

**C-5014**

**Sub. Code**

**80413**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**First Semester**

**Logistics and Shipping**

**PRINCIPLES OF ACCOUNTANCY**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is accounting?
2. What is trial balance?
3. What is error rectification?
4. What is sole trader?
5. What is Accommodation bill?
6. What is account current?
7. What is proforma invoice?
8. What is an account sale?
9. What are receipts and payments account?
10. What is current asset?

**Part B****(5 × 5 = 25)**Answer **all** questions choosing either (a) or (b).

11. (a) From the under mentioned balances, prepare a trial balance as on 31.3.2019.

Particulars	Rs.	Particulars	Rs.
Cash in hand	4,800	Furniture	60,000
Purchases	4,80,000	Bills receivable	80,000
Opening stock	1,40,000	Salaries	80,000
Sundry creditors	96,000	Capital	4,00,000
Machinery	2,40,000	Bills payable	88,000
Wages	64,000	Sundry debtors	2,00,000
Sales	8,04,000	Rent	40,000

Or

- (b) Explain the rules of double entry system.
12. (a) What is error? Explain the types of Error.

Or

- (b) From the following balances prepare the trading account for the year ending 31.12.2019.

Debit balance	Rs.	Credit balance	Rs.
Opening stock	30,000	Sales	90,000
Purchases	60,000	Purchase return	2,000
Wages	1,000		
Sales return	1,000		
	<u>92,000</u>		<u>92,000</u>

Closing stock Rs. 20,000

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

Or

(b) What is interest table or forward method? How current account was prepared under this method?

14. (a) Distinguish between joint venture and partnership.

Or

(b) What are the accounts to be maintained under consignment account?

15. (a) What are the accounts that are prepared by Non- trading concerns?

Or

(b) From the following particulars prepare a bank reconciliation statement as on 31<sup>st</sup> December 2018.

	Rs.
(i) Balance as per cash book	5,887
(ii) Cheques issued but not presented for payment	2,013
(iii) Cheques deposited but not cleared upto 31 <sup>st</sup> December 2018	1,419
(iv) Banker had wrongly debited the firm's a/c of Rs. 225 which was rectified in January.	

**Part C**

(3 × 10 = 30)

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

16. (a) Journalize the following transaction.
- (i) Bought goods on credit from John Rs. 4,000
  - (ii) Goods returned by Balu Rs. 500.
  - (iii) Paid carriage inwards Rs. 100
  - (iv) Cheque Rs. 1,400 received from Charles in settlement of a debt of Rs. 1,500 returned dishonored.
  - (v) Paid insurance Rs. 300
  - (vi) Sale of typewriter for Rs. 300
  - (vii) Rs. 250 owing by mani written off as bad debts.
  - (viii) Drew three months bill on nath for Rs. 4,000
  - (ix) Sold good for Rs. 2,500 to David on credit.
  - (x) Deposited Rs. 2,500 into bank.

Or

- (b) Explain the various accounting concepts and conventions.
17. (a) On 31<sup>st</sup> December 2016, the following trial balance was extracted from the books of Rajan and co.

Debit balance	Rs.	Credit balance	Rs.
Plant and machinery	80,000	Capital	50,000
Purchases	60,000	Sales	1,77,000
Returns	1,000	Returns	750
Opening stock	30,000	Discount	800
Discount	350	Creditors	25,000
Bank charges	75	Bad debts provision	525

Debtors	45,000	
Salaries	6,800	
Wages	10,000	
Carriage inwards	750	
Carriage outwards	1,200	
Rent, Rates and taxes	10,000	
Advertisement	2,000	
Cash in hand	900	
Cash at bank	6,000	
	<u>2,54,075</u>	<u>2,54,075</u>

You are asked to prepare trading, profit and loss account for the year ended 31<sup>st</sup> December 2016 and the balance sheet as on that date. The following adjustments are required.

- (i) Closing stock Rs. 35,000
- (ii) Depreciation of plant and machinery at 6%
- (iii) Bad debts provision to be adjusted to Rs. 500
- (iv) Interest on capital account to be allowed at 5% per annum.

Or

- (b) Distinguish between double entry and single entry system.
18. (a) When a trial balance failed to agree, Rs. 3,790 was transferred to the credit of suspense a/c.

The following errors were discovered. Give journal entries and prepare suspense a/c.

- (i) Sales day book was under cat by Rs. 4,000
- (ii) Purchase of machinery for Rs. 6,000 was passed through the purchase book.

- (iii) Goods sold to velu for Rs. 450 was posted to his account as Rs. 540
- (iv) Purchase return book was overcast by Rs. 200
- (v) The total of sales book from one page was carried forward to the next page as Rs. 1222 instead of Rs. 1,122.

Or

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

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**C-5015**

**Sub. Code**

**80414**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**First Semester**

**Logistics and Shipping**

**BUSINESS ORGANISATION AND OFFICE  
MANAGEMENT**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is a partnership firm?
2. Define a company.
3. Define shares.
4. What is Trade credit?
5. Point out any three functions of Stock exchange.
6. What is DEMAT?
7. Define office.
8. What are the factors to consider while deciding office accommodation?
9. Define EDP.
10. What is filing?

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) State the advantages and disadvantages of Public enterprises.

Or

- (b) Point out the scope of a business.

12. (a) Explain the different types of Debentures.

Or

- (b) Write a brief note on Bank credit.

13. (a) What is the role of SEBI in stock market?

Or

- (b) Describe Trade association.

14. (a) Discuss the various types of office.

Or

- (b) What is Indexing and point out its merits and demerits?

15. (a) Write down the uses and limitations of EDP.

Or

- (b) Explain the different types of office furniture.



**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain in detail about the co-operative societies.

Or

(b) Discuss the different sources of finance.

17. (a) Explain in detail about the location of business.

Or

(b) Discuss about the different office machines and office equipments

18. (a) Describe the procedure of trading in stock exchanges.

Or

(b) Explain the functions and significance of an office.

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**C-5016**

**Sub. Code**

**80415**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**First Semester**

**Logistics and Shipping**

**AGRICULTURAL ECONOMY OF INDIA**

**( 2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What is called as an Agrarian Economy?
2. What is the average land holding of small farmers in India?
3. Who is the father of Green Revolution?
4. List any three Kharif crops in India.
5. Which crop in India is called as poor man's crop in India?
6. Which state in India is called as the food bowl of India?
7. Name the certificate mark employed on Agricultural products in India.
8. In which plantation more women are employed in India?
9. What is the contribution of Agriculture to national Income in India?
10. What is meant by Minimum support price?

**Part B**

(5 × 5 = 25)

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

11. (a) Bring out the causes for rural poverty in India.

Or

- (b) Outline the states and the percentage of land area under cultivation in India.

12. (a) Discuss the pricing strategies followed in Agriculture sector in India.

Or

- (b) Discuss pros and cons of mechanization in Agriculture.

13. (a) Discuss the Marketing system prevailing in Agriculture sector.

Or

- (b) Narrate the causes for price fluctuations in Agriculture.

14. (a) Bring out the need for Land reforms in Agriculture sector.

Or

- (b) Elaborate the ways and means to abolish intermediaries in Agriculture.

15. (a) Elucidate the ways and means to remove Rural indebtedness.

Or

- (b) Write short notes in the role of NABARD.

**Part C**

(3 × 10 = 30)

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

16. (a) Discuss the ways and means to eradicate Rural poverty.

Or

- (b) Give your suggestions to develop Agriculture sector in India.

17. (a) Write a detail note on the procurement policy in Agriculture sector in India.

Or

- (b) Write a detail note on Agriculture finance.

18. (a) Explain the various types of land tenures prevailing in India.

Or

- (b) Write a detail note on Agriculture Refinance.

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80423
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Second Semester**

**Logistics and Shipping**

**FINANCIAL ACCOUNTING**

**(2019 Onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is meant by Depreciation?
2. What are the factors to be considered while determining the amount of depreciation?
3. What is short workings?
4. Who is a LandLord?
5. What is Royalty?
6. What is Minimum Rent?
7. What are Departmental accounts?
8. Write any two objects of Keeping branch accounts.
9. What is Cash price?
10. Who is hire purchases?

**Part B****(5 × 5 = 25)**Answer **all** questions.

11. (a) A company purchased a plant at Rs. 40,000 on 1<sup>st</sup> April 2013, it is depreciated at 10% per annum on reducing balance for Three years. Show the plant account for three years ending 31<sup>st</sup> March every year.

Or

- (b) What are Capital Reserves? Give three Examples.
12. (a) Bengal Coal limited leased a colliery on 1<sup>st</sup> January, 2004 at a minimum rent of Rs. 15,000 merging into a royalty of Re. 1 per ton with a stipulation to recoup short working's over the first three year of the lease. The output for the first four year of the lease was 8,000 13,000, 21,000 and 18,000 tonnes respectively. Draft the necessary journal entries in the books of the Bengal Coal limited giving effect to the above.

Or

- (b) What are the purpose of preparation of investment ledger?
13. (a) During the year 2010 the following transactions took place.

Purchase during the year	Rs. 75,000
Sales during the year	1,25,000
Closing stock on Dec 2010	15,000
Manufacturing expenses	10,000

Rent of Gross profit was 25% on cost. Find out the opening stock.

Or

- (b) From the following information, Calculate the profit earned by a petty trader during the year 2012.

Capital as on 31.12.2012	66,000
Capital as on 1.1.2012	65,000
Drawing during 2012	12,000
Further capital introduced by him	7,000

14. (a) From the following particulars prepare a branch account showing the profit or loss at the branch

	Rs.
Opening stock at the branch	15,000
Goods sent to the branch	45,000
Sales	60,000
Salaries	5,000
Other expenses	2,000

Closing stock could not be ascertained but it is known that the branch usually sells at cost plus 20%. the branch manager is entitled to a commission of 5% on the profit of the branch before charging such commission.

Or

- (b) Distinguish between branch and department.
15. (a) P purchases a motor Car from Q whose cash price is Rs. 56,000. On 1.1.2012. Rs. 15,000 is paid at signing of the contract and the balance is to be paid in three equal annual instalments of Rs. 15,000 each. Calculate the amount of interest included in each instalment.

Or

- (b) Mani Textiles sends goods to his customers on sale or return basis. The following transactions took place during 2013.

2013	
Sep 20	Sent goods to customers on sale or return basis at cost plus $33\frac{1}{3}\%$ 2,00,000
Oct 25	Goods returned by customers 80,000
Nov 15	Received letters of approval from customers 80,000
Dec 11	Goods with customers awaiting approval 40,000

The transactions were recorded as ordinary Sales. pass Journal entries in the books of the company assuming accounting year closes on 31<sup>st</sup> Dec 2013.

**Part C** (3 × 10 = 30)

Answer **all** questions.

16. (a) On 1<sup>st</sup> January 2011, Bethel and CO., whose accounting year ends on 31<sup>st</sup> December, purchased 10 machines for Rs. 5,000 each. Depreciation is charged at 10% per annum on cost for the periods in which they are owned. On 31<sup>st</sup> March, 2012 one machine was sold for Rs. 2,600 and on 30<sup>th</sup> September, 2013 another machine was sold for Rs. 2,500. A new machine was purchased on 30<sup>th</sup> June, 2014 for Rs. 2,400. Show the Machinery account.

Or

- (b) Distinguish between permanent investments and current investments. what is the extent of depreciation which has to be provided on investments?



17. (a) Mr. Rajkumar kept no books of account for his business. An analysis of his rough cash book for the year 2010 following particulars.

Receipts	Rs.	Payments	Rs.
Received from Debtors	60,000	Overdraft (Jan 2010)	7,400
Further Capital	5,000	Paid to creditors	25,000
		Business Expenses	10,000
		Wages paid	15,500
		Drawings	3,000
		Balance at Bank	4,000
		Balance of cash in Hand	100
	<u>65,000</u>		<u>65,000</u>

Further, the following information is also available:

	31.12.2009	31.12.2010
	Rs.	Rs.
Debtors	53,000	88,000
Creditors	15,000	19,500
Stock in trade	17,000	19,000
Plant	20,000	20,000
Furniture	1,400	1,400

All his sales and purchases were on credit. From the above particulars prepare Trading and profit and Loss Account year ended 31<sup>st</sup> December 2010 and a balance sheet as on the date after providing for depreciation on Plant and Furniture at 5% p.a.

Or

(b) Trading and Profit and Loss account of Stephen Radio and Granophone Equipment Co., for the six months ended 31.3.2003 is presented to you in the following form.

Purchases	Rs.	Sales	Rs.
Radios (A)	1,40,700	Gross profit	1,00,000
Granophones (B)	90,600	Radios (A)	1,50,000
Spare parts (C)	64,400	Granaphones (B)	1,00,000
Salaries and wages	48,000	Spare parts (C)	50,000
Rent	10,800		
Sundry Expenses	11,000		
Profit	<u>34,500</u>		<u>4,00,000</u>
	<u>4,00,000</u>		<u>4,00,000</u>

Prepare Departmental Accounts for each of the three departments A, B, and C mentioned above after taking into account the following:

(i) Radios and Granophones are sold at the show room and spare parts at work shop.

(ii) Salaries and wages comprise is follows:

Show rooms  $\frac{3}{4}$  and work shop  $\frac{1}{4}$

It was decided to allocate the show room salaries and wages in the radio of 1:2 between the departments A and B.

(iii) The work shop rent is Rs. 500 per month. The rent of show room is to be divided equally between the deparments A and B.

(iv) Sundry expenses are to be allocated on the basis of the turnover of each department.

18. (a) Muthu stores send out the following goods to their customers during the month of March on sale or Return basis.

2010

- March 1 Sold goods to Alice Rs. 9,000  
March 2 Sold goods to Arul Rs. 3,500  
March 10 Alice accepted all the goods  
March 15 Arul returned the goods  
March 20 Sold to Kumar Rs. 7,500  
March 24 He retained Rs. 5,000 of the goods and returned goods worth Rs. 2,500  
March 25 Sold goods to Jaikumar Rs. 4,500  
March 26 He returned the goods of Rs. 2,000. No intimation for the balance  
March 28 Sold to stephen Rs. 3,000. No intimation for approval or rejection.

Show how the transactions will be recorded in the books of the firm assuming the transactions are frequent.

Or

- (b) Distinguish between single Entry System and Double Entry book keeping system.

C-2112
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Sub. Code
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80424
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Second Semester**

**Logistics and Shipping**

**PRINCIPLES OF MARKETING**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by Tele marketing?
2. List out the problems in E-marketing.
3. What do you mean by Selling?
4. What do you mean by consumer behaviour?
5. What is market segmentation?
6. What is place mix?
7. State the objectives of skimming pricing.
8. What is augmented product?
9. What is consumerism?
10. What do you mean by Bureau of Indian Standards?

**Part B****(5 × 5 = 25)**Answer **all** questions.

11. (a) Briefly discuss the importance of E-marketing.

Or

- (b) Explain the objectives of marketing management.

12. (a) What are the essential qualities of a sales man?

Or

- (b) Distinguish between wholesaler and retailer.

13. (a) State the need of studying consumer behaviour.

Or

- (b) Explain the important factors that influence buyer behaviour.

14. (a) What are the functions of Personal Selling?

Or

- (b) Write a short note on Marketing Mix.

15. (a) Mention in brief about the rights of consumers.

Or

- (b) Describe the role of government in marketing.

**Part C****(3 × 10 = 30)**Answer **all** questions.

16. (a) Discuss in detail about tools and techniques in E-marketing.

Or

- (b) Discuss the role of ethics in marketing.

17. (a) Describe the functions in marketing.

Or

(b) Discuss the contributions of Marketing research in detail.

18. (a) 'Every product has a perishable distinctiveness', Discuss the statement in the context of the concept of product life cycle.

Or

(b) Distinguish between Personal Selling and Sales Promotion.

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<b>C-2113</b>
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<b>Sub. Code</b>
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<b>80425</b>
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Second Semester**

**Logistics and Shipping**

**ECONOMICS ANALYSIS**

**(2019 Onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is law of diminishing utility?
2. What is indifference curve?
3. What is demand analysis?
4. Define law of demand.
5. What is production?
6. What is cost?
7. What is oligopoly?
8. What is pricing?
9. What is economic rent?
10. What are the motives behind an individual's demand for money?

**Part B****(5 × 5 = 25)**Answer **all** questions.

11. (a) Describe the nature and scope of economics.

Or

- (b) Explain law of equi-marginal utility with diagram.

12. (a) What are the factors affecting demand for the product?

Or

- (b) Why demand curve slope downwards?

13. (a) Describe the law of diminishing returns in production.

Or

- (b) Explain returns to scale in production.

14. (a) Explain the equilibrium under perfect competition of firm.

Or

- (b) Describe the concept of price discrimination with an example.

15. (a) Describe marginal productivity theory.

Or

- (b) Explain any two theories of interest.



**Part C** $(3 \times 10 = 30)$ Answer **all** questions.

16. (a) Describe the law of diminishing marginal utility.

Or

- (b) Explain the elasticity of demand with necessary diagram.

17. (a) Describe the various factors that affecting production.

Or

- (b) Describe the different types of market competition.

18. (a) Describe any two theories of wages.

Or

- (b) Describe any two approaches for economic analysis.
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**C-5017**

**Sub. Code**

**80432**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Logistics and Shipping**

**HIGHER FINANCIAL ACCOUNTING**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What do you understand by 'Adjustment of capital' on admission?
2. List out the adjustments needed at the time of admission of a partner.
3. How do you treat goodwill when a partner retires?
4. What is gaining ratio?
5. What do you mean by unrecorded loss?
6. State the rule of Garner Vs Murray.
7. What is Normal loss?
8. What do you mean by insolvency of firm?
9. What is human resource accounting?
10. How voyage progress is calculated?

**Part B****(5 × 5 = 25)**Answer **all** questions, choosing either (a) or (b).

11. (a) Discuss the methods of valuation of goodwill.

Or

- (b) Explain various methods of treatment of goodwill on the retirement of a partner.

12. (a) Distinguish between dissolution of partnership and dissolution of firm.

Or

- (b) A and B are partners sharing profits equally. They admit C into partnership. C pays Rs.1,000 for premium out of his share of premium of Rs.1,800 for
- $\frac{1}{4}$
- <sup>th</sup>
- share of profit. Goodwill account appears in the books at Rs.6,000. Pass journal entries.

13. (a) On B's retirement on 31-3-2018, amount due to him was ascertained as Rs.4,80,000, The amount due was payable in three half yearly instalments plus interest@ 12% p.a. Calculate interest and also point out amount to be paid in 3
- <sup>rd</sup>
- and final instalment.

Or

- (b) Ram, Robert and Raghu who were partners sharing profits and losses equally agreed to dissolve the firm from 1.1.93. On that date, their Balance sheet was as under:

Liabilities	Rs.	Assets	Rs.
Capital Accounts:		Sundry Assets	42,000
Ram		Profit and Loss A/c	6,000
Robert	24,000	Raghu's Capital A/c	2,000
Sundry Creditors	16,000		
	10,000		
	50,000		50,000

The assets realized Rs.31,000 and the expenses of realization amounted to Rs.1,000.

Raghu became insolvent and his estate paid Rs.800.

Close the books of the firm when capitals are fluctuating.

14. (a) Explain Interest on drawings.

Or

- (b) Distinguish between realization account and revaluation account.

15. (a) A and B are share profit and losses in ratio of 8:5. They admit C as a new partner. Both of them share equally find out the new ratio.

Or

- (b) Write in detail the inflation Accounting.

**Part C**

(3 × 10 = 30)

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

16. (a) Journalise the following transactions in case of retirement of a partner and also calculate the net result of revaluation.
- (i) Sale of scraps worth Rs.6,000
  - (ii) Sale of unrecorded equipments for Rs. 14,000
  - (iii) Payment of unrecorded liability amounted to Rs.22,000
  - (iv) Unclaimed liability amounts to Rs.7,000
  - (v) Book value of Debtors is Rs.40,800. Out of this amount, Rs.800 proves to be bad. Provision for bad debts is to be created at 5% and provision for discounts is to be maintained @ 2%.

Or

- (b) Explain Single Entry system and difference between single entry and Double entry system.
17. (a) Describe the procedure for computation of claim under 'Loss of Profits' policy.

Or

- (b) Enter the following transactions in the journal and post them into Ledger:

2005  
June

- 1 Mukesh started business with a Capital of Rs. 1,00,000
- 2 Deposited Rs.20,000 into bank
- 3 Purchased Furniture for Rs.3,000
- 5 Purchased goods from Rail on credit for Rs. 15,000
- 7 Sold goods to Lata for Rs.8,000

- 10 Paid cash to Rafi Rs. 10,000 on account  
 12 Received Rs.5,000 from Lata.  
 15 Paid rent for the shop Rs.1,500  
 20 Sold goods to Jatin for Rs.7,000  
 25 Received cheque from Jatin for Rs.4,000 and deposited the same into bank.  
 30 Paid Salary by cheque Rs.2,000.
18. (a) X,Y and Z were partners sharing profits and losses in the ration of 3:2:1. They decide to dissolve the firm with effect from 1.1.1995. when the firm balance sheet stood as follows :

Liabilities	Rs.	Assets	Rs.
Capital:		Fixed assets	1,22,000
X	54,000	Cash at bank	10,000
Y	40,000	Other current assets	1,13,000
Z	25,000		
General reserve	6,000		
Sundry creditors	90,000		
Bank overdraft	30,000		
	<u>2,45,000</u>		<u>2,45,000</u>

The assets were realized gradually, The following amounts were realized after meeting expenses of realization:

	Rs.
1 <sup>st</sup> Realization	75,000 (including cash at bank balance)
2 <sup>nd</sup> realization	32,000
3 <sup>rd</sup> realization	60,000
4 <sup>th</sup> and final realization	63,000

If the distribution of cash is to be made after each installment of realization prepare a statement showing the distribution to partners and each installment although the final results were not yet known.

Or

- (b) Describe the different modes or ways in which a partnership firm may be dissolved.
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**C-5018**

**Sub. Code**

**80433**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Logistics and Shipping**

**COMMERCIAL LAW**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. Define Mercantile Law.
2. Mention the any four types of offer.
3. What is meant by Quasi Contract?
4. When the contract need not be performed?
5. Define contract of agency.
6. What is meant by agency by ratification?
7. Define Indemnity.
8. Who is known as Bailor?
9. List out the types of goods.
10. What is meant by warranties?



**Part B**

(5 × 5 = 25)

Answer the following questions.

11. (a) Explain the various sources of contracts.

Or

- (b) Describe the different types of classification of contract based on formation.

12. (a) What is the effect of agreements made by persons not qualified to contract?

Or

- (b) Differentiate coercion and undue influence

13. (a) Explain the requisites of valid ratification.

Or

- (b) Write short note on

(i) Sub-agent

(ii) Co-agent

14. (a) Discuss on the rights of Pawnee.

Or

- (b) Explain the requisites of Bailment.

15. (a) Elucidate the essential elements of sale of goods.

Or

- (b) Distinguish between condition and warranty.

**Part C**

(3 × 10 = 30)

Answer the following questions.

16. (a) Describe the essential elements of valid contract.

Or

- (b) Discuss on some persons, who are not competent to contract.

17. (a) Enumerate the various modes of discharge of contract.

Or

- (b) Explain different types of termination of agency.

18. (a) Narrate the rights and duties of bailor and bailee.

Or

- (b) Define delivery of goods. Explain the rules as to delivery of goods.

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**C-5019**

**Sub. Code**

**80434**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Logistics and Shipping Management**

**PRINCIPLES OF MANAGEMENT**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define Management
2. Who is the father of Administrative Management?
3. What is meant by planning?
4. Define decision making.
5. List the types of organization structure.
6. What is meant by span of control?
7. Expand MBO.
8. Define motivation.
9. How do you define the term control?
10. Mention any four techniques of control.

**Part B**

(5 × 5 = 25)

Answer the following questions, either (a) or (b).

11. (a) Differences between Administration and Management.

Or

- (b) Explain the approaches to management.

12. (a) Discuss the difficulties in decision making.

Or

- (b) Enumerate the significance planning.

13. (a) Elucidate the factors that determine the degree of decentralization.

Or

- (b) Differentiate power and authority.

14. (a) Write a brief note on Coordination.

Or

- (b) Explain the process of control.

15. (a) Elucidate the non-financial motivators.

Or

- (b) Discuss the leadership styles.

**Part C**

(3 × 10 = 30)

Answer the following questions, either (a) or (b).

16. (a) Describe the functions of management.

Or

- (b) Narrate the contribution of Henry Fayol to management.

17. (a) Elucidate the steps involved in the process of planning.

Or

- (b) Explain the different types of organization structure.

18. (a) Discuss on the significance of decision making.

Or

- (b) Enumerate the barriers of communication.

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**C-5020**

**Sub. Code**

**80435**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021.**

**Third Semester**

**Logistics and Shipping**

**CORPORATE ACCOUNTING**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Section A**

(10 × 2 = 20)

Answer **all** questions.

1. State the legal provisions relating to allotment of shares?
2. What are “Calls —in- Arrears”?
3. What is redemption of preference shares?
4. What is meant by acquisition of business?
5. What is profit prior to incorporation?
6. What is interim dividend?
7. What is contingent liability?
8. Define Goodwill.
9. Enumerate the factors that affect the valuation of goodwill.
10. SKK Ltd declared dividend at 25% on its shares of Rs.10, Rs. 8 paid up. Its shares are quoted in the market at Rs.10. Calculate the normal rate of return.

**Section B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the various types of debentures.

Or

- (b) Write the procedures for surrender of shares.

12. (a) State the conditions and procedures for the issue of redeemable preference shares.

Or

- (b) What is capital redemption reserve account? How is it created? How can it be utilized?

13. (a) Write short note on

(i) Amalgamation

(ii) Absorption

Or

- (b) Write the method of valuation of Goodwill and shares.

14. (a) Write the format of profit and loss account

Or

- (b) From the following particulars, prepare the profit and loss account of Chennai Bank Ltd, for the year ending 31<sup>st</sup> march 1992

	(Rs. In 000)
Interest on deposits	3200
Commission(Cr)	100
Interest on loans	2490
Sundry charges	100
Rent and taxes	200
Establishment	500
Discount on bill discounted	1490
Interest on overdrafts	1600
Interest on cash credits	2320
Auditor's fees	35
Director fees	16
Bad debts to be written off	300

15. (a) From the following particulars, compute the value per equity share under net assets method: Total assets at market value- Rs. 49,80,000; Total outside liabilities- Rs19,00,000 and 2,00,000 equity shares of Rs.10 each- Rs. 20,00,000.

Or

- (b) What are the different methods of calculate of goodwill?



**Section C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the various kinds of shares.

Or

(b) Give Journal Entries to the issue of the following debentures in the books of X Ltd

(i) 2000, 5% Debentures of Rs.100 each at a premium of Rs. 10per debenture, redeemable at par.

(ii) 1000, 8% debentures Rs.150 each at a discount of Rs. 20 per debenture.

(iii) 2000, 12 % Debentures of Rs200 each at par, redeemable at a premium of 10%.

(iv) 1500, 11% Debentures Rs250 each at a discount of 10% redeemable at a premium of 10%

17. (a) The following balances appeared in the books of X Ltd. on 1.4.2001:

(i) Debenture Redemption Fund Rs. 60,000 represented by investments of an equal amount (nominal value Rs. 75,000).

(ii) The 12% debentures stood at Rs 90,000. The company sold required amount of investments at 90% for redemption of Rs. 30,000

Debentures at a premium of 20% on the above date. Show the

- (1) 12% Debenture Account;
- (2) Debenture Redemption Fund Account;
- (3) Debenture Redemption Fund Investments Accounts;
- (4) Debenture-holders account

Or

- (b) Azagu Pvt. Ltd. Was incorporated on 01.04.2012. It took over the running business of Arumbu with effect from, 01.10.2011. The sales for the period up to 31.3.2012 was Rs.2,70,000 and the sales from 01.04.2012 to 30.09.2012 amounted to Rs.33,03,000.

The expenses debited to profit and loss account are as follows:

	Rs.
(i) Directors fees	15,000
(ii) Bad debts	1,800
(iii) Advertisement (Rs.500 per month)	6,000
(iv) Salaries and general expenses	32,000
(v) Preliminary expenses	3,000

The gross profit for the period from 01.10.2011 to 30.09.2012 was Rs. 2,40,000. Ascertain the profit prior to incorporation.

18. (a) Explain the different methods of purchase consideration

Or

- (b) The net profit of a company after providing for taxation for the past 5 years are Rs.80,000; Rs.84,000; Rs.90,000; Rs.92,000; Rs.94,000 respectively. The capital employed in the business is Rs.800,000 on which a reasonable rate of return of 10% is expected. It is expected that the company will be able to maintain its super profit for the next 5 years.
- (i) Calculate goodwill which is 5 year's purchase of super profit
  - (ii) Calculate goodwill Annuity method of super profit taking the present value of annuity of one rupee for 5 year at 10% interest at Rs.3.78.
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C-5021

Sub. Code

80436

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Logistics and Shipping**

**MATHEMATICS FOR BUSINESS**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. If  $A = (1, 2, 3, 5, 7, 8, 9)$  and  $B = (2, 4, 5, 6, 8)$  find  $(A \cup B) - A$ .
2. Find the CI : if Rs. 1000 was invested for 1.5 years at 20% p.a. compounded half yearly.
3. If  $A = \begin{pmatrix} 2 & -1 & 0 \\ 4 & 3 & -5 \end{pmatrix}$  and  $B = \begin{pmatrix} 4 & -2 \\ 5 & 0 \\ 1 & 3 \end{pmatrix}$  Find  $AB$ .
4. Find the inverse of the matrix  $A = \begin{pmatrix} 2 & -1 \\ 0 & 1 \end{pmatrix}$ .
5. Find  $dy/dx$  if  $y = x^7 + 7x^6 - 3x^2 + 15$ .
6. If  $y = \log x$  find  $d^2y/dx^2$ .
7. Evaluate  $\int (3x^3 + 7x^2 - 2x + 1) dx$ .

8. Evaluate  $\int_1^2 (x^3 - 5x + 2) dx$ .

9. What is Linear programming?

10. Define feasible region.

**Part B**

(5 × 5 = 25)

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

11. (a) The 2<sup>nd</sup> term of a GP is 18 and the 5<sup>th</sup> term is 496. Find the first term and the common ratio.

Or

(b) Find three numbers in GP whose sum is 35 and their product is 1000.

12. (a) Solve for X and Y given that  $2X + Y = \begin{pmatrix} 3 & 6 \\ 0 & 3 \end{pmatrix}$  and  $2X - 2Y = \begin{pmatrix} 6 & 0 \\ 12 & 6 \end{pmatrix}$ .

Or

(b) If  $A = \begin{pmatrix} 3 & -3 & 0 \\ 6 & 3 & 9 \\ 12 & 3 & 24 \end{pmatrix}$  and  $B = \begin{pmatrix} 12 & 3 & 0 \\ 6 & -9 & 3 \\ 3 & 3 & -3 \end{pmatrix}$  find  $(AB)^T$ .

13. (a) Differentiate the following with respect to  $x$   
(i)  $e^{3x} \cos 3x - \sqrt{x}$  (ii)  $x^2 e^{\sin x}$ .

Or

(b) Differentiate the following with respect to  $x$   
(i)  $\frac{(3x^2 + 2)}{\cos x}$  (ii)  $(3x^2 - 1)^5$ .

14. (a) Integrate the following with respect to  $x$   
(i)  $a - be^{-x} + c \cos x$  (ii)  $\sqrt{x} + (x-1)(x-2)$ .

Or

- (b) Integrate the following with respect to  $x$  (i)  $xe^{-3x}$   
(ii)  $e^x \sin x$ .
15. (a) Cable manufacturing organization manufactures two types of Cables A and B. Both cables are sold at Rs. 25 and Rs. 20 respectively. There are 2000 resource units available every day from which the cable A requires 20 units while cable B requires 12 units. Both of these cables require a production time of 5 minutes. Total working hours are 9 hours a day. Formulate this LPP to maximize the profit.

Or

- (b) Solve the given linear programming problems graphically : Maximize  $Z = 50a + 15b$  and the constraints are :  $5a + b \leq 100$ ,  $a + b \leq 50$ ,  $a, b \geq 0$ .

**Part C**

(3 × 10 = 30)

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

16. (a) Solve the following equations using matrices  
 $x + 2y - z = 2$ ;  $3x - 4y + 2z = 1$ ;  $-x + 3y - z = 4$ .

Or

- (b) Show that  $A = \begin{pmatrix} 5 & 4 & -2 \\ 4 & 5 & -2 \\ -2 & -2 & 2 \end{pmatrix}$  satisfies the equation

$$(A - 10I)(A - I) = 0.$$

17. (a) Find the maximum and minimum values of the function  $2x^3 - 3x^2 - 36x + 10$ .

Or

- (b) (i) If  $y = ax^3 + bx^2$ , show that

$$x^2 \frac{d^2y}{dx^2} - 4x \frac{dy}{dx} + 6y = 0.$$

- (ii) If  $y = xe^x + \sin 2x$  find  $d^2y/dx^2$ .

18. (a) Solve the following LPP Maximize  $Z = 2A + 5B$  subject to the conditions  $A + 4B \leq 24$ ;  $3A + B \leq 21$ ;  $A + B \leq 9$  and  $A, B \geq 0$ .

Or

- (b) Solve the following LPP by graphical method Minimize  $z = 5A + 4B$  subject to constraints  $4A + B \geq 40$ ;  $2A + 3B \geq 90$  and  $A, B > 0$ .

**C-5022**

**Sub. Code**

**80437**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Logistics and Shipping**

**BUSINESS APPLICATION SOFTWARE**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What is blinking vertical bar?
2. How will insert create Text and graphics?
3. What is a saved document?
4. What type of software is MS Word?
5. What is the default extension for Word file?
6. Write the steps to select whole text of a document.
7. Explain Macro in MS Excel.
8. How can you add a new Excel work sheet?
9. How do you calculate a sum in MS Excel?
10. Where do foot notes appear in a Word document?



**Part B**

(5 × 5 = 25)

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

11. (a) What are the basics of MS Word?

Or

- (b) How do you write a question answer in Word?

12. (a) How can you insert a video in MS word? Explain the steps.

Or

- (b) What are the steps to change default font in MS Word?

13. (a) How will you create a work sheet?

Or

- (b) Explain spread sheet and its uses.

14. (a) What are the five features of MS Excel?

Or

- (b) How many data formats are available in Excel?

15. (a) What are the major advantages of Spread sheet?

Or

- (b) How will you share the data between applications?

**Part C**

(3 × 10 = 30)

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

16. (a) Discuss the salient features and utilities of MS Word.

Or

- (b) What is word processor? Explain its features.

17. (a) Write the steps in creating Node Mail merge.

Or

- (b) Write the order of operations used for evaluating formulas in MS Excel.

18. (a) How can you wrap the text within MS Excel? Explain the steps.

Or

- (b) Is it possible to prevent someone from copying the cell from your worksheet? Discuss.

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**C-5023**

**Sub. Code**

**80438/84738**

**B.Com/B.B.A. DEGREE EXAMINATION,  
NOVEMBER 2021.**

**Third Semester**

**Logistics and Shipping**

**CONSTITUTION OF INDIA**

**(2019 Onwards)**

**(Common for B.Com./(L & S)/B.B.A.,(S & LM))**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

**(10 × 2 = 20)**

Answer **all** questions.

1. Steering committee
2. K.M. Munshi
3. The First Indian Prime Minister
4. Cabinet Ministers
5. Rajya Sabha M.P
6. Proclamation of emergency
7. Justice
8. Judicial review
9. The Prime Minister
10. Civil Cases.

**Part B**

(5 × 5 = 25)

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

11. (a) What is adult Franchis.

Or

- (b) Write a note on Fundamental Rights.

12. (a) How do select the Indian Prime Minister.

Or

- (b) Explain the Planning Commission.

13. (a) Examine the duties of Speaker in Lok Sabha.

Or

- (b) Write a note on cabinet ministers.

14. (a) What is capital punishment.

Or

- (b) Estimate the Supreme Court Judge.

15. (a) Write a note on Prime Minister office.

Or

- (b) Examine the duties of members of Parliament.

**Part C**

(3 × 10 = 30)

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

16. (a) Explain the role of Dr. B.R. Ambedkar making in Indian constitution.

Or

- (b) List out the powers of Indian President.

17. (a) What is budget and its importance –Discuss.

Or

(b) Examine the power of Chief Justice of Supreme Court.

18. (a) Write an essay on Judicial system in India.

Or

(b) Explain the power and functions of Prime Minister.

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**C-5024**

**Sub. Code**

**80442**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fourth Semester**

**Logistics and Shipping**

**COMPUTER APPLICATIONS IN BUSINESS**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Write about various input and output devices of computer.
2. What is compiler?
3. Define Operating System.
4. Define software.
5. Name any four programming languages.
6. Write a short note on search engine.
7. Write about types of networks.
8. Define data and information.
9. Define BPO and its uses.
10. What is World Wide Web?

**Part B**

(5 × 5 = 25)

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

11. (a) Write a note on digital computer and its features.

Or

- (b) Discuss about the characteristics and generations of computers.

12. (a) Explain the various functions of Operating system and its types.

Or

- (b) Briefly explain about compilers and interpreters.

13. (a) Explain various stages of data processing.

Or

- (b) Write the limitations of DBMS.

14. (a) Write the pros and cons of BPO.

Or

- (b) Explain the various types of networks.

15. (a) Write the features of search engine.

Or

- (b) Clearly explain about features of Email.

**Part C**

(3 × 10 = 30)

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

16. (a) What are the merits and demerits of DBMS.

Or

- (b) Briefly explain the various functions of MIS.

17. (a) How does internet influence the modern world?

Or

- (b) Explain briefly about human resource management system.

18. (a) Discusses elaborately about management information system.

Or

- (b) Write the benefits of financial management information system.

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**C-5025**

**Sub. Code**

**80443**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fourth Semester**

**Logistics and Shipping Management**

**COMPANY LAW AND SECRETARIAL PRACTICE**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What do you understand from the term of prospectus?
2. Define Memorandum of Association.
3. Who can remove the director from his position?
4. Mention the duties of directors.
5. Define winding up.
6. State the types of voluntary winding up.
7. Who is known as company secretary?
8. List out the qualification for a company secretary.
9. State the different kinds of meeting conducted in a company.
10. Write note on Agenda.

**Part B**

(5 × 5 = 25)

Answer the following questions, choosing either (a) or (b).

11. (a) Describe the characteristics of a registered company.

Or

- (b) Explain the content of Articles of Association.

12. (a) Who is empowered to appoint a director of a company?

Or

- (b) Write briefly on liabilities of directors.

13. (a) Discuss on the circumstances under which the court will issue an order for the compulsory winding up of a company.

Or

- (b) Explain the consequences of winding up of a company.

14. (a) Narrate the various positions of a company secretary.

Or

- (b) Enumerate the powers of a company secretary.

15. (a) Elucidate the prerequisites of convening a meeting.

Or

- (b) Write short note on

- (i) Extraordinary general meeting
- (ii) Board meeting

**Part C**

(3 × 10 = 30)

Answer the following questions, either (a) or (b).

16. (a) Describe the various classification of companies.

Or

- (b) Narrate the content and procedure for alteration of Memorandum of Association.

17. (a) Elucidate the powers and duties of company directors.

Or

- (b) Explain the circumstances for winding up and consequences of a winding up.

18. (a) Discuss on the qualities required for a successful company secretaries.

Or

- (b) Enumerate the different kinds of meeting conducted in a company.

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**C-5026**

**Sub. Code**

**80444**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fourth Semester**

**Logistics and Shipping**

**EXECUTIVE BUSINESS COMMUNICATION**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. Name the parts of a business letter.
2. State any two barriers of Communication.
3. What is oral Communication?
4. What is E-mail?
5. What is meant by Minutes of the Meeting?
6. What are Circular letters?
7. What is meant by Public Speech?
8. What is meant by a Resume?
9. Define a power point presentation.
10. Define a Business report.

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the Layout of a Business letter.

Or

- (b) Discuss the essentials of an Effective Business letter.

12. (a) Write a sales letter promoting the new office chair designed and produced by your company.

Or

- (b) Draft RTI query for the given situation, You want to know how the Chief minister's Tsunami relief fund was utilised.

13. (a) Write a letter asking Aachi masala to give Distribution Agency to you in your Area.

Or

- (b) Write a letter to your bank manager asking him to increase the overdraft facility to your company from three lakhs to five Lakhs.

14. (a) Write a report for the Annual general body meeting to be read by the chairman and managing director of Omega Engineering ltd.

Or

- (b) Write the minutes of Annual parent teacher meeting of Metro Arts and science college.

15. (a) Prepare a resume for Front office Job in Taj group of Hotels.

Or

- (b) Narrate the characteristics of a good speech.

**Part C**

(3 × 10 = 30)

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

16. (a) Write notes on :
- (i) Effective Business communication
  - (ii) Essentials of Effective business letter

Or

- (b) Write a letter to your area Inspector of police asking him to take action against the atrocities caused by goondas in your market place.
17. (a) Your customer has received two faulty Chairs in the bulk purchase of 100 chairs purchased by his write an adjustment letter.

Or

- (b) Write an Agenda of monthly staff meeting in your college also write the minutes of the meeting
18. (a) Write a detail note on the various types of Interviews.

Or

- (b) Prepare a resume and application letter for a company secretary vacancy in Ford Motors Ltd, Maraimalai Nagar, Chennai

**C-5027**

**Sub. Code**

**80445**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fourth Semester**

**Logistics and Shipping**

**BANKING THEORY**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What are the salient features of Banking Regulation Act 1949?
2. State the term Universal Banking.
3. How do you make money in Mutual funds?
4. Do banks offer factoring?
5. What is Central Bank in simple words?
6. What do you mean by secured loans and advances?
7. Which money market is main money market in India?
8. What is an example of factoring?
9. What are the various sources of rural finance?
10. Give a note of IDBI Bank

**Part B**

(5 × 5 = 25)

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

11. (a) Briefly explain the different types of banks.

Or

- (b) Difference between Scheduled Banks and Non-Scheduled Banks.

12. (a) Write a short note on Automated Teller Machine.

Or

- (b) Highlight the functions of Merchant Bankers.

13. (a) Explain the Pros and cons of E-Banking.

Or

- (b) Write a Short note on EFT.

14. (a) Explain the defects in Indian Money Market.

Or

- (b) Describe the advantages and disadvantages of Factoring.

15. (a) Describe the major achievements of State Bank of India.

Or

- (b) Write a short note on the functions of IDBI Bank.

**Part C**

(3 × 10 = 30)

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

16. (a) Describe the provisions of Banking Regulation Act 1949.

Or

- (b) Enumerate the functions of Central Bank in India.



17. (a) Describe the steps to be followed in Electronic Clearing (Debit and Credit) Services.

Or

(b) Detail the different types of Money market instruments in India.

18. (a) Critically examine the Development Banks in India.

Or

(b) Enunciate the major achievements of the State Bank of India in different fields.

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**C-5028**

**Sub. Code**

**80446**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fourth Semester**

**Logistics and Shipping**

**STATISTICS FOR BUSINESS**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Draw a histogram for the following data :  
Grade     A   B   C   D  
Students  4  12 10  2
2. State the Empirical relationship between Mean, Median and Mode.
3. From the set of observations examine coefficient of range: 13, 25, 36, 22, 18, 45, 21, 26, 30, and 22.
4. Find the Mean Deviation for the following set of data : 12, 15, 21, 24 and 28.
5. Outline the formula for Karl-Pearson's Correlation Coefficient.
6. The two regression equations of the variables  $x$  and  $y$  are  $x = 19.93 - 0.87y$  and  $y = 11.64 - 0.5x$ . Find the correlation coefficient between  $x$  and  $y$ .

7. List the components of time Series Analysis.
8. Write the Normal equation to fit a Straight line by the method of Least Square.
9. Write Newton forward Interpolation formula.
10. There are 3 economists, 4 engineers, 2 statisticians and 1 doctor. A committee of 4 people among them is formed. Find the probability that the committee consists of one of each kind.

**Part B** (5 × 5 = 25)

Answer **all** questions.

11. (a) Draw the Pie diagram for the following distribution:

Life of electric lamp (in hours) Mid values	1010	1030	1050	1070	1090
Firm A	10	130	482	360	18
Firm B	287	105	26	230	352

Or

- (b) Calculate the mode for the following data

Class	3-7	8-12	13-17	18-22	23-27	28-32	33-37
Frequency	2	108	580	175	80	32	18

12. (a) Find the standard deviation for the following data

Variable	75	80	85	90	95	100
Freq	3	7	18	12	6	4

Or

- (b) Calculate the Quartile deviation  $Q_3$  for the following data

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	8	20	34	46	28	14	10

13. (a) Ten competitors in a beauty contest are ranked by three judges in the following order.

I Judge	1	5	4	8	9	6	10	7	3	2
II Judge	4	8	7	6	5	9	10	3	2	1
III Judge	6	7	8	1	5	10	9	2	3	4

Use rank correlation coefficient to discuss which pair of judges has the nearest approach to common tastes in beauty.

Or

- (b) A prognostic test in Mathematics was given to 10 students who were about to begin course in Statistics, The scores  $X$  in their test were examined in relations to scores  $Y$  in the final examinations in Statistics, The following results were obtained :  
 $\sum X = 71$ ,  $\sum Y = 70$ ,  $\sum XY = 527$ ,  $\sum X^2 = 555$ ,  
 $\sum Y^2 = 526$ . Find the coefficient of correlation between  $X$  and  $Y$ .

14. (a) Using three year moving averages determine the short term fluctuation.

Year	1996	1997	1998	1999	2000	2001
Production	21	22	23	25	24	22

Or

(b) Fit a straight line to the following data

X	0	5	10	15	20
Y	12	15	17	22	24

15. (a) The probability of 3 students of A, B and C solving a problem in statistics are  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{1}{4}$  respectively, A problem is given to all 3 students. What is the probability that the problem will be solved if all of them solve independently.

Or

(b) Use Lagrange's formula to find  $y$  at  $x = 1$  given

$x$	0	2	3	6
$f(x)$	648	704	729	792

**Part C**

(3 × 10 = 30)

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

16. (a) The table below shows the exports of woven-piece goods in million square yards during some months in a year :

	April	May	June	July	August
Cotton	96	78	72	65	77
Wool	15	10	9	10	10

Make a graphical comparison with

- (i) Component bar chart and  
(ii) Percentage bar diagram.

Or

- (b) Find the mean, median and mode of the following data

Class interval	0-10	10-20	20-30	30-40	40-50
Frequency	10	20	40	20	10

17. (a) Calculate the coefficient of correlation between  $X$  and  $Y$  for the following data:

X	68	64	75	50	64	80	75	40	55	64
Y	62	58	68	45	81	60	68	48	50	70

Or

- (b) For a certain  $X$  and  $Y$  series which are correlated the regression lines are  $8x - 10y = -66$ ,  $40x - 18y = 214$  and  $\sigma_x^2 = 9$ . Find

- (i) the correlation coefficient between them  
(ii) the mean of the two series  
(iii) the standard deviation of  $Y$ .
18. (a) Find the values of  $y$  when  $x = 2$ ,  $x = 12$ . Using the following data.

X	1	3	5	7	9	11
Y	3	14	19	21	23	28

Or

- (b) (i) A coin is thrown 3 times. What is the probability that at least one head is obtained?
- (ii) Find the probability that a (i) leap (ii) non-leap year has 52 Sundays.
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**C-5029**

**Sub. Code**

**80451**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fifth Semester**

**Logistics and Shipping**

**FUNDAMENTALS OF LOGISTICS**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the following.

1. Definition of logistics.
2. What do you mean by customer service?
3. Write any two issues of logistics outsourcing
4. List out the types of inventory.
5. Write a short note on Material planning.
6. Define warehouse.
7. What is the 'key' difference between Logistics and Supply Chain Management.
8. Define 3 PL.
9. What are the major Logistics function?
10. Write two barriers of global logistics.



**Part B**

(5 × 5 = 25)

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

11. (a) Explain the three phases of customer service with a suitable illustration.

Or

- (b) Elaborate the functions of the warehouse in logistics.

12. (a) List down the characteristics of inventory management in logistics out sourcing.

Or

- (b) What is the concept of materials management? How it is different from purchase management?

13. (a) Explain the Importance of Purchase Management and give some examples.

Or

- (b) Elaborate the functions of warehousing, its benefits and type.

14. (a) Explain any two inventory control Techniques,

Or

- (b) Give three benefits of Logistics out sourcing.

15. (a) Briefly define Integrated Logistics.

Or

- (b) Explain the stages of functional aggregation in organization.

**Part C**

(3 × 10 = 30)

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

16. (a) Explain briefly about the improvement inventory management.

Or

- (b) Discuss the phase in customer service and customer retention.

17. (a) How will you integrate the various activities of materials management?

Or

- (b) For reduction of inventory level, what measures should the company adopt, without sacrificing customer service and market share?

18. (a) Define packing and Explain the different types of packing.

Or

- (b) Explain the functional aggregation in organization.

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**C-5030**

**Sub. Code**

**80452**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fifth Semester**

**Logistics and Shipping**

**INTRODUCTION TO SHIPPING**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is meant by bulk shipping?
2. What do you mean by less than container load?
3. Give a brief note on ships flag state
4. Give short note on auxiliary ship.
5. What is voyage charter?
6. What is meant by underwriting?
7. What is a super tanker?
8. What is meant by arbitration?
9. What is meant by advisory jurisdiction?
10. What is meant by bare boat charter?

**Part B**

(5 × 5 = 25)

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

11. (a) State the requirements for registration of ships.

Or

- (b) Give a note on unflagged vessel.

12. (a) State the importance of container freight swap agreement.

Or

- (b) Explain container vessel broking.

13. (a) Detail the range of products carried by tanker.

Or

- (b) Discuss the purpose of load line.

14. (a) Explain the functions of bill of lading.

Or

- (b) Explain the different types of bill of lading.

15. (a) Detail the functions of a ship manager.

Or

- (b) Write about dry cargo market.

**Part C**

(3 × 10 = 30)

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

16. (a) Explain different types of ships.

Or

- (b) Discuss about the international shipping industry.

17. (a) Explain the functions and powers of International Convention on Load lines.

Or

(b) Detail the problems faced by ships in carrying bulk liquids.

18. (a) Write about Institute of chartered ship brokers.

Or

(b) Discuss the remedies to the breach of contract.

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**C-5031**

**Sub. Code**

**80453**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fifth Semester**

**Logistics and Shipping**

**CUSTOMS PROCEDURE**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define custom procedure.
2. What is a warehouse station?
3. What is OSPCA?
4. What is the time limit prescribed under the Customs Act?
5. Why we have to pay customs duty?
6. Mention the different types of dutiable goods.
7. Define process of refund.
8. List out the different types of vessels in India.
9. What are goods in transit?
10. What are the procedures for applying warehousing licensing of private warehouses?

**Part B**

(5 × 5 = 25)

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

11. (a) What do you understand by the Role of Customs Officer?

Or

- (b) What are the Powers of Customs Officers under the Customs Management Act 2011?

12. (a) Discuss the defection of illegally imported Goods and it's Prevention of the disposal.

Or

- (b) Explain the Procedure for Cancellation and return of Warehousing bond.

13. (a) What are the operations were done through the EC/EDI?

Or

- (b) Explain the Power to Prohibit importation or Exportation of Goods.

14. (a) What are the Responsibility of Center Board of Excise and Customs (CBEC)?

Or

- (b) Draft the different Persons possessing notified Goods to maintain accounts.

15. (a) Explain CVD is calculated with reference to MRP or RSP.

Or

- (b) Discuss the Powers and procedures of Authority.

**Part C**

(3 × 10 = 30)

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

16. (a) Which Tariff Value has been notified and for which assessment is to be done on tariff Value? Explain in detail with suitable illustrations.

Or

- (b) Explain the Clearance of Goods for home Consumption with suitable illustrations.
17. (a) Discuss in detail about any two Acts passed by Indian Parliament, which deals with protection of national security of the country.

Or

- (b) Discuss in detail about draft the various applications for advance ruling.
18. (a) What are the sections are not to apply to goods in personal use and explain in detail with suitable illustrations?

Or

- (b) Explain in detail about the drawback allowable on re-export of duty-paid goods discuss its procedures.



**C-5032**

**Sub. Code**

**80454**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fifth Semester**

**Logistics And shipping**

**WAREHOUSING AND INVENTORY MANAGEMENT**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Write short note on Ideal Warehouse.
2. Define Warehouse.
3. What is Reserve Storage?
4. Write short note Cross Docking.
5. What do you understand by Storage Cabinets?
6. Write short note on Automated System.
7. What is palletized Storage System.
8. Write short note on Raw Material.
9. What do you understand by Operating Supplies?
10. What is Bar Code?

**Part B**

(5 × 5 = 25)

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

11. (a) Briefly explain the characteristics of Ideal Warehouse.

Or

- (b) Describe the need for Warehousing.

12. (a) Explain the function of Warehousing.

Or

- (b) Enumerate the Warehouse Operation.

13. (a) Describe the Centralized Storage System.

Or

- (b) Briefly explain the types of storage system.

14. (a) Enumerate the Role of Inventory Control.

Or

- (b) Describe the Warehouse Management System.

15. (a) Explain the Mechanics of Inventory Control.

Or

- (b) Enumerate the material requirement planning.

**Part C**

(3 × 10 = 30)

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

16. (a) Explain the Selection of Warehouse in detail.

Or

- (b) Write the sequence of warehousing decision in detail.

17. (a) Describe the Just In Time System.

Or

(b) Explain the roll in Supply Chain Management.

18. (a) Describe the various types of Material Handling System.

Or

(b) Explain the Distribution Requirement Planning in detail.

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**C-5033**

**Sub. Code**

**80455**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fifth Semester**

**Logistics and Shipping**

**TRANSPORTATION AND DISTRIBUTION  
MANAGEMENT**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What are the types in Distribution in logistics management?
2. Explain Supply chain management.
3. What are basis of Supply Chain Management?
4. Define Value Chain Analysis.
5. Explain Logistical Operations.
6. Describe the selection process of SCM.
7. List the factors influencing Transportation.
8. Describe Manufacturing Support Performance Cycles.
9. Explain the Levels of Retention Strategies.
10. Explain the Collaborative Forecasting.

**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the Generalised Supply Chain Model.

Or

- (b) Discuss about Financial Sophistication.

12. (a) Explain the Logistical Operating Arrangements.

Or

- (b) Write the factors influencing distribution network decisions.

13. (a) Discuss and illustrate how performance cycle variance can be controlled.

Or

- (b) What is the logic of designing echeloned logistical structures? Can echeloned and direct structures be combined?

14. (a) Discuss the Collaborative Planning, Forecasting, and Replenishment (CPFR).

Or

- (b) Explain Single Exponential Smoothing Method.

15. (a) How is a 3PL distinguished from a Transportation Provider?

Or

- (b) Discuss the Manufacturing strategy will be related to three adjacent concepts.

**Part C**

(3 × 10 = 30)

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

16. (a) Briefly explain the SCM value chain system.

Or

- (b) Discuss and support the following argument: Supply chain arrangements may reduce consumer value.

17. (a) Explain about Information Technology and Logistics Management in 21<sup>st</sup> Century.

Or

- (b) What is the logic of designing echeloned logistical structures? Can echeloned and direct structures be combined?

18. (a) Discuss supply chain system planning/coordination components.

Or

- (b) Distinguish between fixed and Variable Ordering Costs.

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**C-5034**

**Sub. Code**

**80456**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021.**

**Fifth Semester**

**Logistics and Shipping**

**STEVEDORING/FREIGHT FORWARDING AND PORT  
OPERATIONS**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define freight forwarding.
2. What do you mean by pilfering?
3. Define Concentrates.
4. What is Container?
5. Define IMDG code.
6. Define LCL.
7. Define Bale capacity.
8. Define FCL.
9. What is Hazard?
10. What is Dock worker?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain briefly on the basic concepts of cargo work.

Or

- (b) What are the documents involved in cargo documentation?

12. (a) What are the safety precautions when holding bulk cargoes?

Or

- (b) What are the precautions when carrying concentrates?

13. (a) What are the types of Cargo Pipeline System?

Or

- (b) What are the various types of refrigerated cargoes?

14. (a) What are the powers of inspector?

Or

- (b) Explain briefly on:

- (i) Spar ceiling
- (ii) Loading and ventilation.

15. (a) What are the obligations of dock workers?

Or

- (b) Explain briefly the Concept of Containerization.



**Part C**

(3 × 10 = 30)

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

16. (a) Explain briefly:
- (i) Heavy lift Jumbo Derrick
  - (ii) Tanker operation system.
  - (iii) Cargo pipeline system.

Or

- (b) What are the general physical characteristics of containers?
17. (a) Explain in detail about the genesis of Freight Forwarding.

Or

- (b) What are the various principles in stowing cargoes?
18. (a) Write a short note on Dock Laborers Act, 1934.

Or

- (b) What are the various sectors of container markets?
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**C-5035**

**Sub. Code**

**80457**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2021**

**Fifth Semester**

**Logistics and Shipping**

**LINER TRADE**

**(2019 onwards)**

Duration : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define Containerization.
2. What's meant by Economy of Scale?
3. What are dangerous goods according to IMO?
4. What is accounting?
5. Expand and define FCLS.
6. Write a short note on Inter modalism.
7. What is Bill of lading?
8. State the use of Sill of lading in liner trades.
9. What are the different methods of payments in International trade?
10. What is ISPS code?

**Part B**

(5 × 5 = 25)

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

11. (a) Describe the different types of Ships.  
Or  
(b) Write about Shipboard handling equipment.
12. (a) Discuss the role of Ship officers.  
Or  
(b) What are the duties of freight collection and Port disbursements agency?
13. (a) Explain the legal and insurance implications in the container trade.  
Or  
(b) Describe different types of containers.
14. (a) Discuss the UK Bill of Lading Act 1855.  
Or  
(b) Write about the International conventions relating to Bill of Lading.
15. (a) Explain the legal aspects of the Liner trades.  
Or  
(b) State the liabilities of the agent.

**Part C**

(3 × 10 = 30)

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

16. (a) Explain Ro-Ro barge carrying vessels and Break bulk vessels.  
Or  
(b) Discuss about the cargoes and cargo equipments.

17. (a) Explain in detail about ship management and operations.

Or

(b) Write in detail about the carriage of goods by sea act 1992.

18. (a) Explain in detail about the INCO terms.

Or

(b) Describe the basic ship layout and types of container ships.

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