B.Com. DEGREE EXAMINATION, NOVEMBER 2022

First Semester

Logistics and Shipping

PRINCIPLES OF ACCOUNTANCY

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1. List out the two Characteristics of Accounting Concepts and Conventions.

2. Give a Model Entry for

    (a) Credit Sales

    (b) Cash Purchases.

3. Explain the term "rectifications of errors".

4. Why Final Account are Prepared?

5. Write two methods of Calculating due date.

6. What do you mean by Account Current?

7. What is Proforma Invoice and Non–Recurring Expenses.

8. What is Joint Venture Account?

9. What is Balance Sheet?

10. Define Bank Reconciliation Statement.

Answer **all** the questions.

11. (a) With the help of the following transactions, Prepare Cash Book

   2010 Rs.

   July

1.	Cash in hand	5,000
2	Rent paid	2,000
4	Interest received	3,000
6	Cash purchases	4,000
25	Cash sales	8,000
30	Salaries paid	2,000

   Or

   (b) What is Accounting Cycle? Briefly Explain the four stages of accounting cycle.

12. (a) Give a Journal Entries to rectify the following Errors.

   (i) A Purchases of goods from Devan amounting to Rs. 5000 has been wrongly passed through sales book

   (ii) A Credit sale of goods for Rs. 10, 000.to Kimmy has been passed through purchase Book.

   (iii) A Bills Receivable Received for Rs. 1500 from Jenney Has been passed through Bills Payable Book.

   (iv) A Cheque for Rs. 750 have received as Commission has been Credited to Proprietor's Personal account.

   Or

C–7333

(b) Give some examples of the following with the Explanations

    (i)   Fixed Assets

    (ii)   Current Assets

    (iii) Wasting Assets

    (iv) Current Liabilities

    (v)   Contingent Liabilities.

13. (a) Compute the Average due date from the following Particulars

Due date	Amount (Rs.)
18.05.2010	1,100
24.06.2010	625
30.07.2010	1,800
18.08.2010	1,750
20.10.2010	1,000
24.11.2010	500

Or

(b) Jayaram who accepted a bill for Rs. 5,000 is unable to meet the same before the due date. He requests Ganesan the drawer to receive Rs. 3200.in cash (Rs. 200 being for interest) and to draw on him a new bill for a further period of 3 Months. Ganesan agrees for the same. Pass Journal Entries in the books of the both the parties.

3

C–7333

14. (a) 'X' from Velur consigns 50 bales of cotton @Rs.400 per bale to his agent 'y' in Madras "y" is entitled for a Commission of 5% on Sales plus Expenses. 'Y" Sells the Consignment for Rs. 28,000 incurs freight charges Rs. 100. and insurance Rs. 500. and remits the sale proceed by a cheque. Pass Journal Entries in the books of both the parties.

Or

(b) Maan and Nari were in Joint Venture for Construction of Building at an agreed price of Rs. 10,000. Maan Supplied Materials and Equipment's worth Rs. 6,000 and Nari Supplied Materials for Rs. 1,000. At the end of the Venture of Maan has taken the equipment at an agreed value of Rs. 500. Prepare the Joint Venture Account In the books of Nari.

15. (a) From the following Particulars, Prepare a Bank Reconciliation Statement Showing the bank balance as per Pass Book as on 31.03.2011.

   (i) Bank balance as per Cash book Rs. 16,400.

   (ii) Cheques deposited but not collected and Credited Rs. 1,800.

   (iii) Cheques issued but not presented for Payments Rs. 1200.

   (iv) The Pass book showed a Credit of Rs. 400. for interest and a debit of Rs.40 for bank charges.

   (v) The Pass Book also Contained a Credit entry of Rs. 600. A Payment made by one of the Customers directly in to the bank.

Or

(b) Discuss in detail about Balance Sheet with Its Specimen Pro forma.

4

C–7333

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Post the following directly in to the Ledger

2008

Sep 1. Mr. Kumar commenced business with cash Rs. 50,000. Building Rs. 1,00,000, Bank balance Rs. 1,00,000

3. Purchased goods for Cash Rs. 20,000

4. Purchased goods from Daman Co (p) Ltd., Rs. 75,000.

5. Sold goods to Gupta & Sons Rs. 32,000.

6. Sold goods for Cash Rs. 37,000

10. Paid office expenses Rs. 2,000

11. Purchase of Modular furniture by Cheque Rs.12,000

12. Obtained a loan from Bharat Overseas Bank Rs. 42,000

19. Purchased a land by issuing Cheque Rs. 30,000

30. Postage Stamps Purchased Rs. 200

30. Insurance Premium Paid by Cheque Rs. 1,840

Or

(b) Define Trial Balance. Discuss in detail the Objectives of Trial Balance.

C–7333

17. (a) The following Ledger balances are extracted from the books of Sri Deepak. Prepare Trading, Profit and Loss Account, Balance Sheet on the date.

	Rs.		Rs.
Deepak Capital	50,000	Return inwards	5,000
Bank Overdraft	8,400	Discount (Cr)	800
Furniture	5,200	General Expenses	8,000
Business Premises	40,000	Taxes and Insurance	4,000
Creditors	26,600	Salaries	18,000
Opening Stock	44,000	Commission Allowed	4,400
Debtors	36,000	Carriage on Purchases	3,600
Rent from Tenants	2,000	Provision for doubtful	
Purchases	2,20,000	Debts	1,000
Sales	3,01,000	Bad debts written off	1,600

Adjustments :

(i) Stock on hand on 31.12.2018 Rs. 90,000.

(ii) Provide for Depreciation Premises @ 20%, Furniture and Fixtures @ 10%.

(iii) Write off Rs. 800 as bad debts. Provide for doubtful debts @ 5%, on sundry Debtors.

(iv) Outstanding Rent Rs. 500. Outstanding Wages Rs. 400.

(v) Prepaid Insurance Rs. 300. Prepaid Salaries Rs. 700.

Or

(b) Daily Balance Method/Periodic Balance Method. On 1.4.2008 Bilani owed Rs. 30,000. to Ramlal. Following are the transactions for next three months.

April 21. Bilani paid Rs. 15,500.

April 30. Bilani Sold goods for 2,800 (Due date May 30)

May 12. Sold goods to Ramlal for Rs. 14,200. (Due date June 15)

6

C–7333

May 20. Bilani accepted a bill for Rs. 6,500 for 2 Months.

June 10. Bilani Purchased goods for Rs. 4,000. (due one month)

Prepare Account Current to be rendered by Bilani by Charging 5% Interest on daily balance.

18. (a) Dass and Krishnan entered in to a Joint Venture Sharing profits and losses as 3:2. They opened a bank account by depositing Rs. 40,000 each. Das purchased 800 Kg. of an item@Rs.60 per Kg. and his expenses were Rs. 13,000 Krishnan purchased second item of 10,000 Kg. @ Rs. 2.10 per Kg. and his expenses were paid from bank account. Krishnan Sold 600 Kg. of the first item @ Rs. 100 Per Kg. and his selling expenses were Rs. 5,500. Das Sold 8,000 Kg. of the second item @ Rs. 5 per Kg. and his selling expenses were met from private sources write up necessary accounts in the books of the venture. Also prepare a balance sheet of the venture.

Or

(b) Discuss in detail about receipts and payments account.

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C–7333

C–7334	Sub. Code
	80414

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

First Semester

Logistics and Shipping

BUSINESS ORGANIZATION AND OFFICE MANAGEMENT

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Mention any two types of business organization.

2. Name two public sector banks.

3. What is Equity share?

4. What is Debenture?

5. Write the full form of SEBI.

6. Expand the term NSE.

7. What is the conventional and modern method filling?

8. What is vertical filing?

9. Mention two modern machines used in offices.

10. Write the important of Data Processing system in an office.

Part B   (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the characteristics of Sole proprietorship and Partnership firms.

Or

(b) List the salient features of Joint stock company and Co-operative system.

12. (a) Write a short note on

(i) Redeemable preference shares

(ii) Cumulative preference shares.

Or

(b) How do you differentiate Participatory and Non-Participatory preference shares?

13. (a) Why the Stock Exchange is important and how it help the Industry and Investor?

Or

(b) Write a short note on important Stock exchanges across the globe.

14. (a) Write the various objectives of Office Layout.

Or

(b) What do you mean by Filling? And mention the various methods of filling.

C–7334

15. (a) Write the advantages of Office Equipment.

Or

(b) Explain the significance of Office furniture in an modern office.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explicit the nature and scope of business organizations.

Or

(b) List the difference between private and public limited company.

17. (a) Bring out the merits and de-merits of Trade and Bank credit.

Or

(b) Write a detailed note on establishing an

(i) Automobile

(ii) Textile Industry.

18. (a) Explain the various functions of Stock Exchange of India.

Or

(b) Enumerate the salient features of Stock Exchange.

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3 C–7334

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

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. Who is called as a marginal farmer in India?

2. What is meant by poverty?

3. What is meant by Drip irrigation?

4. What is meant by Relay farming?

5. Expand NABARD

6. What is meant by ceiling?

7. Define Agricultural Marketing

8. Name any two Institutions which gives loan to farmers

9. Define price fluctuation

10. What is meant by procurement policy?

Answer **all** the questions.

11. (a) Explain the causes for low poverty in Agriculture in India.

Or

(b) Narrate the progress of Agriculture during the various plan periods.

12. (a) Elaborate the success of Green Revolution in India

Or

(b) Write short notes on the measures to improve labour conditions in Agriculture.

13. (a) Write a brief note on procurement policy

Or

(b) Explain the importance of price stability in Agriculture sector.

14. (a) Write a note on the importance of Land Reforms.

Or

(b) Suggest measures to abolish Intermediaries.

15. (a) Explain the role of cooperative banks in Agricultural financing.

Or

(b) Discuss the causes and effects of Rural indebtness.

C–7335

Part C (3 × 10 = 30)

Answer **all** the questions.

16. (a) Discuss the causes and consequences of Rural Indebtness.

Or

(b) Elaborate the contribution of agriculture to GDP of India.

17. (a) Discuss the causes and effects of price fluctuations in Agriculture sector.

Or

(b) Discuss the organized and unorganized finance available to Indian farmers.

18. (a) Write a detail note on the agriculture price commission.

Or

(b) Write a detail note on Land tenure.

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3 **C–7335**

C–7336		Sub. Code
		80423

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Second Semester

Logistics and Shipping

FINANCIAL ACCOUNTING

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   Define Depreciation.

2.   What is Sinking Fund?

3.   What is investment Accounts?

4.   What is meant by investment Ledger?

5.   What is Balance sheet?

6.   Define Single entry.

7.   Define Departmental Accounts.

8.   What is Selling price?

9.   Define Hire purchase.

10.   What is meant by instalment sale?

Part B   (5 × 5 = 25)

Answer **all** questions.

11. (a) Distinguish between provision and Reserve.

Or

(b) Briefly explain the straight line method of depreciation and it merits and demerits.

12. (a) Explain the Features of Equity Share Accounts.

Or

(b) A purchases on 1st January 1980, 1,000 6% Govt. Bonds of Rs. 100 each at a price of Rs. 98. Interest is payable on 30th June and 31st December. After receiving the interest on 30th June, he sells the bonds at Rs. 99. Calculate interest Received, the purchase and sales prices of the bonds.

13. (a) Describe the merits and limitations of single entry system.

Or

(b) How do you ascertain profit under net worth method of single entry system?

14. (a) Which departments have high operating expenses?

Or

(b) What is opportunity cost in transfer pricing?

15. (a) A sells a T.V. the cash price of which is Rs. 3,000 and decides to charge 10% nominal interest. If the price is to be paid in 3 equal annual instalments, determine the instalment account. Calculate the true rate of interest and verify the arithmetic.

Or

(b) Explain the concept of 'True' Rate of interest.

2   **C–7336**

Answer **all** questions.

16. (a) Distinguish between straight line method and the written Down value method of depreciation.

Or

(b) A company purchased a plant at Rs. 40,000 on 1st April 2018; it is depreciated at 10% per annum on reducing balance for three years. Show the plant account for the three years ending 31st December every year.

17. (a) During the year 2016, the following transactions took place

Purchase during the year Rs 75,000

Sales during the year Rs. 1, 25,000

Closing Stock on December, 2016 Rs. 15, 000

Manufacturing Expenses Rs. 10,000

Rate the Gross profit was 25% on cost. Find out the opening Stock.

Or

(b) Mr. Ram informs you that he had started a business on 1.1.2006 with a capital of Rs. 20,500 and on 31.12.2006 his capital was Rs. 32,800. Further he informs you that he gave his son 2,000 and he withdraws Rs. 500 every month for personal purpose. He had a scooter, which had been sold for Rs. 5,000 and invested the same in to the business. Further, there is no other information. Calculate the amount of profit made by him during the year 2006.

3 **C–7336**

18. (a) Mr. A purchased a personal computer on Jan 1,1998 on hire purchase paying Rs. 15,000 cash down and balance in four annual instalments of Rs. 14,000, Rs. 13,000, Rs. 12,000 and Rs. 11,000, each instalment comprising equal amount of cash price, at the end of each accounting period. You are required to calculate total cash price, and amount of interest in each instalment.

Or

(b) Distinguish between Hire purchase and instalment purchase.

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C–7336

C–7337		Sub. Code
		80424

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

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. Define Marketing.

2. What is the objective of marketing in marketers' perspective?

3. Distinguish marketing with selling.

4. What are the major types of transportation?

5. Write down the objectives of buyers.

6. What are the various types of distribution channels?

7. What are the bases for market segmentation?

8. Write short note on Trade mark.

9. What is branding labelling?

10. Brief the role of a retailer.

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

Answer **all** questions.

11. (a) Explain the components of transportation mix.

Or

(b) Discuss various types of storages.

12. (a) Explain about the factors affecting price of a product or service.

Or

(b) Explain about the core functions of middleman.

13. (a) Give a detailed note on forward trading in commodities.

Or

(b) Explain the significance of consumer protection.

14. (a) Explain the concepts involved in marketing ethics.

Or

(b) Enumerate the significance of marketing in modern market era.

15. (a) Explain about personal factors influencing consumer behaviour.

Or

(b) Explain about customer relations marketing.

2 **C–7337**

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

Answer **all** questions.

16. (a) Distinguish between marketing and selling.

          Or

     (b) Explain about the traditional and modern concepts of marketing.

17. (a) Define marketing mix. Explain the elements of marketing mix in detail.

          Or

     (b) Enumerate the need for studying consumer behaviour in detail.

18. (a) Explain the different stages of product life cycle.

          Or

     (b) Explain Green marketing. Enumerate its importance in modern marketing environment.

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B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Second Semester

Logistics and Shipping

ECONOMIC ANALYSIS

(2019 onwards)

Duration: 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   What is meant by utility?

2.   What is meant by indifference curve?

3.   Define demand.

4.   What is meant by consumer surplus?

5.   What are the factors of production?

6.   What is meant by isocost?

7.   What is meant by economic profit?

8.   Define market.

9.   What is meant by factor payment?

10.   What is the feature of circular flow of income?

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

Answer **all** questions.

11. (a) Explain why marginal utility diminishes when commodities are consumed consistently.

Or

(b) Differentiate positive with normative economics.

12. (a) Discuss the factors that affect consumer behaviour.

Or

(b) What is meant by shift in demand? Why does it happen?

13. (a) Discuss the factors of production.

Or

(b) Detail the factors behind the law of supply.

14. (a) Explain the features of perfect competition.

Or

(b) Explain the reasons for monopoly market structure.

15. (a) Discuss the two aspects of factors of production.

Or

(b) Discuss the limitations of marginal productivity theory.

C–7338

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain Marshall's utility analysis.

Or

(b) Explain the law of equi-marginal utility.

17. (a) Explain the various types of price elasticity of demand.

Or

(b) Explain Break Even Analysis.

18. (a) Explain the price output determination under monopoly market structure.

Or

(b) Explain the Ricardian's theory of rent.

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C–7338

B.Com. DEGREE EXAMINATION, NOVEMBER 2022.

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 'Admission' of a new partner?

2.   Define Hidden goodwill.

3.   How do you calculate deceased partner's share of profit?

4.   What is surrender value?

5.   Who is an insolvent partner?

6.   Define proportionate capitals.

7.   State any four methods of preparing voyage accounts.

8.   What is normal loss?

9.   Define inflation Accounting.

10.   What is Bankruptcy?

Answer **all** questions.

11. (a) Explain the factors affecting the value of goodwill.

Or

(b) Distinguish between gaining ratio and sacrificing ratio.

12. (a) Explain the accounting treatment in case all partners of a firm are insolvent.

Or

(b) Arul and Babu share profits in the ratio of 2:3 Chandru is admitted and new ratio between them is 2:5:3. Chandru brings Rs.3,000 towards goodwill, which is to be retained. Pass journal entries.

13. (a) Pie, Kie and Nie are partners in a firm sharing profits in the ration of 2:2:1 Kie retires and the goodwill of the firm is valued at Rs.54,000. Goodwill of Rs.38,000 was already there in the balance sheet on the date of retirement. Give journal entry for goodwill.

Or

(b) The following balance sheet relates to A, B, and C as on 31-12-2008.

Liabilities	Rs.	Assets	Rs.
Sundry creditors	10,000	Cash at Bank (assets realized)	40,000
Capitals:			
A	20,000	C's capital	4,000
B	20,000		
		Deficiency A/C	6,000
Total	50000		50,000

A, B and C are equal partners, but 'c' is bankrupt and no amount is realized from his estate. Make final payments to close partner's capital accounts.

C–7339

14. (a) How will you treat the following in the case of dissolution of a firm:

   (i) On Balance sheet

   (ii) On balance sheet liabilities side

      Or

   (b) How will you share the profit in case guarantee of profit to a partner?

15. (a) The balance sheet of M, N, O was as follows on 31.12.2018.

Liabilities	Rs.	Assets	Rs.
Creditors	40,000	Cash	2,000
B/P	20,000	Debtors	8,000
Capital:		Stock	40,000
N	30,000	Fixed assets	54,000
O	20000	M's capital A/c	6,000
	1,10,000		1,10,000

   M was insolvent and his estate was able to pay only Rs.6,000 in full settlement. The assets other than cash realized only Rs.72,000. Show the ledger a/c to close the books of the firm using Garner Vs Murray ruling.

      Or

   (b) J & K are partners sharing profit and losses in the ratio of 2:1. They admitted V as a new partner by giving. 1/6th share in the future profits. Calculate the New Profit sharing ratio and Sacrificing ratio after V's admission.

3

C–7339

Answer **all** questions.

16. (a) The following the balance sheet of P,Q & R sharing profit & loss in the ratio of 6:5:3 respectively:

Liabilities	Rs.	Assets	Rs.
Creditors	18,900	Cash	1,890
Bill payable	6,300	Debtors	22,460
General reserve	10,500	Stock	29,400
P's capital	35,400	Furniture	7,350
Q's Capital	29,850	Land & Building	49,150
R's capital	14,550	Goodwill	5,250
	1,15,500		1,15,500

They agreed to take S in to partnership and give him 1/8 share of the following terms:

(i) The furniture be depreciated by Rs.920

(ii) The stock be depreciated by 10%

(iii) That a provision of Rs.1,320 be made for outstanding repair bills

(iv) That the value of Land & Building appreciated be brought upto Rs.59,850

(v) That the value of goodwill brought upto Rs.14,700

(vi) That S should bring in Rs.14,700 as his capital

Pass journal entries and prepare revaluation account, partner capital account and balance sheet of the new firm.

Or

(b) Explain Various Classification Assets with five examples.

4   **C–7339**

17. (a) Explain the procedure to ascertain stock on the date of fire. How do you compute the claim for loss of stock?

Or

(b) Journalize the following transactions.

2005 Date	Transaction	Amount
Jan		
1	Purchased Goods for Cash	20,000
2	Purchased Stationery for Cash	10,000
4	Purchased Furniture of Cash	5,000
6	Received Rs.600 From Kannan As Interest	
7	Wages Paid To The Mr. Raja To Erect A Machine	600
8	Freight On Goods Purchased	900
10	Paid Salary To Mohan	7,000
13	Paid Rent To Mani a Land Lord	2,000
14	Sold goods to Madhan for cash less 5% discount	9,000
17	sold goods for Rs. 6,000	
19	Sold goods to anand	10,000
20	paid wages to ramya	5,000
21	Goods return from anand	1,000
23	Frieght paid on furniture purchase	500
25	Received Rs.70,000 from Kanan	

C–7339

18. (a) The following was balance sheet of A, B and C as on 31-12-2015:

Liabilities	Rs.	Assets	Rs.
Creditors	6,000	Machinery	12,500
General reserve	1,500	Stock	5,500
Capital:		Debtors	4,750
A	10,000	Goodwill	6.500
B	7,500	Cash	750
C	5,000		
	30,000		30,000

On the above date the firm was dissolved. The assets realized Rs.25,000. The creditors were settled Rs.5,750. Dissolution expenses amounted to Rs.500. The partners had 3:2:1 as their profit sharing ratio. Give the necessary journal entries and ledger account to close the books.

Or

(b) Define Depreciation and explain varies Methods of providing for deprecation.

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C–7339

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Third Semester

Logistics and Shipping

COMMERCIAL LAW

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** the questions.

1.   Define Contract.

2.   What is meant by Acceptance

3.   Define minor.

4.   List the parties disqualified by law for entering into a contractual relations.

5.   Define agent

6.   Mention any four duties of principal

7.   What is meant by guarantee?

8.   How do you define contract of indemnity?

9.   State any four rights of buyer.

10. Define agreement to sell.

Part B   (5 × 5 = 25)

Answer **all** the questions.

11. (a) Explain the sources of Indian Mercantile Law.

Or

    (b) Describe the concept of revocation of offer.

12. (a) "No consideration No contract" — Comment with its exception.

Or

    (b) Write short note of flaw in consent.

13. (a) Discuss the mode of creation of agency.

Or

    (b) Narrate the rights and duties of principal.

14. (a) Distinguish between guarantee and indemnity.

Or

    (b) Explain the essential requirements of contract of guarantee.

15. (a) Describe the rights and duties of buyer.

Or

    (b) Enumerate the various kinds of goods.

C–7340

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

Answer **all** the questions.

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

Or

(b) Explain the different modes of discharge of contractual relations.

17. (a) Narrate the concept of flaw in consent.

Or

(b) Enumerate the types of agents.

18. (a) Distinguish between the sale and agreement of sell.

Or

(b) Explain the concept of transfer of ownership under the sale of goods Act.

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3   **C–7340**

C–7341	Sub. Code
	80434

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

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 the term Management.

2.   Who is called father of Modern Management?

3.   Name any two types of plans.

4.   What do you mean by short term plan?

5.   What is informal organization?

6.   Write the meaning of centralization.

7.   Write the full form of MBE.

8.   Name any two authors of theories in motivation.

9.   What do you mean by Non-Verbal Communication?

10. Write the need of Communication in an office.

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

Answer **all** questions.

11. (a) Draw a chart and explain the differences between management and administration.

Or

(b) Explain the scope of management.

12. (a) Draw and explain the concept of MBE.

Or

(b) What do you understand by decision making?

13. (a) Explain how staff function differ from line staff function with suitable diagram.

Or

(b) What is meant by effective span of control?

14. (a) Draw and explain Maslow's theory of needs Motivation

Or

(b) Define leadership and explain its nature.

15. (a) Explain the importance of communication in management.

Or

(b) Write a note on downward and upward flow of communication.

2 **C–7341**

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Discuss the application of Scientific Management in an Industry.

Or

(b) What are different types of plans? Discuss them in detailed.

17. (a) Explain the different means of departmentisation.

Or

(b) Explain the concept of Management By Objective (MBO).

18. (a) Enumerate the basic problems in communication.

Or

(b) Explain Theory X and Theory Y.

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C–7342		Sub. Code
		80435

B.Com. DEGREE EXAMINATION, NOVEMBER 2022.

Third Semester

Logistics and Shipping

CORPORATE ACCOUNTING

(2019 onwards)

Duration : 3 Hours　　　　　　　Maximum : 75 Marks

Part A　　　　　　$(10 \times 2 = 20)$

Answer **all** questions.

1.　Explain companies limited by shares.

2.　Explain the process of liquidation.

3.　Explain goodwill.

4.　Explain forfeiture of shares.

5.　Explain three classifications of debentures.

6.　Write a note on profit and loss appropriation account.

7.　Who is a company liquidator?

8.　Write a note on preferential creditors.

9.　Give the meaning of redeemable preference shares.

10.　What do you mean by capital redemption Reserve?

11. (a) The following balances appeared in the books of Company as on 1st Jan, 2011:

Rs.

12% Debentures	10,00,000
12% Debentures Sinking fund	10,00,360

12% debentures sinking fund Investment represented by 10% Govt. bonds of the Face value of Rs.11,00,000. On 31st Dec. 2011, the balance at the bank was 2,00,000 after the receipt of interest. The company sold the investment at Rs.10,30,000 and debentures were paid off. You are required to prepare the following accounts for the year 2011.

(i) Debenture Account

(ii) Debenture Sinking Fund Account

(iii) Debentures sinking fund investment account.

Or

(b) M/s. Joe and John is a partnership firm with Joe and John as its partners. They now decide to admit James in the firm and hence need to value goodwill. Capital employed is 5,00,000 at the end of the 4th year. The normal rate of return is 15%. Assume the interest rate is equal to the Normal Rate of Return. Calculate Goodwill using Annuity Method. Their profits for the last 4 years are:

Year	Profits
1	1,00,000
2	1,20,000
3	1,50,000
4	2,00,000

2 **C–7342**

12. (a) A Limited Company issued 25,000 Ordinary Shares of Rs. 25 each payable Rs. 5 on application, Rs. 10 on allotment and Rs. 5 each on subsequent calls, 20,000 shares were fully- subscribed and moneys duly received. You are required to give journal entries, Cash Book and Balance Sheet of the company.

Or

(b) X Co. Ltd. forfeited 100 shares of Rs. 10 each fully called up, held by Mr. Arun for nonpayment of allotment money of Rs. 3 per share and first and final call of Rs. 4 per share. He paid application money @ Rs. 3 per share. These shares were reissued @ Rs. 9 per share as fully paid. Pass forfeiture and reissue journal entries.

13. (a) A Limited Company issued on 1st July 2000, 10,000 redeemable preference shares of $10 each. Such shares were redeemable at a premium of 10%. Two-fifths of this issue was redeemed out of profits on 10th January 2004. On 20th January 2004, the Company issued 20,000 equity shares of $10 each at a premium of $4 per share. Out of the proceeds of such issue, the balance of Redeemable Preference Shares was redeemed. Make journal entries to record these transactions in the books of the company.

Or

(b) AB Ltd. purchased assets worth Rs. 6,80,000 and took over liabilities of Rs. 80,000. It was agreed to pay the purchase price of Rs. 6,40,000 by issuing debentures valued Rs. 4,40,000 of Rs. 100 each at a premium of 10% and balance in cash. Journalize the transaction in the books of purchasing company.

3

C–7342

14. (a) What conditions must be a company satisfy for Issuing shares at discount?

Or

(b) Write the specimen of statement of affairs.

15. (a) The Ultra Optimist Ltd. went into liquidation. Its assets realized Rs.3,50,000 excluding amount realized by sale of securities held by the secured creditors. The following was the position:

Share Capital:

1,000 shares of Rs.100 each Rs.1,00,000 Secured Creditors (Securities realised Rs.40,000) Rs.35,000 Preferential creditors Rs.6,000 Unsecured creditors Rs.1,40,000 Debentures having a floating charge on the assets of the company Rs.2,50,000 Liquidation Expenses Rs.5,000 Liquidator's Remuneration Rs.7,500. Prepare the liquidator's final statement of account.

Or

(b) The average net profits expected of a firm is future are Rs.68,000 per years and capital invested in the Business by the firm is Rs.3,50,000. The rate of interest expected from capital invested in this class of Business is 12%. The remuneration of the partners is estimated to be Rs.8,000 for the year. Calculate the value of goodwill on the basis of two years purchase of super profit.

4

Answer **all** questions.

16. (a) Performa of Liquidators Final Statement.

Or

(b) Sri Ganesh Company Ltd. issued at par 60,000 Equity Shares of Rs.10 each payable Rs.2 on application; Rs.3 on allotment; Rs.3 on first call and balance on final call. All the shares were fully subscribed and all the amount duly received. Give necessary Journal Entries and prepare Balance Sheet.

17. (a) A company invited applications for 1,000, 6% preference shares of Rs.100 each, payable as follows:

On Application 20%, On Allotment 30%, On First and Final Call 50%. All the shares were subscribed and fully paid. Pass entries in the Cash Book and Journal of the company and also prepare Balance Sheet.

Or

(b) The Alfa manufacturing Company Limited was registered with a nominal capital of Rs.6,00,000 in Equity Shares of Rs.10 each. The following is the list of balances extracted from its books on 31st December, 2004:

Particulars	Rs.
Wages	84,865
Calls in arrears	7,500
Premises	3,00,000

C–7342

Particulars	Rs.
Plant and machinery	3,30,000
Interim dividend paid on 1st august 2004	37,500
Stock 1st January 2004	75,000
Fixtures	7,200
Sundry debtors	87,000
Goodwill	25,000
Cash in hand	750
Cash at bank	39,900
Purchases	1,85,000
Preliminary expenses	5,000
General expenses	16,835
Freight and carriage	13,115
Salaries	14,500
Director's fees	5,725
Bad debts	2,110
Debenture interest paid	9,000
Subscribed and fully called-up-capital	4,00,000
6% debentures	3,00,000
Profit and loss account (Cr Balance)	14,500

C–7342

Particulars	Rs.
Bills payable	38,000
Sundry creditors	50,000
Sales	4,15,000
General reserve	25,000
Bad debts reserve 1st January, 2004	3,500

Prepare Trading and Profit and Loss Account and Balance Sheet in proper form after making the following adjustments:

Depreciate Plant and Machinery by 10%. Write off Rs.500 from Preliminary Expenses. Provide half year's Debenture interest due. Leave Bad and Doubtful Debts Reserve at 5% on Sundry Debtors, Stock on 31st December, 2004, was Rs. 95,000.

18. (a) The authorised capital of Inter-State Distributors Ltd. is Rs.7,50,000 consisting of 3,000 6% cumulative preference shares of R.100 each. The following is the trial balance drawn upon 31st December 2004:

	Dr. Rs.	Cr. Rs.
Paid-up-capital		
3,000 6% cumulative preference share		3,00,000
3,000 equity share (Rs.75 per share called up)		2,25,000
Goodwill	1,00,000	
5% first mortgage debentures (secured on freehold properties)		2,10,000

C–7342

	Dr. Rs.	Cr. Rs.
Trade debtors and creditors	1,67,500	1,25,520
Freehold properties at cost	3,90,000	
Stock on 1st January 2004	2,41,500	
General reserve		82,725
Salaries	1,03,500	
Profit and loss account		58,500
Reserve for taxation		8,800
Delivery expenses	1,02,000	
Rent and rates	38,250	
General expenses	21,000	
Furniture at cost	75,000	
Sales		9,18,600
Purchases	4,76,500	
Bills receivable	6,000	
Freight and carriage inward	3,750	
Investments:		.
600 shares of Rs.100 each in sunrise ltd	60,000	
Debenture interest (half year to June 2004)	5,250	
Final dividend for 2003	20,250	
Preference dividend (half year to June 2004)	9,000	
Balance at bank in current A/c	97,500	
Cash in hand	14,145	
Share forfeited account		2,000
	19,31,145	19,31,145

C–7342

(i) The value of stock on 31st December 2004 was Rs.2,15,000.

(ii) Depreciation on freehold properties is to be provided at 2 ½ % and on furniture at 6%.

(iii) The directors propose to pay the second half year's dividend on preference shares and a 10% dividend on equity shares.

(iv) Shares have been forfeited on non-payment of Rs.35 per share. You are required to prepare final accounts of the company.

Or

(b) Preparation of Statement of Affairs to the Meeting of Creditors: Sri Gobinda Chandra Sadhukhan is appointed liquidator of Sun Co. Ltd in voluntary liquidation on 1st July 1993. Following balances are extracted from the book on that date:

	Rs.		Rs.
Capital :		Machinery	45,000
24,000 shares of Rs.5 each	1,20,000	Lease hold properties	60,000
Reserve for bad debts	15,000	Stock-in-trade	1,500
Debenture	75,000	Book debts	90,000
Bank overdraft	27,000	Investments	9,000
Liabilities for purchases	30,000	Calls-in-arrears	7,500
		Cash in hand	1,500
		Profit and loss account	52,500
	2,67,000		2,67,000

You are required to prepare a statement of Affairs to the meeting of Creditors. The following assets are valued as under:

C–7342

	Rs.
Machinery	90,000
Leasehold properties	1,09,000
Investments	6,000
Stock-in-trade	3,000

Bad Debts are Rs.3,000 and the doubtful debts are Rs.6,000 which are estimated to realise Rs.3,000. The Bank Overdraft secured by deposit of title deeds of Leasehold Properties. Preferential Creditors are Rs.1,500. Telephone rent outstanding is Rs.120.

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C–7342

C–7343	Sub. Code
	80436

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Third Semester

Logistics and Shipping

MATHEMATICS FOR BUSINESS

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. In a class of 100 students, 35 like science, 45 like mathematics and 10 like both. How many like either of them?

2. An investment earns 3% compounded monthly. Find the value of an initial investment of Rs 5,000 after 6 years.

3. If $A = \begin{pmatrix} 1 & 2 \\ 3 & 4 \end{pmatrix}$ find $A^2 + 2I$.

4. Find the inverse of the matrix $A = \begin{pmatrix} 1 & -1 \\ 2 & 1 \end{pmatrix}$.

5. Find $d^2 y / dx^2$ if $y = 3x^2 - x + 2$.

6. If $y = e^x + Cosx$ find dy/dx.

7. Evaluate $\int (Sinx + 2x - 1)dx$.

8. Evaluate $\int_0^1 (x+2)(x-2)dx$.

9. Plot the graph for the inequality $2x + 3y \le 6$.

10. Define Optimal Solution.

Part B $\qquad$ (5 × 5 = 25)

Answer **all** questions.

11. (a) In an AP T2 + T5 = 8 and T3 + T7 = 14 find T11.

    Or

   (b) The sum of three numbers in a GP is 26 and their product is 216. Find the numbers.

12. (a) Find A and B given that $A + 2B = \begin{pmatrix} 2 & -4 \\ 3 & 1 \end{pmatrix}$ and

   $2A - B = \begin{pmatrix} 6 & 0 \\ 12 & 6 \end{pmatrix}$.

    Or

   (b) If $A = \begin{pmatrix} 2 & 3 \\ -1 & 0 \end{pmatrix}$ and $B = \begin{pmatrix} 1 & 1 \\ 3 & -2 \end{pmatrix}$ find $A^2 + 2B^2$.

13. (a) Differentiate $\sqrt{x}\, Cos3x + x^2 - e^{Sinx}$ with respect to x.

    Or

   (b) Differentiate $\dfrac{\log x}{(x^2-1)} - (ax+b)^2$ with respect to x.

2 $\qquad$ C–7343

14. (a) Evaluate $\int \left[\dfrac{1}{\sqrt{x}} + \sqrt{x} + (x-a)(x-b)\right] dx$.

Or

(b) Evaluate $\int\limits_{-1}^{1} \left[(x-2)^2 + 2x\right] dx$.

15. (a) A farmer has 200 acres of land. He produces three products X, Y and Z. Average yield per acre for X, Y and Z is 4000, 6000 and 2000 kg. Selling price of X, Y and Z is Rs. 2, 1.5 and 4 per kg respectively. Each product needs fertilizers. Cost of fertilizer is Rs. 1 per kg. Per acre need for fertilizer for X, Y and Z is 200, 200 and 100 kg respectively.

Labour requirements for X, Y and Z are 10, 12 and 10 man hours per acre. Cost of labour is Rs. 40 per man hour. Maximum availability of labour is 20,000 man hours. Formulate as LPP to maximise profit.

Or

(b) Solve: Maximize: $Z = 6a + 8b$ and the constraints are: $30a + 20b \le 300$, $5a + 10b \le 110$, $a, b \ge 0$ graphically.

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

Answer **all** questions.

16. (a) Solve the following equations using matrices

$x + 3y - 2z = 5; \quad 3x + 5y + 6z = 7; \quad 2x + 4y + 3z = 8$.

Or

(b) Find $A^2 - 5A + 6I$ if $A = \begin{pmatrix} 2 & 0 & 1 \\ 2 & 1 & 3 \\ 1 & -1 & 0 \end{pmatrix}$.

3   **C–7343**

17. (a) Find the Maximum and Minimum values of the function $f(x) = (x-1)(x+2)^2$.

Or

(b) (i) If $y = e^{2x}(1 + 2\,Sinx)$ find d^2y/dx^2.

(ii) If $y = Ae^{3x} + be^{-2x}$, Show that

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

18. (a) A firm produces two products P and Q. Daily production upper limit is 600 units for total production. But at least 300 total units must be produced every day. Machine hour's consumption per unit is 6 for P and 2 for Q. At least 1200 machine hours must be used daily. Manufacturing costs per unit are Rs. 50 for P and Rs. 20 for Q. Find optimal solution for the LPP graphically.

Or

(b) Using Graphical Method Solve the following LPP Minimize $z = 10X + 12Y$ Subject to constraints $5X + 6Y \le 60$; $8X + 4Y \le 72$; $3X + 5Y \le 45$ and $X, Y \ge 0$.

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C–7343

C–7344		Sub. Code
		80437

B.Com. DEGREE EXAMINATION, NOVEMBER 2022.

Third Semester

Logistics and Shipping

BUSINESS APPLICATION SOFTWARE

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. What is a document?

2. What is an icon?

3. Define the term template.

4. What is Format Painter?

5. What is header and footer?

6. What is the use of table in a word processor?

7. Define the term cell.

8. What do you mean by range?

9. Is it possible to place and edit a chart from excel to word? How?

10. What is a chart?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Write about various paragraph options available in a word processor.

Or

(b) Write the steps to implement the following in a word processor:

(i) $(a + b)^2 = a^2 + b^2 + 2ab$

(ii) Strike out

(iii) Text Highlight

(iv) Change Font Color

(v) Insert a word art character

12. (a) What is bullet and numbering in a word document? Explain.

Or

(b) What is paragraph marking? Mention its uses.

13. (a) Write a macro, to perform basic formatting functions.

Or

(b) What is a data source? Create a data source using tables in word. Write the steps.

14. (a) Explain the following functions with an example:

(i) sum

(ii) max

(iii) if

(iv) average

(v) len

Or

(b) Explain some of the features of a excel spreadsheet.

2 | **C–7344**

15. (a) What is a smart art? How it is used in a excel sheet? Explain the steps.

Or

(b) Write the steps to perform:
   (i) To sort in descending order
   (ii) To remove cells with duplicate values

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) What are the products available under a office project? List and discuss about any three of them.

Or

(b) What is Equation Editor in Word? Demonstrate any three financial equations.

17. (a) The Exams attended and the marks of four students have been given. Check using EXCEL with Formulas, how many students can avail scholarship if the minimum marks to be obtained is for availing scholarship is 80 percent Matric Exam 81 Marks, Inter Exam 70 Marks, Matric Exam 60 Marks, Inter Exam 90 Marks.
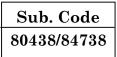
Or

(b) What is mail merge? Explain with an example.

18. (a) Name, Age, Department, Salary of Employees are given Alex (21, Sales, 2200), Ban (22, HR, 3210), Carol (25, MKT, 5210), Doe (29, Sales, 4521), Fred (22, MKT, 1236), George (27, HR, 2145). Find the Following using Excel Youngest Employee's Age, Eldest Employee's Age, Highest Salary, Average Salary

Or

3 **C–7344**

(b) The following data represent the inventory figures for gallon of Fish tanks. Construct a MS Excel and answer the questions below. 1st January 42 Tanks purchased for Rs.38 each, 12th March 80 tanks were purchased for Rs.36.50, 9th July 125 tanks were purchased for Rs.39.70 each and 2 September 75 tanks were purchased for Rs.41.75 each.

   (i) How many fish tanks are available for sale?

   (ii) What is the total cost of the tanks available for sale?

   (iii) What is the value of the 88 tanks by using the average cost method?

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C–7344

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

Third Semester

CONSTITUTION OF INDIA

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

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Republic day

2. The First Indian Prime minister

3. Cabinet ministers

4. Vice President

5. Bills

6. Rajya Sabha

7. Supreme Court Judge

8. Lok Adalat

9. Court Record

10. Lok Sabha M.P.

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the preamble of Indian Constitution.

Or

(b) Describe the role of Dr.Rajendra Prasat in Indian Constitution.

12. (a) What is qualification of Indian President?

Or

(b) List out the functions of Rajya Sabha.

13. (a) Write a brief on Cabinet ministers.

Or

(b) Bring out the duties of members of parliament.

14. (a) Describe the selection methods of the members of Lok Sabha.

Or

(b) Explain the selection and functions of Lok Sabha.

15. (a) Discuss the qualification of Supreme Court Judge.

Or

(b) Good Justice – Discuss.

Part C (3 × 10 = 30)

Answer **all** questions.

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

Or

(b) Discuss the powers and functions of the vice president.

2

C–7345

17. (a) Describe the Indian Parliament houses.

Or

(b) The powers of High courts and subordinate courts – Discuss.

18. (a) Write an essay about on the powers of District Court.

Or

(b) Bring out the socialist principles of the state policy.

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C–7345

C–6055	Sub. Code
	80442

B.Com. DEGREE EXAMINATION, APRIL 2022

Fourth Semester

Logistics and Shipping

COMPUTER APPLICATIONS IN BUSINESS

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. What are the uses of a computer?

2. Give two examples of output devices.

3. What is system software?

4. Give two examples of an operating system.

5. What are the uses of the Database?

6. What is information?

7. What do you mean by the Management information system?

8. Give two examples of a search engine.

9. What is internet addressing?

10. What are the different types of networking?

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

Answer **all** the questions.

11. (a) Explain the types of Digital computers.

Or

(b) How are modern computers used in everyday business activities?

12. (a) What is an operating software? What are its functions?

Or

(b) Explain the use of compiler in programming.

13. (a) What are the uses and limitations of the Database Management System?

Or

(b) Describe the different types of DBMS.

14. (a) Discuss the characteristics of Management information system.

Or

(b) Explain the need and advantages of business process outsourcing.

15. (a) What is Internet? How do you get access to the Internet?

Or

(b) What is an E-mail? Discuss its advantages.

2   **C–6055**

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the characteristics of a computer. Describe the generations of computers.

Or

(b) Give the uses of application software. How are interpreters used during programming?

17. (a) How is a Management information system used in the Marketing and production functions of a company?

Or

(b) What is the role of a Database in a business? How Data processing is used for decision making in business? Explain with an example.

18. (a) Discuss in detail the various application of computers and internet.

Or

(b) What is internet addressing? Explain the role of search engines in the business.

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C–6056		Sub. Code
		80443

B.Com. DEGREE EXAMINATION, APRIL 2022

Fourth Semester

Logistics and Shipping

COMPANY LAW AND SECRETARIAL PRACTICE

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. Who is a share holder?

2. What does the doctrine of ultra vires say?

3. When can a nominee director be appointed?

4. When the government suggests removing the director?

5. What is a defunct company?

6. Who can make petition for the winding up of a company?

7. What is an agenda?

8. What is meant by resolution?

9. What is meant by quorum of the meeting?

10. What is the objective of statutory meeting?

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

Answer **all** questions.

11. (a) State the effects of certificate of incorporation.

Or

(b) Explain the duties of a promoter under companies Act.

12. (a) Discuss the qualifications of a director.

Or

(b) State how the remuneration for Directors are fixed.

13. (a) Detail the consequences of winding up order by the court.

Or

(b) Discuss the powers of the court on hearing winding-up petition.

14. (a) State the rules relating to the appointment of company secretary.

Or

(b) State under what grounds the company secretary could be removed without notice.

15. (a) Detail the reasons for the conduct of Board Meeting.

Or

(b) Write about the different types of prospectus.

2 **C–6056**

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the Articles of Association.

Or

(b) Explain the different types of companies.

17. (a) Explain the powers of a Director.

Or

(b) Detail the grounds for winding up of a company by the court.

18. (a) Explain the different types of company meeting.

Or

(b) Discuss the functions and duties of a company secretary.

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3 C–6056

B.Com. DEGREE EXAMINATION, APRIL 2022

Fourth Semester

Logistics and Shipping

EXECUTIVE BUSINESS COMMUNICATION

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Define the term executive.

2. Write a short note on Neatness and cleanliness in business letter.

3. What is complaint letter?

4. Write the features of circular letter.

5. What do you mean by an agency letter?

6. List out the services rendered by the banker to their borrowers.

7. What kind of language is used in a minutes?

8. Write the objectives of report writing.

9. Define Interview.

10. Write the importance of business report presentations.

Part B   (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the importance of effective Business communication.

            Or

     (b) Explain the necessary parts of a Business letter.

12. (a) On which grounds the seller can refuse an order.

            Or

     (b) What you mean by circular letter? Explain the features of circular letter.

13. (a) Explain the importance and functions of banks.

            Or

     (b) Explain the various stages of arranging insurance cover.

14. (a) Write the duties of company secretary.

            Or

     (b) What do you mean by agenda? Draft an agenda for company meeting.

15. (a) What you mean by public speech? How to make an effective speech?

            Or

     (b) Explain the essentials for drafting a good interview letter.

C–6057

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain with illustration the structure of business letter.

Or

(b) Write a circular letter announcing seasonal discount in your company.

17. (a) What is Insurance? Why is it desirable to get goods or property insured?

Or

(b) As a Secretary of a company, draft circular announcing arrangements for a shareholders visit to the factory.

18. (a) What is Report Writing? Explain the features and types of report writing.

Or

(b) What are the points that interviewer should keep in mind while staging and conducting interview?

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3 **C–6057**

C–6058	Sub. Code
	80445

B.Com. DEGREE EXAMINATION, APRIL 2022

Fourth Semester

Logistics and Shipping

BANKING THEORY

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   What is Banking?

2.   What is Commercial bank?

3.   What is ATM?

4.   What is Mutual Fund?

5.   What is Central bank?

6.   What is Credit control measures?

7.   What is Indian money market?

8.   What is Organised sector?

9.   What is Rural financing?

10. What is development banking?

Answer **all** questions.

11. (a) Briefly explain about Primary function of commercial bank.

Or

(b) Discuss about the Balance sheet of commercial bank.

12. (a) Explain about types of factoring services.

Or

(b) Discuss in detail types of Automated teller machine.

13. (a) Briefly discuss about credit control measure of RBI.

Or

(b) Discuss about the steps taken by RBI to achieve greater financial inclusion.

14. (a) Explain about Objectives of money market.

Or

(b) Explain about main features of Indian call money market.

15. (a) Briefly discuss about objectives of development banking.

Or

(b) Discuss about History of RRB.

C–6058

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

Answer **all** questions.

16. (a) Discuss in detail about the various classification of banks.

    Or

    (b) Explain about Functions of merchant banking.

17. (a) Write about role of RBI in regulating and controlling banks.

    Or

    (b) Discuss in detail about importance of money market.

18. (a) Briefly explain about Functions of RRB.

    Or

    (b) Discuss in detail about the functions of IDBI.

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C–6058

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Fourth Semester

Logistics and Shipping

STATISTICS FOR BUSINESS

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. What is Statistics?

2. Define- Secondary data.

3. What is quartile deviation?

4. What is probability?

5. What is rank correlation?

6. What is binomial distribution?

7. What is regression coefficient?

8. What is randomness?

9. Define Median.

10. Enlist various types of graphs which are used for presentation of data.

Answer **all** questions.

11. (a) Discuss the scope of Statistics.

Or

(b) Explain the various methods of collecting Primary data.

12. (a) Distinguish between Primary and Secondary data.

Or

(b) Explain the importance and significance of sample.

13. (a) Find the arithmetic Mean, Mode from the following data.

Mark below	10	20	30	40	50	60	70	80
No. of. Students	15	35	60	84	96	127	198	250

Or

(b) Compute the Mean, Median and the Mode from the following data.

Age	30-35	35-40	40-45	45-50	50-55	55-60	60-65	65-70
No. of. People	12	18	22	27	17	23	29	8

14. (a) Find out the Coefficient of Mean Deviation in the following series.

Age in Years	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of. Persons	20	25	32	40	42	35	10	8

Or

2 C–7350

(b) Calculate Standard Deviation from the following data.

Numbers	1	2	3	4	5	6	7	8	9	10
Marks	43	48	65	57	31	60	37	48	78	59

15. (a) Explain the Components for the Time Series Analysis.

Or

(b) Explain the Discrete Probability Distributions Method.

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

Answer **all** questions.

16. (a) Compute the standard deviation and Mean deviation from the following data.

Class (x)	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency (f)	8	12	17	14	9	7	4

Or

(b) Differentiate between correlation and regression.

17. (a) Calculate Spearman's coefficient of rank correlation for the following data.

X	53	98	95	81	75	71	59	55
wY	47	25	32	37	30	40	39	45

Or

3 **C–7350**

(b)   Calculate the Mean, Median and the Mode from the following data.

Age	55-60	50-55	45-50	40-45	35-40	30-35	25-30	20-25
No. of. people	7	13	15	20	30	33	28	14

18.   (a)   Explain the methods of studying correlation.

Or

(b)   Compute the arithmetic Mean, Median, Mode from the following data.

Age at last Birthday	15-19	20-24	25-29	30-34	35-39	40-44
Number	7	13	15	20	30	33

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C–7351		Sub. Code
		80451

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Fifth Semester

Logistics and Shipping

FUNDAMENTALS OF LOGISTICS

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. List the types of logistics in the present business world.

2. Explain the importance of logistics.

3. What do you mean by holding costs in logistics business?

4. What is the importance of inventory management?

5. List out the types of material handling equipment.

6. What are the functions of warehousing?

7. List out various packaging materials used in logistics.

8. What is containerization?

9. What are third party logistics?

10. What is the need for integrating logistics in the present business scenario?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) As a logistics manager, explain the functions of logistics in the business.

Or

(b) Explain the interrelationships between the elements of customer service.

12. (a) 'Outsourcing will reduce some problems and complicate other issues.' Explain.

Or

(b) Write a short note on inventory in logistics business.

13. (a) How do you assess the location for setting up a warehouse? Elaborate with suitable examples.

Or

(b) Explain the factors influencing transport economics.

14. (a) Stacking focus on optimum utilization of space, packaging focus on safety of the product. How do you maintain both at the same time?

Or

(b) How competitive the company can be with the implementation of Containerization in its business?

15. (a) Explain the importance of financial gap analysis in assessing the profitability of the company.

Or

(b) Why companies go global? Explain the relevance with logistics business.

2 **C–7351**

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Describe about the major ports in India.

Or

(b) Retaining a prospective customer is more important than acquiring a new customer. Explain.

17. (a) What strategic choices you have while designing packaging for a consignment. State the pros and cons of your choices.

Or

(b) Develop a Warehouse Management system for your organization and discuss the implementation errors you experience.

18. (a) You have hired a specialist to develop an LIS for your logistics company. What key assumptions you make while brainstorming with the specialist.

Or

(b) Develop a strategy to ship the consignment from Chennai Port to Port of Colombo in Sri Lanka. State your assumptions on the type of cargo you ship, container to use, type of packaging and the mode of logistics to reach the client.

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C–7351

C–7352	Sub. Code
	80452

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

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. List out different shipping markets.

2. Under which institution the ships are registered and who is the signing authority to approve the registration?

3. Define Gross tonnage.

4. List types of cargo.

5. When the shipping company uses tankers?

6. Define Bearer bill of lading and Multimodal bill of lading.

7. What are the different types of sea ports?

8. Define the role of ship broker.

9. What is the importance of Hamburg rules?

10. What is the purpose of liner bill of lading?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Elaborate the importance of sea transport in the present scenario.

Or

(b) Explain Protectionism in Maritime industry.

12. (a) How do you negotiate to ship your dry cargo with the chartering companies?

Or

(b) Explain the importance of load lines and how do you maintain the load lines for smooth sailing of the container.

13. (a) How liners are different from tankers?

Or

(b) Explain any five types of freight tariffs laid for shipping companies.

14. (a) Explain the process of ship purchasing.

Or

(b) Explain the importance of maritime geography.

15. (a) What are the different types of breach of contract in the shipping business?

Or

(b) Write a short note on 'Fundamentals of English Law'.

C–7352

Part C   (3 × 10 = 30)

Answer **all** questions.

16. (a) Discuss the facilities and services that a port needs to provide to be competitive, and to cater for the maximum share of a country's trade.

Or

(b) Using the world map (assume) identify two load ports and two discharge ports commonly used for a container trade and draw the trade route.

17. (a) You have recently opened up your own shipping agency, what options are there as to the type of company you could open, which type you would choose and why?

Or

(b) You have inherited a ship and the rules of the inheritance state that you are unable to sell the ship. You can charter it out and you can seek assistance in operation it. What options are available for: (i) chartering the vessel, (ii) operating the vessel.

18. (a) What are the common lay remedies for a breach of contract and how are such remedies determined?

Or

(b) The goods were shipped in apparent good order and condition. However, due to bad maintenance of the ship's fuel line, a fire broke out on board and all the cargo on board was lost.

(i) Identify and briefly discuss the legal issues that arise - from the above situation and support your answer with the implementation of Hamburg Rules.

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C–7352

C–7353	Sub. Code
	80453

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Fifth Semester

Logistics and Shipping

CUSTOMS PROCEDURES

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   Define Customs.

2.   Who are all officers of customs?

3.   List the classes of customs officer.

4.   How do you define the term notified goods?

5.   Write short note on llE.

6.   Define dutiable goods

7.   What is meant by duty in price of goods?

8.   Define exported goods with examples

9.   What is meant by clearance of goods?

10.   How do you define the goods in transit?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Describe the functions of customs officer.

Or

(b) Elaborate the different classes of officers of customs.

12. (a) Discuss the prohibitions on exportation of goods.

Or

(b) What is meant by notify goods? Explain the power of central government to notify goods.

13. (a) Write short note on customs duties.

Or

(b) Narrate the Statutory provision for levy of customs duty.

14. (a) Enumerate the role of custodians.

Or

(b) Describe the payment of duty.

15. (a) Explain the concept related to detection of illegal import of goods.

Or

(b) Narrate the procedure in case of postal imports.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Elucidate the control an regulatory provisions of customs duty.

Or

(b) Describe the Smuggling and other violations and penal provisions.

2 | **C–7353**

17. (a) Discuss the process associated with customs examination of export goods.

Or

(b) Elaborate the legal provisions governing restrictions/prohibitions related to import.

18. (a) Explain the processing of refund claim.

Or

(b) Enumerate the process involved in appointment of public and special warehouse and cancellation of licenses.

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C–7353

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

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.   Define warehouse.

2.   Define stockyard.

3.   List the types of warehouses.

4.   What is a cross-dock centre?

5.   What do you mean by work-in-progress storage?

6.   List various material handling equipment used in warehouses.

7.   Define holding cost.

8.   Define JIT.

9.   List the types of conveyor systems used in warehouses.

10.   What is the use of bar code?

Part B   (5 × 5 = 25)

Answer **all** questions.

11. (a) How Supply chain trends affecting warehouses?

Or

(b) What is the role of warehouse manager?

12. (a) How do you select the location for setting up warehouse?

Or

(b) What are the characteristics of an ideal warehouse?

13. (a) As an in-charge of an ICD, what are your responsibilities.

Or

(b) Elaborate on the factors effecting warehouse functioning.

14. (a) Explain the functioning of CONCOR warehouses.

Or

(b) List out various operations of warehouses.

15. (a) Flipkart goes with decentralization in their distribution process. Explain.

Or

(b) Nowadays companies go for low to zero inventory. Comment.

C–7354

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) You are the CEO of a big e-commerce company, develop a checklist to assess the mechanism of your company's warehouse.

Or

(b) Having warehouses at various locations across India, how will you assess your distribution process?

17. (a) Develop MPS of a product and its storage with reference to the estimated demand.

Or

(b) Give your viewpoints on the future of warehouse management.

18. (a) Compete with the competitor is the slogan of all the companies. How Flipkart competes with the giant Amazon.

Or

(b) Functioning of warehouse management of Wal-Mart differs from Amazon. Explain.

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C–7354

C–7355	Sub. Code
	80455

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

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. Define distribution channel.

2. How do you define distribution network?

3. State the different modes of transportation selection process.

4. How do you assess the performance of transportation?

5. What is meant by network design optimization?

6. Mention the network optimization techniques.

7. Define transportation routing.

8. List the cost associated with transportation.

9. What is meant by freight?

10. State the benefits of transportation software used in supply chain.

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Elucidate the objectives of distribution in supply chain.

Or

(b) Explain the performance characteristics of transportation in supply chain.

12. (a) Describe the different approaches in network design optimization.

Or

(b) Narrate the factors determining the distribution network decision.

13. (a) Discuss the role of transportation in supply chain.

Or

(b) Elucidate the process of mode of selection of transportation.

14. (a) Demonstrate the transportation participants involved in transportation modes.

Or

(b) Enumerate the transportation principles supply chain.

15. (a) Elaborate the factors driving transportation cost.

Or

(b) Exhibit the merits and demerits of role of technology in supply chain.

C–7355

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Describe how channel members are selected, motivated and evaluated for effective implementation and results from distribution system.

Or

(b) Explain the major factors that are to be considered before determining distribution channel.

17. (a) Demonstrate the benefits of transportation software.

Or

(b) Discuss on the role of technology in supply chain.

18. (a) Exhibit the process associated with evaluation of transportation in supply chain.

Or

(b) Enumerate the various transportation security initiatives adopted in distribution management.

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3 **C–7355**

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

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 the term Cargo.

2. Recall the concept of load density.

3. Express the meaning of code of safe practice.

4. Extract the term IMDG code.

5. Differentiate the term loading and unloading in logistics management.

6. Write the meaning of Deck cargoes.

7. Rewrite the uses of crew in shipping.

8. Note the meaning of ventilation.

9. Extract the term FCL and LCL in shipping.

10. Show the meaning of empty container.

Part B   (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the process of cargo documentation.

Or

(b) Analyze the reasons for contamination of products in logistics industry.

12. (a) Evaluate the different types of hazards in cargo handlings process.

Or

(b) Explain the precautions while carrying concentrates through logistics industry.

13. (a) Contrast the various types of packing of goods for ensuring safety in transit.

Or

(b) Expose the uses of Gas deducting instruments in logistics.

14. (a) Construct the properties of cargoes dock laborers act 1934.

Or

(b) Examine the principles of stowing cargo.

15. (a) Assess the effects of container markets in logistics industry.

Or

(b) Compose the pre stuffing procedures in cargo management.

     C–7356

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Enumerate in detail about the necessary precautions while handling heavy lifts.

Or

(b) Explain the different methods of safety procedures to safeguard from hazards.

17. (a) Analyze the merits and uses in various types of containers.

Or

(b) Examine the uses of crude oil washings in goods handlings.

18. (a) Evaluate the power of inspectors in quality checking of materials.

Or

(b) Discuss the process and effect of channelization of return.

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C–7356

C–7357		Sub. Code
		80457

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Fifth Semester

Logistics and Shipping

LINER TRADE

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1.   What is unitization?

2.   Define liner trade routes.

3.   What are the liner shipping operations?

4.   Explain accounting in liner trade.

5.   What is meant by owning and leasing?

6.   Container inventory.

7.   Bill of lading.

8.   Explain printed clauses.

9.   What is General Average (GA)?

10. Explain Cargo claims.

Answer **all** questions.

11. (a) Explain Liner trade and ship types.

Or

(b) What is tonnages? Explain briefly.

12. (a) Explain cargo equipment.

Or

(b) Explain trade of commercial departments.

13. (a) How will you meet the demand for containers?

Or

(b) Explain container control.

14. (a) Explain Bill of lading documents credits.

Or

(b) Explain the use of bill of lading in liner trades.

15. (a) Legal aspects of liner trades.

Or

(b) Elucidate ISPS code.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain ship management and operations in detail.

Or

(b) Explain FCLS, LCLS and ICDS.

17. (a) Explain UK bill of lading act 1855.

Or

(b) Explain dangerous goods and IMO special goods.

18. (a) Explain about the transfer of funds from country to country.

Or

(b) (i) Explain vessel loading and discharging.

(ii) Explain the growth in world trade utilization.

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3   **C–7357**