## **B.Com. DEGREE EXAMINATION**

# LOGISTICS AND SHIPPING

# **APRIL 2021 EXAMINATION**

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# **APRIL 2020 ARREAR EXAMINATION**

## **First Semester**

# PRINCIPLES OF ACCOUNTANCY

## (2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A  $(10 \times 2 = 20)$ 

- 1. What is book keeping?
- 2. What is ledger
- 3. What is Error?
- 4. Define sole trader.
- 5. What is account current?
- 6. What is bill of exchange?
- 7. What is consignment account?

- 8. What is joint venture?
- 9. What is balance sheet?
- 10. What is bank Reconciliation statement?

Part B  $(5 \times 5 = 25)$ 

Answer **all** questions choosing either (a) or (b).

- 11. (a) Journalize the following in the books of Raja.
  - 6.1.2009 Sold goods to Mohan on credit Rs. 1,500
  - 7.1.2009 Bought goods for cash Rs. 700
  - 8.1.2009 Bought goods from Murali and Sons on credit Rs. 900
  - 9.1.2009 Bought furniture for cash Rs. 200
  - 10.1.2009 Bought furniture on credit from the modern furniture mart Rs. 4,000
  - 11.1.2009 Mohan returned goods worth Rs. 300
  - 12.1.2009 Part of the goods bought from Murali and Sons worth Rs. 400 are returned to them

Or

- (b) What is subsidiary book? What are its types?
- 12. (a) Rectify the following errors.
  - (i) Purchase book is overcast by Rs. 500
  - (ii) Sales books has been under cast by Rs. 300.
  - (iii) Purchase returns book has been overcast by Rs. 50
  - (iv) Sales returns book has been under cast by Rs. 75.

 $\mathbf{Or}$ 

(b) What is final account? What are its objectives?

 $\mathbf{2}$ 

13. (a) What are the type of problem related with average due date?

Or

- (b) What are the features of bill of exchange?
- 14. (a) What is consignment outwards and consignment inwards?

 $\mathbf{Or}$ 

- (b) What are the characteristics of a joint venture?
- 15. (a) What are the difference between cash book and pass book?

Or

(b) Explain receipts and payments accounts with its general format.

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions choosing either (a) or (b).

16. (a) Discuss in detail about the various accounting concepts and conventions.

Or

(b) From the following balances prepare trading and profit and loss accounts for the year ending 31.12.2016 and balance sheet as on that date :

	3		C-3636
Debtors	40,000	Loans	10,000
Cash	1,000	Capital	30,000
Rent	1,300	Sales	32,000
Salaries	5,500	Creditors	9,500
Debit Balance	Rs.	Credit Balance	Rs.

Debit Balance	Rs.	Credit Balance	Rs.
Sundry expenses	600		
Purchase	25,000		
Buildings	2,500		
Bank balance	5,600		
	81,500		81,500

Adjustments :

- (i) Closing stock Rs. 900
- (ii) Salary outstanding amounted Rs. 1,100
- (iii) Rent paid in advance Rs. 100
- (iv) Provide 5% for doubtful debts against debtors.
- 17. (a) Explain the type of errors.

#### Or

(b) From the following mentioned balances, prepare a trial balance as on 31.3.2017.

Particulars	Rs.	Particulars	Rs.
Opening stock	35,000	Machinery	60,000
Salaries	20,000	Sundry creditors	24,000
Sundry debtors	50,000	Purchases	1,20,000
Wages	16,000	Cash	1,200
Sales	2,01,200	Furniture	15,000
Rent	10,000	Bills receivable	20,000
Capital	1,00,000	Bills payable	22,000

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- 18. (a) The cash book of Mr. Anand showed a bank balance of Rs. 2,760 on 31.1.2018. On comparison with the bank pass book, the following particulars were ascertained.
  - (i) Cheques paid in but not yet credited in the pass book Rs. 6,000
  - (ii) Cheques issued but not presented for payment Rs. 2,500
  - (iii) Life insurance premium remitted by the bank but not yet entered in the cash book Rs. 8,320.
  - (iv) Interest on debentures collected by the bank recorded in pass book only Rs. 6,000
  - (v) Bank column on the credit side of the cash book under cast by Rs. 110.
  - (vi) Bank charges entered in the pass book on Rs. 70.

Prepare a bank reconciliation statement.

Or

- (b) Journalise the following transactions, post them in the ledger and balance the accounts as on 31<sup>st</sup> December, 2018.
- Dec. 1 Raja started the businesses with a capital of Rs. 50,000
  - 2 He purchased furniture for Rs. 5,000
  - 3 He bought goods on credit from Vinod for Rs. 8,000
  - 14 He sold goods to Suresh for Rs. 5,000

 $\mathbf{5}$ 

- 15 He received cash from Suresh Rs. 3,000
- 18 He purchased goods for cash Rs. 12,000
- 27 He sold goods for cash Rs. 8,000
- 28 He paid rent Rs. 1,200
- 31 He paid Vinod Rs. 3,000 on a/c

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#### **B.Com. DEGREE EXAMINATION**

## LOGISTICS AND SHIPPING

## **APRIL 2021 EXAMINATION**

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## **APRIL 2020 ARREAR EXAMINATION**

#### **First Semester**

# BUSINESS ORGANIZATION AND OFFICE MANAGEMENT

(2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

 $\mathbf{Part}\,\mathbf{A} \qquad (10\times 2=20)$ 

- 1. Define business.
- 2. What is meant by a sole trader?
- 3. State the Optimum firm size.
- 4. What are equity shares?
- 5. Name few stock exchanges in India.
- 6. Expand SEBI and state any two important functions.
- 7. What points to consider while deciding a office layout?

- 8. Define indexing.
- 9. List down the different office machines.
- 10. What is data processing system?

**Part B** (5 × 5 = 25)

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Answer **all** questions choosing either (a) or (b).

11. (a) Write a note on the nature of business.

Or

- (b) What are the advantages and disadvantages of partnership firms?
- 12. (a) Discuss the merits and demerits of Debentures.

Or

- (b) Enumerate the factors influencing the location of business.
- 13. (a) Describe the functions of a stock exchange.

Or

- (b) Explain DEMAT of shares.
- 14. (a) Write about the significance of office in modern world.

Or

(b) What is filing and explain the methods of filing?

 $\mathbf{2}$ 

15. (a) Discuss about the various security equipments of a modern office.

Or

(b) What are the different types of office furniture?

Answer **all** questions choosing either (a) or (b).

16. (a) Explain the various forms of business organization in detail.

 $\mathbf{Or}$ 

- (b) Describe the procedure of trading in stock exchanges.
- 17. (a) Explain in detail about chamber of commerce.

 $\mathbf{Or}$ 

- (b) Discuss about office layout and office accommodation.
- 18. (a) Explain the methods of EDP and list down the merits and demerits of EDP.

Or

(b) Distinguish between bank credit and trade credit.

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# LOGISTICS AND SHIPPING

# **APRIL 2021 EXAMINATION**

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# **APRIL 2020 ARREAR EXAMINATION**

## **First Semester**

# AGRICULTURAL ECONOMY OF INDIA

## (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A  $(10 \times 2 = 20)$ 

- 1. Define Agriculture.
- 2. Write the importance of agriculture in Indian economy.
- 3. Define agricultural marketing policy.
- 4. What do you mean by Economic Development?
- 5. What is meant by Agricultural Marketing?
- 6. Define price stability.
- 7. Write a note on procurement policy.

- 8. Define Green revaluation.
- 9. What do you mean by Commercial banks?
- 10. Write a note on Land ceiling.

Part B  $(5 \times 5 = 25)$ 

Answer **all** questions choosing either (a) or (b).

11. (a) Explain the Nature and Scope of Agricultural Economics.

 $\mathbf{Or}$ 

- (b) Analyze the factors affecting Agricultural Development in India.
- 12. (a) Discuss the role and importance of agriculture in Indian economy.

Or

- (b) Briefly describe the interdependence between agriculture and industry.
- 13. (a) Examine the impact of globalization on Indian agriculture.

Or

(b) Define farms mechanization index. Discuss the mechanization status of different operations in India. What is the power availability on Indian farms and their constituent sources compared to developed countries?

 $\mathbf{2}$ 

14. (a) Write the four government measures to improve agriculture marketing in India.

Or

- (b) What are the alternative channels available for agricultural marketing? Give some examples.
- 15. (a) Explain any five steps taken by the central and state governments to improve Indian agriculture.

Or

(b) Suggest any five measures to enhance the agricultural production in India.

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions choosing either (a) or (b).

16. (a) Despite the Green Revolution, the food production has started to snow a declining trend. How?

Or

- (b) Analyze the needs of second green revolution in India.
- 17. (a) Discuss the agricultural marketing and economic development.

Or

- (b) State the characteristic features of Agricultural labour.
- 18. (a) State the differences between financing of agricultural and other sectors.

 $\mathbf{Or}$ 

(b) Describe the various phases of agricultural planning in India.

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#### **B.Com. DEGREE EXAMINATION**

## LOGISTICS AND SHIPPING

## **APRIL 2021 EXAMINATION**

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# **APRIL 2020 ARREAR EXAMINATION**

#### Second Semester

### FINANCIAL ACCOUNTING

### (2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

 $(10 \times 2 = 20)$ 

- 1. Define Accounting.
- 2. What is depreciation?
- 3. What is sublease in royalty?
- 4. What is investment ledger?
- 5. What is single entry?
- 6. What is trading account?
- 7. Why is departmental account prepared?
- 8. What are foreign branches?
- 9. What is hire purchase trading account?
- 10. Define goods.

Part B  $(5 \times 5 = 25)$ 

Answer **all** questions by choosing either (a) or (b).

11. (a) What are the objectives of providing depreciation?

Or

- (b) An asset as purchased for Rs. 40,000. Depreciation is to provided annuals according to the straight line method. The useful life of the asset is 10 years and the residual value at Rs. 10,000. You are required to find out the rate of depreciation.
- 12. (a) Mr. Investor furnishes the following details relating to his holding in 6% government bonds.

Opening balance nominal Rs. 60,000, cost Rs. 59,000

1-3-1976 100 units purchased ex-interest Rs. 98

1-7-1976 sold 200 ex-interests out of the original holding at Rs.  $100\,$ 

1-10-1076 purchased 50 units at Rs. 98 cum-interest.

1-11-1976 sold 200 units ex-interest at Rs. 99 out of original holdings.

Interest dates are 30<sup>th</sup> September and 31<sup>st</sup> March. Mr. Inventor closes his books every 31<sup>st</sup> December. Show that investment account as it would appear in his books.

#### Or

- (b) How do you account for a sublease?
- 13. (a) What are the features of single entry systems?

Or

 $\mathbf{2}$ 

- (b) From the following information, calculate the profit earned by a petty trader during the year 2018.
  Capital as on 31.12.2018 66,000
  Capital as on 1.1.2018 65,000
  Drawing during 2018 12,000
  Further capital introduced by him 7,000
- 14. (a) Explain the important provisions of the Hirepurchase Act, 1972.

#### Or

- (b) What are different types of Branches?
- 15. (a) What are the advantages and dis-advantages of hire purchase?

Or

(b) X purchased a radiogram on hire-purchase system. As per terms he is required to pay Rs. 800 down, Rs. 400 at the end of first year, Rs. 300 at the end of second year, and Rs. 700 at the end of third year. Interest is charged at 5% p.a.

You are required to calculate total cash price of radio gram and interest paid with each instalment.

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions choosing either (a) or (b).

16. (a) Briefly explain the various methods of providing depreciation and their merits and demerits.

#### Or

(b) An asset is purchased for as 25,000. Depreciation is to be provided annually according to the straight line method. The useful life of the asset is 10 years and the residual value is Rs. 5,000. You are required to find out the rate of depreciation and prepare asset account for first three years?

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17. (a) What is conversion method in single entry system? How do you find profit or loss under conversion method?

 $\mathbf{Or}$ 

- (b) Define investment account. How investment account to prepared?
- 18. (a) Maheer purchases a car on hire-purchase system. The total cash price of the car is Rs. 15,980 payable Rs. 4,000 down and three instalments of Rs. 6,000, Rs. 2,000 payable at the end of first, second and third year respectively. Interest is charged at 5% p.a.

You are required to calculate total cash price of car and interest paid with each instalment.

 $\mathbf{Or}$ 

(b) What are the features of instalment purchase system?

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# LOGISTICS AND SHIPPING

### **APRIL 2021 EXAMINATION**

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# **APRIL 2020 ARREAR EXAMINATION**

#### Second Semester

# PRINCIPLES OF MARKETING

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

# Part A $(10 \times 2 = 20)$

- 1. Define marketing.
- 2. "Marketers do not create needs" justify.
- 3. What is selective distribution?
- 4. What is marketing information system?
- 5. Mention in brief about customer relations marketing.
- 6. What are the roles of a business buyer in a buying process?
- 7. What do you mean by Price Discount?

- 8. What do you mean by penetrating pricing?
- 9. What is green marketing?
- 10. State the usage of Agmark.

Part B

 $(5 \times 5 = 25)$ 

Answer **all** questions either (a) or (b).

11. (a) Describe different types of customers.

Or

- (b) What are the career opportunities in marketing?
- 12. (a) State the importance of transportation and storage function.

Or

- (b) Discuss the role of wholesalers and retailers in channels of distribution.
- 13. (a) Define consumer Behaviour and describe its relevance in marketing decision making.

Or

- (b) What is segmentation? Explain the steps involved in segmentation.
- 14. (a) What are the factors influencing product mix?

Or

(b) Explain the functions of middlemen.

 $\mathbf{2}$ 

15. (a) Write short note on Green Marketing.

Or

(b) Write short note on forward trading in commodities.

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions choosing either (a) or (b).

16. (a) Explain the scope of E-marketing.

Or

- (b) Discuss in detail about different types of marketing environment.
- 17. (a) Explain Product Life cycle.

Or

- (b) Discuss in detail about different pricing strategies.
- 18. (a) Explain the various sales promotion methods undertaken at dealer's as well as consumer's level.

Or

(b) Discuss in detail about Consumer Protection Act 1986.

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# LOGISTICS AND SHIPPING

# **APRIL 2021 EXAMINATION**

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# **APRIL 2020 ARREAR EXAMINATION**

#### Second Semester

# **ECONOMICS ANALYSIS**

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

**Part A**  $(10 \times 2 = 20)$ 

- 1. Define economics.
- 2. What is utility analysis?
- 3. Define law of demand.
- 4. What is consumer surplus?
- 5. Define law of supply.
- 6. What is production function?
- 7. What is monopoly?

- 8. Define market.
- 9. What are the motives behind an individual's demand for money?
- 10. What is economic rent?

 $(5 \times 5 = 25)$ 

Answer **all** questions choosing either (a) or (b).

Part B

11. (a) What are the various methodology used in economics maximization?

Or

- (b) Describe Marshall's utility analysis.
- 12. (a) What are the factors affecting demand for the product?

Or

- (b) Describe the uses of demand analysis.
- 13. (a) Describe the law of variable proportion in production.

Or

- (b) What are the factors affecting production?
- 14. (a) Discuss about the pricing under oligopoly competition of firm.

 $\mathbf{Or}$ 

(b) Describe the pricing under monopolistic competition of firm.

 $\mathbf{2}$ 

15. (a) Describe any two theories of profit.

Or

(b) Explain any two theories of wages.

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions choosing either (a) or (b).

16. (a) Describe any two approaches for economic analysis.

Or

- (b) Elucidate the law of demand with necessary diagram.
- 17. (a) Describe the scope of production.

Or

- (b) Describe the pricing under various market competitions.
- 18. (a) Write an essay on any two theories of rent.

Or

(b) What is elasticity of demand? Explain with necessary diagram.

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# LOGISTICS AND SHIPPING

# **APRIL 2021 EXAMINATION**

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# **APRIL 2020 ARREAR EXAMINATION**

# Third Semester

# HIGHER FINANCIAL ACCOUNTING

## (2019 onwards)

**Duration: 3 Hours** 

Maximum : 75 Marks

Part A

 $(10 \times 2 = 20)$ 

- 1. What is partnership?
- 2. What is retirement of a partner?
- 3. What is Goodwill?
- 4. What is compulsory dissolution?
- 5. Define insolvency.
- 6. What is proportionate capital method?
- 7. What is Fire claim?

- 8. What do you mean by abnormal loss?
- 9. What is a voyage account?
- 10. What is Inflation?

**Part B** (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the features Admission of a partner.

 $\mathbf{Or}$ 

- (b) What are the adjustments to be made in connection with Capital Adjustments?
- 12. (a) Write a short note on Garner Vs. Murray.

Or

- (b) Explain the liability of partners on insolvency.
- (a) Explain the need for conversion of partnership into a sale company.

#### Or

- (b) What is the order of payment in piecemeal distribution?
- 14. (a) Explain the different types of Insolvency of individual partner.

#### Or

(b) What are the advantages of Fire claims?

 $\mathbf{2}$ 

15. (a) Define Voyage Accounting. How is profit ascertained in case of voyage?

Or

(b) What is inflation accounting discuss its advantages and disadvantages?

**Part C**  $(3 \times 10 = 30)$ 

Answer all questions.

16. (a) What is the liability of a partnership? When the new partner brings cash for goodwill the amount is credited to?

Or

- (b) Distinguish between dissolution and Insolvency of all partners.
- 17. (a) Explain the theory of Inflation Accounting.

 $\mathbf{Or}$ 

- (b) Explain the concept of retirement of a partner.
- 18. (a) Spell out various types of partner. Give duties of partners in general.

Or

(b) Explain the concept of Forfeiture and reissue of share.

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# LOGISTICS AND SHIPPING

## **APRIL 2021 EXAMINATION**

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#### **APRIL 2020 ARREAR EXAMINATION**

## **Third Semester**

## COMMERCIAL LAW

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

# Part A $(10 \times 2 = 20)$

- 1. Define the term contract.
- 2. What is general offer?
- 3. What is meant by acceptance?
- 4. What do you understand by contingent contracts?
- 5. What are the conditions and effects?
- 6. State the meaning of agreement.
- 7. Define surety.
- 8. What are the implied warranties in a contract?
- 9. What do you mean by Transfer of ownership?
- 10. What is sale of goods?

**Part B**  $(5 \times 5 = 25)$ 

Answer **all** questions, choosing either (a) or (b).

11. (a) Explain the legal rules regarding a valid offer.

Or

- (b) Define consideration. What are the essential of a valid consideration?
- 12. (a) Define consent. When is consent said to be free?

 $\mathbf{Or}$ 

- (b) What are the essentials of a void agreement?
- 13. (a) What are the characteristics of a performance of contract?

Or

- (b) Discuss the provisions of Indian contract Act 1872 relating to Quasi contract.
- 14. (a) Who is an agent? How does he differ from a servant?

Or

- (b) Distinguish between sale and agreement to sell.
- 15. (a) When can a condition be treated as a warranty?

Or

(b) What are the different types of delivery of goods?

 $\mathbf{2}$ 

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions, choosing either (a) or (b).

16. (a) "All contracts are agreements, but all agreements are not contracts" – Discuss.

Or

- (b) Explain the principles governing the assessment of damages for breach of contract.
- 17. (a) What are the various kinds of a guarantee? Define a continuing guarantee.

 $\mathbf{Or}$ 

- (b) Discuss the rights and duties of bailor and bailee.
- 18. (a) Classify and explain types of agents.

Or

(b) Risk 'Prima facia' passes with ownership – Discuss.

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# LOGISTICS AND SHIPPING

## **APRIL 2021 EXAMINATION**

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## **APRIL 2020 ARREAR EXAMINATION**

#### **Third Semester**

## PRINCIPLES OF MANAGEMENT

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A

 $(10 \times 2 = 20)$ 

- 1. Define the term management.
- 2. What do you mean by Budget?
- 3. What is derivative plan?
- 4. What do you mean by planning premises?
- 5. What do you mean by an autocratic leader?
- 6. What do you mean by Departmentation?
- 7. What do you mean by MBO?

- 8. Define controlling.
- 9. State the importance of coordination.
- 10. List the elements of communication.

**Part B** (5 × 5 = 25)

Answer all questions choosing either (a) or (b).

11. (a) Discuss in brief about Hawthorne experiment.

 $\mathbf{Or}$ 

- (b) Mention in brief about the scope of management.
- 12. (a) What is the role of supervisor in a modern organisation?

Or

- (b) Discuss in brief about the importance of planning in an organisation.
- 13. (a) What is line organisation? What are its merits and demerits?

Or

- (b) What are the essential qualities of a good leader?
- 14. (a) Discuss the various types of single use plans.

Or

(b) 'Control is forward looking' – Comment.

 $\mathbf{2}$ 

15. (a) Distinguish between delegation and decentralisation.

Or

(b) Discuss in detail about functional organisation.

**Part C** 
$$(3 \times 10 = 30)$$

Answer **all** questions choosing either (a) or (b).

16. (a) Explain the fourteen principles of management advocated by Henry Fayol.

Or

- (b) Discuss in detail about the evolution of management.
- 17. (a) Define motivation. Explain its importance in the modern organisation.

Or

- (b) Discuss in detail about various motivation theories.
- 18. (a) Co-ordination is known as the essence of management. Comment.

Or

(b) Discuss in detail about the techniques of controlling.

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## **B.Com. DEGREE EXAMINATION**

# LOGISTICS AND SHIPPING

# APRIL 2021 EXAMINATION

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## **APRIL 2020 ARREAR EXAMINATION**

# Third Semester

## CORPORATE ACCOUNTING

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A  $(10 \times 2 = 20)$ 

- 1. What is Share?
- 2. What is underwriting?
- 3. What is preference share?
- 4. What is meant by Debenture?
- 5. What do you mean by Final Accounts?
- 6. What is Remuneration?
- 7. What is Goodwill?
- 8. What is Capitalization Method?

- 9. Define Company.
- 10. What is statement of Affairs?

#### Part B

 $(5 \times 5 = 25)$ 

Answer **all** questions.

11. (a) Explain the types of share capital.

Or

- (b) Bharat Trading Co. Ltd. with a registered capital of Rs.1,00,000 issued 5000 equity shares of Rs.10 each, payable Rs.2 on application, Rs.2 on allotment, Rs.3 on first call and Rs.3 on final call. Pass journal entries assuming the shares issued were fully subscribed and the money has been received.
- 12. (a) Explain the three methods for redemption of preference shares.

 $\mathbf{Or}$ 

- (b) Sun Ltd had 8000, 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.
- 13. (a) What is effective capital for managerial remuneration?

Or

(b) What are the final accounts of a company? Explain types of accounts in accounting.

 $\mathbf{2}$ 

14. (a) Explain the different methods of valuation of goodwill.

Or

- (b) Goodwill is to be valued at 3 years purchase of 5 years average profits. The profits for the last years of the firm were 10,000, 15000, 15000, 20000, 30000. The capital employed in the business is Rs.1.50,000 and normal rate of return is 10%. Calculate the value of goodwill on the basis of 4 years purchase of super profit.
- 15. (a) What is liquidation of company? Explain the types of liquidation.

Or

(b) Explain the accounting balances recorded in the deficiency account.

**Part C**  $(3 \times 10 = 30)$ 

#### Answer all questions.

16. (a) What is underwriting discuss the accounting procedure of underwriting?

#### Or

 (b) Following figures have been obtained from the books of Rai Bank Ltd for the year ending 31<sup>st</sup> 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. 531, Stationary Rs.60 and Auditors fees Rs.8.

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Additional information:

- (i) The profit and loss account had a balance of Rs. 10,00, 0000 on 1st April 2010.
- (ii) 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.
- (iii) The provision of tax is made at 50%.
- (iv) A dividend of 10% is proposed.

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

17. (a) What are the different methods for calculating the valuation of goodwill?

 $\mathbf{Or}$ 

- (b) Explain the theory of final accounts of Companies.
- 18. (a) How is profit calculated for managerial remuneration describe it with example?

Or

(b) Define Underwriting. Explain the types of underwriting.

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## **B.Com. DEGREE EXAMINATION**

### LOGISTICS AND SHIPPING

# **APRIL 2021 EXAMINATION**

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# **APRIL 2020 ARREAR EXAMINATION**

#### **Third Semester**

#### MATHEMATICS FOR BUSINESS

#### (2019 onwards)

Duration : 3 Hours

Maximum: 75 Marks

Part A

 $(10 \times 2 = 20)$ 

Answer **all** questions.

- Define arithmetic progression. 1.
- 2.Represent the following sets in set notation
  - the set of all odd integers (a)
  - (b) the set of positive integers x satisfying the equation  $x^2 + 5x + 7 = 0$ .

3. Given 
$$A = \begin{pmatrix} 2 & 0 & 4 \\ 6 & 2 & 8 \\ 2 & 4 & 6 \end{pmatrix}$$
 and  $B = \begin{pmatrix} 8 & 4 & -2 \\ 0 & -2 & 0 \\ 2 & 2 & 6 \end{pmatrix}$  compute

$$A-B.$$
4. If  $A = \begin{pmatrix} 1 & 2 \\ 3 & 6 \\ 5 & 8 \end{pmatrix}$  and  $B = \begin{pmatrix} 3 & 5 & 9 \\ 6 & -2 & 1 \end{pmatrix}$ . Write down the order

of the product AB.

- 5. Define constants and variables.
- 6. State the criteria for maxima and minima.
- 7. Define integration by parts.
- 8. Define indefinite integral.
- 9. Define linear programming problem.
- 10. What is meant by formulation?

Part B $(5 \times 5 = 25)$ Answer all questions, choosing either (a) or (b).

- (a) If 10<sup>th</sup> term of the arithmetic progression is 15 and the 15<sup>th</sup> term is 10, find the series.
  - (b) Find the compound interest on Rs. 10,000 for 4 years at 5% per annum. What will be the simple interest in the above case?

12. (a) If 
$$A = \begin{pmatrix} 2 & 5 \\ 1 & 3 \end{pmatrix}$$
 and  $B = \begin{pmatrix} 1 & -1 \\ -3 & 2 \end{pmatrix}$  find  $AB$  and  $BA$ .  
Is  $AB = BA$ ?

(b) Find the inverse of 
$$\begin{pmatrix} \cos \alpha & \sin \alpha \\ -\sin \alpha & \cos \alpha \end{pmatrix}$$
.

13. (a) Evaluate 
$$\lim_{x \to 3} \frac{x^2 + 2x - 15}{x^2 - 9}$$
.

(b) Find the differential co-efficient of  

$$9x^4 - 7x^3 + 8x^2 - \frac{8}{x} + \frac{10}{x^3}$$
 w.r.t. x.  
2 **C-3646**

14. (a) Evaluate  $\int x^2 e^{3x} dx$ .

Or

- (b) Integrate  $\frac{2\cos x}{5\sin^2 x} + \frac{1}{5\cos^2 x}$  with respect to *x*.
- 15. (a) A company produces three types of products A, B and C. The production department produces components sufficient to make 50 units of A, 25 units of B and 30 units of C per day. In the assembly department, only 100 man hours are available to assemble the products daily. The assembly times for A, B and C are 0.8 hr, 1.7 hrs and 2.5 hrs respectively and the profits on them are Rs. 12, Rs. 20 and Rs. 45 respectively. The company has an order commitment of 20 units of A and a total of 15 units of B and C. How many of each product are to be produced so that the profit is maximum?

Or

(b) Explain graphical method of solution.

**Part C**  $(3 \times 10 = 30)$ 

Answer all questions, choosing either (a) or (b).

16. (a) A man borrows Rs. 20,000 at 4% C.I. and agrees to pay both the principal and the interest in 10 equal annual instalments at the end of each year, find the amount of these instalments.

#### Or

(b) In a class of 25 students, 12 students have taken economics;8 have taken economics but not politics. Find the number of students who have taken economics and politics and those who have taken politics but not economics.

3

17. (a) Solve that the equations 2x + 6y + 11 = 0 6x + 20y - 6z - 3 = 06y - 18z + 1 = 0

are not consistent.

 $\mathbf{Or}$ 

- (b) Find the maximum and minimum values of the function  $x^4 + 2x^3 3x^2 4x + 4$ .
- 18. (a) Evaluate  $\int \frac{xe^x}{(x+1)^2} dx$ .

Or

(b) Solve the following LP problem graphically Maximize  $z = 3x_1 + 2x_2$ Subject to the constraints  $-2x_1 + x_2 \le 1$   $x_1 \le 2$   $x_1 + x_2 \le 3$  $x_1, x_2 \ge 0$ .

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## **B.Com. DEGREE EXAMINATION**

# LOGISTICS AND SHIPPING

# **APRIL 2021 EXAMINATION**

&

## **APRIL 2020 ARREAR EXAMINATION**

## **Third Semester**

# **BUSINESS APPLICATION SOFTWARE**

(2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A

 $(10 \times 2 = 20)$ 

- 1. What are the different views in MS Word?
- 2. How to insert a table?
- 3. How to select the font color?
- 4. What is template?
- 5. What is mail merge?
- 6. What are macros?
- 7. Write any two uses of MS Excel.

- 8. List out any two features of MS Excel.
- 9. List out any two types of charts.
- 10. Write any two uses of worksheet.

Answer **all** questions choosing either (a) or (b).

11. (a) Describe the different types of formatting menu in MS Word.

#### Or

- (b) What are the various toolbars available in MS-Word?
- 12. (a) How to insert a picture in MS-Word?

#### Or

- (b) Describe the textbox formatting in MS-Word.
- 13. (a) Write the steps for adding and merging a mail document.

#### $\mathbf{Or}$

- (b) Describe about the recording macros.
- 14. (a) How to entering and editing a text in MS-Excel?

#### Or

(b) Write a detailed note on alignment in Ms-Excel.

 $\mathbf{2}$ 

15. (a) How to create form template in Spreadsheet?

 $\mathbf{Or}$ 

(b) Write the steps for creating a chart with an example.

Answer **all** questions choosing either (a) or (b).

16. (a) Describe the various types of menu in MS-Word.

Or

- (b) Explain the various steps in creating a template.
- 17. (a) Explain the steps for creating a mail merge.

#### Or

- (b) Write notes on :
  - (i) menus
  - (ii) toolbars
  - (iii) icons in MS-Excel.
- 18. (a) How to create, manage and analyze a complex worksheet?

Or

(b) How to enter a number and formulas in MS-Excel?

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# Sub. Code 80438/84738

## **B.Com./B.B.A. DEGREE EXAMINATION**

#### (COMMON FOR (B.COM. (L & S)/B.B.A. (S & LM)

# **APRIL 2021 EXAMINATION**

&

## **APRIL 2020 ARREAR EXAMINATION**

#### **Third Semester**

#### CONSTITUTION OF INDIA

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A

 $(10 \times 2 = 20)$ 

- 1. What is preamble to the constitution of India?
- 2. Write short note on constitutional autochthony?
- 3. What is meant by sovereignty?
- 4. Give short note on democratic socialism.
- 5. What is Rajya Sabha?
- 6. What is cabinet collective responsibility?
- 7. What is motion of no-confidence?

- 8. Who is a gazetted officer?
- 9. What is meant by public interest litigation?
- 10. What is meant by appellate jurisdiction?

Answer **all** questions choosing either (a) or (b).

11. (a) Give an account on princely status in India.

Or

- (b) State the importance of fundamental rights guaranteed by the constitution.
- 12. (a) Explain functions of the president.

Or

- (b) State the powers of state legislature.
- 13. (a) Discuss the qualifications for membership of parliament.

Or

- (b) Discuss the different parliamentary sessions.
- 14. (a) Give an account on the district courts of India.

Or

(b) Explain the National Judicial Appointment Commission.

 $\mathbf{2}$ 

15. (a) Detail the powers of the Supreme Court.

 $\mathbf{Or}$ 

(b) Discuss the special powers of state legislative assembly.

Answer **all** questions choosing either (a) or (b).

16. (a) Discuss the issues in post integration of India.

Or

- (b) Explain the major committees of the constituent assembly.
- 17. (a) Explain how a bill becomes an Act in Parliament.

 $\mathbf{Or}$ 

- (b) Discuss the higher judiciary appointment process.
- 18. (a) Discuss the appointment of judges in a high court.

Or

(b) State the qualification of a high court judge.

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## **B.Com. DEGREE EXAMINATION**

## LOGISTICS AND SHIPPING

#### **APRIL 2021 EXAMINATION**

&

## **APRIL 2020 ARREAR EXAMINATION**

#### **Fourth Semester**

# COMPUTER APPLICATIONS IN BUSINESS

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A  $(10 \times 2 = 20)$ 

- 1. What is a computer?
- 2. Give two examples of Input Devices.
- 3. What is an operating system?
- 4. Explain the uses of a compiler.
- 5. How will you define Data?
- 6. Give any two types of DBMS.
- 7. What do you mean by outsourcing?

- 8. What is the use of an information system?
- 9. What are the advantages of networking?
- 10. How does internet work?

Answer **all** questions choosing either (a) or (b).

11. (a) What are the characteristics of a computer?

Or

- (b) Explain the timeline and evolution of computers through ages.
- 12. (a) What are the different types of software? Explain in detail.

Or

- (b) Why do you need a programming language? What are the different types of programming languages available?
- 13. (a) Discuss in detail the difference between Data and Information.

Or

- (b) What are the components of a Database management system?
- 14. (a) Explain the uses of the Modern Management system in day to day business.

Or

(b) How is MIS used in the production activities of a company?

 $\mathbf{2}$ 

15. (a) Explain with examples the different types of networking.

Or

(b) What is a search engine? What are its uses? Give examples.

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions choosing either (a) or (b).

16. (a) Draw a computer system and discuss the different components of a computer.

 $\mathbf{Or}$ 

- (b) How far are computers used in business activities? Give examples.
- 17. (a) What is an operating system? What are its types?

 $\mathbf{Or}$ 

- (b) How is a management information system used in Finance and accounting?
- 18. (a) What is the internet? Explain the role of WWW on the internet.

 $\mathbf{Or}$ 

(b) What are the different types of Database management system? Explain in detail.

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#### **B.Com. DEGREE EXAMINATION**

## LOGISTICS AND SHIPPING

## **APRIL 2021 EXAMINATION**

&

## **APRIL 2020 ARREAR EXAMINATION**

#### **Fourth Semester**

# COMPANY LAW AND SECRETARIAL PRACTICE

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A

 $(10 \times 2 = 20)$ 

- 1. What is meant by prospectus?
- 2. What do you mean by indemnity?
- 3. Who is called as professional director?
- 4. Give short note on statutory meeting.
- 5. Who is an official liquidator?
- 6. Who is a company secretary?
- 7. What is the legal position of a company secretary?

- 8. What is meant by arbitration?
- 9. What is meant by advisory jurisdiction?
- 10. What is meant by one man meeting?

Answer **all** questions choosing either (a) or (b).

11. (a) State the functions of promoter under companies Act.

 $\mathbf{Or}$ 

- (b) Explain Doctrine of Indoor Management.
- 12. (a) Explain the different types of director.

Or

- (b) Explain the procedure of winding up a company by the court.
- 13. (a) Detail the duties of liquidator.

Or

- (b) Detail the power of court to appoint or remove liquidator.
- 14. (a) State the qualifications of a company secretary.

Or

(b) Explain the characteristics of a company meeting.

 $\mathbf{2}$ 

15. (a) Detail the Annual General Meeting.

Or

(b) Explain the different types of shares.

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions choosing either (a) or (b).

16. (a) Explain the contents in the memorandum of association.

Or

- (b) Discuss about the exemptions to the doctrine of indoor management.
- 17. (a) Explain the liabilities of a director.

 $\mathbf{Or}$ 

- (b) Explain the various types of meetings of Director.
- 18. (a) State the duties of a company secretary to all the meetings.

Or

(b) Explain the contents in the statutory report.

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## **B.Com. DEGREE EXAMINATION**

## LOGISTICS AND SHIPPING

## **APRIL 2021 EXAMINATION**

&

## **APRIL 2020 ARREAR EXAMINATION**

#### **Fourth Semester**

## EXECUTIVE BUSINESS COMMUNICATION

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

# Part A $(10 \times 2 = 20)$

- 1. What you mean by the term business communication?
- 2. Define the term kinesics.
- 3. Write a short note on persuasive collection letter.
- 4. What you mean by order letter?
- 5. What is Ancillary Services?
- 6. Write a short note on termination of agency.
- 7. State the steps in report writing.

- 8. What do you understand by minutes of a meeting?
- 9. Write the major objectives of an interview.
- 10. State briefly how to make an effective speech.

Answer all questions choosing either (a) or (b).

11. (a) Explain the characteristics features of a business letter.

 $\mathbf{Or}$ 

- (b) What are the modern methods of Business communication?
- 12. (a) Discuss in detail the different types of enquiry letters.

 $\mathbf{Or}$ 

- (b) What points should be kept in mind when you are writing a circular letter announcing the admission of a new partner?
- 13. (a) Write the procedure for appointing an agent.

Or

- (b) Which types of terms and phrases are used by the bank while doing correspondence with its customers specially when dealing with cheques?
- 14. (a) Distinguish between 'minutes of resolution' and minutes of narration.

 $\mathbf{Or}$ 

(b) What facts should a secretary keep in mind while writing to director?

 $\mathbf{2}$ 

15. (a) What you mean by report? Explain the types of Business Report.

Or

(b) Explain the characteristics of a good speech.

**Part C**  $(3 \times 10 = 30)$ 

Answer **all** questions choosing either (a) or (b).

16. (a) Write a letter in Full Block Form to the manager of a nationalized bank requesting him to issue educational loan for your course.

Or

- (b) Explain the techniques of various types of interviews.
- 17. (a) Before writing a complaint letter, what points should be taken into consideration?

Or

- (b) As manager of a company write a letter to your bank asking for savings account statement.
- 18. (a) How the secretaries respond if a Shareholder seeks information of a confidential nature?

Or

(b) Prepare a resume for marketing executive.

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#### **B.Com. DEGREE EXAMINATION**

## LOGISTICS AND SHIPPING

## **APRIL 2021 EXAMINATION**

#### &

## **APRIL 2020 ARREAR EXAMINATION**

#### **Fourth Semester**

# **BANKING THEORY**

#### (2019 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A  $(10 \times 2 = 20)$ 

- 1. What is Unit Banking?
- 2. What is banking system?
- 3. What is merchant banking?
- 4. What is Mutual E-banking?
- 5. What is controlling bank?
- 6. What is selective credit control?
- 7. What is unorganized sector?

- 8. What is American money market?
- 9. What is RRB?
- 10. What is Co-operative bank?

Part B  $(5 \times 5 = 25)$ 

Answer **all** questions, by choosing either (a) or (b).

11. (a) Briefly explain about credit creation by commercial bank.

Or

- (b) Discuss about the secondary functions commercial bank.
- 12. (a) Explain about merits of E-banking.

Or

- (b) Discuss in detail forms of privatization.
- 13. (a) Briefly discuss about benefits of RBI.

Or

- (b) Discuss about the selection credit control measure.
- 14. (a) Explain about structure of Indian money market.

Or

(b) Distinguish between British and American money market.

 $\mathbf{2}$ 

15. (a) Briefly discuss about objective of RRB.

Or

(b) Discuss about SBI and its special place in banking sector.

Answer **all** questions, by choosing either (a) or (b).

16. (a) Discuss in detail about the structure of banking.

 $\mathbf{Or}$ 

- (b) Explain about importance of E-banking.
- 17. (a) Write about function of RBI.

Or

- (b) Discuss in detail about deficiencies of money market.
- 18. (a) Briefly explain about structure of co-operative banks.

Or

(b) Discuss in detail about importance of Co-operative bank.

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#### B.Com. DEGREE EXAMINATION,

# LOGISTICS AND SHIPPING

#### **APRIL 2021 EXAMINATION**

&

## **APRIL 2020 ARREAR EXAMINATION**

#### **Fourth Semester**

## STATISTICS FOR BUSINESS

#### (2019 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A  $(10 \times 2 = 20)$ 

- 1. What is central tendency?
- 2. What is Harmonic mean?
- 3. Define range.
- 4. What is random sampling?
- 5. What is Ratio Data?
- 6. What do you mean by Questionnaire?
- 7. What is least square method?

- 8. What is Correlation?
- 9. What is Time Series?
- 10. Define Binomial distribution.

#### **Part B** $(5 \times 5 = 25)$

Answer **all** questions choosing either (a) or (b).

11. (a) How will you Collect, Classify and Present Statistical data?

Or

- (b) Write short notes on :
  - (i) Trend measurement
  - (ii) Moving average method.
- 12. (a) Discuss concept of correlation in detail.

 $\mathbf{Or}$ 

- (b) Describe the various methods of graphical representation of statistical data.
- 13. (a) Write notes on :
  - (i) Merits and limitations of harmonic mean
  - (ii) Properties of Standard deviaton.

Or

- (b) Explain the methods of regression.
- 14. (a) Calculate the Arithmetic mean, median, mode for the following frequency table.

Weight 410-419 420-429 430-439 444-449 450-459 460-469 470-479 (in gms):

No. of 14 20 42 54 45 18 7 Mangoes :

Or

(b) Discuss the types of correlation.

 $\mathbf{2}$ 

- 15. (a) Write notes on :
  - (i) Theorems of probability
  - (ii) Properties of binomial distribution.

Or

- (b) Calculate coefficient Mean Deviation from the following data.
- Age in year : 0-10 10-20 20-30 30-40 40-50 50-60 60-70 70-80

No. of persons : 20 25 32 40 42 35 10

**Part C** 
$$(3 \times 10 = 30)$$

8

Answer **all** questions choosing either (a) or (b).

16. Calculate the Mean, Median, Mode for the following (a) frequency table. Monthly income : 300-325 325 - 350350-375 375-400 No. of Clerks :  $\mathbf{5}$ 1780 227Monthly income : 400 - 425425-450 450-475 475-500No. of Clerks : 326 2489 88

Or

- (b) Explain the characteristics, functions and Kinds of Averages.
- 17.(a) Calculate the Regression equation. 7885Price index 7788 87 82 of cotton (x): Price index 84 8282 8589 90 of wool (y) : Price index 81 7776 83 97 93 of cotton (x): 92Price index 88 89 83 of wool (y):

Or

(b) Explain the Methods of Measuring Dispersion.

3

18. (a) Calculate the rank correlation coefficient for the following table marks of students in two subjects.

First subject :	80	64	54	49	48	35
Second subject :	36	38	39	41	27	43
First subject :	32	29	20	18	15	10
Second subject :	45	52	51	42	40	52

Or

(b) Distinguish between correlation and regression.

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