) All of the above.
6. Offer to perform is called :
- (A) Attempted performance,
 - (B) Caveat emptor Jus in rem.
 - (C) Jus in personam.
 - (D) Jus in rem Caveat emptor.

16. 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.
17. No journal entry is required for the cancellation of _____ Share capital.
- (A) Unissued. (B) Paid up.
 - (C) Subscribed. (D) None.
18. A term loan will be treated as NPA if interest or instalment and principal remain overdue for a period more than _____ Days.
- (A) 75. (B) 50.
 - (C) 90. (D) 100.
19. The net profit available for dividend distribution is called _____.
- (A) Net Profit. (B) Surplus.
 - (C) Divisible Profit. (D) Capital Profit.
20. Section _____ of the Companies Act 2013 deals with the issue of right shares.
- (A) 62. (B) 63.
 - (C) 64. (D) 68.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

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) Section 17 of Banking Regulation Act deals with _____.
- 2) The purpose of preparing the valuation balance sheet is to ascertain the _____ made by the insurance company.
- 3) Policy maturing only on death of the insured is termed as _____.
- 4) EPS stands for _____.
- 5) The way of presenting balance sheet in two parts is called _____.
- 6) Banks show provision for income tax under the head :
 - a) Contingency accounts.
 - b) Contingent liability.
 - c) Other liabilities and provision.
 - d) Borrowings.
- 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) When the insurance company finds the risk as heavy, part of risk is insured with another insurance company. It is termed as :
 - a) Double insurance.
 - b) Reinsurance.
 - c) Surrender value.
 - d) Bonus.

Turn over

8. Profit available for dividend distribution is called _____.
- (A) Capital profit. (B) Divisible profit.
(C) Capital Reserve. (D) None of these.
9. The buy-back of shares may be done :
- (A) At par. (B) At discount.
(C) At premium. (D) All the above.
10. After all the debentures are redeemed the balance in the sinking fund is transferred to :
- (A) General reserve. (B) Statutory reserve.
(C) Both (A) and (B). (D) None.
11. When own debentures are cancelled, any profit on cancellation is transferred to :
- (A) General reserve. (B) Capital reserve.
(C) Profit and Loss account. (D) None.
12. Profit not available for dividend includes :
- (A) CRR. (B) Profit and Loss account credit balance.
(C) Security premium. (D) None.
13. No company limited by shares shall issue any preference share which is redeemable after the expiry of _____ years from the date of issue.
- (A) 20. (B) 15.
(C) 10. (D) 25.
14. Under Double account system, the balance sheet is prepared in _____ parts.
- (A) Three. (B) Two.
(C) One. (D) None.
15. General insurance policies are generally taken for :
- (A) One year. (B) Two years.
(C) Three years. (D) None.

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

1. The commission given by insurance companies to others for receiving business under reinsurance is called _____.
- (A) Commission on reinsurance accepted.
(B) Agents' commission.
(C) Commission on reinsurance ceded.
(D) None of these.
2. When 4,000 equity shares of Rs. 10 each is bought back at Rs. 20 per share, the amount to be transferred to Capital Redemption Reserve is :
- (A) 80,000. (B) 40,000.
(C) 4,000. (D) None.
3. Bonus shares can be issued only on getting approval of :
- (A) Articles of the company. (B) Board of directors.
(C) Shareholders. (D) All the above.
4. In the case of marine hull insurance, reserve for unexpired risk is to be maintained @ _____ % of net premium.
- (A) 50 %. (B) 80 %.
(C) 100 %. (D) 20 %.
5. SLR stands for _____.
- (A) Savings Level Ratio. (B) Statutory Liquidity Ratio.
(C) Standard Liquidity Ratio. (D) None of these.
6. The P and L A/c 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.
7. _____ of profit is transferred to statutory reserves.
- (A) 10 %. (B) 20 %.
(C) 25 %. (D) 30 %.

	Rs.	Rs.
Depreciation fund		75,000
Capital expenditure to 31/3/07	2,85,000	
Capital expenditure during 2007-08	18,300	
Sundry debtors for current supplied	12,000	
Other debtors	150	
Stores in hand	1,500	
Cash in hand	1,500	
Cost of generation of electricity	9,000	
Cost of distribution of electricity	1,500	
Rent, Rates and Taxes	1,500	
Management expenses	3,600	
Depreciation	6,000	
Interest on debentures	3,000	
Interim Dividend	6,000	
Sale of current		39,000
Meter Rent		1,500
Balance on Net Revenue A/C on 1/4/07	8,550	
	3,49,050	3,49,050

1st April 2017, Y Ltd issued 800, 12% Debentures of Rs. 1,000 each at a premium of 10%. The holders have an option to convert their holdings into 6% Preference shares at a premium of Rs. 25 per share. On 31 March 2018 one year's interest accrued on the debentures was not paid. A holder of 50 debentures notified his intention to convert his holding into 6% Preference shares. Pass Journal Entries. Draw up Balance sheet as at 31 March 2018.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3B 04—CORPORATE ACCOUNTING****(2016 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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23. What are the features of consolidated financial statements ?
24. How to find out cash flow from operating activities, using Indirect Method, under India AS 7 ?
25. Madhu and has Midhun Ltd. has Rs. 11,20,000 in Equity share capital consisting of 80,000 shares of Rs. 10 each fully paid and 40,000 shares of Rs. 10 each, of which Rs. 8 per share paid up. It has Rs. 40,000 in capital reserve, Rs. 40,000 in Securities Premium A/c, Rs. 1,40,000 in Capital Redemption Reserve A/c and Rs. 3,00,000 in General Reserve.

By way of bonus dividend, the partly paid up shares are also allotted fully paid up bonus shares in the same ratio. Securities Premium A/C includes a premium of Rs. 50,000 for shares issued to vendors pursuant of a scheme of absorption. Pass Journal entries, showing separately the two types of bonus issues as above with the minimum reduction in free reserves.

26. From the Balance Sheets as at 31st March 2017. Prepare consolidated Balance Sheet :

	H Ltd.	S Ltd.		H Ltd.	S Ltd.
Share capital :			Sundry Assets	5,50,000	2,60,000
Shares of Rs.			60% shares in		
10 each fully			S Ltd. (at Cost)	1,30,000	
paid	5,00,000	2,00,000			
Reserves	1,00,000				
Creditors	80,000	60,000			
	6,80,000	2,60,000		6,80,000	2,60,000

27. On 1st January 2017 a company had issued Rs. 20,00,000, 14% Debentures at 5% discount repayable in five years, at par. The company reserved the right to redeem to the extent of Rs. 2,00,000 in any year by purchase in the open market. The interest payable half yearly on 30th June and 31st December and same was duly paid. On 31st December, 2017, the company purchased Rs. 2,00,000 debentures at a cost of Rs. 1,91,000. Pass necessary entries upto 31st December 2017, including closing entries on that date if the above redemption was made out of profit.
28. How Contingent assets are treated as per Indian AS 37 ?

(6 × 4 = 24 marks)

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

29. What is double account system ? What are its features ? Compare with double entry system.
30. From the following balances of Light Supply Corporation, as on 31st March 2008, prepare Capital A/c, Revenue A/c, Net Revenue A/c, General Balance Sheet :

	Rs.	Rs.
Equity Shares		1,64,700
Debentures		60,000
Sundry creditors on open accounts		300

Turn over

8. A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity is known as _____.
9. In Redemption of Debentures using Insurance policy method, after paying amount due to the debenture holders, balance of Debenture Redemption Fund A/C is transferred to _____.
10. To alter capital of the company, it should give notice to Registrar of Companies within _____ days.

(10 × 1 = 10 marks)

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

11. What are Inventories, as per Indian AS2 ?
12. What are contingent assets, as per Indian AS 37 ?
13. What are lease agreements ?
14. What is the objective of Indian AS 8 ?
15. What is meant by 'Event After reporting date, as per AS 10 ?
16. How AS 7 Classify activities of a business ?
17. What are the disadvantages of holding companies ?
18. Why Companies may buy-back their shares ?
19. What are Employee Benefits as per Indian AS19 ?
20. What are Right Shares ?

(8 × 2 = 16 marks)

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

21. Write a note on Accounting standard for Intangible Assets.
22. A Ltd. decided to redeem its preference shares as on March 31, 1996, on which date its position is as under :

	Rs.
Share Capital :	
12% Redeemable Pref. shares of Rs. 100 each fully paid up	30 Lakhs
Equity Shares Rs.100 each fully paid up	170 Lakhs
Securities Premium	17 Lakhs
General Reserve	25 Lakhs
Other Liabilities	58 Lakhs

The Board of Directors decided to redeem the preference shares both by issue of fresh capital and by utilization of reserves but without any further borrowings. Pass Journal Entries.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2017. Admissions)

Time : Three Hours

Maximum : 80 Marks

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

Choose the Correct Answer :

- Accounting for Impairment of assets is dealt in AS :
(a) 16. (b) 36.
(c) 23. (d) 19.
- Approval of shareholders is needed for buy-back up to _____ of the total paid-up equity capital and free reserves of the company.
(a) 10%. (b) 25%.
(c) 35%. (d) 5%.
- The advantage of right issue is that :
(a) Control retained. (b) Capitalizes reserves.
(c) Par value of shares increases. (d) No change in number of shares outstanding.
- As per AS 7, Purchase or Sale of an asset is classified :
(a) Operating Activities. (b) Investing Activities.
(c) Financing Activities. (d) None.
- Indian AS 36 deals with :
(a) Impairment of assets. (b) Share based payment.
(c) Leases. (d) Continent Assets.

Fill in the Blanks :

- The amount by which the carrying amount of an asset exceeds its recoverable amount is known as _____.
- The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction is called _____.

Turn over

13. In selecting an accounting policy, we should review :
- (A) The standard only.
 - (B) The interpretation only.
 - (C) Framework only.
 - (D) All of the above.
14. Under Ind AS 1, which of the following must be disclosed on the statement of financial position ?
- (A) Property, plant and equipment.
 - (B) Biological assets.
 - (C) Provisions.
 - (D) All of the above.
15. Cash receipts from customers for the sale of goods are cash flows from :
- (A) Operating activities.
 - (B) Investing activities.
 - (C) Operating or financing activities.
 - (D) Financing activities.
16. 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.
17. Ind AS 28 deals with :
- (A) Investment in subsidiary.
 - (B) Investment in parent company.
 - (C) Separate financial statement.
 - (D) Investment in associate and joint ventures.
18. Capital redemption reserve is created :
- (A) Out of security premium account.
 - (B) To meet legal requirements.
 - (C) Out of share forfeited account.
 - (D) Voluntarily.
19. Amount due to untraceable share holder may be :
- (A) Shown as current liability in the balance sheet.
 - (B) Transferred to profit and loss account.
 - (C) Kept as general reserve.
 - (D) Transferred to CRR.
20. Redeemable preference shares can be redeemed by :
- (A) Selling investment.
 - (B) Borrowing funds from bank.
 - (C) Issue of debentures.
 - (D) Issue of shares.

7. The price at which a good or service would be sold separately to a customer is :
- (A) Variable price.
 - (B) Stand alone price.
 - (C) Specific price.
 - (D) None of these.
8. A provision is :
- (A) A liability of uncertain timing or amount.
 - (B) A possible obligation as a result of past events that is of uncertain timing or amount.
 - (C) An adjustment to the carrying amount of assets.
 - (D) None of these.
9. 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.
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. Which of the following is not specifically excluded from the purview of Ind AS 20 ?
- (A) Government participation in ownership of the entity.
 - (B) Government grants covered by Ind As 41.
 - (C) Government assistance provided in the form of tax benefits.
 - (D) Forgivable loan from the government.
12. Error includes :
- (A) Mathematical mistakes.
 - (B) Mistakes in applying accounting policies.
 - (C) Oversights of misinterpretation of facts.
 - (D) All of the above.

Turn over

BCM 3B 04—CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. An investment property should be measured initially at :
 - (A) Cost.
 - (B) Cost less accumulated impairment losses.
 - (C) Depreciable cost less accumulated impairment losses.
 - (D) Fair value less accumulated impairment loss.
2. 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.
3. The cost of intangible asset at initial recognition is measured at its fair value when :
 - (A) It is internally generated.
 - (B) It is acquired by way of a government grant.
 - (C) It is acquired as a part of business combination.
 - (D) Both (B) and (C).
4. Which of the following asset is not coming under the scope of Ind AS 16 ?
 - (A) Office building.
 - (B) Bus used for employee transport.
 - (C) Right to mine coal from a government owned coal field.
5. An entity must measure its property, plant and equipment after initial recognition at :
 - (A) Cost.
 - (B) Cost less accumulated depreciation and impairment losses if any.
 - (C) Cost less accumulated depreciation and impairment losses if any including cost of day to day servicing.
 - (D) None of these.
6. Consumable stores are :
 - (A) Inventories.
 - (B) Property, plant and equipment.
 - (C) Investment property.
 - (D) Intangible asset.

Part IV (Essay Questions)

Answer any two questions in about 800 words.

Each question carries 15 marks.

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

(2 × 15 = 30 marks)

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**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3B 04—CORPORATE ACCOUNTING****(2017 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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- 9 Google is a _____.
- 10 _____ is the technology of measuring and analysing biological data.

(10 × 1 = 10 marks)

Part II

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

- 11 Write any two objectives of SCM.
- 12 What is secret key cryptography ?
- 13 What is M-Commerce ?
- 14 What do you mean by FTP ?
- 15 What is spoofing ?
- 16 What is intranet ?
- 17 What do you mean by metages ?
- 18 What is P2P payment ?
- 19 What is wireless technology ?
- 20 What is Gopher ?

(8 × 2 = 16 marks)

Part III

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

21. What are the major B2B business models ?
22. What do you mean by Digital Signature ? What are the purposes ?
23. What are the most commonly used internet protocols ?
24. What are the different types of web portals ?
25. What are the characteristics of E-Commerce ?
26. Explain the need of SOA approach.
27. What is GNOME, What are the features ?
28. What are the components of Web architecture ?

(6 × 4 = 24 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

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 IPR stands for :

- a) International Property Right. b) Intellectual Property Right.
c) Indian Property Right. d) None of these.

2 Spider is a :

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

3 Acquirer is a :

- a) Financial app. b) Financial product.
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4 Which method is used to send data to the server ?

- a) POST method. b) HEAD method.
c) GET method. d) WAC method.

5 Which protocol is used for initiating conversation with a UDDI service ?

- a) WSDL. b) XML.
c) SOAP. d) POX.

II. Fill in the blanks :

6 Wais stands for _____.

7 _____ card is a device that includes an embedded integrated circuit chip.

8 Web pages are prepared using _____ language.

Turn over

15. ATA stands for :
- (A) Analog telegraphic adaptor. (B) Analog telephone adaptor.
(C) Analog tele system. (D) Adaptor telephone analog.
16. Which are not the types of web pages :
- (A) Summary page. (B) Content page.
(C) Support page. (D) Help me page.
17. The user reaches this page when they specify the address of a web site :
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18. This is a website that provide a gateway to other resources on the internet :
- (A) Portal. (B) Browser.
(C) Search engine. (D) None.
19. These are mega portals dealing in wide range of topics.
- (A) Horizontal. (B) Vertical
(C) Enterprise. (D) None.
20. This is a service that communicates with clients through a set of standard protocols and technologies.
- (A) VOIP. (B) Web services.
(C) XML. (D) None.

7. Essential elements needed to develop successful business model in any field are _____.
- (A) Value proposition. (B) Revenue model.
(C) Competitive advantage. (D) All the above.
8. 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.
9. 20north .com, flipkart.com. are an example for :
- (A) B2B. (B) B2E.
(C) B2G. (D) B2C.
10. Service providers offer service _____.
- (A) Offline. (B) Direct.
(C) Indirect. (D) On-line.
11. _____ is sometimes called 'intra business ecommerce.
- (A) B2E. (B) B2G.
(C) B2B. (D) C2C.
12. The word internet was coined from the word :
- (A) Interconnection and network. (B) Intra connection and net transfer.
(C) Interlink and network. (D) Inter activity network.
13. This is a protocol which allows file to be transferred from one computer to another computer.
- (A) TCP/IP. (B) FTP.
(C) HTTP. (D) None.
14. Which of the following is C2C e-commerce ?
- (A) Financial service. (B) Product distribution.
(C) On-line auction. (D) None.

BCM 3C 03—E-COMMERCE MANAGEMENT
(Multiple Choice Questions for SDE Candidates)

1. EDI is a set of standards developed in :
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2. Which is not a feature of e-commerce ?
 - (A) Universal standard.
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 - (A) Electric data interface.
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4. _____ Refers to companies for which internet is one of several channels to customers and perhaps not even the primary one :
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 - (C) EDI.
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 - (C) Medium.
 - (D) Non.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****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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4. The MCQ question paper will be supplied after the completion of the descriptive examination.

27. Define HRM, outline its features clearly.
28. What is promotion ; explain its relative merits and demerits ?

(6 × 4 = 24 marks)

Part D

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

29. Briefly outline the steps involved in conducting training programme in the systematic way.
30. Discuss the model grievance procedures that are applicable in India. What are the essential pre-requisites of grievance procedure ?
31. Explain the steps involved in job analysis.

(2 × 15 = 30 marks)

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10. Security of employment :

- (a) Halsay Plan. (b) Trade Union.
(c) Manpower planning. (d) None.

(10 × 1 = 10 marks)

Part B

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

11. What is ESOP ?
12. What are different forms of grievances ?
13. What is Positive discipline ?
14. What is Negative discipline ?
15. What do you understand by Red Hot Stove Rule ?
16. Explain Career Planning ?
17. What do you understand by employee referrals ?
18. What is Job Specification ?
19. Explain job evaluation ?
20. What is the role of HR manager in an organization ?

(8 × 2 = 16 marks)

Part C

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

21. Explain the term Training needs Assessment.
22. What are the purposes of internal mobility ?
23. What is Induction and what are its objectives ?
24. What are the needs of training ?
25. Explain the process of Career Planning.
26. What are the external sources of recruitment ?

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

- _____ is a voluntary separation initiated by employee himself.
- The lateral or vertical movement of an employee in the organization is called _____.
- _____ is an attempt to predict an organizations future demand for employees.
- ESOP stands for _____.
- _____ is the process of determining what the content of a training programme should be on the basis of study of task and duties involved in the job.
- Application blank :
 - Job analysis.
 - Job appraisal.
 - Selection process.
 - None.
- Demotion :
 - Upward movement.
 - Downward movement.
 - Promotion process.
 - None.
- It is a part of performance management :
 - Placement.
 - Selection.
 - Compensation.
 - Performance Appraisal.
- Which of the following is not offered in a job analysis ?
 - Performance appraisal.
 - Working condition.
 - Job evaluation.
 - Job specification.

Turn over

16. Job analysis includes :
- (A) Task analysis. (B) Training.
(C) Need. (D) Plan.
17. Which is a wage plan ?
- (A) Time wage. (B) Option.
(C) Benefit. (D) Task.
18. In Halsey plan employee is paid bonus equal to _____ of time saved.
- (A) 10%. (B) 20%.
(C) 50%. (D) 100%.
19. _____ is fixed on the basis of change in consumer price index.
- (A) Dearness allowance. (B) Basic.
(C) Fringe. (D) Bonus.
20. The modulation of employee behavior to produce desired performance is called :
- (A) Grievance. (B) Discipline.
(C) Punishment. (D) None of these.

8. _____ is the process of negotiation between employers and the representatives of a unit of employees aimed at reaching agreements that regulate working conditions.
- (A) Participation management. (B) Collective bargaining.
(C) Code of conduct. (D) None of these.
9. Labour welfare aims at providing such service facilities and amenities which enables a worker to perform their work in healthy atmosphere :
- (A) Human welfare. (B) Health and safety.
(C) Industrial relations. (D) Motivation.
10. The performance is judged in terms of costs and contribution of employees under :
- (A) Behavioral anchored rating scales. (B) Human resource accounting method.
(C) MBO. (D) Assessment centers.
11. _____ is given to improve motivation and productivity among employees.
- (A) Salary. (B) Incentive wages.
(C) Fringe benefits. (D) Compensation.
12. _____ management is concerned with the peoples dimension in organizations.
- (A) Human resource. (B) Business.
(C) Banking. (D) None of these.
13. _____ training is an inexpensive way for employees and employers to expand skills.
- (A) Induction (B) Transfer.
(C) Job. (D) Cross.
14. This method is a combination of graphic rating scales, and critical incidents method. Which method ?
- (A) BARS. (B) MBO.
(C) Paired comparison method. (D) None of these.
15. Under this system, worker is paid on the basis of time spent by him on the job :
- (A) Incentive. (B) Time wage.
(C) Piece wage. (D) None of these.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

- In a 360 degree of appraisal of the employee, his performance is rated by :
 - Superiors only.
 - Superiors and subordinated.
 - Superiors and peers.
 - Superiors, Peers and subordinates.
- Which is/are type of test ?
 - Interest test.
 - Aptitude test.
 - Personality test.
 - All of these.
- Welfare is associated _____ in HRM.
 - Staff.
 - Product.
 - Service.
 - Role.
- Participation can be in the form of :
 - Collective bargaining.
 - Risk.
 - Wages.
 - Rating.
- Critical incident method is method of :
 - Performance appraisal.
 - Promotion.
 - Laws.
 - Market.
- The term _____ Refers to a condition in the organization where employee conducts themselves in accordance with the organizations rules and standards of acceptable behavior.
 - Grievance.
 - Conflict.
 - Discipline.
 - None of these.
- Under this approach every employee of an organization is considered as a human resource :
 - Human resource
 - Human relation.
 - Judicial.
 - Group.

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(Pages : 4)

Name.....

Reg. No.....

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(2017 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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(Pages : 4)

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**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

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BCM 3C 03—HUMAN RESOURCE MANAGEMENT

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**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3C 03—HUMAN RESOURCE MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

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- The lateral or vertical movement of an employee in the organization is called _____.
- _____ is an attempt to predict an organizations future demand for employees.
- ESOP stands for _____.
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Turn over

10. Security of employment :

- (a) Halsay Plan. (b) Trade Union.
(c) Manpower planning. (d) None.

(10 × 1 = 10 marks)

Part B

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

11. What is ESOP ?
12. What are different forms of grievances ?
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15. What do you understand by Red Hot Stove Rule ?
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20. What is the role of HR manager in an organization ?

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
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21. Explain the term Training needs Assessment.
22. What are the purposes of internal mobility ?
23. What is Induction and what are its objectives ?
24. What are the needs of training ?
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26. What are the external sources of recruitment ?

27. Define HRM, outline its features clearly.
28. What is promotion ; explain its relative merits and demerits ?

(6 × 4 = 24 marks)

Part D

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29. Briefly outline the steps involved in conducting training programme in the systematic way.
30. Discuss the model grievance procedures that are applicable in India. What are the essential pre-requisites of grievance procedure ?
31. Explain the steps involved in job analysis.

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(Pages : 4)

Name.....

Reg. No.....

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3C 03—E-COMMERCE MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

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BCM 3C 03—E-COMMERCE MANAGEMENT
(Multiple Choice Questions for SDE Candidates)

1. EDI is a set of standards developed in :
 - (A) 1960's.
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2. Which is not a feature of e-commerce ?
 - (A) Universal standard.
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**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

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 IPR stands for :

- a) International Property Right. b) Intellectual Property Right.
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2 Spider is a :

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5 Which protocol is used for initiating conversation with a UDDI service ?

- a) WSDL. b) XML.
c) SOAP. d) POX.

II. Fill in the blanks :

6 Wais stands for _____.

7 _____ card is a device that includes an embedded integrated circuit chip.

8 Web pages are prepared using _____ language.

Turn over

Part IV (Essay Questions)

Answer any two questions in about 800 words.

Each question carries 15 marks.

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

(2 × 15 = 30 marks)

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- 9 Google is a _____.
- 10 _____ is the technology of measuring and analysing biological data.

(10 × 1 = 10 marks)

Part II

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

- 11 Write any two objectives of SCM.
- 12 What is secret key cryptography ?
- 13 What is M-Commerce ?
- 14 What do you mean by FTP ?
- 15 What is spoofing ?
- 16 What is intranet ?
- 17 What do you mean by metages ?
- 18 What is P2P payment ?
- 19 What is wireless technology ?
- 20 What is Gopher ?

(8 × 2 = 16 marks)

Part III

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

21. What are the major B2B business models ?
22. What do you mean by Digital Signature ? What are the purposes ?
23. What are the most commonly used internet protocols ?
24. What are the different types of web portals ?
25. What are the characteristics of E-Commerce ?
26. Explain the need of SOA approach.
27. What is GNOME, What are the features ?
28. What are the components of Web architecture ?

(6 × 4 = 24 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3B 04—CORPORATE ACCOUNTING****(2017 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 04—CORPORATE ACCOUNTING
(Multiple Choice Questions for SDE Candidates)

1. An investment property should be measured initially at :
 - (A) Cost.
 - (B) Cost less accumulated impairment losses.
 - (C) Depreciable cost less accumulated impairment losses.
 - (D) Fair value less accumulated impairment loss.
2. 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.
3. The cost of intangible asset at initial recognition is measured at its fair value when :
 - (A) It is internally generated.
 - (B) It is acquired by way of a government grant.
 - (C) It is acquired as a part of business combination.
 - (D) Both (B) and (C).
4. Which of the following asset is not coming under the scope of Ind AS 16 ?
 - (A) Office building.
 - (B) Bus used for employee transport.
 - (C) Right to mine coal from a government owned coal field.
5. An entity must measure its property, plant and equipment after initial recognition at :
 - (A) Cost.
 - (B) Cost less accumulated depreciation and impairment losses if any.
 - (C) Cost less accumulated depreciation and impairment losses if any including cost of day to day servicing.
 - (D) None of these.
6. Consumable stores are :
 - (A) Inventories.
 - (B) Property, plant and equipment.
 - (C) Investment property.
 - (D) Intangible asset.

7. The price at which a good or service would be sold separately to a customer is :
- (A) Variable price.
 - (B) Stand alone price.
 - (C) Specific price.
 - (D) None of these.
8. A provision is :
- (A) A liability of uncertain timing or amount.
 - (B) A possible obligation as a result of past events that is of uncertain timing or amount.
 - (C) An adjustment to the carrying amount of assets.
 - (D) None of these.
9. 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.
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. Which of the following is not specifically excluded from the purview of Ind AS 20 ?
- (A) Government participation in ownership of the entity.
 - (B) Government grants covered by Ind As 41.
 - (C) Government assistance provided in the form of tax benefits.
 - (D) Forgivable loan from the government.
12. Error includes :
- (A) Mathematical mistakes.
 - (B) Mistakes in applying accounting policies.
 - (C) Oversights of misinterpretation of facts.
 - (D) All of the above.

Turn over

13. In selecting an accounting policy, we should review :
- (A) The standard only.
 - (B) The interpretation only.
 - (C) Framework only.
 - (D) All of the above.
14. Under Ind AS 1, which of the following must be disclosed on the statement of financial position ?
- (A) Property, plant and equipment.
 - (B) Biological assets.
 - (C) Provisions.
 - (D) All of the above.
15. Cash receipts from customers for the sale of goods are cash flows from :
- (A) Operating activities.
 - (B) Investing activities.
 - (C) Operating or financing activities.
 - (D) Financing activities.
16. 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.
17. Ind AS 28 deals with :
- (A) Investment in subsidiary.
 - (B) Investment in parent company.
 - (C) Separate financial statement.
 - (D) Investment in associate and joint ventures.
18. Capital redemption reserve is created :
- (A) Out of security premium account.
 - (B) To meet legal requirements.
 - (C) Out of share forfeited account.
 - (D) Voluntarily.
19. Amount due to untraceable share holder may be :
- (A) Shown as current liability in the balance sheet.
 - (B) Transferred to profit and loss account.
 - (C) Kept as general reserve.
 - (D) Transferred to CRR.
20. Redeemable preference shares can be redeemed by :
- (A) Selling investment.
 - (B) Borrowing funds from bank.
 - (C) Issue of debentures.
 - (D) Issue of shares.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2017. Admissions)

Time : Three Hours

Maximum : 80 Marks

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

Choose the Correct Answer :

- Accounting for Impairment of assets is dealt in AS :
(a) 16. (b) 36.
(c) 23. (d) 19.
- Approval of shareholders is needed for buy-back up to _____ of the total paid-up equity capital and free reserves of the company.
(a) 10%. (b) 25%.
(c) 35%. (d) 5%.
- The advantage of right issue is that :
(a) Control retained. (b) Capitalizes reserves.
(c) Par value of shares increases. (d) No change in number of shares outstanding.
- As per AS 7, Purchase or Sale of an asset is classified :
(a) Operating Activities. (b) Investing Activities.
(c) Financing Activities. (d) None.
- Indian AS 36 deals with :
(a) Impairment of assets. (b) Share based payment.
(c) Leases. (d) Continent Assets.

Fill in the Blanks :

- The amount by which the carrying amount of an asset exceeds its recoverable amount is known as _____.
- The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction is called _____.

Turn over

8. A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity is known as _____.
9. In Redemption of Debentures using Insurance policy method, after paying amount due to the debenture holders, balance of Debenture Redemption Fund A/C is transferred to _____.
10. To alter capital of the company, it should give notice to Registrar of Companies within _____ days.

(10 × 1 = 10 marks)

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

11. What are Inventories, as per Indian AS2 ?
12. What are contingent assets, as per Indian AS 37 ?
13. What are lease agreements ?
14. What is the objective of Indian AS 8 ?
15. What is meant by 'Event After reporting date, as per AS 10 ?
16. How AS 7 Classify activities of a business ?
17. What are the disadvantages of holding companies ?
18. Why Companies may buy-back their shares ?
19. What are Employee Benefits as per Indian AS19 ?
20. What are Right Shares ?

(8 × 2 = 16 marks)

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

21. Write a note on Accounting standard for Intangible Assets.
22. A Ltd. decided to redeem its preference shares as on March 31, 1996, on which date its position is as under :

	Rs.
Share Capital :	
12% Redeemable Pref. shares of Rs. 100 each fully paid up	30 Lakhs
Equity Shares Rs.100 each fully paid up	170 Lakhs
Securities Premium	17 Lakhs
General Reserve	25 Lakhs
Other Liabilities	58 Lakhs

The Board of Directors decided to redeem the preference shares both by issue of fresh capital and by utilization of reserves but without any further borrowings. Pass Journal Entries.

23. What are the features of consolidated financial statements ?
24. How to find out cash flow from operating activities, using Indirect Method, under India AS 7 ?
25. Madhu and has Midhun Ltd. has Rs. 11,20,000 in Equity share capital consisting of 80,000 shares of Rs. 10 each fully paid and 40,000 shares of Rs. 10 each, of which Rs. 8 per share paid up. It has Rs. 40,000 in capital reserve, Rs. 40,000 in Securities Premium A/c, Rs. 1,40,000 in Capital Redemption Reserve A/c and Rs. 3,00,000 in General Reserve.

By way of bonus dividend, the partly paid up shares are also allotted fully paid up bonus shares in the same ratio. Securities Premium A/C includes a premium of Rs. 50,000 for shares issued to vendors pursuant of a scheme of absorption. Pass Journal entries, showing separately the two types of bonus issues as above with the minimum reduction in free reserves.

26. From the Balance Sheets as at 31st March 2017. Prepare consolidated Balance Sheet :

	H Ltd.	S Ltd.		H Ltd.	S Ltd.
Share capital :			Sundry Assets	5,50,000	2,60,000
Shares of Rs.			60% shares in		
10 each fully			S Ltd. (at Cost)	1,30,000	
paid	5,00,000	2,00,000			
Reserves	1,00,000				
Creditors	80,000	60,000			
	6,80,000	2,60,000		6,80,000	2,60,000

27. On 1st January 2017 a company had issued Rs. 20,00,000, 14% Debentures at 5% discount repayable in five years, at par. The company reserved the right to redeem to the extent of Rs. 2,00,000 in any year by purchase in the open market. The interest payable half yearly on 30th June and 31st December and same was duly paid. On 31st December, 2017, the company purchased Rs. 2,00,000 debentures at a cost of Rs. 1,91,000. Pass necessary entries upto 31st December 2017, including closing entries on that date if the above redemption was made out of profit.
28. How Contingent assets are treated as per Indian AS 37 ?

(6 × 4 = 24 marks)

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

29. What is double account system ? What are its features ? Compare with double entry system.
30. From the following balances of Light Supply Corporation, as on 31st March 2008, prepare Capital A/c, Revenue A/c, Net Revenue A/c, General Balance Sheet :

	Rs.	Rs.
Equity Shares		1,64,700
Debentures		60,000
Sundry creditors on open accounts		300

Turn over

	Rs.	Rs.
Depreciation fund		75,000
Capital expenditure to 31/3/07	2,85,000	
Capital expenditure during 2007-08	18,300	
Sundry debtors for current supplied	12,000	
Other debtors	150	
Stores in hand	1,500	
Cash in hand	1,500	
Cost of generation of electricity	9,000	
Cost of distribution of electricity	1,500	
Rent, Rates and Taxes	1,500	
Management expenses	3,600	
Depreciation	6,000	
Interest on debentures	3,000	
Interim Dividend	6,000	
Sale of current		39,000
Meter Rent		1,500
Balance on Net Revenue A/C on 1/4/07	8,550	
	3,49,050	3,49,050

1st April 2017, Y Ltd issued 800, 12% Debentures of Rs. 1,000 each at a premium of 10%. The holders have an option to convert their holdings into 6% Preference shares at a premium of Rs. 25 per share. On 31 March 2018 one year's interest accrued on the debentures was not paid. A holder of 50 debentures notified his intention to convert his holding into 6% Preference shares. Pass Journal Entries. Draw up Balance sheet as at 31 March 2018.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3B 04—CORPORATE ACCOUNTING****(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 04—CORPORATE ACCOUNTING
(Multiple Choice Questions for SDE Candidates)

1. The commission given by insurance companies to others for receiving business under reinsurance is called _____.
- (A) Commission on reinsurance accepted.
(B) Agents' commission.
(C) Commission on reinsurance ceded.
(D) None of these.
2. When 4,000 equity shares of Rs. 10 each is bought back at Rs. 20 per share, the amount to be transferred to Capital Redemption Reserve is :
- (A) 80,000. (B) 40,000.
(C) 4,000. (D) None.
3. Bonus shares can be issued only on getting approval of :
- (A) Articles of the company. (B) Board of directors.
(C) Shareholders. (D) All the above.
4. In the case of marine hull insurance, reserve for unexpired risk is to be maintained @ _____ % of net premium.
- (A) 50 %. (B) 80 %.
(C) 100 %. (D) 20 %.
5. SLR stands for _____.
- (A) Savings Level Ratio. (B) Statutory Liquidity Ratio.
(C) Standard Liquidity Ratio. (D) None of these.
6. The P and L A/c 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.
7. _____ of profit is transferred to statutory reserves.
- (A) 10 %. (B) 20 %.
(C) 25 %. (D) 30 %.

8. Profit available for dividend distribution is called _____.
- (A) Capital profit. (B) Divisible profit.
(C) Capital Reserve. (D) None of these.
9. The buy-back of shares may be done :
- (A) At par. (B) At discount.
(C) At premium. (D) All the above.
10. After all the debentures are redeemed the balance in the sinking fund is transferred to :
- (A) General reserve. (B) Statutory reserve.
(C) Both (A) and (B). (D) None.
11. When own debentures are cancelled, any profit on cancellation is transferred to :
- (A) General reserve. (B) Capital reserve.
(C) Profit and Loss account. (D) None.
12. Profit not available for dividend includes :
- (A) CRR. (B) Profit and Loss account credit balance.
(C) Security premium. (D) None.
13. No company limited by shares shall issue any preference share which is redeemable after the expiry of _____ years from the date of issue.
- (A) 20. (B) 15.
(C) 10. (D) 25.
14. Under Double account system, the balance sheet is prepared in _____ parts.
- (A) Three. (B) Two.
(C) One. (D) None.
15. General insurance policies are generally taken for :
- (A) One year. (B) Two years.
(C) Three years. (D) None.

16. 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.
17. No journal entry is required for the cancellation of _____ Share capital.
- (A) Unissued. (B) Paid up.
 - (C) Subscribed. (D) None.
18. A term loan will be treated as NPA if interest or instalment and principal remain overdue for a period more than _____ Days.
- (A) 75. (B) 50.
 - (C) 90. (D) 100.
19. The net profit available for dividend distribution is called _____.
- (A) Net Profit. (B) Surplus.
 - (C) Divisible Profit. (D) Capital Profit.
20. Section _____ of the Companies Act 2013 deals with the issue of right shares.
- (A) 62. (B) 63.
 - (C) 64. (D) 68.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

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) Section 17 of Banking Regulation Act deals with _____.
- 2) The purpose of preparing the valuation balance sheet is to ascertain the _____ made by the insurance company.
- 3) Policy maturing only on death of the insured is termed as _____.
- 4) EPS stands for _____.
- 5) The way of presenting balance sheet in two parts is called _____.
- 6) Banks show provision for income tax under the head :
 - a) Contingency accounts.
 - b) Contingent liability.
 - c) Other liabilities and provision.
 - d) Borrowings.
- 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) When the insurance company finds the risk as heavy, part of risk is insured with another insurance company. It is termed as :
 - a) Double insurance.
 - b) Reinsurance.
 - c) Surrender value.
 - d) Bonus.

Turn over

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3B 03—BUSINESS REGULATIONS****(2017 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. The effect of refusal to accept a properly made offer of performance is that :
- (A) The promisor is not responsible for non-performance and can sue the promisee for the breach of contract.
 - (B) Such offer lapses on rejection by the offeree.
 - (C) The contract is rendered voidable at the option of promisor.
 - (D) The contract is discharged by anticipatory breach.
2. Which of the following case is not covered by the concept of supervening impossibility ?
- (A) Destruction of subject matter.
 - (B) Death or incapacity of the promisor.
 - (C) Outbreak of war.
 - (D) Difficulty of performance.
3. General offer can be accepted by :
- (A) Any person.
 - (B) Specific person.
 - (C) Any person having notice of it.
 - (D) None of these.
4. Which of the following is not the legal requirements of a valid offer ?
- (A) It must be communicated to the offeree.
 - (B) It must be made with a view to obtain offeree's assent.
 - (C) It must express offeree's final willingness.
 - (D) It must be made to a specific person and not to public at large.
5. A contract is discharged by the breach when a party to a contract :
- (A) Refuses to perform his promise.
 - (B) Fails to perform his promise.
 - (C) Disables himself from performing his part of the promise.
 - (D) All of the above.
6. Offer to perform is called :
- (A) Attempted performance,
 - (B) Caveat emptor Jus in rem.
 - (C) Jus in personam.
 - (D) Jus in rem Caveat emptor.

7. An offer of performance is known as a/an :
- (A) Offer. (B) Proposal.
(C) Tender. (D) Acceptance.
8. *Ex turpi causa non oritur* action means ?
- (A) From an illegal cause, no action arises.
(B) From an illegal cause action may arise.
(C) From a legal cause action may arise.
(D) From a legal cause action may not arise.
9. Fraud means :
- (A) Suggestion as a fact, of something which is not true, by a person who does not believe it to be true.
(B) Active concealment of a fact.
(C) Promise made without any intention of performing it.
(D) All of the above.
10. When one of the parties is under a mistake as to a matter of fact essential to the agreement, it is called :
- (A) Unilateral mistake. (B) Bilateral mistake.
(C) Partial mistake. (D) Incomplete mistake.
11. Capacity to contract means :
- (A) The parties are financially sound to make contracts.
(B) The parties are physically able to enter into contracts.
(C) The parties are legally competent to enter into contracts.
(D) All of the above.
12. When the offers made by two persons to each other containing similar terms of bargain cross each other in post, they are known as :
- (A) Cross offers. (B) Implied offers.
(C) Direct offers. (D) Express offers.
13. Contract is defined as an agreement enforceable by law, vide section _____ of the Indian Contract Act.
- (A) 2 (e). (B) 2 (f).
(C) 2 (h). (D) 2 (i).

14. A contract in which, under the terms of a contract, nothing remains to be done by either party is known as :
- (A) Executed contract. (B) Executory contract.
(C) Unilateral contract. (D) None of the above.
15. The goods which are to be produced by the seller after the contract of sale is made are known as :
- (A) Contingent goods. (B) Unascertained goods.
(C) Future goods. (D) None of the above.
16. A Sale of Goods under the Sale of Goods Act, 1930 includes :
- (A) A jus in personam. (B) A jus in rem.
(C) Both (A) & (B). (D) Neither (A) & (B).
17. A 'Condition' under the Sale of Goods Act has been defined as a stipulation :
- (A) Collateral to the main purpose of the contract.
(B) Main purpose of contract.
(C) Essential to the main purpose of the contract.
(D) All of the above.
18. In contract through sea route, where the seller has to put the goods on board a ship at his own expenses, the contract is known as :
- (A) GIF contract. (B) FOB contract.
(C) Board obligatory contract. (D) Ex-ship contract.
19. Where the court orders the defaulting party to carry out the promise according to the terms of the contract, it is called as a/an ?
- (A) Quantum meruit. (B) Rescission.
(C) Injunction (D) Specific performance.
20. Quantum meruit means :
- (A) A non-gratuitous promise. (B) A gratuitous promise.
(C) As much as is earned. (D) As much as is paid.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3B 03—BUSINESS REGULATIONS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

1 The Indian Contract Act, came into force on :

- (a) The 1st day of January 1872.
- (b) The 1st day of October 1872.
- (c) The 1st day of September 1872.
- (d) The 1st day of December, 1872.

2 For a valid agreement, there must be a complete identity of minds between the contracting parties. This is called :

- (a) Consensus ad idem.
- (b) Uberima fidi.
- (c) Prima facie.
- (d) Quid pro quo.

3 Future consideration is also called :

- (a) Executed consideration.
- (b) Exempted consideration.
- (c) Explanatory consideration.
- (d) Executory consideration.

4 An agreement made without consideration is :

- (a) Valid.
- (b) Void.
- (c) Voidable.
- (d) Reciprocal.

Turn over

5 The agreement, the terms of which are uncertain or not capable of being made certain without further agreement between the parties are void :

- (a) Risky agreement. (b) Unknown agreement.
(c) Misleading agreement. (d) Uncertain agreement.

II. Fill up the blanks :

- 6 Recession of a contract means _____ of it.
7 "_____" are monetary compensation allowed for loss suffered by the aggrieved party due to breach of contract.
8 _____ means 'an act of restoration'.
9 The person in respect of whose default the guarantee is given is called _____.
10 _____ guarantee means a guarantee where the surety unconditionally promises to pay in case of default of the principal debtor.

(10 × 1 = 10 marks)

Part II

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

- 11 What do you mean by Revocation by Novation ?
12 What is the object of guarantee ? Is to provide security to the creditor against default by the principal debtor.
13 What do you mean by constructive delivery ?
14 Who is a gratuitous bailor ?
15 Who is a sub-agent ?
16 Who is a Universal Agent ?
17 What is contract of sale ?
18 What do you mean by stipulation ?
19 Who is an unpaid seller ?
20 What is meant by the right of stoppage of goods in transit ?

(8 × 2 = 16 marks)

Part III

Answer any six questions.

Each question carries 4 marks.

- 21 Write note on termination of transit and Right of Stoppage.
- 22 Define the term complaint as per Section 2 (1) (c) Consumer Protection Act.
- 23 Write a note on consumer disputes redressal agencies.
- 24 Mention the jurisdiction of national commission.
- 25 What are the advantages of a Limited Liability Partnership ?
- 26 What are the elements essential for the incorporation of an LLP ?
- 27 State the Nature and Scope of Remedies under the Consumer Protection Act.
- 28 What are the different types of damages ?

(6 × 4 = 24 marks)

Part IV

Answer any two questions.

Each question carries 15 marks.

- 29 Define Void Agreements. What are the agreements that have been expressly declared as void by the Indian Contract Act ?
- 30 Define Coercion and what are the essential features and effects of coercion ?
- 31 Write an essay on capacity contract.

(2 × 15 = 30 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3B 03—BUSINESS REGULATIONS****(2014 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 03—BUSINESS REGULATIONS
(Multiple Choice Questions for SDE Candidates)

- Which of these is a wagering contract ?
 - Insurance contract.
 - Teji mandi contract.
 - Lottery.
 - All of these.
- Consideration must move at the desire of _____.
 - Third party.
 - The promisee.
 - The promisor.
 - None of these.
- Two or more persons are said to consent when they agree upon :
 - The same thing in the same sense.
 - The same thing in any sense.
 - The same thing in a specific sense.
 - None of these.
- The term "Quid pro quo" means :
 - Something in return.
 - Something important.
 - Something of value.
 - Something relevant.
- The Indian Contract Act, 1872 applies to the :
 - Whole of India including Jammu and Kashmir.
 - Whole of India excluding Jammu and Kashmir.
 - States notified by the government every year.
 - Northern and Eastern Indian states.
- A jus in personam means a right against.
 - A specific person.
 - The public at large.
 - A specific thing.
 - None of these.

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. X contracts to sell his scooter to Y for Rs. 50,000 and Y agrees to pay on delivery. Both the parties perform their promises. This is called :
- (A) A waiver.
(B) Breach of a contract.
(C) An attempted performance of contract.
(D) An actual performance of a contract.
9. Which of the following is not a feature of a wagering agreement ?
- (A) Chances of gain or loss.
(B) Uncertainty of future event.
(C) Neither party have control over future event.
(D) Neither parties should have an interest in the event.
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. Which of the following is a contingent contract ?
- (A) Contract of insurance.
(B) Contract for doing impossible acts.
(C) Marriage contract.
(D) Wagering agreements.

13. A consideration in a contract :
- (A) May be any thing.
 - (B) Nothing in return.
 - (C) Something in return.
 - (D) May be illusory.
14. A consideration may be :
- (A) Past.
 - (B) Present.
 - (C) Future.
 - (D) Either (a) or (b) or (c).
15. A offers to sell his car on internet, it is :
- (A) An express offer.
 - (B) An implied offer.
 - (C) A particular offer.
 - (D) No offer.
16. 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.
17. 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.
18. The right of lien is exercised.
- (A) To retain possession of goods.
 - (B) To regain possession of goods.
 - (C) To resell the goods.
 - (D) None of these.
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. The process of identifying the goods and setting apart is called :
- (A) Identification.
 - (B) Procurement.
 - (C) Ascertainment.
 - (D) Allocation.

Part D

Answer any two questions.

Each question carries 15 marks.

29. Define offer. What are the essentials of a valid offer ?
30. What are the rights and duties of bailor and bailee ?
31. Define condition and warranty. Explain the conditions and warranties implied by law in the Contract of Sale of Goods Acts.

(2 × 15 = 30 marks)

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- 9 The term NUDEM PACTUM refer to _____.
- 10 Bailment without any charge is called _____ bailment.

(10 × 1 = 10 marks)

Part B

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

- 11 Define Bailment.
- 12 What is meant by privity of consideration ?
- 13 Define Coercion.
- 14 What is meant by Breach of Contract ?
- 15 Who are the persons incompetent to contract ?
- 16 What is meant by tender of performance ?
- 17 Who are the parties to the Contract of Guarantee ?
- 18 What is Caveat Emptor ?
- 19 What is a Digital Signature ?
- 20 Who are the persons entitled to demand performance ?

(8 × 2 = 16 marks)

Part C

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

- 21 Explain the nature and extend to surety's liability.
- 22 State the difference between Sub-agent and Substituted agent.
- 23 What are the rights of consumers under the Consumer Protection Act, 1986 ?
- 24 What are the circumstances in which the consideration is said to be unlawful ?
- 25 What are the legal duties of finder of lost goods ?
- 26 Explain the rule Nemo dat quod non-habet and state its exceptions.
- 27 State the classification of contracts based on its validity.
- 28 Explain pledge by non-owners.

(6 × 4 = 24 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3A 12—GENERAL INFORMATICS****(2017 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.
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BCM 3A 12—GENERAL INFORMATICS

(Multiple Choice Questions for SDE Candidates)

1. An Ethernet port is used for connecting your computer to :
- (A) A network. (B) A printer.
(C) A monitor. (D) A digital camera.
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. Notebook and smaller computers usually use :
- (A) Liquid crystal displays.
(B) Electroluminescent displays.
(C) Field emission displays.
(D) All of the above.
4. Second generation computers contained _____ in place of vacuum tubes.
- (A) Transistors. (B) Liquid crystal displays.
(C) Both (A) and (B). (D) Neither (A) nor (B).
5. LAN stands for :
- (A) Local Area Network. (B) Loyal Area Network.
(C) Large Area Network. (D) None of these.
6. MAN stands for :
- (A) Metropolitan Area Network
(B) Man Area Network
(C) Manchester Area Network
(D) None of these.
7. _____ is the primary large printed circuit board within a personal computer.
- (A) Motherboard. (B) Main memory.
(C) Magnetic disk. (D) None of these.

8. CRT means _____.
- (A) Cathode Ray Tube.
 - (B) Central Ray Tube.
 - (C) Cathode Ray Tray.
 - (D) None of these.
9. Which of the following is suitable for networking in two adjacent buildings ?
- (A) WAN.
 - (B) LAN.
 - (C) MAN
 - (D) VAN.
10. Ethernet networks transmit data in small units. These units are called _____.
- (A) Baud.
 - (B) Frames.
 - (C) Data Bundles.
 - (D) None of these.
11. Which of the following provides the fastest broadband internet connection by transmitting data at the speed of light ?
- (A) Cable.
 - (B) DSL.
 - (C) Fiber Optics.
 - (D) Satellite.
12. The primary disadvantage to DSL internet access is the quality and effectiveness of service :
- (A) Are affected by the number of users on the same DSL line at any time.
 - (B) Depend on your proximity to a phone company central office.
 - (C) Can be affected by adverse weather conditions.
 - (D) Depend on the internet service provider you select.
13. _____ integrates communications, data management, and security services to allow business applications within different organizations to automatically interchange information.
- (A) E-Commerce.
 - (B) E-Governance.
 - (C) E-Banking.
 - (D) None of the above.
14. Nanotechnology is the science of things on the order of :
- (A) Inches.
 - (B) Milometers.
 - (C) Nanometers.
 - (D) Nanobytes.

15. Information Technology can :
- (A) Process raw data.
 - (B) Recycle processed information and use it as data in another processing step.
 - (C) Package information so it is easier to understand.
 - (D) All of the above.
16. The five steps, input, processing, output, storage and retrieval, and distribution and communication are all part of :
- (A) The information super highway. (B) The internet.
 - (C) The information processing cycle. (D) None of the above.
17. The smallest computer (in size) is most likely called a :
- (A) Mainframe computer.
 - (B) Server.
 - (C) Handheld, palm-top, or personal digital assistant.
 - (D) Notebook computer.
18. The most powerful computer is most likely called a :
- (A) Workstation. (B) Minicomputer.
 - (C) Mainframe. (D) Supercomputer.
19. The Indian Patent Act finally amended in :
- (A) 1970. (B) 1996.
 - (C) 2005. (D) None of the above.
20. CAI stands for :
- (A) Computer Aided Training. (B) Computer Assisted Instruction.
 - (C) Computer aided Technology. (D) None of these.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3A 12—GENERAL INFORMATICS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

I. Choose the correct answer :

- 1 The computer network that spans a relatively small area :
 - (a) WAN.
 - (b) MAN.
 - (c) LAN.
 - (d) TAN.
- 2 The concept used for any type of commercial manoeuvring, or business deals that involves the transfer of information across the globe via internet :
 - (a) E-mail.
 - (b) E-learning.
 - (c) E-business.
 - (d) E-commerce.
- 3 The legal instrument (usually by way of contract law) governing the usage or redistribution of software. All software is copyright protected, except material in the public domain :
 - (a) Software license.
 - (b) Owners agreement.
 - (c) Tenancy.
 - (d) Legacy.
- 4 This means a place to store knowledge and retrieve knowledge. Eg. internet, :
 - (a) Knowledge centre.
 - (b) Knowledge depository.
 - (c) Knowledge bank.
 - (d) Knowledge repository.

5 A set of exclusive rights granted by a state to an inventor or his assignee for a limited period of time in exchange for a disclosure of an invention. Only non-obvious ideas can be patented :

- (a) Patent. (b) Franchise.
(c) Copyright. (d) Goodwill.

II. Fill up the blanks :

- 6 System _____ software makes the computer ready to interact with the user. Without this a computer cannot work.
- 7 A _____ hacker is a person who breaks into computers, usually by gaining access to administrative controls.
- 8 A program or programming code that duplicates itself and infects the computer is termed a _____.
- 9 _____ is the study and practice of using computing resources efficiently.
- 10 A _____ is a storage location from which software packages may be retrieved and installed on a computer.

(10 × 1 = 10 marks)

Part II

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

- 11 What do you mean by communication processor ?
- 12 What do you understand by Network adapters ?
- 13 What are the major image input devices in a computer system ?
- 14 What is PAN ?
- 15 Write a note on website.
- 16 What do you mean by Free Software ?
- 17 What is information need ?
- 18 State the disadvantages of e-governance.
- 19 Define mobile compounding.
- 20 What do you mean by Bluetooth ?

(8 × 2 = 16 marks)

Part III (Short Essays)

Answer any six questions.

Each question carries 4 marks.

- 21 Explain star topology. What are its merits ?
- 22 Write a note on blog.
- 23 What is star topology ?
- 24 Is DNA Computer a Reality ? Discuss.
- 25 Distinguish between Data, Information, Knowledge and Knowledge management.
- 26 State the importance of LINUX.
- 27 Mention the problem in using computers in local language.
- 28 Write note on IT and regional languages.

(6 × 4 = 24 marks)

Part IV (Long Essays)

Answer any two questions.

Each question carries 15 marks.

- 29 What are the different types of operating system ? Explain with examples.
- 30 Elaborate the need for use of IT in Education.
- 31 Mention the common guidelines for the usage of computers and internet.

(2 × 15 = 30 marks)

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com./B.B.A.****BCM 3A 12—GENERAL INFORMATICS****[B.Com. 2014—2016/B.B.A. 2014—2018]****(2014 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 3A 12—GENERAL INFORMATICS
(Multiple Choice Questions for SDE Candidates)

- Which of the following is not one of the four major functions of a computer ?
 - Output.
 - Storage.
 - Processing.
 - Calculation.
- Which of the following devices is considered the brain of the computer ?
 - Read only memory.
 - Central processing unit.
 - Random access memory.
 - Motherboard.
- Which of the following statements about the hard disks is TRUE ?
 - Hard disks are always installed inside the system unit of a computer.
 - Hard disks are considered volatile storage devices.
 - With the rise of flash drives, hard disks are becoming legacy technology.
 - Hard disks are considered nonvolatile storage devices.
- Pages on the web have spots you can click called :
 - Hyperlinks.
 - Links.
 - Hot spots.
 - All of the above.
- In addition to the web the internet also includes :
 - E-mail.
 - Gopher and ftp.
 - Usenet and telnet.
 - All of the above.
- A browser :
 - Displays Web documents.
 - Allows you to navigate.
 - Allows you to copy, print and transfer documents.
 - All of the above.

7. _____ unit of CPU directs and co-ordinates all operations of a computer.
- (A) ALU. (B) RAM.
(C) CONTROL UNIT. (D) REGISTER.
8. One cannot write new data in this type of memory :
- (A) RAM. (B) ROM.
(C) CPU. (D) None of these.
9. The function of ALU is :
- (A) To do arithmetic operation.
(B) To control other parts of a computer.
(C) To do arithmetic and logic operations.
(D) To produce output.
10. VDU is also called :
- (A) Screen. (B) Monitor.
(C) Both 1 and 2. (D) Printer.
11. 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.
12. The most flexible network topology is :
- (A) Ring. (B) Star.
(C) Bus. (D) None of these.
13. 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.

14. 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.
15. An on-line journal or chronological posting of thoughts and opinion is a [n] :
- (A) Podcast.
 - (B) Wiki
 - (C) Blog
 - (D) IM chat.
16. Infrared scanners cannot :
- (A) Scan pages and detect unusual objects.
 - (B) Be worn on the wrist.
 - (C) Translate a bar code into a computer data file.
 - (D) Be used by shipping companies to track packages as they move around the world.
17. Artificial Intelligence is concerned with making computers behave like :
- (A) Humans.
 - (B) Robots.
 - (C) Home appliances.
 - (D) None of these.
18. Knowledge based systems have been developed for fields such as :
- (A) Financial markets.
 - (B) Diagnosing diseases.
 - (C) Scheduling airplanes.
 - (D) All of these.
19. Which of the following is not a wireless communication device ?
- (A) Bluetooth.
 - (B) GPS.
 - (C) Infrared communication.
 - (D) None of these.
20. GPS satellites circle the earth _____ times a day :
- (A) Three times.
 - (B) Two times.
 - (C) Six times.
 - (D) Once in a month.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com./B.B.A.

BCM 3A 12—GENERAL INFORMATICS

[B.Com. 2014—2016/B.B.A. 2014—2018]

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

I. Choose the correct answer :

1 IPR stands for :

- a) International Property Right. b) Intellectual Property Right.
c) Indian Property Right. d) None of these.

2 Which one is not a E Governance application ?

- a) BHOOMI. b) RAILNET.
c) WITT. d) SAKSHAT.

3 Example of academic network is :

- a) NICNET. b) BRNET.
c) INFLIBNET. d) All of these.

4 SPSS is :

- a) Malware. b) Operating system.
c) Analysis software. d) Anti-virus software.

5 Which one is a cyber crime ?

- a) Cyber contraband. b) Cyber Bullying.
c) Cyber stalking. d) All of these.

Turn over

- 24 What is the criteria for the distribution of open source software ?
- 25 What are the steps in knowledge management process ?
- 26 Explain the overview of application of IT in communication.
- 27 What is GNOME ? What are the features ?
- 28 Differentiate between Data and Information.

(6 × 4 = 24 marks)

Part IV (Essay Questions)

*Answer any two questions in about 800 words.
Each question carries 15 marks.*

- 29 Explain the functions and types computer network ?
- 30 Discuss the role of IT in defence and law.
- 31 What is cyber crime ? Explain the different types of cyber crimes.

(2 × 15 = 30 marks)

II. Fill in the blanks :

- 6 Trojan horse is a _____.
- 7 _____ is the stealing of legally protected software.
- 8 Artificial Intelligence is concerned with making computers behave like _____.
- 9 Google is a _____.
- 10 _____ is an example of presentation software.

(10 × 1 = 10 marks)

Part II

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

- 11 What do you mean by Bio-Computing ?
- 12 Define Information Overload.
- 13 What is Phishing ?
- 14 What do you mean by FTP ?
- 15 What is blog ?
- 16 What is Linux ?
- 17 What do you mean by software piracy ?
- 18 What is Proxy server ?
- 19 What is wireless technology ?
- 20 What is Gopher ?

(8 × 2 = 16 marks)

Part III

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

- 21 What is Hacking ? What are the types of hackers ?
- 22 What do you mean by Digital Signature ? What are the purposes ?
- 23 What is E- Waste and how to manage E-Waste ?

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020****B.Com.****BCM 3A 11—BASIC NUMERICAL SKILLS****(2017 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 3A 11—BASIC NUMERICAL SKILLS

(Multiple Choice Questions for SDE Candidates)

1. Which method is also known as tabular method ?
- (A) Roster method. (B) Set builder form.
(C) Both (A) and (B). (D) None.
2. In the following state whether $A = B$.
- (A) $A = \{4, 8, 12, 16\}$ $B = \{8, 4, 16, 18\}$
(B) $A = \{x : x \text{ is a multiple of } 10\}$
 $B = \{10, 15, 20, 25\}$
(C) $A = \{a, b, c, d\}$ $B = \{d, c, b, a\}$
(D) None
3. $A \cup \theta = A$
- (A) Commutative Law. (B) Law of \cup .
(C) Idempotent law (D) Law of identity element.
4. Value of the determinate $\begin{vmatrix} 2 & 1 & 3 \\ 4 & 2 & 6 \\ 6 & 3 & 9 \end{vmatrix}$ is :
- (A) 0. (B) Positive Integer.
(C) Negative Integer. (D) Not obtainable.
5. "The expression $b^2 - 4ac$ is called _____ of the quadratic eqn.
- (A) Discriminant. (B) Roots.
(C) Characteristics. (D) Solution.
6. Eqn $y = 2x + 5$ has :
- (A) No Solution. (B) One Solution.
(C) 3 Solutions. (D) Infinite Solutions.

7. It is an eqn in one or more variables where each term's degree is not more than 1 is :
- (A) Simultaneous eqn. (B) Linear eqn.
(C) Eqn. (D) None.
8. Find the 7th term of series 1,4,7 _____.
- (A) 22. (B) 19.
(C) 16. (D) 25.
9. If 2,5,8 _____ is A.P the t_{20} is :
- (A) 60. (B) 59.
(C) 58. (D) None.
10. Given the term in the sequence 1,3,7,15,31 next is _____.
- (A) 62. (B) 63.
(C) 46. (D) 66.
11. 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.
12. Statistics is applied in :
- (A) Economics. (B) Business Management.
(C) Commerce and Industry. (D) All these.
13. Frequency distribution is :
- (A) A table. (B) A variable.
(C) Total Frequency. (D) Class Intervals.
14. Divided bar chart is considered for :
- (A) Comparing different components of a variable.
(B) The relation of different components to the total.
(C) (A) or (B).
(D) (A) and (B).

15. In chronological classification data are classified on the basis of :
- (A) Attributes. (B) Class Intervals.
(C) Time. (D) Area.
16. _____ is the sum of the values divided by the total number of items in the set.
- (A) Mode. (B) Median.
(C) Mean. (D) Skewness.
17. The second quartile is equal to :
- (A) Mean. (B) Median.
(C) Mode. (D) Standard Deviation.
18. _____ index is based on the price and quantities of both base year and current year.
- (A) Paasche's. (B) Laspey's.
(C) Fishers. (D) None of these.
19. The standard deviation of 10, 16, 10, 16, 10, 10, 16, 16 :
- (A) 4. (B) 6.
(C) 3. (D) 0.
20. Index number for the base period is always taken as :
- (A) 200. (B) 50.
(C) 1 (D) 100.

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com.

BCM 3A 11—BASIC NUMERICAL SKILLS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

- $\{\phi\}$ is a _____ Set.
 - Singleton set.
 - Null set.
 - Powerset.
 - Subset.
- If A is a 2×3 matrix and AB is of order 2×2 then B is of order _____.
 - 2×2 .
 - 3×2 .
 - 2×3 .
 - 3×3 .
- The system of equations $x + y = 3$ and $2x + 2y = 7$ are _____.
 - Consistent.
 - Consistent and dependent.
 - Inconsistent.
 - None of these.
- The nature of roots of the equation $8x^2 - 2x - 4 = 0$ are _____.
 - Irrational and unequal.
 - Rational.
 - Imaginary.
 - Rational and equal.
- 20th term of AP whose First term is 5 and common difference is 2 is _____.
 - 34.
 - 43.
 - 54.
 - 45.

Turn over

18. What are Ogives ?
19. Find the harmonic Mean 250, 475, 75, 5, 0.8, 0.05, 0.009.
20. Explain cost of living index number.

(8 × 2 = 16 marks)

Part III (Short Essay Answers)

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

21. If $A = \begin{bmatrix} 1 & 3 & 3 \\ 1 & 4 & 3 \\ 1 & 3 & 4 \end{bmatrix}$. Find A^{-1} .

22. The sum of first 3 terms of a GP is $\frac{13}{12}$ and their product is -1. Find the common ratio and terms.

23. Divide 50 into two parts so that the sum of their reciprocals is $\frac{1}{12}$.

24. Compare Mean, Median and Mode.

25. Solve $\sqrt{x^2 - 2x + 49} - \sqrt{x^2 - 2x + 16} = 3$.

26. The following table gives the distribution of marks of 100 students in an examination. Represent the data by a frequency polygon.

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70
No. of students	5	10	18	26	22	15	4

27. What are the problems in constructing index numbers ?

28. If $U = \{1, 2, 3, 4, 5, 6, 7, 8, 9\}$, $A = \{2, 4, 6, 8\}$ and $B = \{2, 3, 5, 7\}$. Verify that

(i) $(A \cup B)' = A' \cap B'$; and (ii) $(A \cap B)' = A' \cup B'$.

(6 × 4 = 24 marks)

Turn over

**THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2020**

B.Com. (2014—2016 Admissions) B.B.A. (2014—2018 Admissions)

BCM 3A 11—BASIC NUMERICAL SKILLS

(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.

Part IV (Long Essay Answers)

Answer any two questions.

Each question carries 15 marks.

29. Solve the system of equation using matrix' method :

$$3x - 2y + 3z = 8 ; 2x + y - z = 1 ; 4x - 3y + 2z = 4.$$

30. Give 3 yearly moving averages for the following series :

Year : 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008

Production } : 17.2 17.3 17.7 18.9 19.2 19.3 18.1 20.2 25.3 24.9 23.2 24.3 25.2 26.3 27.3
(in tonnes)

31. Samples of size 60 and 40 have means 100 and 150 with standard deviation 70 and 80 respectively.
Calculate mean and standard deviation of combined group.

[2 × 15 = 30 marks]

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. 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.
3. The value of determinant $\begin{vmatrix} a & b \\ c & d \end{vmatrix}$ is :
- (A) 2. (B) -2.
(C) 38. (D) -38.
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. A square matrix in which elements in the diagonal are 1 and rest is all zero is called :
- (A) Diagonal matrix. (B) Zero matrix.
(C) Identity matrix. (D) None.
6. The transpose of a matrix A is denoted by :
- (A) A'. (B) A.
(C) A (x). (D) None.
7. Equation $ax^2 + b = 0$.
- (A) Pure quadratic equation. (B) General quadratic equation.
(C) Not a quadratic equation. (D) None.

8. $R(x) = C(x)$ denotes :
- (A) Profit function. (B) Market equilibrium.
(C) BEP. (D) None.
9. The various numbers occurring in a sequence are called :
- (A) Progressions. (B) Elements.
(C) Terms. (D) None.
10. If 2, 5, 8 _____ is A.P. the t 20 is :
- (A) 60. (B) 59.
(C) 58. (D) None.
11. Find x if the number x , 7, 28 form a GP.
- (A) 4. (B) 0.
(C) $7/4$. (D) $4/7$.
12. Find the common ratio of the following 9, 6, 4 :
- (A) 3. (B) 2.
(C) $2/3$. (D) None.
13. The sum of n terms of an A.P. whose first term and last term are known as :
- (A) $n/2(a + 1)$. (B) $n/2(a + nd)$.
(C) $n/2(2a + 1n)$. (D) None.
14. Simple interest for a sum of Rs 500 for 2 years at the rate of 8% p.a. is :
- (A) 580. (B) 420.
(C) 80. (D) 16.
15. The primary data are collected by :
- (A) Interview. (B) Observation.
(C) Questionnaire. (D) All these.

16. _____ is filled by the enumerator.
- (A) Questionnaire. (B) Schedule.
(C) Questionnaire or schedule. (D) All.
17. Frequency distribution is :
- (A) A table. (B) A variable.
(C) Total frequency. (D) Class intervals.
18. Histogram is useful to determine :
- (A) Mean. (B) Median.
(C) Mode. (D) All these.
19. Pictograms are shown by :
- (A) Dots. (B) Lines.
(C) Circles. (D) Pictures.
20. Cumulative frequency only refers to the :
- (A) Less than type. (B) More than type.
(C) Both. (D) None.