

C-5668

Sub. Code

11F

B.Sc./B.B.A. DEGREE EXAMINATION, APRIL 2022

First Year – First Semester

Part – I – LANGUAGE FRENCH

(Common for all UG)

(2016/2018 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Comment allez-vous traduire en Français :
 - (a) English
 - (b) French
2. Comment allez-vous traduire en anglais :
 - (a) Grammaire
 - (b) Nom
3. Qu'est-ce que le Français?
4. Quelle est la différence entre l'anglais et le Français
5. Deux types de lettre commerciale?
6. Qu'est-ce qu'une lettre?
7. définir la communication?

8. Type de communication?
9. Ecrivez en Français.
- (a) 100
 - (b) 200
10. Ecrivez en anglais :
- (a) Quarante
 - (b) Cinquante

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Présentez votre famille en Français.
- Ou
- (b) Parler de vos loisirs en Français.
12. (a) Écrire des jours dans une semaine en Français.
- Ou
- (b) D'écrire votre ville natale.
13. (a) Traduire les articles indéfinis en anglais :
- (i) un garçon
 - (ii) des garçons
 - (iii) une fille
 - (iv) un homme
 - (v) une femme

Ou

(b) Traduire les articles définis en anglais :

- (i) Le père
- (ii) le Frère
- (iii) la mère
- (iv) l'homme
- (v) l'oiseau

14. Remplir les banques avec le, la, l'et les :

- (a) (i) _____ hommes
- (ii) _____ oreille
- (iii) _____ femme
- (iv) _____ filles
- (v) _____ garçon.

Ou

- (b) (i) _____ sœur
- (ii) _____ père
- (iii) _____ mère
- (iv) _____ frères
- (v) _____ horloge

15. Lister les signes en français :

- (a) (i) . →
- (ii) , →
- (iii) ; →
- (iv) : →
- (v) ? →

Ou

- (b) (i) - →
- (ii) - →
- (iii) “ ” →
- (iv) () →
- (v) ! →

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) D'écrivez l'autre fête que vous savez.

Ou

- (b) D'écrivez votre journée

17. (a) Formater une lettre de congé

Ou

- (b) rédiger une lettre d'excuse.

18. (a) Écrire l'alphabet en français.

Ou

- (b) Écrire les nombres de 1 à 20 en Français

C-5669

Sub. Code

11H

B.Sc./B.B.A. DEGREE EXAMINATION, APRIL 2022

First Year – First Semester

Part I – Hindi

STORY, NOVEL, GRAMMAR AND TRANSLATION

(Common for all U.G. Degree Courses)

(2016 to 2018 onwards)

Duration : 3 Hours

Maximum : 75 Marks

खंड - क

(10 × 2 = 20)

सभी प्रश्नों के उत्तर संक्षेप में लिखिए।

1. प्रेमचन्द के उपन्यासों में किन्हीं चार का नाम लिखिए।
2. लहनासिंह ने बोधासिंह को कैसे बचाया?
3. मोहनलालजी महता 'वियोगी' का संक्षिप्त परिचय दीजिए।
4. कौन किस के लिये क्या प्रायश्चित्त करता है?
5. उदयभानुलाल को किसने मार डाला और क्यों?
6. भुवनमोहन सिन्हा का संक्षिप्त परिचय दीजिए।
7. कृष्णा का संक्षिप्त परिचय दीजिए।
8. भालचन्द्र सिन्हा का संक्षिप्त परिचय दीजिए।

9. लिंग किसे कहते हैं? उनके कितने प्रकार हैं?
10. वचन कैसे कहते हैं? उनके कितने प्रकार हैं?

खंड - ख

(5 × 5 = 25)

सभी प्रश्नों के उत्तर दीजिए। उत्तर संक्षेप में हो।

11. (a) लाल बिहारी का संक्षिप्त परिचय दीजिए।
(या)
(b) 'प्रायश्चित्त' कहानी की शीर्षक की सार्थकता पर विचार कीजिए।
12. (a) 'उसने कहा था' इस कहानी में कौन किससे क्या कहा था?
(या)
(b) पाँच मिनट की मुलाकात में गोपाल ने बाबूजी से क्या कहा?
13. (a) तोताराम के साथ निर्मला की शादी किस हालत में हुई?
(या)
(b) जियाराम ने आत्महत्या क्यों की?
14. (a) सियाराम किसके साथ भाग गया और क्यों?
(या)
(b) कल्याणी और उदयभानुलाल के बीच में झगडा क्यों हुआ?
15. (a) 'कारक' किसे कहते हैं? उनके भेदों को उदाहरण सहित समझाइए।
(या)
(b) संज्ञा किसे कहते हैं? उनके भेदों को उदाहरण सहित समझाइए।

किन्हीं तीन प्रश्नों के उत्तर दीजिए। उत्तर विस्तार से हो।

16. (a) कहानी कला के तत्वों के आधार पर 'उसने कहा था' कहानी का सारांश लिखिए।

(या)

- (b) 'निर्मला' का चरित्र-चित्रण कीजिए।

17. (a) 'निर्मला' उपन्यास में चित्रित सामाजिक समस्याओं पर विचार कीजिए।

(या)

- (b) सर्वनाम किसे कहते हैं? उनके भेदों को उदाहरण सहित समझाइए।

18. (a) अंग्रेज़ी में अनुवाद कीजिए।

अक्सर लड़के अपने से बड़ों की नकल करते हैं। बचपन में लड़के अधिक समय माता-पिता के पास रहते हैं। इसलिए वे उनकी अच्छाइयों और बुराइयों का अनुकरण करने लगते हैं। यह मानी हुई बात है कि अच्छाई की अपेक्षा बुराई का अनुकरण लोग आसानी से करते हैं। जो बात बचपन से लड़के सीख लेते हैं, आगे चलकर वही आदत बन जाती है। इसलिए जो अपने बाल-बच्चों का चरित्र बिगाड़ना नहीं चाहते, उनको चाहिए कि वे खुद भी अच्छा आचरण करें। शिक्षा का असली उद्देश्य चरित्र का निर्माण ही है।

(या)

- (b) कृष्णा का चरित्र-चित्रण कीजिए।

C-5672

Sub. Code

21F

B.Sc./B.B.A. DEGREE EXAMINATION, APRIL 2022

Second Year — Second Semester

Part 1 — FRENCH

(Common for all UG Degree courses)

(2016 to 2018 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Que savez-vous du français ?
2. Trouvez les réponses :
 - (a) Comment tu t'appelles ? _____
 - (b) Comment allez-vous ? _____
3. Dites les nombres :
 - (a) les filles dans la classe : _____
 - (b) les garçons dans la classe : _____
4. C'est quoi les accents ?
5. Quels sont les trois types d'accents ?
6. C'est quoi les articles ?
7. Types d'articles ?

8. Types de pronoms.
9. La monnaie de la France est :
10. Le drapeau français est :

Part B

(5 × 5 = 25)

Answer **all** questions.

11. Donnez les mots français :

- (a) (i) Hello :
- (ii) Good Morning :
- (iii) Good Evening :
- (iv) Fine Thank You :
- (v) How are you ? :

Ou

- (b) (i) See You Tomorrow :
- (ii) What is Your Name :
- (iii) Good Afternoon :
- (iv) Excuse Me :
- (v) Madam :

12. Ecrivez les nombres suivants en chiffres :

(a) (i) seize :

(ii) dix-neuf :

(iii) douze :

(iv) neuf :

(v) treize :

Ou

(b) (i) cinq :

(ii) quinze :

(iii) vingt :

(iv) onze :

(v) quatre :

13. Ecrivez les nombres en lettres :

(a) (i) 39 -

(ii) 46 -

(iii) 41 -

(iv) 64 -

(v) 25 -

Ou

- (b) (i) 62 -
- (ii) 70 -
- (iii) 53 -
- (iv) 48 -
- (v) 37 -

14. Ecrivez le nom des couleurs en français :

- (a) (i) Black :
- (ii) White :
- (iii) Rose :
- (iv) Blue :
- (v) Grey :

Ou

- (b) (i) Green
- (ii) Yellow
- (iii) Violet
- (iv) Purple
- (v) Orange.

15. (a) Décrivez votre mère en 5-6 lignes.

Ou

- (b) Décrivez votre famille.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. Give the French Equivalent for the following countries.

- (a) (i) England →
- (ii) Africa →
- (iii) America →
- (iv) China →
- (v) Egypt →
- (vi) Iran →
- (vii) India →
- (viii) France →
- (ix) Italy →
- (x) Rome

Or

- (b) (i) Dubai →
- (ii) Muscut →
- (iii) Norway →
- (iv) Switzerland →
- (v) Mascow →
- (vi) Singapore →
- (vii) Spain →
- (viii) London →
- (ix) Paris →
- (x) Japan →

17. (a) Ecrivez dix noms de Legumes en Français.

Ou

(b) Ecrivez n'importe quel nom de dix fruits en Français.

18. (a) Presentez - vous en français.

Ou

(b) Décrire une station de montagne en français.

C-5673

Sub. Code

21H

U.G. DEGREE EXAMINATION, APRIL 2022

Second Year – Second Semester

Part I – Hindi

HINDI II – PROSE, GRAMMAR AND TRANSLATION – II

(Common for all UG Degree courses)

(2016/2018 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

सभी प्रश्नों के उत्तर संक्षेप में लिखिए।

1. वैज्ञानिक युग में भारत का दायित्व क्या है?
2. घृणा और भय में क्या सम्बन्ध है?
3. रजिया ने लेखक को पहली मुलाकात में क्यों प्रभावित किया?
4. मक्रील के वातावरण पर प्रकाश डालिए।
5. भ्रमण के लिए नक्शे से क्या मदद मिलती है?
6. राष्ट्रपिता महात्मा गाँधी पाठ का लेखक कौन है और यह पाठ किस विधा की रचना है?
7. किसी विदेशी को भारत अनेक देशों का समूह क्यों प्रतीत होता है?
8. घृणा का समाज में क्या महत्व है?

9. लेखक ने रजिया को अन्तिम बार किस रूप में देखा?
10. 'बहता पानी निर्मला पाठ का निष्कर्ष क्या है'?

Part B

(5 × 5 = 25)

सभी प्रश्नों के उत्तर दीजिए।

संदर्भ सहित व्याख्या कीजिए।

11. (a) हमारी सामूहिक चेतना ऐसे नैतिक आधार पर ठहरी हुई है, जो पहादों से भी मजबूत, समुद्रों से भी गहरी और आकाश से भी अधिक व्यापक है।

(या)

- (b) जिस वस्तु का जीवन में इतना मूल्य है, उसे शिथिल होने देना, अपने पाँव में कुल्हाड़ी मारना है।

12. (a) फिर जरा-सा रुककर बोली-सुना था, आप यहीं रहते हैं। कहाँ रहते हैं मालिक? मैं तो अकसर आया करती हूँ।

(या)

- (b) मेरे सुख को बाँटनेवाला कोई नहीं, इसलिए वह विकास न या, तीव्र दाह बन जाता है।

13. (a) "जनाब, अपना बोरिया-विस्तर समेटिए और जरा चलते-फिरते नजर आइये"। यह आपका अपमान नहीं है।

(या)

- (b) जहाँ स्त्रियों को वही अधिकार है जो पुरुषों को, यह मेरे स्वप्नों का भारत है।

व्याकरण :

14. (a) 'ने' विधि का प्रयोग समझाइए।
(या)
(b) वर्तमानकाल के भेदों को उदाहरण सहित समझाइए।
15. (a) भूतकाल के भेदों को उदाहरण सहित समझाइए।
(या)
(b) भविष्यत्काल के भेदों को उदाहरण सहित समझाइए।

Part C

(3 × 10 = 30)

किन्हीं तीन प्रश्नों का उत्तर दीजिए।

उत्तर विस्तार से हो।

16. (a) 'भारतीय संस्कृति' पाठ का सारांश लिखिए।
(या)
(b) 'बहता पानी निर्मला' पाठ का सारांश लिखिए।
17. (a) क्रिया विशेषण किस कहते हैं? अर्थ के अनुसार इसके कितने भेद हैं?
उदाहरण सहित समझाइए।
(या)
(b) कारक किसे कहते हैं? उनके भेदों को उदाहरण सहित समझाइए।

18. (a) हिन्दी में अनुवाद कीजिए।

One day Prince Siddhartha was playing in the palace-garden. He saw some wild swans flying in the sky. He loved these fine birds very much. Suddenly one of the swans dropped down from the sky and fell at his feet. There was an arrow in its side. Blood was coming out of its body. The prince felt very unhappy. He took the arrow out of the bird gently. He put some green leaves on the wounded part.

(या)

(b) King Dasaratha had three queens, Kausalya, Kaikeyi and Sumithra. Rama was the son of the eldest queen Kausalya, Bharata was the son of Kaikeyi; while Sumitra had two sons, Lakshmana and Sathrughna. Lakshmana was devoted to Rama and was always in his company; while Sathrughna was specially devoted to Bharatha. The four brothers lived in great friendship, and the three younger brothers worshipped their eldest brother Rama.

C-5831

Sub. Code

96111T/
96211T

**B.Com./B.B.A. DEGREE EXAMINATION,
APRIL 2022.**

First Semester

Part I – வணிகக் கடிதங்கள்

(Common for B.Com (BFS & I)/BBA (IB))

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

பகுதி அ

(10 × 2 = 20)

அனைத்து வினாக்களுக்கு விடையளி.

1. வணிக கடிதத்தின் முக்கிய பணிகள் யாவை?
2. மடற்செய்தி எவ்வாறு இருக்க வேண்டும்?
3. விண்ணப்பக் கடிதம் என்றால் என்ன?
4. விளம்பரப்படி என்றால் என்ன?
5. வசூல் கடிதம் (அ) தண்டல் மடல்கள் என்றால் என்ன?
6. ஆணையறுக்களின் பொருளடக்கம் யாவை?
7. முகவாண்மை தொடர்பான கடிதங்கள் என்றால் என்ன?
8. காப்பீட்டு கடிதங்கள் என்றால் என்ன?
9. நிறுமக் கூட்டம் என்றால் என்ன?
10. அங்காடி அறிக்கை என்றால் என்ன?

அனைத்து வினாக்களுக்கு விடையளி.

11. (அ) வணிக கடிதத்தின் வகைகள் பற்றி விளக்குக.
(அல்லது)
(ஆ) வணிக கடிதங்களின் நோக்கம் பற்றி விளக்குக.
12. (அ) விண்ணப்பக் கடிதத்தின் பொருளடக்கம் பற்றி விளக்குக.
(அல்லது)
(ஆ) விளம்பரபடி தயாரிக்கும் முறை பற்றி விளக்குக.
13. (அ) சில்லறை விற்பனையாளருக்கான முனைவு கடிதம் பற்றி விளக்குக.
(அல்லது)
(ஆ) சரக்கை பெறுவதில் புகார்களும், சரிகட்டலும் பற்றி விளக்குக.
14. (அ) அலுவலக செயலர் கடிதம் வரையும் போது தவிர்க்கப்பட வேண்டியவை பற்றி விளக்குக.
(அல்லது)
(ஆ) தனது வங்கி கணக்கில் வங்கியர் இழைத்திருக்கும் பிழையை சுட்டிக் காட்டி புகார் கடிதம் வரைக.
15. (அ) அறிக்கை தயாரிப்பதால் ஏற்படும் நன்மைகள் பற்றி விளக்குக.
(அல்லது)
(ஆ) அங்காடி அறிக்கை பற்றி விளக்குக.

அனைத்து வினாக்களுக்கும் விடையளி.

16. (அ) தகவல் தொடர்பின் பிரச்சினைகள் அல்லது தடைகள் பற்றி விவரி.

(அல்லது)

- (ஆ) விற்பனையாளர் கருத்துரைஞரிடம் விவரம் கேட்டு எழுதும் மடல் வரைக.

17. (அ) நாணய மாற்றுக் கடிதம் மற்றும் பணம் செலுத்துவதற்கான நிபந்தனைகளைப் பற்றி விற்பனையாளர் வாங்குபவருக்கு எழுதும் மடல் வரைக.

(அல்லது)

- (ஆ) சுற்றறிக்கை கடிதங்கள் அனுப்பப்படும் சூழ்நிலைகள் பற்றி விவரி.

18. (அ) தீக்காப்பீடு செய்யுமாறு கேட்டு மடல் வரைக.

(அல்லது)

- (ஆ) கம்பெனி செயரின் அறிக்கை தயாரித்தல் மாதிரி வரைக.

C-5832

Sub. Code

96112/96212

B.Com./ B.B.A. DEGREE EXAMINATION, APRIL 2022

First Semester

Banking Finance Service and Insurance

Part II – PROSE AND COMMUNICATION SKILLS

(Common for B.Com. (BFS & I)/BBA (IB))

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What are the three visions for India?
2. Why do we call bad manners as infections?
3. What are the advantages of money mentioned in My Financial Career?
4. How does Huxley regard time?
5. What did Kali buy for the little children?
6. What are the diseases to which the drug user is susceptible?
7. Fill in the blanks with appropriate tense:
 - (a) My mother _____ for Delhi tomorrow (leave)
 - (b) Sumitra is _____ chess now (play).
8. What is passive voice?
9. What are auxiliary verbs?
10. What are definite articles?

Part B

(5 × 5 = 25)

Answer **all** the questions.

11. (a) How does Dr.Kalam comment on the evasive nature of Indians?

Or

- (b) What are the ill effects of war on our every day civilities?

12. (a) Write a paragraph on the moral effect that Leacock conveys through *My Financial Career*.

Or

- (b) What are the main theme of the essay *On Saying Please*.

13. (a) Describe the circumstances leading to Kali's disillusionment with children.

Or

- (b) Write a note on drug abuse.

14. (a) Elucidate the uses of present continuous tense with examples.

Or

- (b) Explain the simple past and present perfect.

15. (a) Write a brief note on the two types of articles.

Or

- (b) How are shall and will used?

Part C

(3 × 10 = 30)

Answer **all** the questions.

16. (a) What are the three visions of Dr.Kalam? Explain.

Or

- (b) Write an essay on Gardiner's view on the need civility in everyday life.

17. (a) Write an essay on Huxley's Time and the Machine.

Or

- (b) Explain the different drugs and its effect to the human body mentioned by Hardin.

18. (a) Fill in the correct form of the verb:

- (i) Next month I _____ (meet her)
(ii) Singaram _____ (come) to his house everyday
(iii) My sister _____ (clean) her room just now
(iv) I don't know why he _____ (kill) her yesterday
(v) Mani _____ (read) this book for the past three hours.
(vi) We _____ (discuss) the matter already in detail
(vii) By the time he is thirty, he _____ (spend) all his money
(viii) If she _____ (play) well, she _____ (win)
(ix) My father _____ (consult) the principal.
(x) She usually _____ (go) to school at 9'o clock.

Or

- (b) Change the following sentences as directed:
- (i) I lost _____ one rupee note yesterday.(use article)
 - (ii) London is on _____ Thames(use article)
 - (iii) I cooked the meal for the family.(identify the verb)
 - (iv) The committee suggested that Saturdays should be holidays (identify the verb)
 - (v) You were blamed by her.(change in to active)
 - (vi) Cakes have been eaten by them.(change in to active)
 - (vii) The rat was killed by the cat. (change in to active)
 - (viii) They can run a race.(change in to passive)
 - (ix) He had posted the letter. (change in to passive)
 - (x) Mother Teresa cared for the sick and the poor. (change in to passive)
-

C-5833

Sub. Code

96113

B.Com. DEGREE EXAMINATION, APRIL 2022

First Semester

Banking Finance Service and Insurance

BUSINESS MATHEMATICS

(2016 onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Set.
2. Write properties of Subsets.
3. What is Ratio?
4. Write any two types of variation.
5. What is Geometric progression?
6. Write any two difference between Permutation and Combination.
7. What is derivative?
8. List out applications of Maxima and Minima in Business.
9. How to calculate Banker's Discount?
10. What is Matrix?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain types of sets with examples.

Or

- (b) If $A = \{0, 1, 3, 5\}$, $B = \{1, 2, 4, 7\}$ and $C = \{1, 2, 3, 5, 8\}$ Prove that $(A \cup B) \cup C = A \cup (B \cup C)$.

12. (a) Sanjay earned a profit of Rs.600 by selling 100 kg of a mixture of A and B types of rice at total price of Rs.2,200. What was tax proportions of A and B types of Rice in mixture if the cost prices of A and B types of rice are Rs.20 and Rs.10 per kg respectively.

Or

- (b) A monthly salaries of two persons are in the ratio 3:5. If each receives an increase of Rs.200 in the monthly salary the ratio is altered to 13:21. Find their salaries.

13. (a) Explain Binomial theorem.

Or

- (b) A committee of three is to be chosen out of 5 Englishmen, 4 French men and 3 Indians, the committee to contain one of each nationality
- (i) In how many ways can this be done?
- (ii) In how many arrangements will a particular Indian can be included?

14. (a) Differentiate $(5x^3 + 6x^2 - 11x + 5)^{10}$ with respect to x .

Or

- (b) State whether $y = \frac{1}{5}x^5 - \frac{13x^3}{3} + 36x - 9$ has a maximum or a minimum value. Find the values.

15. (a) A man deposits a certain sum of money into a bank. It amounts to Rs.12,325 in 8 years and amount to Rs.13,565 in 10 years. Find the sum invested and also the rate of simple interest offered by the bank.

Or

- (b) If $A = \begin{bmatrix} 2 & 3 & 1 \\ 4 & -1 & 5 \end{bmatrix}$ and $B = \begin{bmatrix} 1 & 2 & 5 \\ 2 & -1 & -1 \end{bmatrix}$. Find $2A + 3B$.

Part C

$(3 \times 10 = 30)$

Answer **all** questions.

16. (a) A town has a total population of 50,000 out of it 28,000 read 'The Hindu' and 23,000 read 'Times of India'. While read both the papers, indicate how many read neither 'The Hind' nor 'Times of India'?

Or

- (b) From 6 gentlemen and 4 ladies a committee of 5 is to be formed. In how many ways can this be done so as to include atleast one lady?

17. (a) A trader mixes two kinds of tea in the ratio 2:1 and makes a profit of 25% by selling the mixture at Rs.70 per kg. He makes profit of the same rate on mixing them in the ratio 3:2 and selling the mixture at Rs.72 per kg. Find the prices at which he bought them.

Or

- (b) Find the maximum and minimum values of the function $y = \frac{1}{3}x^3 - \frac{1}{2}x^2 - 6x$.

18. (a) Compute the product of the determinants $A = \begin{vmatrix} 3 & -2 \\ -1 & 4 \end{vmatrix}$ and $B = \begin{vmatrix} 1 & 2 \\ 4 & 3 \end{vmatrix}$ and verify that value of AB is equal to product of the values of A and B .

Or

- (b) A loan is repaid in 4 annual instalments of Rs.20,000 each. If the rate of interest is 10% p.a. Find the amount of the loan.

C-5834

Sub. Code

96114

B.Com. DEGREE EXAMINATION, APRIL 2022

First Semester

Banking Finance Service and Insurance

MARKETING — I

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Marketing.
2. What do you mean by marketing mix?
3. What are the types of marketing?
4. Write a short note on consumer behaviour?
5. What is consumer buying?
6. Define Marketing Price.
7. What is SWOT?
8. Write a short note on Direct Marketing.
9. What do you mean by Global Marketing?
10. Write a short note on BUG Model.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the Role of Marketing.

Or

(b) What are the importances of Marketing?

12. (a) Define Marketing. Briefly explain the features of marketing.

Or

(b) Discuss the factors affecting internal Environments of Marketing.

13. (a) What are the Needs of study in consumer behaviour?

Or

(b) What are the benefits of Market Segmentation?

14. (a) What are the various factors that influence pricing decisions?

Or

(b) What are the advantages of Retail Marketing?

15. (a) Discusses the various factors that influence the consumer decision making.

Or

(b) Describe the five stages of the product life cycle.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the type of organisational structure in international business.

Or

- (b) What are the drivers for global service marketing?

17. (a) How will you classification the marketing? Explain.

Or

- (b) Explain the major elements of the marketing environment.

18. (a) Explain the Marketing Channels of Distribution.

Or

- (b) Explain the Needs and Wands of Creativity Marketing.

C-5835

Sub. Code

96115

B.Com. DEGREE EXAMINATION, APRIL 2022

First Semester

Banking Finance Service and Insurance

FINANCIAL ACCOUNTING – I

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Double entry system?
2. List out any four subsidiary books.
3. State any two advantages of Bill of Exchange.
4. What is the need for preparation of BRS?
5. What is 'Red Ink Interest'?
6. Describe any three causes for depreciation.
7. Write short notes on Co-ventures.
8. What are the features of consignment transactions?
9. What do you understand by stock and Debtors System?
10. What is the need for creation of 'Stock Reserves' in departmental accounts?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Journalise the following :

- (i) Paid cash to Hari Rs. 3,000
- (ii) Cash sales Rs. 6,000
- (iii) Sold Goods to Selvam on credit Rs. 10,000
- (iv) Received cash from Muthu Rs. 5,000.

Or

(b) List out the different kinds of errors usually made in maintaining accounts.

12. (a) Prepare Bank Reconciliation statement :

	Rs.
Balance as per pass book (Cr) 31.12.2011	90,000
Cheque issued but not presented	1,50,000
Cheque deposited but not credited	15,000
Bank has given credit for interest	1,500

Or

(b) On 1.1.2009, Jayanthi sold goods to Devi on credit for Rs. 2,000 and drew a bill on Devi for Rs. 2,000 for 3 months after date. Devi accepted it on 3.1.2009 and returned it to Jayanthi. On maturity, the bill was duly honoured by Devi. Pass Journal entries in the books of both the parties.

13. (a) A machine purchased on 1st July 2003 at a cost of Rs. 1,40,000 and Rs. 10,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The books are closed on 31st December each year. The machine was sold for Rs. 95,000 on 31st March 2006. Show the machinery account for all the years.

Or

- (b) Distinguish between Hire Purchase and Instalment Purchase Systems.
14. (a) From the following particulars prepare a Receipts and Payment A/C.

	Rs.
Cash in Hand	1,000
Cash at Bank	5,000
Subscription received	33,000
Donation received	2,600
Investment purchased	10,000
Rent paid	4,000
General Expenses	2,100
Postage and Stationery	700
Sundry expenses	300
Cash balance at close	200

Or

- (b) A and B are in Joint Venture. Both maintain complete records in their own respective books. A spends Rs. 50,000 to buy goods for Joint Venture and pay Rs. 20,000 for other expenses. 'B' purchased goods for Rs. 40,000 and spends Rs. 30,000 for Expenses. B sells all the goods for Rs. 2,40,000 and the venture is closed. Prepare Joint Venture accounts in 'A' s books.
15. (a) A fire occurred at the premises of a trader on 31.5.2004 destroying a great part of his goods. His stock at 1.1.2004 was Rs. 60,000. The value of stock Salvaged was Rs. 13,500. The gross profit on sales was 30% and sales amounted to Rs.1,53,000 from January to date of fire, while for the same period the purchase amounted to Rs. 1,03,500. Prepare a statement of claim.

Or

- (b) From the following particulars, prepare the Departmental Trading and Profit and Loss A/C for the year ending 31.12.2007.

	Dept. X Rs.	Dept. Y Rs.
Stock (1.1.2007)	9,000	8,400
Sales	42,000	36,000
Purchases	27,000	21,600
Direct expenses	5,490	8,520
Postage	360	360
Stock (31.12.2007)	10,800	4,800

Indirect expense for the entire business was Rs. 3,900 which are to be divided in the proportion of sales of the two department.

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

16. (a) From the following Trial Balance extracted from the books of Kamalnath prepare Trading. Profit and Loss A/C and Balance Sheet for the year ended 31.12.2006.

Debit Balance	Rs.	Credit Balance	Rs.
Cash at Bank	2,610	Creditors	4,700
Book Debts	11,070	Discounts	150
Salaries	4,950	Creditors for expenses	400
Carriage inwards	1,450	Returns outwards	2,520
Carriage outwards	1,590	Sales	80,410
Bad debts	1,310	Capital	40,000
Office expenses	5,100		
Purchases	67,350		
Return inwards	1,590		
Furniture and Fixtures	1,500		
Stock	14,360		
Insurance	3,300		
Depreciation on property	1,200		
Freehold property	10,800		
	<u>1,28,180</u>		<u>1,28,180</u>

Adjustments :

- (i) Make provision for doubtful debts at 5%
- (ii) Calculate discount on creditors @ 2%
- (iii) Office expenses include stationary purchased Rs. 800

- (iv) Carriage inwards includes carriage paid on purchase of furniture Rs. 50
- (v) Outstanding salaries Rs. 150
- (vi) Prepaid insurance Rs. 300
- (vii) Stock on hand Rs. 10,700 (including stationary stock Rs. 200).

Or

- (b) Enter the following transactions in Purchase Book, Sales Book, Return Inward Book and Returns Outward Book of Mr. Thangaraj.

	Rs.
Jan. 1 Bought goods from Arunkumar	6,000
2 Sold goods to Babu	3,000
3 Sakila sold goods to us	3,000
10 Bharathi bought goods from us	1,800
11 Received goods returned by Balu	240
13 We returned goods to Arunkumar	200
15 Dharani returned goods	300
18 Sold goods to Velu	1,400
22 Purchased goods from Madan	1,600
25 Returned goods to Sakila	200
31 Sold goods to Anwer	2,400

17. (a) Prepare a bank reconciliation statement from the following data as on 31.12.2005.

	Rs.
(i) Balance as per cash book	12,500
(ii) Cheque issued but not presented for payment	900

(iii) Cheque deposited in bank but not collected	1,200
(iv) Bank paid Insurance premium	500
(v) Direct deposit by a customer	800
(vi) Interest on Investment collected by bank	200
(vii) Bank charges	100

Or

- (b) A firm purchases a 5 year's lease for Rs. 80,000 on 1st January. It decides to write off depreciation on the Annuity Method, presuming of Rs. 18,478 should be written off every year. Show the lease account for five years. Calculations are to be made to the nearest rupee.

18. (a) The following purchase were made by a business house having three department :

Dept. A	-	1000 units	} at a total cost of
Dept. B	-	2000 units	
Dept. C	-	2400 units	
			Rs.1,00,000

Stock on 1st Jan. were

Sales were

Dept. A – 120 units Dept. A – 1020 units at Rs. 20 each

Dept. B – 80 units Dept. B – 1920 units at Rs. 22.50 each

Dept. C – 152 units Dept. C – 2496 units at Rs. 25 each

The rate of gross profit is same in each case. Prepare Departmental trading account.

Or

(b) From the following prepare an Income and Expenditure A/C :

Receipt	Rs.	Payment	Rs.
Opening balance bank	1,800	Salaries	4,800
Subscriptions :		Rent	500
2006	500	Stationary and Postage	200
2007	8,300	Bicycle purchased	300
2008	600	National Saving	
Sale of Investment	2,000	Certificates	3,000
		Help to needy	
Sale of old furniture		students	2,000
(Bode value Rs.400)	300	Balance bank	2,700
	<u>13,500</u>		<u>13,500</u>

Subscriptions for 2007 still receivable were Rs. 700.
Interest due on savings certificates Rs. 100 and rent unpaid but due was Rs. 60.

C-5836

Sub. Code

96117

B.Com. DEGREE EXAMINATION, APRIL 2022

First Semester

Banking Finance Service and Insurance

BUSINESS COMMUNICATION — I

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define – Business.
2. What do you mean by Job selection interview?
3. What are the types of communication?
4. Write a short note on upward communication.
5. What is Rewriting?
6. What is SWOT Analysis?
7. What is Mock Interview?
8. Write a short note on primary channel of communication?
9. What do you mean by internet?
10. What is bank reference?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Discuss the importance of communication in business.

Or

- (b) Write short notes on any two of the following:

- (i) Communication cycle.
- (ii) Written and oral Communication.
- (iii) Barriers to Communication
- (iv) Internet and e-mail.

12. (a) Explain the importance of reading skill.

Or

- (b) Discuss the application of SWOT analysis in business communication.

13. (a) What are the barriers of communication?

Or

- (b) Describe the structure of formal letters with explanation.

14. (a) Discuss the role of feedback in communication system.

Or

- (b) What are the principles of effective communication?

15. (a) What are the qualities of an effective interviewer?

Or

- (b) Explain the characteristics of a good classified Advertisement.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Write a covering letter and CV in response to the following advertisement.

Or

- (b) Explain the concept of business communication. What are its various types?

17. (a) What are stages writing a business letter?

Or

- (b) Describe the basic forms of business communications.

18. (a) Describe the role of communication for self development.

Or

- (b) What are the types of writing skills?
-

C-5837

Sub. Code
96121T/96221T

B.Com/B.B.A. DEGREE EXAMINATION, APRIL 2022.

Second Semester

Tamil

அலுவலக மேலாண்மை

(Common for B.Com (BFS & I)/BBA (IB))

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

பகுதி அ

(10 × 2 = 20)

அனைத்து வினாக்களுக்கும் விடையளி

1. அலுவலகம் - வரையறு.
2. அலுவலக இடவசதி பற்றி சிறுகுறிப்பு வரைக.
3. உள்வரும் மற்றும் வெளித் தகவல் தொடர்புகளை கையாளும் நடைமுறைகளை குறிப்பிடுக.
4. மையப்படுத்தப்பட்ட அஞ்சல் பணி - வரைவிலக்கணம் தருக.
5. தொடர் எழுது பொருள் என்றால் என்ன?
6. பரவலாக்கப்பட்ட கோப்பீட்டு முறை என்றால் என்ன?
7. அலுவலகத்தில் பயன்படுத்தப்படும் நவீன இயந்திரங்கள் யாவை?
8. கணிப்பொறியின் நன்மைகள் யாவை?
9. சுட்டகராதி என்றால் என்ன?
10. அறிக்கையின் வடிவமைப்பு பற்றி சிறு குறிப்பு வரைக.

அனைத்து வினாக்களுக்கும் விடையளி

11. (அ) அலுவலகத்தின் முக்கியத்துவத்தை சுருக்கமாக குறிப்பிடுக.

(அல்லது)

(ஆ) அலுவலக மனைத்துனைப் பொருட்களை மதிப்பிடுதலிலுள்ள செயல்முறைகளை விளக்கவும்.

12. (அ) அலுவலகத்தில் அஞ்சல் துறை அமைத்தலின் முதன்மை நோக்கங்களை விளக்குக.

(அல்லது)

(ஆ) வாய்மொழித் தகவல் தொடர்புகளை கையாளும் நடைமுறைகளை விளக்கவும்.

13. (அ) வகைப்படுத்தலுக்கும் வரிசைப்படுத்தலுக்கும் உள்ள வேறுபாடுகள் யாவை.

(அல்லது)

(ஆ) நவீன அலுவலகத்தின் எழுத்துப் பணிகளை விளக்கவும்.

14. (அ) நவீன அலுவலகத்தில் பல்வேறு சாதனங்களின் தேவைகளை விளக்கவும்.

(அல்லது)

(ஆ) கணிப்பொறி மற்றும் புள்ளி விபரங்களைத் தொகுத்தளிக்கும் இயந்திரத்தின் செயல்பாடுகளை விளக்கவும்.

15. (அ) அறிக்கைகளின் வகைகளை விவரிக்கவும்.

(அல்லது)

(ஆ) சுட்டகராதியின் நோக்கங்களை விவரிக்கவும்.

அனைத்து வினாக்களுக்கும் விடையளி

16. (அ) பணிக்கேற்ற சூழ்நிலையை உருவாக்குதல் மற்றும் பணியை எளிதாக்குதலின் முதன்மை நோக்கங்களை விளக்கவும்.

(அல்லது)

- (ஆ) அதிகாரத்தை பரவலாக்குதலிலுள்ள நன்மைகள் மற்றும் தீமைகளை விளக்கவும்.

17. (அ) கோப்பீட்டு முறைகளை விவரிக்கவும்.

(அல்லது)

- (ஆ) பிழைதிருத்தப் பிரதிதிருத்துதலின் நோக்கங்கள் மற்றும் செயல்முறைகளை விளக்கவும்.

18. (அ) அலுவலக இயந்திரங்களை தேர்ந்தெடுக்கும் போது கருத்தில் கொள்ள வேண்டிய காரணிகள் யாவை? விளக்கவும்.

(அல்லது)

- (ஆ) அறிக்கைகளின் அமைப்புகள் மற்றும் அதன் செயலாக்கத்தினை தெளிவாக விவரிக்கவும்.

C-5838

Sub. Code

96122/96222

B.Com. (B.B.A.) DEGREE EXAMINATION, APRIL 2022.

Second Semester

Part – II

**PROSE, EXTENSIVE READING AND COMMUNICATION
SKILLS**

(Common for B.Com. (BFS & I)/B.B.A. (IB))

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Where and when did Olympic games was held?
2. What is the commonest form of forgetfulness?
3. Write the message of “Tree Speaks”.
4. What is the greatest danger according to Nehru?
5. Why did the bear man want to take revenge?
6. How does Edgar Allen Poe’s life connect to “The Tell-Tale Heart”?
7. (a) No other boy is as tall as James. (Change into superlative degree)
(b) A train is faster than a car. (Change into positive degree)
8. He said, “I will do it now or never”. (Change into indirect speech)
9. What are the rules of concord?
10. Define Preposition.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) What is considered as the greatest olympic prize by Jesse Owens? Why?

Or

- (b) What did A.J. Cronin overcome by “When you Dread Failure”?

12. (a) What did the author depicts in “Tree speaks”?

Or

- (b) How does “A Glory has Departed” by Nehru glow with devotion to the departed leader, Gandhi?

13. (a) Why do the courtiers call the prince “The Happy Prince”? Is he really happy?

Or

- (b) Why did Formalyn dislike Pyecraft?

14. (a) What are the three degrees of comparison? Illustrate with examples.

Or

- (b) How do you change positive degree into other degrees? Give examples.

15. (a) What is Concord? Explain with examples.

Or

- (b) What are the rules to be followed in correcting errors in English?

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the different varieties of forgetfulness given by Lynd.

Or

- (b) Write an essay on “The Fifth of Language”.

17. (a) What is the truth about Pyecraft? Explain in detail.

Or

- (b) How do you convert direct speech to indirect speech speech? Write its rules.

18. (a) What are the (10)ten prepositions? Illustrate with examples.

Or

- (b) Write an essay on the main rules of concord.
-

C-5839

Sub. Code

96123

B.Com. DEGREE EXAMINATION, APRIL 2022.

Second Semester

Banking Finance Service and Insurance

BUSINESS ECONOMICS

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by opportunity cost?
2. What is meant by economic profit?
3. What is demand?
4. What you mean by law of demand?
5. What do you mean Break even point?
6. Who is a consumer?
7. What is pricing?
8. What do you mean by monopoly?
9. What do you mean by per capita income?
10. What is meant by public finance?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) What are the importances of business Economics?
Or
(b) What you mean by Accounting profit? How to calculate Accounting profit ?
12. (a) What are the functions of supply?
Or
(b) What are the factors determines Demand ?
13. (a) What you mean by law of diminishing marginal utility? How its applied in marketing?
Or
(b) What is an indifference curve? What are the characteristics of an indifference curve?
14. (a) What are the characteristics of perfect competition ?
Or
(b) What is output determination? How do you assign an output to a sales order?
15. (a) What do you mean by monopoly? What are the types of monopolies?
Or
(b) Explain the nature and principles of public finance.

Part C

(3 × 10 = 30)

Answer **all** the questions.

16. (a) What is meant by elasticity of demand? What are the four types of elasticity?
Or
(b) What you mean by demand forecasting? What are the risks associated with demand forecasting?

17. (a) What is producer optimisation? What are the conditions of producers equilibrium?

Or

- (b) What is product pricing strategy? What are the types of pricing strategies ?

18. (a) What is equi-marginal utility in Economics ? How do you calculate and how to apply equi-marginal utility?

Or

- (b) What are the elements of public finance? Why public finance is needed?
-

C-5840

Sub. Code

96124

B.Com. DEGREE EXAMINATION, APRIL 2022.

Second Semester

Banking Finance Service and Insurance

MARKETING – II

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is Marketing?
2. What is called consumer behaviour?
3. What is called market positioning?
4. What do you mean by price?
5. What is called Industrial goods?
6. What do you mean by new product development?
7. What do you mean by marketing channels?
8. What do you mean by Advertising?
9. What is called Direct selling
10. Define Sales promotion.

Part B

(5 × 5 = 25)

Answer **all** the questions.

11. (a) Explain the fundamentals of marketing.

Or

- (b) Explain the role of marketing.

12. (a) What are marketing approaches?

Or

- (b) What are the needs of market segmentation?

13. (a) What are the objectives of pricing?

Or

- (b) What are pricing policies of are marketing?

14. (a) What are the features of Branding?

Or

- (b) What are the objectives of packaging?

15. (a) What are the importances of marketing channels?

Or

- (b) What are the objectives of sales man?

Part C

(3 × 10 = 30)

Answer **all** the questions.

16. (a) Explain the fundamentals of marketing.

Or

- (b) Explain the functional areas of marketing.

17. (a) Describe the characteristics and classifications of consumer goods.

Or

(b) Describe – product life cycle stages.

18. (a) Describe the procedures and policies of pricing.

Or

(b) Describe the factors influencing pricing decisions.

C-5841

Sub. Code

96125

B.Com. DEGREE EXAMINATION, APRIL 2022

Second Semester

Banking Finance Service and Insurance

FINANCIAL ACCOUNTING II

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define partnership. What are its essentials?
2. Explain the treatment of goodwill in the partnership accounts.
3. What is memorandum revaluation account?
4. What are preferential creditors?
5. What is a deficiency account?
6. How would you compute the dividend on equity shares?
7. What is underwriting?
8. What are the conditions for the issue of shares under discount?
9. What is Absorption?
10. Define purchase consideration.

Part B

(5 × 5 = 25)

Answer **all** the questions.

11. (a) Explain the treatment of joint life policy in partnership accounts.

Or

- (b) A, B and C are partners in a firm sharing profits and losses in 3:1:1. They admit D as a partner and the new draft the journal entries showing the appropriation of the premium for goodwill.
12. (a) The following are the abridged balance sheet of P Co. Ltd and S Co. Ltd as on March 31.2018.

Balance sheet

Liabilities	P Ltd.	S Ltd.	Assets	P Ltd.	S Ltd.
	Rs.	Rs.		Rs.	Rs.
Share capital	4,00,000	1,50,000	Sundry assets	5,60,000	2,00,000
P & L a/c	75,000	-	Good will	40,000	50,000
Creditors	1,25,000	1,25,000	P and L a/c	-	25,000
	<u>6,00,000</u>	<u>2,75,000</u>		<u>6,00,000</u>	<u>2,75,000</u>

P Ltd. holds 1000 shares in S Ltd at a cost Rs. 25,000 and S Ltd. holds 500 shares in P Ltd at a cost Rs. 70,000, in each case included in the sundry assets. The share of P Ltd are of Rs. 100 each fully paid-up. The two companies agree to amalgamation and form a new company P.S. Ltd. on the basis that :

- (i) The shares which each company holds in the other are to be valued at book value having regard to the goodwill valuation of P Ltd Rs. 1,50,000 and S Ltd Rs. 25,000.
- (ii) The new shares are to be of a nominal value of Rs. 50 each, credited as Rs. 25 paid prepare
 - (i) A balance sheet resulting from the merger and
 - (ii) a statement showing shareholdings in the new company attributable to the member of the merger companies.

Or

- (b) Distinguish between 'Internal' and 'External' Reconstruction.
13. (a) A company which was incorporated on May 1, 2018, acquired the business of a sole trader with effect from January 1, 2018. The accounts of the company were closed for the first time on September 30, 2018, disclosing a gross profit of Rs. 84,000.

The establishment expenses were Rs. 21,330; directors fees Rs. 1,500 per month; preliminary expenses written off Rs. 2,250 rent up to June Rs. 150 per month but thereafter it was increased to Rs. 375 per month. Included in the directors fees was salary to the manager at Rs. 750 per month, who was appointed a director at the time of incorporation of the company.

Prepare a statement showing profits prior and subsequent to incorporation assuming that the net sales were Rs. 12,30,000, the monthly average of which for the first four month of 2018 was half that of the remaining period.

Or

(b) Calculate cost of goods sold from the given data :

Merchandise inventory 1 st Jan. 2018	94,600
Purchases	6,53,800
Purchase return and allowances	26,400
Purchase discounts	2,800
Freight in	56,200
Merchandise inventory 31 st Dec. 2017	1,78,000

14. (a) How the profits on re-issue of forfeited shares can be treated in account?

Or

(b) A limited company issued 10,000 share of Rs. 100 each payable as under : Rs. 20 on application ; Rs. 30 on allotment ; Rs. 50 on final call.

The public applied for 9,000 shares which were allotted. All the money due on shares was received except the final call on 400 share. Give journal entries.

15. (a) What is a List A contributory and List B contributory?

Or

(b) What are the opening journal entries in the books of the purchasing company? Use imaginary figures.

Part C

(3 × 10 = 30)

Answer **all** the questions.

16. (a) Give the accounting entries in the books of the firm in the case of amalgamation.

Or

- (b) Three chartered accountants X, Y and Z form a partnership, profits being shared in the ratio of 3:2:1; subject to the following :
- (i) Z's share of profit is guranted to be not less than Rs. 15,000 per annum.
- (ii) Y is given a gurantee to the effect that gross fees earned by him for the firm shall be equal to his average gross fee of the proceeding five years when he was carrying on the profession alone (which works out to an average of Rs. 25,000.) The profit for the first year of the partnership is Rs. 75,000. The gross fees earned by Y for the firm are Rs. 16,000. You are required to show the distribution of profit.
17. (a) Distinguish between insolvency of an individual and that of the firm.

Or

- (b) The assets of A of Delhi on June 30, 2018, as shown by his books were Rs. 38,000 and his liabilities Rs. 22,000. He field his petition in the insolvency court and estimated his deficiency to be Rs. 15,000. After making the above estimate he found that the following items were not passed through his account books ; interest at 6% on his capital from January 1, 2018 a contingent liability for Rs. 3,250 on bills discounted by him for Rs. 5,000; amounts due as wages (A workers) Rs. 300; rent Rs. 100 and rates and taxes Rs. 150.

Prepare his statement of affairs.

18. (a) What is a statement of affairs? How does it differ from balance sheet?

Or

(b) What is the distinction between branches and departments?

C-5842

Sub. Code

96127

B.Com. DEGREE EXAMINATION, APRIL 2022

Second Semester

Banking Finance Service and Insurance

BUSINESS COMMUNICATION — II

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is communication?
2. What do you mean by presentation?
3. What is non-verbal communication?
4. State any two importance of sales presentation.
5. What is E-mail?
6. Mentions any three objectives of interviews.
7. What is listening?
8. What is Fax?
9. What do you mean by body language?
10. What is Oral communication?

Part B

(5 × 5 = 25)

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

11. (a) State the functions of communication.

Or

- (b) Explain the need of business letter.

12. (a) State importance of report writing.

Or

- (b) What are the objectives of report writing?

13. (a) What are the factors affecting sales presentation?

Or

- (b) Explain the principles of effective listening.

14. (a) Discuss the importance of speeches to motivate.

Or

- (b) Explain the objectives of conducting interviews.

15. (a) Describe the inter-cultural factors in inter actions.

Or

- (b) Discuss the important functions of conducting surveys.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Write an essay on the principles of effective writing in business communication.

Or

- (b) Write the importance of effective listening.

17. (a) Briefly explain various approaches to non-verbal communication.

Or

(b) Discuss the various modern forms of communicating.

18. (a) Explain the writing and presenting in international situations.

Or

(b) Discuss about the short-report and formal report.

C-5843

Sub. Code

96131

B.Com. DEGREE EXAMINATION, APRIL 2022

Third Semester

Banking Finance Service and Insurance

BUSINESS STATISTICS

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. State any two important features of statistics.
2. What is meant by measures of central tendency?
3. What is skewness?
4. Define standard deviation.
5. State the components of time series.
6. What do you mean by index number?
7. State two applications of time series analysis.
8. What is a sampling units?
9. Write any two merits of assignment problem.
10. Explain LPP.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Distinguish between bar diagram and histogram.

Or

- (b) Calculate median from the following data

Wages (Rs) 25 50 35 45 20 55 30 40

No. of workers 7 9 12 15 10 20 12 25

12. (a) Find Karl Pearson's co-efficient of correlation between X and Y series.

X 17 18 19 19 20 20 21 21 22 23

Y 12 16 14 11 15 29 22 16 15 20

Or

- (b) Calculate Kelly's co-efficient of Skewness from the following data :

x 12 18 24 30 36 42 48

f 2 9 12 17 5 3 2

13. (a) Distinguish between systematic and stratified sampling.

Or

- (b) From the following data, fit a straight line trend through the method of least square.

Year 2005 2006 2007 2008

Expenditure 43 49 54 62
(Rs. in '000)

Year 2009 2010 2011 2012

Expenditure 71 75 78 80
(Rs. in '000)

14. (a) Narrate different types of hypothesis.

Or

- (b) Explain the uses of SPSS in data analysis.

15. (a) Obtain an initial feasible solution to the following TP using the matrix minima method

	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	1	2	3	4	6
O ₂	4	3	2	0	8
O ₃	0	2	2	1	10
Demand	4	6	8	6	24

Or

- (b) Four different jobs can be done on four different machines and take-down time costs are prohibitively high for change over. The matrix below gives the cost in rupees for producing job i on the machine j . How should the jobs be assigned to minimise the cost?

		Machines			
		M1	M ₂	M ₃	D ₄
Jobs	J ₁	5	7	11	6
	J ₂	8	5	9	6
	J ₃	4	7	10	7
	J ₄	10	4	8	3

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) What do you mean by tabulation? State the different types of tables.

Or

- (b) Explain large samples test and small samples test.

17. (a) Find out the regression equation X on Y and Y on X from the following data

X	20	30	40	50	60	70	80
Y	21	35	45	53	70	77	84

Or

- (b) Construct the cost of living index number from the following

Group	Index	Weight
A	350	5
B	200	2
C	240	3
D	150	1
E	250	2

18. (a) Use simplex method to solve the LPP

$$\text{Max } Z = 3x_1 + 2x_2$$

Subject to

$$4x_1 + 3x_2 \leq 12$$

$$4x_1 + x_2 \leq 8$$

$$4x_1 - x_2 \leq 8$$

$$x_1, x_2 \geq 0$$

Or

- (b) Find the initial solution to the following TP using VAM

		Destination				Supply
		D ₁	D ₂	D ₃	D ₄	
Factory	F ₁	3	3	4	1	100
	F ₂	4	2	4	2	125
	F ₃	1	5	3	2	75
	Demand	120	80	75	25	300

C-5844

Sub. Code

96132

B.Com. DEGREE EXAMINATION, APRIL 2022.

Third Semester

Banking Finance Service and Insurance

BUSINESS LAW

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is undue influence?
2. What is misrepresentation?
3. What are the essentials of a wagering agreement?
4. What is meant by injunction?
5. What is discharge by frustration?
6. Define a contract – of sale.
7. State the difference between condition and warranty.
8. What do you mean by consumer protection Act?
9. What is patents?
10. What is literary property?

Part B

(5 × 5 = 25)

Answer **all** the questions.

11. (a) Explain the law relating to the enforcement of contingent contracts.

Or

- (b) State the legal position of a finder of goods.

12. (a) Distinguish between liquidated damages and penalty.

Or

- (b) A contract induced by undue influence is voidable. Discuss.

13. (a) Distinguish between sale and hire purchase.

Or

- (b) Explain the doctrine of Caveat Emptor with its exceptions.

14. (a) Explain the consumer protection councils.

Or

- (b) Briefly explain the types of consumer redressal agencies.

15. (a) Write short notes on industrial designs and industrial property.

Or

- (b) Explain the Intellectual property Rights.

Part C

(3 × 10 = 30)

Answer **all** the questions.

16. (a) Enumerate the rights and duties of seller in respect of the sale of goods.

Or

- (b) Explain the effect of a contract made by an agent with a third party when he acts for an undisclosed principal.

17. (a) Explain the rights of pawnee.

Or

- (b) If a contract is broken, the law will endeavour so far as money can do it, to place the injured party in the same position as if the contract has been performed. Discuss.

18. (a) Discuss the various modes by which it may be discharged.

Or

- (b) Discuss the doctrine of frustration and its applicability with reference to the provisions of the Indian Contract Act.

C-5845

Sub. Code

96133

B.Com. DEGREE EXAMINATION, APRIL 2022.

Third Semester

Banking Finance Service and Insurance

ADVANCED CORPORATE ACCOUNTING

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is called Accounting Standards?
2. How do you determine 'Fair value' of shares?
3. Write a note on 'Super profit'.
4. How is 'provision of tax' treated in the final accounts of a company?
5. What is Amalgamation?
6. What do you mean by Internal Reconstruction?
7. What is statutory reserve?
8. Write short note on 'Non banking assets'.
9. What is additional reserve?
10. What is 'Re-insurance'?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Discuss the scope of accounting standards.

Or

- (b) From the following information calculate the value of goodwill on the basis of 3 years purchase of super profit.

- (i) Average capital employed in the business is ₹ 20,00,000
- (ii) Rate of interest expected from capital having regard to the risk involved is 10%
- (iii) Net trading profits of the firm for the past three years were ₹ 3,50,400, ₹ 2,80,300 and ₹ 3,10,100
- (iv) Fair remuneration to the partners for their services is ₹ 48,000 per annum
- (v) Sundry assets of the firm are ₹ 23,504 and current liabilities are ₹ 95,110

12. (a) Describe the methods of ascertaining profit prior to incorporation.

Or

- (b) Ganesh Ltd was registered on 1.7.97 to acquire the running business of Suneel & Co., with effect from 1.1.97. The following was the profit and loss account of the company on 31.12.97.

Particulars	₹	Particulars	₹
To office expenses	54,000	By Gross profit B/d	2,25,000
To formation expenses (written off)	10,000		
To Stationary and postage	5,000		
To selling expenses	60,000		
To Directors fees	20,000		
To net profit	76,000		
	<u>2,25,000</u>		<u>2,25,000</u>

You are required to prepare a statement showing profit earned by the company in the pre and post incorporation periods. The total sales for the year took place in the ratio of 1 : 2 before and after incorporations respectively.

13. (a) Describe the methods of accounting for amalgamation.

Or

- (b) ABC Company Ltd. passed resolution and got court permission for the reduction of its share capital by ₹ 5,00,000 for the purposes mentioned as under :

- (i) To write off the debit balances of P and L a/c of ₹ 2,10,000
(ii) To reduce the value of plant and machinery by ₹ 90,000 and goodwill by ₹ 40,000
(iii) To reduce the value of Investment by ₹ 80,000

The reduction was made by converting 50,000. Preference shares of ₹ 20 each fully paid to the same number of preference shares of ₹ 15 each fully paid and by converting 50,000 equity shares of ₹ 10 each fully paid up. Pass journal entries to record the share capital reduction.

14. (a) The Trial Balance of the Nedungodi Bank Ltd as on 30th June 1984. Show the following balances :

Rs.

Interest and discount	45,40,600
Rebate on bill discounted (1.7.83)	4,750
Bill discounted and purchased	3,37,400

The unexpired discount as on 30.6.84 is estimated to be ₹ 5560. Draft necessary adjusting entries and calculate the amount of interest and discount to be credited to profit and loss account.

Or

- (b) On 1.1.1990 the rebate on bill discounted of a Bank showed a credit balance of 1,00,000 on 31.12.1990 the discount account showed a credit balance of ₹ 15,00,000 before adjusting unexpired discount. The bills discounted outstanding on 31.12.90 were ₹ 2 crores with average maturity date of January 31, 1991 and they were all discounted at 12%.

Write adjustment entries and relevant ledger accounts to record these items and also show how these items will appear in the final accounts of the bank.

15. (a) A Life Insurance Company prepared its revenue a/c for the year ended 31.3.2006 and ascertained its insurance fund to be ₹ 22,34,400. It has found later fund that the following has been omitted from the accounts.

	Rs.
(i) Interest accrued on investments	
Income tax liable to deducted estimated to be ₹ 10,000	32,000
(ii) Outstanding premiums	31,400
(iii) Bonus utilised for reduction of premium	6,600
(iv) Claims intimated but not obtained	15,200
(v) Claims covered under reinsurance	5,300

What is the true life assurance fund?

Or

- (b) From the following you are required to calculate the loss on account of claims to be shown in the Revenue Account for the year ending 31.3.2006.

Intimated in	Admitted in	Paid in	₹
2004 – 05	2004 – 05	2004 – 05	45,000
2005 – 06	2005 – 06	2006 – 07	30,000
3 – 4	2004 – 05	2004 – 05	15,000
3 – 4	2004 – 05	2005 – 06	36,000
5 – 6	2006 – 07	2006 – 07	24,000
5 – 6	2005 – 06	2005 – 06	3,06,000

Claim an account of reinsurance was ₹ 75,000.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Raja Ltd has a nominal capital of ₹ 6,00,000 divided into shares of ₹ 10 each. The following Trial Balance is extracted from the books of the company as on 31.12.2002.

Particulars	₹	Particulars	₹
Call in arrear	7,500	6% Debentures	3,00,000
Premises (₹ 60,000)	3,60,000	P and L A/c (1.1.2002)	14,500
Added on 1.7.2002		Creditors	50,000
Machinery	3,00,000	General reserve	25,000

Particulars	₹	Particulars	₹
Interim dividend paid	7,500	Share capital (called up)	4,60,000
Purchases	1,85,000	Bills payable	38,000
Preliminary expenses	5,000	Sales	4,15,000
Frieght	13,100	Provision for bad debts	3500
Director's fees	5,740		
Bad debts	2,110		
4% Government securities	60,000		
Stock (1.1.2002)	75,000		
Furniture	7,200		
Sundry debtors	87,000		
Goodwill	25,000		
Cash	750		
Bank	39,900		
Wages	84,800		
General expenses	16,900		
Salaries	14,500		
Debenture interest	9,000		
	13,06,000		13,06,000

Prepare final accounts of the company for the year ending 31.12.2002 in the prescribed form after taking into account the following adjustment :

- (i) Depreciate machinery by 10% and furniture by 5%
- (ii) Write off half of the preliminary expenses
- (iii) Wages include ₹ 10,000 paid for the construction of a compound wall to the premises and no adjustment was made.
- (iv) Provide 5% for bad debt on Sundry debtors
- (v) Transfer ₹ 10,000 to general reserve
- (vi) Provide for Income tax ₹ 25,000
- (vii) Stock on 31.12.2002 was ₹ 1,01,000.

Or

- (b) The following is the balance sheet of NSC Ltd as on 31st Dec. 1998.

Liabilities	₹	Assets	₹
4,000, 10% preference shares of ₹ 100 each	4,00,000	Sundry assets at book value	12,00,000
60,000 equity shares of ₹ 10 each	6,00,000		
Bills payable	50,000		
Creditors	1,50,000		

The market value of 60% of the asset is estimated to be 15% more than the book value and that of the remaining 40% at 10% less than the book value there is an unrecorded liability of ₹ 10,000.

Find the value of each equity share (it is to be assumed that preference share have no prior claim as to payment of dividend or to repayment of capital).

17. (a) The balance sheet of 'J Co Ltd' and 'H' Co Ltd as on 31.3.2004 were as follows :

Liabilities	J Ltd	H Ltd	Assets	J Ltd	H Ltd
	₹	₹		₹	₹
Share capital :			Goodwill	40,000	–
₹ 100 each ₹ 10 each	5,00,000	4,00,000	Fixed assets	4,00,000	8,00,000
Capital reserve	1,00,000	–	Cash at bank	–	1,00,000
General reserve	35,000	4,00,000	Other current Assets	4,50,000	3,30,000
Secured loan	–	2,50,000			
Unsecured loan	1,00,000	–			
Sundry creditors	1,55,000	1,80,000			
	<u>8,90,000</u>	<u>12,30,000</u>		<u>8,90,000</u>	<u>12,30,000</u>

It was proposed the J Co Ltd should be taken over by H Ltd. The following arrangements were accepted by both the companies :

- (i) Goodwill of J Ltd is considered worthless.
- (ii) Arrears of depreciation in J Co ltd amounted to ₹ 20,000
- (iii) The holder of every 2 shares in J Ltd was to receive.
 - (1) As fully paid at per 10 shares H Ltd and
 - (2) So much cash as in necessary to adjust the rights of shareholders of both the companies in accordance with the intrinsic values of the shares as per their balance sheet after the adjustments mentioned above :

You are required to

- (A) Determine the purchase consideration
- (B) Show the balance sheet of H Co Ltd after the obsorption, if the amalgamation is in the nature of purchase.

Or

- (b) From the following information prepare the profit and loss account of ABC Bank Ltd. For the year ended on 31st March 1992 in the prescribed form.

	₹
Interest on loan	2,59,000
Interest on fixed deposits	2,75,000
Rebate on bills discounted required	49,000
Commission	8,200
Establishment	54,000
Discount on bills discounted	1,95,000
Interest on cash credit	2,23,000
Interest on current account	42,000
Rent and Taxes	18,000
Interest on overdraft	1,54,000
Director's fees	3,000
Auditor's fees	1,200
Interest on savings bank deposits	68,000
Postage and Telegrams	1,400
Printing and Stationery	2,900
Sundry charges	1,700

Bad debts to be written off amounted to ₹ 40,000 and provision for taxation may be made @ 55%.

Balance of profit from last year was ₹ 1,20,000. The directors have recommended a dividend of ₹ 20,000. For the shareholders.

18. (a) The books of Jai Prakash Insurance Co Ltd., contain the following information in respect of fire insurance as on 31.3.2006.

	₹ (Thousand)		₹ (Thousand)
Provision for unexpired risks (1.4.05)	80,000	Refund of double taxation	600
Estimated liability in respect of outstanding claims :		Management expenses	55,000
On 1.4.05	10,000	Interest and Dividends	8,000
On 31.3.06	15,000	Legal expenses regarding claims	1,500
Medical expenses regarding claims	1,000	Profit on sale of investment	1,750
Claims paid	70,000	Additional reserve on 31.3.05	60,000
Re insurance premium	14,500		
Re insurance recoveries	1,500		
Premiums	1,90,000		
Commissions on direct business	25,000		
Commissions on re insurance leded	3,000		
Commission on re-insurance accepted	1,000		

Additional reserve is to be increased by 10% of the net premium income.

Prepare revenue A/c keeping the reserve for unexpired risks at 50% of premium income.

Or

- (b) From the following information, prepare profit and loss account of Swadesh Bank Ltd, for the year ended 31 Dec. 1987 :

	₹ (000)
Interest on fixed deposits	430
Interest on loans	650
Discount on bills discounted	415
Interest on over drafts	210
Interest on cash credits	410
Interest on savings bank deposits	125
Salaries and allowances	140
Rent, Taxes, Insurance and Lighting	40
Locker rent	5
Repairs to bank property	2
Commission, exchange and brokerage	24
Director's fees and allowances	25
Transfer fees	2
Provident fund contribution	12
Local committee fees and allowances	10
Audit fees	12
Printing and stationery	4
Loss on sale of government securities	5
Loss on sale of furniture	2
Postage and Telegrams	2
Depreciation	10
Advertisement	4
Legal charges	3

Additional information :

- (i) Rebate on bills discounted on 31st December 1986 ₹ 19,000
 - (ii) Rebate on bills discounted on 31st December 1987 ₹ 26,000
 - (iii) Bad debts to be written off ₹ 40,000
 - (iv) Provide for taxation ₹ 50,000.
-

C-5846

Sub. Code

96134

B.Com. DEGREE EXAMINATION, APRIL 2022.

Third Semester

BFS & I

PRINCIPLES AND PRACTICES OF BANKING

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is a Retail Banking?
2. What is called Internet Banking?
3. What is cheque?
4. What is called Bank assurance?
5. Define – NEFT.
6. What are purpose of credit card?
7. Write short note on “Mobile Banking”.
8. What is NPA?
9. What is meant by E-banking?
10. What is called credit management?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the Functions of Banking.

Or

(b) What are the objectives of mutual Funds?

12. (a) What are the functions of SEBI in Indian Financial system?

Or

(b) What are the various types of customers?

13. (a) What are the importance of (AML) Aali money lending?

Or

(b) What are the types of collaterals for priority sector lending?

14. (a) Explain the role of Technology in Banking sector.

Or

(b) What are the types of principles of lending?

15. (a) What are the techniques of credit Appraisals?

Or

(b) Explain the functions of Agricultural –Co-operative societies.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the functions of commercial Banks.

Or

- (b) Describe the role and functions of capital market,

17. (a) Describe the responsibilities of paying and collecting Bankers.

Or

- (b) Explain the functions of Insurance companies.

18. (a) Describe the importance and functions of marketing management in Banking services.

Or

- (b) What are the objectives and strategies of pricing decisions?

C-5847

Sub. Code

96135

B.Com. DEGREE EXAMINATION, APRIL 2022.

Third Semester

Banking Finance Service and Insurance

PRINCIPLES OF INSURANCE

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Insurance?
2. State the purpose of Insurance.
3. Define Reinsurance.
4. List out the objectives of LIC of India.
5. List the types of Life Insurance.
6. What is meant by Marine Insurance?
7. What is Health Insurance?
8. What is Surrender value?
9. What is meant by Ombudsmen?
10. Expand IRDA.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the importance of general insurance with example.

Or

- (b) What are the major classes of Insurance?

12. (a) Explain the various kinds of policies in fire insurance.

Or

- (b) What are the difference between life and general insurance?

13. (a) Explain the various kinds of policies in motor insurance.

Or

- (b) Write short note on hull insurance.

14. (a) Write a short note on

(i) Franchise

(ii) Floater

Or

- (b) Distinguish between total loss and constructive loss.

15. (a) Explain the scope and functions of Insurance Act 1938.

Or

- (b) Write a short note about IRDA.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the reforms of insurance sector.

Or

(b) Discuss the fundamental principles of Insurance.

17. (a) Describe the different kinds of Marine policies.

Or

(b) “Insurance is not to prevent risk but to indemnify the losses arising from a certain risk” – Explain.

18. (a) Explain the various kinds of policies in insurance.

Or

(b) Explain the various types of insurance contract.

C-5848

Sub. Code

96141

B.Com. DEGREE EXAMINATION, APRIL 2022

Fourth Semester

Banking Finance Service and Insurance

ACCOUNTING AND FINANCE FOR BANKERS

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is compound interest rate?
2. How to calculate pay back period in capital budgeting?
3. Define accounting standard.
4. What is Day Book?
5. List out any four liabilities of a bank account.
6. What is clearing process of a bank?
7. What is meant by forfeiture of shares?
8. What is bill of exchange?
9. State any two benefits of computerized accounting.
10. What are the security features of computerized accounting system?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) What are the steps involved in band valuation?
Or
(b) What is NPA? Explain its provisions.
12. (a) State the principal and subsidiary books of account in banks.
Or
(b) Explain the scope of accounting standard.
13. (a) What are the rules of bank accounts?
Or
(b) How to calculate bank net worth?
14. (a) Describe the accounting treatment of goodwill in case of retirement of a partner.
Or
(b) What are the difference between leasing and hire purchase?
15. (a) Explain the procedures of computerized accounting.
Or
(b) Narrate the features of computerized accounting.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) What are the capital budgeting techniques?
Or
(b) How to calculate front end and back end interest rate?

17. (a) Draw a format of final accounts of banking companies.

Or

- (b) Write short notes on
- (i) Capital Expenditure
 - (ii) Revenue Expenditure
 - (iii) Joint venture
 - (iv) BRS.

18. (a) State the uses of Ratio Analysis.

Or

- (b) What are the difference between Income and Expenditure account and Receipt and Payment account?
-

C-5849

Sub. Code

96142

B.Com. DEGREE EXAMINATION, APRIL 2022

Fourth Semester

Banking Finance Service and Insurance

COST AND MANAGERIAL ACCOUNTING

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Management Accounting.
2. What are the elements of cost?
3. What do you mean by cost Accounting?
4. What is cash reduction?
5. What is scrap?
6. What is Idle Time?
7. What is cash flow statement?
8. What do you mean by overheads?
9. Define – Material control.
10. What are the objective of cost Accounting?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the Advantage of Management Accounting.

Or

- (b) Calculate Economic order Quantity from the following information.

Annual usage	600 units
Cost of placing an order	Rs. 12
Price of material per unit	Rs. 20
Cost of storage	20%

12. (a) What are the Types of costing?

Or

- (b) The following particulars relate to a manufacturing company which has three production departments A, B and C and two service departments X and Y.

	Departments				
	A	B	C	X	Y
Total departmental overhead as per primary distribution in (Rs.)	6300	7400	2800	4500	2000

The company decided to charge the service department cost on the basis of the following percentage:

Service Depts	Product Depts			Service Depts	
	A	B	C	X	Y
X	40%	30%	20%	–	10%
Y	30%	30%	20%	20%	–

Find the total overheads of production departments charging service departmental costs to production on the repeated distribution method.

13. (a) What are the Essential Characteristics of Good system of wages payment?

Or

- (b) The personnel department of a concern gives you. The following information in respect of labour.

No. of employees on 1st Jan

No. of employees on 31st Jan

During the month 20 persons quit 80 persons are terminated. 300 workers are needed of these, 50 workers are recruited in the vacancies and the rest were engaged in the expansion scheme.

Calculate the labour turn over.

14. (a) Explain the limitations of Management Accounting.

Or

- (b) Calculate operating profit ratio and Net profit ratio.

	Rs.
Sales	2,00,000
Gross profit	70,000
Selling expenses	10,000
Administration expenses	20,000
Income from Investments	22,000
Loss due to fire	12,000

15. (a) Explain the procedure for the preparation of cash flow statements.

Or

- (b) A Transport company is running two buses between two places 100 kilometers a part. The seating capacity of each bus is 40 passengers. The following particulars were obtained from their books:

	Rs.
Wages of drivers, conductors and cleaners	2,400
Salaries of office and supervisor staff	1,000
Diesel oil and other oils	4,000
Repairs and Maintenance	800
Taxation, insurance etc.	1,600
Depreciation	2,600
Interest and other charges	2,000
	<hr/>
	14,400

Actual passengers carried were 75% of the seating capacity. All the four buses ran on all the days of the month. Find out the cost per passenger mile

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the limitations of Ratio Analysis.

Or

- (b) From the following particulars prepare:
- (i) Statement of cost
 - (ii) Statement of profit as per cost Accounts

- (iii) Profit and loss Account for the year ended
- (iv) Reconciliation statement reconciling profit as per cost and financial Books.

	Rs.
Opening stock of raw materials	60,000
Opening stock of finished goods	1,20,000
Purchase of raw materials	3,60,000
Stock of raw materials at the end	90,000
Stock of finished goods at the end	30,000
Wages	1,50,000

Calculate factory overhead at 25% on prime cost and office overhead at 75% on factory overhead.

Actual works expenses amounted to Rs. 1,16,250 and actual office expenses amounted to Rs, 91,500. The selling price was fixed at a profit of 20% of the selling price.

17. (a) Distinguish between financial Accounting and Management Accounting.

Or

- (b) You are Required to find out Direct Labour - hour rate from the following information:
- (i) Total number of operators working in the dept is 200
 - (ii) Department works for 300 days in a year and the number of hours worked in a day is 8.
 - (iii) Total departmental overheads are Rs. 22,800
 - (iv) From the total number of days 5% are to be subjected for short or idle time.

18. (a) What are distribution over heads? Give examples.

Or

(b) Small company Ltd. has three production departments and four service departments. The expenses for these departments as per primary distribution summary were:

Production Departments :	Rs.	Rs.
A	30,000	
B	26,000	
C	<u>24,000</u>	80,000

Service Departments:

Stores	4,000	
Time-keeping and accounts	3,000	
Power	1,600	
Canteen	<u>1,000</u>	9,600
Total		<u>89,600</u>

The following information is also available in respect of the production departments:

	Dept A	Dept B	Dept C
Horse power of Machines	600	600	400
Number of workers	40	30	30
Value of stores requisitioned	5,000	3,000	2,000

Apportion the costs of the various service departments to the production departments.

C-5850

Sub. Code

96143

B.Com. DEGREE EXAMINATION, APRIL 2022

Fourth Semester

Banking Finance Service and Insurance

FUNDAMENTALS OF CAPITAL MARKETS

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Write notes on market lot.
2. What is book building?
3. What do you mean by lead manager?
4. What is an option contract?
5. Write a note on ETF's.
6. What is preference shares?
7. What is SENSEX?
8. What is SEBI?
9. What are the features of primary market?
10. Define Nifty.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Elaborate the nature of capital market.

Or

- (b) Discuss the features and types of equity shares.

12. (a) What is arbitration? Explain their role of arbitration.

Or

- (b) Write a notes on surrender of trading membership.

13. (a) What are the functions of NEAT system?

Or

- (b) Explain the trading system users hierarchy.

14. (a) Discuss the key terminologies used in clearing and settlement process.

Or

- (b) Describe various indices used in Indian stock market.

15. (a) What are the objectives of SEBI?

Or

- (b) Differentiate between open-ended and close-ended schemes.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) What is a primary market? What purpose does it serve?

Or

- (b) What are the various components of capital market?

17. (a) Elaborate in detail the procedure of listing.

Or

- (b) Explain in detail the role and importance of order management

18. (a) Who are the various participants in money market?

Or

- (b) Explain the details role of transaction cycle.
-

C-5855

Sub. Code

96161

B.Com. DEGREE EXAMINATION, APRIL 2022.

Sixth Semester

Banking Finance Service and Insurance

CORPORATE TAX MANAGEMENT AND PRACTICES

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by Domestic Company?
2. Define – LLP.
3. What do you mean by Capital Structure?
4. What do you mean by interim dividend?
5. What is Managerial Decisions?
6. What is called Financial Planning?
7. What is Tax Avoidance?
8. What is called Dividend Decisions?
9. What do you mean by Bonus Shares?
10. What is called Corporate Tax?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) The Company wants to set off the following losses/allowances :

	For tax purposes	For accounting purposes
Brought forward loss of assessment year 2018-19	14,00,000	12,00,000
Unabsorbed depreciation	4,00,000	4,00,000

Compute the total income of the assessee and the tax liability for the assessment year 2019-2020.

Or

- (b) A owns a house property situated in Mumbai which is not let at all during the previous year.

Compute the net maintainable rent of the house property assuming :

- (i) The annual rent assessed by the local authority is 3,00,000 and the tax levied is 40,000.
- (ii) The property has not yet been assessed by the local authority.

The fair market rent of the property is 3,40,000 and the standard rent is 3,20,000.

12. (a) The Assessing Officer has reasons to believe that the following incomes of the assessment year have escaped assessment :

	Amount of income escaped assessment
Assessment year 2007-08	2,90,000
Assessment year 2008-9	1,05,000
Assessment year 2009-10	6,20,000

The-Assessing Officer has issued 3 notices on 15.11.2014. Are these notices valid? What will be your answer if the person has some assets located outside?

Or

- (b) Explain the exemptions and deductions allowed to industrial enterprises under the Income tax.
13. (a) What is meant by tax management? What are its elements?

Or

- (b) Write notes on any Two of the following :
- (i) Corporate Tax
 - (ii) Dividend Tax
 - (iii) Tax Avoidance
14. (a) Explain the Assumptions of Theories of Capital Structure.

Or

- (b) What are Causes for Tax Avoidances?
15. (a) What are the Kinds of Bonus Shares?

Or

- (b) Explain the advantages of Tax Planning.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) What tax considerations are necessary while making a choice between Make or Buy? Explain.

Or

- (b) What conditions should an assessee fulfill for getting exemptions under Sec. 10B of the Income Tax Act?

17. (a) Write notes of the following :

- (i) Cancellation of Deduction.
- (ii) Deductions in respect of income from international financial services.
- (iii) Exemption from tax for Special Economic Zones.

Or

- (b) Describe the various Decisions Relating to Capital Structure.

18. (a) Describe the elements of Tax Planning.

Or

- (b) Describe “Make or Buy Decisions on Tax Planning”.

C-5856

Sub. Code

96162

B.Com. DEGREE EXAMINATION, APRIL 2022

Sixth Semester

Banking Finance Service and Insurance

**MARKETING OF FINANCIAL PRODUCT AND
SERVICES**

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is discount market?
2. Define reinsurance
3. What is Branch banking?
4. What do you mean by Micro Finance?
5. What is NBFC?
6. What is meant by crossing cheque?
7. What is NSE?
8. What is mean by Factoring?
9. What is called Depository Services?
10. What is Health Insurance'?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Who are the different participants in the financial market?

Or

- (b) What are the stages involved in the organization buying process?

12. (a) The objective of CRM is retention of customers. Discuss.

Or

- (b) Explain the role of RBI in NABARS.

13. (a) What are the stages involved in the consumer buying decision process?

Or

- (b) Discuss the various types of financial markets services.

14. (a) Explain the structure of Indian money market.

Or

- (b) Explain the trading and settlement system of OTCEI.

15. (a) Explain the Precedence for Issuing Non — Life Insurance Policies.

Or

- (b) Discuss the different types of products and scope of fire insurance.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the Differentiate between factoring and bill discounting.

Or

- (b) Describe the Functions of SIDBI.

17. (a) Discuss the Problems and reform made in the Indian Money Market.

Or

- (b) Explain the role of SEBI in primary and secondary market.

18. (a) Discuss the characteristics of financial market services.

Or

- (b) What are the different types of life insurance?

C-5857

Sub. Code

96163

B.Com. DEGREE EXAMINATION, APRIL 2022

Sixth Semester

Banking Finance Service and Insurance

FUNDAMENTALS OF DERIVATIVES MARKET

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is called Derivative Market?
2. What do you mean by Stock?
3. What is understands interest rates?
4. Write a short note on Terminology.
5. What is Prices?
6. What is called Put Option?
7. What is trading?
8. Write a short note on Charges?
9. What do you mean by Option Pricing?
10. Write a short note on trader workstation? -

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Write a note on evaluation of derivative markets in India.

Or

- (b) Explain the misuses of financial derivatives.

12. (a) Explain the role of derivatives market in India.

Or

- (b) Explain the relationship between forward and futures prices with examples.

13. (a) Calculate the price of a forward contract using the following data: Price of the share Rs75 Time to expiration 9 months Dividend expected Rs 2.20 per share Time to dividend 4 months continuously compounded risk-free rate of return 12% per annum.

Or

- (b) Discuss the advanced option strategies with examples.

14. (a) Describe the Regulations of Derivatives Trending.

Or

- (b) What are the Applications of Options?

15. (a) What are the different types of Margining System.

Or

- (b) Explain the Trading Single Stock.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) What do you mean by cash market? Discuss the fundamental linkage between spot and derivative market?

Or

- (b) Define margin requirements for futures? Discuss the types of margin requirements.
17. (a) If the spot price of a stock is Rs 60/- and strike price is Rs 68/-. Risk free rate of interest is 10% pa and standard deviation of stock is 40%. Expiration date is 3 months and option type is European option. Calculate the value of call option as per Black-Scholes model.

Or

- (b) Case study:
Consider the following: Stock price = Rs.50/-
Months to expiration = 3 months.
Risk free rate of interest = 10% p.a. Standard deviation of stock = 40% Exercise price = Rs.55/-.
Option type = European call.
Calculate value of call option as per Black Scholes model.
18. (a) What are the Limitations of Forward Markets?

Or

- (b) Describe the strategies for hedging with options? Explain the concept of straddle and strangle?

C-5858

Sub. Code

96164

B.Com. DEGREE EXAMINATION, APRIL 2022

Sixth Semester

Banking Finance Service and Insurance

PRACTICES OF GENERAL INSURANCE

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Insurance?
2. What is Public liability insurance?
3. What is broker's remuneration?
4. What is health insurance?
5. What is floating policies?
6. Define micro insurance.
7. What do you mean by physical Hazard?
8. What is re-insurance?
9. What is mean by Acquisition costs?
10. What is mean by statutory returns?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Describe Power of Insurance investigation.

Or

- (b) How can you assign the fire insurance claim proceeds?

12. (a) How will you apportion a loss Under contribution condition.

Or

- (b) What are the possible hazards in construction?

13. (a) Describe the Functions of Reinsurance Brokers.

Or

- (b) Describe the Procedure for claiming Third Party Insurance.

14. (a) Briefly explain the sources of information required for life assurance policy documentation.

Or

- (b) Explain the Indian Post (Major Ports) Act, 1898.

15. (a) What are the Insurance Market and Historical — Explain.

Or

- (b) Describe the provisions the Bill of Lading Act 1855.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the essentials of fire insurance contract.

Or

- (b) Describe the Provisions of Indian Stamp Act 1899.

17. (a) Discusses the Insurance Overseas Market.

Or

- (b) Write notes on the following:

- (i) Trial Balance
- (ii) Revenue Account
- (iii) Profit and Loss Account
- (iv) Balance Sheet.

18. (a) What are the Duties of Tariff Advisory Committee?

Or

- (b) Explain the Advantage and disadvantages in Insurance.

C-5859

Sub. Code

96165

B.Com. DEGREE EXAMINATION, APRIL 2022

Sixth Semester

Banking Finance Service and Insurance

FUNDAMENTALS OF DEPOSITORY OPERATIONS

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define – Primary market.
2. What is laws and regulations?
3. What are the important two functions of NSDL?
4. What is public issue?
5. Outline the need of services.
6. Write short note on safety.
7. What do you mean by depository?
8. List the importance of off-market transfers.
9. What is precautions?
10. Who is called as clearing member?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the role of secondary market.
Or
(b) Describe the overview of relevant laws and regulations of capital market.
12. (a) Distinguish between Debt Instruments and G-securities.
Or
(b) Explain the functions of NSDL.
13. (a) Discuss about the features of the depository system.
Or
(b) Describe the legal framework of NSDL.
14. (a) Distinguish between software and hardware.
Or
(b) Explain the Account – opening of beneficiaries.
15. (a) Discuss about internet initiatives by NSDL.
Or
(b) Explain the Debt instruments.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Discuss the overview of the capital market.
Or
(b) Explain the functions of secondary market.

17. (a) Describe about the organizational structure of NSDL.

Or

(b) Explain the different business partners of NSDL.

18. (a) Discuss about the objectives of service offered by depository.

Or

(b) Explain NSC and KVP in demat form.

C-5666

Sub. Code

**17/18/19/24/25
/26/27/28**

**Common for all UG B.Sc./B.B.A
DEGREE EXAMINATION, APRIL 2022**

First Year/ Second Semester

ENVIRONMENTAL STUDIES

(2016 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Nature.
2. Name any two non - renewable energy resources.
3. What is conflicts?
4. Define overgrazing.
5. Write a note on sustainable life style.
6. What is Mega Diversity?
7. Define Hot spot.
8. What is Eutrophication'?
9. Make a note on noise pollution.
10. What is pollution?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Give an account on the importance of environmental studies.

Or

- (b) How do you make public awareness on environmental issues? Explain.

12. (a) Write about the future problems upon over utilization of ground water.

Or

- (b) How the modern agriculture practices affects the quality of food resources? Explain.

13. (a) Give a detailed account on the problems in using fertilizer and pesticides on environment.

Or

- (b) Write a note on the concepts of ecosystem.

14. (a) Explain the energy flow in a forest ecosystem.

Or

- (b) Briefly explain the value of Biodiversity.

15. (a) What are the major threats to the Biodiversity? Explain.

Or

- (b) How do you document an environmental issue during the field visit? Explain.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Give an account on utilization of renewable and non renewable energy resources.

Or

- (b) Discuss on the use of alternate energy resources for the future of the nation.

17. (a) Describe the in-situ and ex-situ method of Conservation of biodiversity.

Or

- (b) Give a detailed account on the status of Biodiversity at National and Global levels.

18. (a) Explain the control measures of Water pollution.

Or

- (b) Write in detail about hazards of radiation raised from Nuclear wastes.