C–7017		Sub. Code
		11F

COMMON FOR ALL U.G. DEGREE COURSES EXAMINATION, NOVEMBER 2022

First Year — First Semester

Part I — FRENCH

(2016 to 2018 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. La capitale de la France C'est ————— (Berlin/Paris)

2. Pour saluer le matin ————— (Bonfour/Merci)

3. Pour Lundi en englose ————— (Tuesday/Monday)

4. Nous ————— (I/we)

5. Name two monuments in France ?

6. Why is Paris is known as "VILLE LUMIERE"?

7. What is the currency of France ?

8. Why is the flag of France called "Tricolore"?

9. Why is France referred to as the "Hexagone"?

10. Ecrivez les nombres en lettres :
    (a) 100 —————
    (b) 200 —————

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

Answer **all** questions.

11. (a) Ecrivez les jours de la remanie.

OU

(b) Ecrivez les mois de l'annee.

12. (a) Conjuguez le verbe "etre".

OU

(b) Conjuguez le verbe "avoir".

13. (a) Conjuguez le verbe "Rester".

OU

(b) Conjuguez le verbe "S"appler.

14. (a) Lister deractio en français.

OU

(b) Liste hors saison en français.

15. (a) Enumerer Cinq Legumes en français.

OU

(b) Enumerer Cinq fruits en français.

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

Answer **all** questions.

16. Ecrivez les nombres

(a) 1 to 25

OU

(b) 25×50

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17. (a) Decrit un paya "france".

OU

(b) Ecrivez dix couleurs en française.

18. (a) Presente toi en minimum 03 paragraphe.

OU

(b) Decrivez votre jeu préféré au minimum 03 paragraphe.

———————

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U.G. DEGREE EXAMINATION, NOVEMBER 2022

First Year/First Semester

Part I – Hindi

STORY, NOVEL, GRAMMAR AND TRANSLATION – I

(Common for all U.G. Degree Courses/First Semester)

(2016 to 2018 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

सभी प्रश्नों के उत्तर संक्षेप में लिखिए।

1.   आनन्दी ने लालबिहारी की क्या शिकायत की थी?

2.   रामू की माँ ने क्यों पंडितजी के पैर पकड़े?

3.   लहनासिंह ने नकली लपटन को कैसे पहचाना?

4.   मोहनलालजी महतो 'वियोगी' का संक्षिप्त परिचय दीजिए।

5.   उदयभानुलाल और कल्याणी के बीच झगड़ा क्यों हुआ?

6.   निर्मला से रुक्मणि का व्यवहार कैसा था?

7.   नयनसुखराम ने तोताराम को क्या सलाह दिया?

8.   कृष्णा की शादी किससे हुई ? और क्यों?

9. लिंग बदलिए।

   (a) मालिक   (b) कवि

   (c) ठाकुर   (d) विधवा

10. वचन बदलिए

   (a) लड़की   (b) आँख

   (c) जू   (d) माला

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

सभी प्रश्नों के उत्तर दीजिए।

11. (a) बेनिमाधव सिंह से श्रीकंठ का व्यवहार कैसा था?

या

   (b) मिसरानी का चरित्र–चित्रण कीजिए।

12. (a) 'उसने कहा था' – इस कहानी में किसने किससे क्या कहा था?

या

   (b) 'पाँच मिनट' कहानी का संदेश क्या है?

13. (a) मंसाराम की मृत्यु का जिम्मेदार कौन हैं? स्पष्ट कीजिए।

या

   (b) भुवनमोहन सिन्हा ने क्यों आत्महत्या कर लिया?

14. (a) सियाराम साधू के जाल में कैसे फँस गया?

या

   (b) रंगीलीबाई का चरित्र–चित्रण कीजिए।

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15. (a) सर्वनाम किसे कहते हैं? उनके भेदों को उदाहरण सहित समझाइए।

या

(b) पुल्लिंग से स्त्रीलिंग बनाने के नियमों को उदाहरण सहित समझाइए।

Part C (3 × 10 = 30)

सभी प्रश्नों के उत्तर विस्तार से लिखिए।

16. (a) प्रायश्चित कहानी का सारांश लिखकर विशेषताएँ बताइए।

या

(b) निर्मला का चरित्र–चित्रण कीजिए।

17. (a) संज्ञा किसे कहते हैं? उनके भेदों को उदाहरण सहित समझाइए।

या

(b) विशेषण की परिभाषा देकर उसके भेदों को सोदाहरण समझाइए।

18. (a) पाँच मिनट कहानी का सारांश लिखिए।

या

(b) अंग्रेजी में अनुवाद कीजिए।

वही समाज श्रेष्ठ है और वही राष्ट्र सुखी है जिसकी जनता का चरित्र अच्छा हो। आज के बालक कल के नागरिक हैं। इसलिए उनके चरित्र का निर्माण करना समाज और राष्ट्र का पहला कर्तव्य है।

C–7018

मैं पिताजी की बहुत इज़्ज़त करता था। मैं उन्हें बल, साहस और होशियारी की मूर्ति समझता था और दूसरों के मुकाबले में उन्हें बहुत ही ऊँचा और बढ़ा–चढ़ा पाता था।

कौए के संबन्ध में एक रोचक कथा है। कहते है, एक बार वह कोयल का बाना धारण करके चारों ओर लोगों की आँखों में धूल झोंकता फिरा। कई मास ऐसे ही बीते। जब वसंत आया, तो असली कोयल ने तो पंचम स्वर में गाना आरंभ कर दिया, पर कोयल चुप रहा।

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4

C–7021		Sub. Code
		21F

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

Second Year — Second Semester

Part I — 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. Comment vas-tu?

2. Ça fait longtemps, comment vas-tu?

3. Comment t'appelles-tu?

4. Je m'appelle Peter. Comment t'appelles-tu?

5. Quel est ton numéro de téléphone?

6. J'aimeraist'appeler. Quelest ton numéro de téléphone ?

7. Quel âge as-tu?

8. Tudoisavoir 21 ans pour rentrerici. Quelâge as-tu ?

9. D'où venez-vous?

10. Voussemblezêtrebritannique. D'oùvenez-vous?

Answer **all** questions.

11. (a) enumerer 05 legumes en francais.

Ou

(b) Lister 05 fruits en francais.

12. (a) Ecrire la saison en francais.

Ou

(b) Ecrire les instruction en francais.

13. Ecrire les noms de pays en francais :
    (a) (i) India
        (ii) Japan
        (iii) China
        (iv) Italy
        (v) Rome.

Ou

(b) (i) Denmark
    (ii) London
    (iii) Australia
    (iv) Europe
    (v) Sweden.

14. Ecrire des nombres en francais :
    (a) (i) 100
        (ii) 200
        (iii) 300
        (iv) 400
        (v) 500.

Ou

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(b) (i) 50

(ii) 65

(iii) 70

(iv) 80

(v) 90.

15. (a) Ecrire les membres de la famille en francais.

Ou

(b) Ecrire les joursd'unesemaine en francais.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Ecrire des alphabets en francais.

Ou

(b) Ecrire les mois de l'annee en francais.

17. (a) Ecrivez les nombres de 1 a 25 en francais.

Ou

(b) Ecrivez les nombres de 25 a 50 en francais.

18. (a) Presentetoi en francais.

Ou

(b) Expliquervotrevillenatale en francais.

———————

3

U.G. DEGREE EXAMINATION, NOVEMBER 2022

Second Year/Second Semester

Part I – Hindi – II

HINDI II — PROSE, GRAMMAR AND TRANSLATION – II

(Common for all U.G. Degree Courses)

(2016 to 2018 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

सभी प्रश्नों के उत्तर संक्षेप में लिखिए।

1.   वह कौन-सी वस्तु है जो विभिन्नता में एकता बनाये हुए हैं?

2.   घृणा और भय में क्या सम्बन्ध है?

3.   लेखक ने रजिया को अंतिम बार किस रूप में देखा?

4.   'मक्रील' कहानी की भाषा पर प्रकाश डालिए।

5.   'बहता पानी निर्मला' पाठ का निष्कर्ष क्या है?

6.   गाँधीजी के प्रधान सिद्धांत क्या है?

7.   यात्रा के कौन-कौन तरीके हैं? वे क्या है?

8.   भारत के सम्बन्ध में गाँधीजी की कल्पना क्या थी?

9. चुड़िहारिन के पेशे में क्या विशेषतायें होनी चाहिए?

10. घृणा किस प्रकार की मनोवृत्ति है और यह किसके लिए सिरजी गयी है?

Part B (5 × 5 = 25)

सभी प्रश्नों के उत्तर लिखिए।

संदर्भ सहित व्याख्या कीजिए।

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

या

(b) कौन नहीं जानता कि वही विष, जो प्राणों का नाश कर सकता है, प्राणों का संकट भी दूर कर सकता है।

12. (a) और गोरे चेहरे तो मिले हैं, किंतु इनकी आँखों में जो एक अजीब किस्म का नीलापन दिखा, वह कहाँ?

या

(b) समीप खड़ी एक युवती को देख, भद्रता से टोपी छूते हुए उसने पूछा, 'आप भी इसी होटल में ठहरी हैं'।

13. (a) 'जनाब, अपना बोरिया-बिस्तर समेटिका और ज़रा चलते-फिरते नज़र आइये' यह आप का अपमान नहीं है।

या

(b) वे झोपड़ियों में रहते, नंगे पैर चलते, एक धोती-भर पहनते।

व्याकरण

14. (a) अपूर्ण क्रिया से क्या मतलब है? उदाहरण दीजिए।

या

(b) काल की दृष्टि से क्रिया के भेदों को उदाहरण सहित स्पष्ट कीजिए।

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15. (a) 'ने' विधि का प्रयोग समझाइए।

या

(b) संभाव्य भविष्यत् काल किन अर्थों में प्रयुक्त होता है?

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

सभी प्रश्नों के उत्तर दीजिए। उत्तर विस्तार से हो।

16. (a) 'जीवन में घृणा का स्थान' पाठ का सारांश लिखिए।

या

(b) 'राष्ट्रपिता महात्मा गाँधी' पाठ का सारांश लिखिए।

17. (a) 'क्रिया विशेषण' किसे 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. हिन्दी में अनुवाद कीजिए।

(a) Many people say that the climate of England and that of Kodaikanal are almost the same. You do not have as much heat at Kodaikanal, as you have at Ooty during the day-time. The temperature at night is also not so cold as at Ooty. The natural scenery of Kodaikanal is just like that of England. But on account of better travel facilities more people go to Ooty. Hence there is more calm at Kodaikanal than at Ooty.

या

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(b) Everyone has a right to have enough good food to eat, if he earns it by his work. Here the state has a great responsibility. It must try to find food for all the people, to be sold at prices which they can afford to pay. The Government should, therefore, try to improve food production by helping the farmers in many ways.

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

First Semester

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

Part I – வணிகக் கடிதங்கள்

(Non-CBCS – 2016 onwards)

Duration : 3 Hours　　　　　Maximum : 75 Marks

பகுதி அ　　　　　$(10 \times 2 = 20)$

அனைத்து வினாக்களுக்கும் விடையளி.

1.　வணிக கடிதங்கள் என்றால் என்ன?

2.　வணிக மடலின் அடிப்படைக் கூறுகள் யாவை?

3.　விண்ணப்பக் கடிதங்களின் வகைகள் யாவை?

4.　கருத்துரைக் காட்டும் கடிதங்கள் என்றால் என்ன?

5.　முனைவு என்றால் என்ன?

6.　ஆணையுருக்கள் என்றால் என்ன?

7.　இறக்குமதி வணிகம் என்றால் என்ன?

8.　முகமைக் கடிதங்கள் என்றால் என்ன?

9.　வங்கி கடிதங்கள் என்றால் என்ன?

10.　செயலர் கடிதம் வரையும் போது தவிர்க்கப்பட வேண்டியவை யாவை?

அனைத்து வினாக்களுக்கும் விடையளி.

11. (அ) வணிக கடிதத்தின் முக்கியப் பணிகளை விவரி.

(அல்லது)

(ஆ) தகவல் தொடர்பின் பிரச்சினைகள் (அல்லது) தகவல் தொடர்பின் தடைகள் பற்றி விவரி.

12. (அ) விண்ணப்பக் கடிதத்தின் பொருளடக்கம் பற்றி விவரி.

(அல்லது)

(ஆ) விளம்பரம் கொடுக்கப்படாத காலியிடத்திற்கான விண்ணப்பக் கடிதம் வரைக.

13. (அ) வசூல் கடிதம் அல்லது தண்டல் மடல்கள் பற்றி விளக்குக.

(அல்லது)

(ஆ) கணக்கறிக்கை ஒன்றை இணைத்து எழுதும் கடிதம் வரைக.

14. (அ) ஏற்றுமதி வணிகம் பற்றி விவரி.

(அல்லது)

(ஆ) காப்பீட்டு மடல்கள் என்றால் என்ன? காப்பீட்டின் அடிப்படைக் கூறுகள் பற்றி விவரி.

15. (அ) செயலாண்மை மடல்கள் பற்றி விவரி.

(அல்லது)

(ஆ) நடைபெறவிருக்கும், இயக்குநரவைக் கூட்டத்திற்கான நிகழ்ச்சிநிரல் அனுப்புதல் பற்றி கடிதம் வரைக.

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அனைத்து வினாக்களுக்கும் விடையளி.

16. (அ) வணிக மடலின் கட்டமைப்பு பற்றி விரிவாக எழுதுக.

(அல்லது)

(ஆ) கடிதம் எழுதுபவர் முன் மனதில் கொள்ள வேண்டிய செய்திகள் பற்றி விவரி.

17. (அ) சரக்கை பெறுவதில் தாமதம் ஏற்படுவது குறித்து புகார் மடல் வரைக.

(அல்லது)

(ஆ) விற்பனையாளர், பார்வை காட்டுமாறு, கோரி வாடிக்கையாளருக்கு எழுதும் மடல் வரைக.

18. (அ) வங்கி மடல்கள் பற்றி விளக்குக.

(அல்லது)

(ஆ) கம்பெனி செயலரின் அறிக்கை தயாரிக்கும் மடல் வரைக.

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C–7156		Sub. Code
		96112/96212

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

First Semester

Part: II -PROSE AND COMMUNICATION SKILLS

(Common for: B.Com (B.FS and I)BBA. (IB))

(2016 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1.   What is the main theme of the essay A Vision for India?

2.   Why do we call bad manners as infections?

3.   What other blunders did Leacock commit after leaving the manager's office?

4.   What is the main theme of *Sweet for Angels*?

5.   What are the dangers of drug abuse?

6.   What is the plot of the story *time and the Machine*?

7.   We do not ——————— fishing ——————— our father likes fishing (like, but)

8. Sita —————— (run) around the house and —————— (catch) hold of her pet dog.

9. Honest men speak —————— truth.(use article)

10. The manager —————— (give) you a ticket.

Part B (5 × 5 = 25)

Answer **all** the questions.

11. (a) Write a note on Abdul Kalam's three visions for India.

Or

(b) 'Bring out the main theme of the essay *On Saying Please*.

12. (a) Why is the bank manager annoyed with the narrator in *My Financial Career* by Stephen Leacock?

Or

(b) A narrative analysis of *Time and the Machine*.

13. (a) Elaborate the main character of the story *Sweets for Angels*.

Or

(b) Write briefly on the effects of drug abuse and addiction.

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14. (a) Fill in the blanks with the suitable tense forms:

    (i) Roger ———————— at his mother's house since his divorce(stay)

    (ii) How long will the dogs ————————— like that? (bark)

    (iii) I ———————— the football score (not follow). Are we winning?

    (iv) The students ———————— plans for the school party for several weeks (make)

    (v) Rachel ———————— at that studio for very long (not dance)

Or

    (b) (i) The sun ———————— (set) in the west

    (ii) There ———————— (go) the taxi.

    (iii) He ———————— (do) not go to the temple.

    (iv) That notice ———————— (read) "No Parking"

    (v) ———————— (do) you play tennis.

15. (a) Use appropriate articles in the following sentences.

    (i) Do you have ———————— driver's license?

    (ii) That is ———————— excellent book.

    (iii) Nobody lives on ———————— moon.

    (iv) He loved ———————— elephant this morning.

    (v) He is ———————— honest man

Or

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(b) Change the following as directed:

    (i) The child is eating bananas.(change in to passive)

    (ii) Who wrote this letter.(change in to passive)

    (iii) He teaches English.(change in to passive)

    (iv) A diamond necklace was brought by her.(change in to active)

    (v) A house is being built by them.(change in to active)

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

Answer **all** the questions.

16. (a) Write a critical essay on *My Financial Career*.

Or

    (b) Write a narrative analysis of *Time and the Machine*.

17. (a) Explain the message which author wants to give in the essay, *On Saying Please*.

Or

    (b) Write a brief note on dangers of drug abuse.

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

    (i) I ——————— (hear) a new song in a radio.

    (ii) He —————— (understand) during the class, but now he doesn't understand.

    (iii) She ————— (have) a baby in June.

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(iv) You —————— (lose) your keys last week.

(v) I —————— (read) three books last week.

(vi) They —————— (speak) French to the waitress.

(vii) I —————— (forget) to buy some milk.

(viii) They —————— (swim) for 500m.

(ix) At the age of 23, she —————— (become) a doctor

(x) I —————— (give) my mother a sari for Christmas.

Or

(b) Change the following sentences as directed:

(i) Do you live in —————— big house? (use article)

(ii) —————— pen on my desk belongs to ken.(use article)

(iii) She travels to work by train.(identify the verb)

(iv) David sings in the choir (identify the verb)

(v) I have finished the job.(change in to passive)

(vi) Somebody had stolen my purse.(change in to passive)

(vii) May god bless you with happiness. (change in to passive)

(viii) A blue shirt was worn by him. (change in to active)

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(ix)   The job has been finished by me (change in to active)

(x)   A letter is being letter by her (change in to passive)

———————

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C–7157		Sub. Code
		96113

B.Com. DEGREE EXAMINATION, NOVEMBER 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. State the properties of subsets.

2. What is Union of sets?

3. What are the various types of Algebra?

4. What is the difference between ratio and proportion?

5. What is the formula of Arithmetic Progression?

6. State any two uses of Permutation.

7. List out any two applications of differential calulas.

8. What is binary system?

9. What are the different types of interest?

10. Write the types of matrices.

Part B   (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the functions of sets.

Or

(b) If $A = \{1,2,3,4\}$, $B = \{3,4,5,6\}$, $C = \{1,5,6,7,8\}$

Verify $A \cup (B \cap C) = (A \cup B) \cap (A \cup C)$

12. (a) Clothing stone A sells Baby dresses in only three colours : red, blue and green. The colours are in the ratio of 3 to 4 to 5. If the stone has 20 blue baby dresses, how many dresses does it have altogether?

Or

(b) If $\dfrac{a}{3} = \dfrac{b}{4} = \dfrac{c}{7}$ show that $\dfrac{a+b+c}{c} = 2$

13. (a) Divide 20 into 4 parts which are in A.P such that the product of the first and fourth is to the product of the second and third in the ratio 2:3.

Or

(b) Find the number of arrangements of 5 boys and 5 girls in a row so that no two boys and no two girls sit together.

14. (a) Differentiate $\dfrac{7}{3}x^5 - \dfrac{5}{2}x^7 + 9x^{-5}$ with respect to x.

Or

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

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15. (a) A man wishes to have Rs.2500 available in a bank account when his dughter's first year college expenses begin. How much must be deposited in the beginning of each year at 3.5% compounded annually, if the girl is to start college studies six years from now?

Or

(b) If $A = \begin{bmatrix} 1 & 2 & 3 \\ 2 & 1 & 5 \end{bmatrix}$ and $B = \begin{bmatrix} 2 & 1 \\ 1 & 2 \\ 0 & -1 \end{bmatrix}$ find AB.

Part C   (3 × 10 = 30)

Answer **all** questions.

16. (a) A company studies the product preference of 3000 consumers. It was found that 2260 liked product X, 510 liked product Y and 540 liked product Z, 210 liked product X and Y, 540 liked product X and Z, 390 liked product Y and Z and 90 liked all the three products. State whether the study result are correct.

Or

(b) If $a + b : \sqrt{ab} = 4:1$ prove that $\sqrt{\dfrac{a}{b}} + \sqrt{\dfrac{b}{a}} = 4$ and hence

find the value of a:b.

17. (a) In how many different ways can the letters of the word 'POSSESSIVE' be arranged?

(i) In how many of these will the S's come together.

(ii) In how many of these will the relative positions of vowels and consonents remain unchanged?

Or

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(b) If $y = \sqrt{3x^2 - 4}$, find $\dfrac{dy}{dx}$.

18. (a) A person get a bank salary of Rs.8000 per month. In addition to this he gets house rent allowance at 10% of his basic and city compensatory allowance at 15% of his basic. The clearness allowance is Rs. 4500 from his salary he pays 10% of his basic towards providend fund, 5% of the basic towards . Income tax and Rs.1200 as Insurance premium and Rs. 200 towards Employee' welfare fund what is his net salary?

Or

(b) A bill of Rs.3,225 was drawn on 3rd February 2005 at 6 months due date and discounted on 13 th march 2005 at the rate of 8% per annum for What sum was the bill discounted and how much did he banger gain in this?

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B.Com. DEGREE EXAMINATION, NOVEMBER 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 – E- marketing.

2. What do you mean by marketing function?

3. What Macro Environment?

4. What is Marketing Environment?

5. Who is a Customer?

6. Define – Retail.

7. What is Core Product?

8. Write a short note on indirect Marketing?

9. What do you mean by break even pricing?

10. Write a short note on Globalization?

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

Answer **all** questions.

11. (a) Explain the Importance of Marketing.

Or

(b) What are marketing orientations?

12. (a) Briefly explain the Type of External Environments Factors Affecting Markets.

Or

(b) What are the Types of marketing Promotions?

13. (a) Explain the Stages of New Product Development.

Or

(b) Discuss the Basics Channels of distribution.

14. (a) Highlight the factors influencing consumer behaviour.

Or

(b) Explain the elements of promotion- mix.

15. (a) What are the different methods of pricing international market?

Or

(b) Explain the process of International Marketing Research.

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Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the components of International marketing Environment.

Or

(b) Explain the importance of rural marketing in India.

17. (a) Explain the advantages and disadvantages of Marketing Mix.

Or

(b) What should be the essential qualities of a successful salesman?

18. (a) Write notes on three of the following:

(i) Personal selling

(ii) Channel members

(iii) Creativity marketing

(iv) Product branding and packing

(v) Stages of new product development

Or

(b) Explain the Merits and Demerits of Advertising.

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B.Com. DEGREE EXAMINATION, NOVEMBER 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. State the objectives of Accounting.

2. What is Journal?

3. List out any two causes for the difference between the balance shown by Cash Book and Pass Book.

4. What is endorsement of a bill?

5. State any two purpose of Account Current.

6. What is 'Memorandum Joint Venture Account'?

7. Write short note on 'Consignment Stock Reserve'.

8. What is 'Repossessed Stock'?

9. What are the different kinds of Branches?

10. What do you understand by 'Inter – departmental transfers'?

Part B   (5 × 5 = 25)

Answer **all** questions.

11. (a) Prepare Trial Balance from the following :

	Rs.		Rs.
Capital	9,000	Rent outstanding	1,000
Plant and machinery	12,000	Opening stock	2,000
Purchases	8,000	Sales Returns	4,000
Sales	12,000	Investment	14,000
Sundry creditors	8,000	Debtors	12,000
Bank Loan	22,000		

Or

(b) Rectify the following errors.
   (i) Sales Day book was overcast by Rs. 1,000.
   (ii) A sale of Rs. 500 to X was wrongly debited to Y.
   (iii) Cash received from Manohar was debited to his account Rs. 1,500.

12. (a) Prepare a bank reconciliation statement as on 31-12-2003, from the following details.

	Rs.
Balance as per cash book	72,250
Cheque deposited into bank but not collected	6,750
Cheque issued but not presented for payment	8,790
Bank charges debited in the pass book	200
Interest credited in the pass book	150

Or

(b) Mala purchased goods for Rs. 30,000 from Kala on 1-4-2009. Kala discounted it immediately with Indian Bank at discount of 5% p.a. On due date the bill was honoured by payment.

You are required to give entries in the books of all the parties.

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13. (a) A company acquired a machine on 1-1-2008 at a cost of Rs. 4,00,000 and spent Rs. 10,000 on its installation. The firm writes of depreciation at 10% on the diminishing balance. The books are closed on 31st December of each year. Show the Machinery A/c for 3 years.

Or

(b) The following are a series of transactions between A and B for the three months ending on 31-3-2006. Calculate the amount of interest to be payable by one party to the other @ 10% p.a.

Books of A

		Rs.
Jan 1	Opening Balance (Dr.)	5,000
Jan 10	Sold goods to B	10,000
Jan 15	Cash received from B	10,000
Feb. 15	Sold goods to B	10,000
Mar. 1	Cash received from B	5,000

14. (a) From the following details, prepare Receipt and Payment A/c of the Chennai Sports Club for the year ended 31.12.2009.

	Rs.		Rs.
Balance on 1.1.2009	6,000	Subscriptions for	
Entrance fees	11,000	2008	4,000
Rent paid	1,04,000	2009	3,38,000
Stationery purchased	61,360	2010	6,000
Billiards table purchased	78,000	Interest paid	30,000
Wages paid	1,06,600	Donations	10,000
Repairs and Renewals	16,120	Special subscription for annual day parts	69,000

Or

(b) Explain the method of maintaining Accounts in the books of Consigner and Consignee.

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15. (a) A fine occured in the premises of X Ltd on 10.10.2011. All stocks were destroyed except to the extent of Rs. 6,200 from the following figures, ascertain the loss of stock suffered by the company.

	Rs.
Stock on 1.1.2010	40,000
Purchase during 2010	1,45,000
Sales during 2010	2,00,000
Stock on 31.12.2010	25,000
Purchases during 2011 upto the date of fire	1,52,200
Sales during 2011 upto date of fire	1,89,000

Or

(b) You are given the following particulars of a business having three departments.

	Purchase	Opening stock	Closing stock
Dept A	1,500 units	200 units	100 units
Dept B	1,000 units	300 units	160 units
Dept C	2,000 units	150 units	200 units

Additional Information :

(i) Purchases were made at a total cost of Rs.92,000.

(ii) The percentage of gross profit on turnover is the same in each case.

(iii) Purchase and sale prices are constant for the last 2 years.

(iv) Selling price per unit.

Dept A = Rs.20

Dept B = Rs. 25

Dept C = Rs. 30

You are required to prepare Departmental Trading Account.

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Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Prepare Purchase return books and Sales return book from the following data.

2007		Rs.
Aug 1	Purchased goods returned to Senthil	205
3	Received goods returned by Natarajan	300
5	Goods returned to Kannan	500
7	Sales Returns of Rs. 1,260 by Mathavan	
8	Returned defective goods to Rajan	1,280
18	Damaged goods returned by Murali	1,120
23	Outward returns to Kanagasabai	275
29	Inward returns by Swaminathan	750

Or

(b) From the following Trial Balance, prepare Trading, Profit and Loss A/c for the year ended 31.12.2001 and a Balance Sheet as on that data.

Trial Balance

	Rs.		Rs.
Purchases	11,870	Capital	8,000
Debtors	7,580	Bad debts recovered	250
Return inwards	450	Creditors	1,250
Bank deposit	2,750	Return outwards	350
Rent	360	Bank overdraft	1,570
Salaries	850	Sales	14,690
Travelling Expenses	300	Bills payable	1,350
Cash	210		

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	Rs.		Rs.
Stock	2,450		
Discount allowed	40		
Drawings	600		
	27,460		27,460

Adjustments :

(i) The closing stock Rs. 4,200

(ii) Write off Rs. 80 as bad debts and create a reserve for bad debts at 5% on Sundry debtors.

(iii) Three months rent is outstanding.

17. (a) The bank pass book showed an overdraft of Rs. 10,440 as on 31.12.2002 while as per ledger it was Rs. 260 to bank debit.

		Rs.
(i)	Cheque deposited but not yet credited by bank	2,000
(ii)	Cheques dishonoured and debited by bank but not given effect to in the ledger	11,600
(iii)	Bank charges debited by bank, but debit memo not received from bank	100
(iv)	Interest on overdraft excess credited in the ledger	400
(v)	Wrongly credited by bank to the account deposit of some of the party	1,800
(vi)	Cheque issued but not presented for payment	800

You are required to prepare a bank reconciliation statement.

Or

(b) A lease is purchased on 1st Jan 2000, for a term of 5 years on payment of Rs. 40,000. It is proposed to depreciate the lease by the annuity method charging 5 per cent interest. If annuity of Re.1 for 5 years at 5% is Re. 0.230975. Show the lease account for the full period.

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18. (a) A madras head office has a branch at Salem to which goods are invoiced at cost plus 20% from the following particulars, prepare Branch A/c in the head office books.

	Rs.
Goods sent branch	2,11,872
Total sales	2,06,400
Cash sales	1,10,400
Cash received from Branch debtors	88,000
Branch debtors on 1.1.2006	24,000
Branch stock on 1.1.2006	7,680
Branch stock on 31.12.96	13,440

Or

(b) From the following details prepare an Income and Expenditure Account for the year ending 31st Dec 2001.

Receipts and Payment A/c

	Rs.			Rs.
To Balance b/d		250	By Salaries	1,200
To Subscriptions			By General Expenses	300
2000	250		By Electricity	200
2001	1,000		By Books	100
2002	200	1,450	By News papers	400
To Sale of old furniture			By Postage	50
(Costing Rs.100)		60	By Furniture	250
To Rent recived		740	By Balance	500
To Profit from entertainments		400		
To Sale of Old newspapers		100		
		3,000		3,000

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Additional Information:

(i) The club has 50 members, each paying an annual subscription of Rs. 25. Subscriptions outstanding on 31st Dec 2000 were Rs. 300.

(ii) On 31st December 2001, Salaries outstanding amounted to Rs. 100, Salaries paid included Rs. 100 for the year 2000.

(iii) On 1.1.2001 the club owned land and buildings valued at Rs. 10,000 furniture Rs. 600 and books Rs. 500.

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C–7160	Sub. Code
	96117

B.Com. DEGREE EXAMINATION, NOVEMBER 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 — Communication.

2. What do you mean by Group Discussions?

3. What are the types of corporate communication?

4. Write a short note on mock interviews.

5. How do you write a first draft?

6. What is meant by Business Planning?

7. What is public relation?

8. Write a short note on agenda and minutes in meeting.

9. What do you mean by appropriate?

10. What do you mean by Collection Letter?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Discuss in detail the language as a barrier to Communication.

Or

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

(i) Symposium

(ii) Conference

(iii) Convention

(iv) Panel — discussion.

12. (a) What is a meeting? How it is different from a conference?

Or

(b) Explain the principles and importance of business communication.

13. (a) What are the informal communication? Explain the merits and demerits of informal communication.

Or

(b) What are the business letters? Explain in detail the layout or structure of business letter.

14. (a) Write a office order baning smoking in the office premises.

Or

(b) Write sales letter about new mobile introduced in market.

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15. (a) Write a letter to the Times of India newspaper regarding problems faced by commuters travelling in city buses.

Or

(b) Explain the following:

(i) Bill of Lading.

(ii) Bill of Exchange.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Write a Sales letter to promote the sale of a Washing Machine.

Or

(b) Draft a letter of resignation addressed to the Manager, Muthu Cotton Mills.

17. (a) What are effective Writing skills? Discuss its Importance's?

Or

(b) What are the features of Votes model of interdependence?

18. (a) Young energetic fresh graduates required for Sales and Accounts work in our group of companies. Write with Bio-data a letter of application to the general Manager, Murugan Boards Ltd., North Street, Chennai.

Or

(b) What is a Letter of request? What are its characters and how do you write a format Letter of Request.

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C–7160

C–7161		Sub. Code
		96221T/96121T

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

Second Semester

அலுவலக மேலாண்மை

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

(2016 onwards)

Duration: 3 Hours　　　　　　　Maximum : 75 Marks

<div align="center">பகுதி அ　　　　(10 × 2 = 20)</div>

<div align="center">**அனைத்து** வினாக்களுக்கும் விடையளி.</div>

1.　மேலாண்மை பணிகளின் வகைகள் யாவை?

2.　அலுவலக இட திட்டமிடுதலுக்கு மறுபெயர் என்ன?

3.　படிவங்கள் எவ்வாறு தரப்படுத்தப்பட வேண்டும்?

4.　எழுத்து மூலம் தகவல் தொடர்பு என்றால் என்ன?

5.　ஆவணங்களை கோப்பிடும் இரு வழிகள் யாவை?

6.　ஒழுங்கான பதிவு பாதுகாத்தலின் மறுபெயர் என்ன?

7.　இயந்திரமாக்குதலின் இரு நோக்கங்கள் யாவை?

8.　பொறிக் குறியின் மறுபெயர் என்ன?

9.　பார்வை சுட்டகராதி மேலும் எவ்வாறு வகைபடுத்தப்படும்.

10.　பிழை திருத்தப் பிரதி என்றால் என்ன?

அனைத்து வினாக்களுக்கும் விடையளி.

11. (அ) அலுவலகத்தில் எவ்வாறு விவரங்கள் சேகரிக்கப்படுகின்றன. உதாரணங்கள் கொண்டு விளக்குக.

(அல்லது)

(ஆ) ஒரு சரியான அலுவலக அமைப்புத் திட்டத்தின் முக்கியத்துவம் யாது?

12. (அ) எழுத்து மூலம் தகவல் தொடர்பின் நோக்கங்களை விவரி.

(அல்லது)

(ஆ) அலுவலகத்தின் மையப்படுத்தப்பட்ட அஞ்சல் பணிகளை விவரி.

13. (அ) தரவு செயலாக்கத்தின் பல்வேறு நிலைகளை விவரி.

(அல்லது)

(ஆ) நவீன அலுவலகத்தின் எழுத்துப் பணிகளை விவரி.

14. (அ) அலுவலக இயந்திரங்களை தேர்ந்தெடுப்பதற்கான கோட்பாடுகள் யாவை?

(அல்லது)

(ஆ) புள்ளி விபரங்களைத் தொகுத்தளிக்கும் இயந்திரத்தின் பயன்கள் யாவை?

15. (அ) சுட்டகராதியின் பல்வேறு வகைகள் யாவை?

(அல்லது)

(ஆ) சுருக்கக் குறியீடுகளின் நோக்கம் மற்றும் நன்மைகளை விவரி.

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அனைத்து வினாக்களுக்கு விடையளி.

16. (அ) அலுவலக அமைப்புத் திட்டத்தின் கோட்பாடுகளை வெளிக்கொணர்க.

(அல்லது)

(ஆ) உள்வரும் மற்றும் வெளிச்செல்லும் கடிதங்களின் நடைமுறை யாது?

17. (அ) நல்ல கோப்பீட்டு முறையின் முக்கிய அம்சங்கள் மற்றும் அதன் வகைப்படுத்துதல்.

(அல்லது)

(ஆ) அலுவலக இயந்திரங்கள் மற்றும் சாதனங்களின் கோட்பாடுகளை விவரி.

18. (அ) சுட்டகராதி அமைப்பு, நோக்கங்கள் மற்றும் நன்மைகளை விவரி.

(அல்லது)

(ஆ) அலுவலக அறிக்கைகளின் செயலாக்கத்தை விவரி.

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

Second Semester

Part II – PROSE, EXTENSIVE READING AND COMMUNICATION SKILLS

(Common for B.Com (BFS and I) B.B.A. (IB))

(2016 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. How did Luz Long react to Jesse winning the gold?

2. What had happened to Robin Blair?

3. What are the articles the writer forgets most often?

4. What is the theme of Tree Speaks?

5. Define Concord.

6. What were the three questions after which the story is named?

7. Why did the king go to the wise hermit?

8. The two controlling symbols in the story are the eye and heart. What might these two symbols represent?

9. Give the example of how poe creates suspense in the story?

10. Why did Pyecraft take pain to get to know formalyn?

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

Answer **all** questions.

11. (a) Justify the title *the Tell Tale Heart*.

Or

(b) Describe Lus Long's physique.

12. (a) For whom does the prince send the sapphires and why?

Or

(b) Change into the Indirect Speech.

(i) Gobi said, "That is good book"

(ii) Leela said to, "My father is in this Garden"

(iii) Police enquired, How old are you?

(iv) The teacher ordered, "Shut the door"

(v) John said, wow! What a beautiful building is this.

13. (a) Mention the three ways by which the king helped his enemy a bearded man.

Or

(b) Rewrite as directed:

(i) Chennai is bigger than many other cities in Tamilnadu. (into positive)

(ii) No other writer is as popular as Shakespeare (into superlative)

(iii) Very few cities are as rich as America. (into superlative)

(iv) Whale is the largest sea animal. (into comparative)

(v) He is not taller than me. (into positive)

2   **C–7162**

14. (a) Describe the statue of the happy prince as described in the beginning of the story.

Or

(b) Narrate your own words what you learn about language from the essay the gift of language.

15. (a) Fill in the blanks with appropriate preposition

(i) The police caught the thief _____ the corner of Cascade and plum streets.

(ii) My fingers were injured so my sister had to write the note _____ me.

(iii) My best friend, john is named _____ his great-grandfather.

(iv) You frequently see this kind of violence _____ television.

(v) It's been snowing _____ Christmas morning

Or

(b) Fill in the blanks with concord.

(i) Bread and Butter (is/are) good for health

(ii) A lot of cake (is/are) gone

(iii) Mathematics (is/are) very difficult for some people

(iv) The news (is/are) saddening

(v) Most of the milk (is/are) gone

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

Answer **all** questions.

16. (a) Give the summary of the essay on *The Gift of Language.*

Or

(b) Write an essay on *My Greatest Olympic Prize.*

3

C–7162

17. (a) Write an essay on Nehru's view's on *Glory has Departed.*

Or

(b) Give the account of the experience of C.Rajagopalachari *Tree Speaks.*

18. (a) Explain the significance of Edgar Allan Poe's *Tell Tale Heart.*

Or

(b) Write an essay on the usages of concord.

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4 **C–7162**

C–7163	Sub. Code
	96123

B.Com. DEGREE EXAMINATION, NOVEMBER 2022.

Second Semester

Banking Finance Service and Insurance

BUSINESS ECONOMICS

(2016 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1.   What do you mean by scarcity?

2.   What do you mean by wealth?

3.   What is meant by price elasticity?

4.   What is meant Equilibrium?

5.   What do you mean by efficiency?

6.   Explain laws of returns to scale.

7.   Give the short notes on monopoly.

8.   What is scale of production?

9.   What is Elasticity of Demand?

10.   What do you mean by perfect competition?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) What are the types of scarcity?

Or

(b) What do you mean by Business Economics and scope of Business Economics?

12. (a) What are the types of elasticity?

Or

(b) What are the types of demand forecasting?

13. (a) Differentiate state and explain law of supply.

Or

(b) Explain law of demand and it's exceptions.

14. (a) Difference between perfect competition and monopoly.

Or

(b) Explain Kinked demand curve.

15. (a) What is National Income? Explain the methods of estimating in National Income.

Or

(b) What are the difficulties in National income?

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) What you mean by margin? Explain the role of margin in micro-economics.

Or

(b) What are the various types of equilibrium?

2 C–7163

17. (a) Explain the origin and functions of WTO.

Or

(b) What is Trade cycle? Explain its Fluctuation.

18. (a) Explain steps involved in demand forecasting.

Or

(b) Discuss the conditions for equilibrium of a firm under monopoly.

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C–7163

C–7164		Sub. Code
		96124

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Second Semester

Banking Finance Service and Insurance

MARKETING – II

(2016 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Section A   (10 × 2 = 20)

Answer **all** the questions.

1.   What is marketing mix?

2.   Who is called a Buyer?

3.   What is market segmentation?

4.   What do you mean by product?

5.   What is called consumer goods?

6.   What do you mean by Branding?

7.   What do you mean by physical distribution?

8.   What do you mean by publicity?

9.   What is called personal selling?

10.   What do you mean by sales promotion?

Answer **all** the questions.

11. (a) Explain the concept of marketing mix.

Or

(b) What are the objectives of Buyer Behaviour?

12. (a) What are the basis of segmentation?

Or

(b) What are the basis of Targeting?

13. (a) What are the methods of sales forecasting?

Or

(b) What are the benefits of sales forecasting?

14. (a) What are the objectives of advertising?

Or

(b) What are the features of personal selling?

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

Or

(b) What are the problems associated with channels of distribution?

Section C (3 × 10 = 30)

Answer **all** the questions.

16. (a) Explain the factors affecting marketing functions.

Or

(b) Explain the factors influencing Buyer Behaviour.

2 C–7164

17. (a) Explain the merits and demerits of segmentation.

Or

(b) Describe the various methods of sales forecasting.

18. (a) Describe the features and scope of sales promotion.

Or

(b) What are the advantages and disadvantages of direct selling?

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3   **C–7164**

C–7165	Sub. Code
	96125

B.Com. DEGREE EXAMINATION, NOVEMBER 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.   What are the accounting entries for the dissolution of partnership firms?

2.   What is meant by piecemeal distribution of cash?

3.   What is the maximum loss method?

4.   What is deficiency account?

5.   Give the form of the company's Balance sheet under schedule VI of the Companies Act. 1956.

6.   What is Capital Redemption Reserve Account?

7.   What are the legal provisions regarding the redemption of preference shares?

8.   What is meant by acquisition?

9.   Define Goodwill.

10.   What are the methods of valuation of Goodwill?

Answer **all** questions.

11. (a) Explain the treatment of goodwill in the partnership accounts.

Or

(b) XYZ and Co. is a partnership concern, having three partners X, Y, Z. Their capital accounts stood at Rs.30,000, Rs.15,000 respectively on January 1, 2018.

The partnership deed provides that:

(i) I should be allowed a remuneration of Rs.3,000 per annum.

(ii) Interest at 5% per annum has to allowed on capital.

(iii) Balance profits/losses is to be divided in the proportion of 2:2:1.

Ignoring the above terms, the profit of Rs.18,000 for the year ended Dec 31, 2018, was divided equally. You are required to pass the Journal entry to rectify the error.

12. (a) What is a Capital reduction account? How it is prepared?

Or

(b) Distinguish between a Capital Reduction Scheme and a Reorganisation Scheme.

2   **C–7165**

13. (a) Prepare Income statement of Srinivas Ltd. for the period 31st March 2018, form the following information.

	Rs.
Revenue from sales	8,78,240
Cost of goods sold	5,97,400
Operating expenses :	
Selling expenses	1,04,600
Administrative expenses	49,000
Interest expenses	9,400
Tax burden	52,000

Or

(b) Calculate cost of goods sold from the following particulars:

Opening stock of raw materials	10,000
Purchase of raw materials	1,12,000
Purchase returns	4,000
Carriage inward	2,000
Carriage outward	3,000
Productive wages	45,000
Outsanding wages	5,000
Chargeable expenses	8,000
Closing stock of raw material	20,000
Factory expenses	24,000
Factory lighting and water	20,000

14. (a) What are the legal provisions regarding the bonus issue?

Or

3   **C–7165**

(b) On 1.4.2018 when Texel Ltd. offered 1,00,000 equity shares of Rs.10 each for public subscription Rs.2,40,000 were received along with the applications at the rate of Rs.2 per shares. On 1.7.2018 the company allotted the shares proportionately among all the applications simultaneously making an allotment call of Rs.2 per shares.

By 10.7.2018 all shareholders, except on allottee of 500 shares, had paid the balance due on allottment. These shares were forfeited on 10.9.2018.

The company made another call of Rs.2 per share on 30.9.2018 and by 10.10.2018 the amounts were received. Journal entries (including cash/Bank transactions) to record the above in the books of Texe Ltd.

15. (a) Under what circumstances valuation of shares will be resorted to?

Or

(b) A trader started business on March 1,2015, with Rs.25,000 as capital. His profits for the first two years were Rs.7.200 and Rs.11,700 but for the year ending April 30, 2018, he incurred a loss of Rs.1,575. His estimate of the market rate of interest on investment was 10% and of the rate of risk return on his capital was 3%. He estimated his salary from an alternative employment at Rs.1,500 per year. Compute the value of goodwill of the business at 3 years purchase of super-profits of average profits of the three years.

C–7165

Answer **all** questions.

16. (a) State and explain the rules in Garner Vs. Murrey's case.

Or

(b) Arun and Anandan were equal partners whose firm was dissolved on December 31,2018.

Balance sheets on Dec. 31, 2018.

Liabilties	Rs.	Assets	Rs.
Creditors	3,200	Machinery	1,200
Arun's capital A/c	400	Furniture	300
		Debtors	500
		Stock	400
		Cash	180
		Anandan's Drawings	1,020
	3,600		3,600

Assets realised the following: Machinery Rs.600; Furniture Rs.100; debtors Rs.400; stock Rs.300; realisation expenses were Rs.40. Arun was declared insolvent. Anandan's private estate yield a surplus of Rs.140 only. Give necessary accounts to close the books of the firm.

17. (a) From the following particulars of Madan Ltd. Calculate the remuneration of managing Director at 5% of net profit.

Rs.

(i) Remuneration of managing director 10,000

(ii) Provision for bad debts 5,000

(iii) Provision for tax 75,000

C–7165

			Rs.
(iv)	Depreciation written off		40,000
(v)	Loss on scale of investments		35,000
(vi)	Derpreciation allowable as per income-tax provisions		35,000
(vii)	Net profit after considering the above 2,25,000 items		

Or

(b) Eswar Ltd., earned a net profit of Rs.4,00,000 after considering the following items:

	Rs.
Depreciation	80,000
Preliminary expenses	40,000
Provision for taxation	2,20,000
MD's remuneration paid	60,000
Director's fees	20,000
Bonus paid	30,000
Profit on sale of fixed asset	30,000

(Orginal cost Rs.40,000 ; WDV Rs.22,000

Calculate the net profit for the purpose of managerial remuneration and calculate managing director's remuneration at 5% of net profits.

18. (a) Explain the factors you would take into account for suggesting a suitable scheme for reconstruction.

Or

(b) How would you deal with debenture interest outstanding when the company is (i) solvent and (ii) insolvent.

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C–7165

C–7166		Sub. Code
		96127

B.Com. DEGREE EXAMINATION, NOVEMBER 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.   Define communication.

2.   What is listening?

3.   What is Resume?

4.   What is Oral presentation?

5.   Give examples of international communication.

6.   What do you mean by g-mail?

7.   What is para language?

8.   What do you mean by Kinesics?

9.   What is letter of application?

10.   Define Cultural Context.

Answer **all** questions.

11. (a) Differentiate between oral and written communication.

Or

(b) Explain any five barriers of communications.

12. (a) Briefly explain the forms of Proxemics.

Or

(b) Discuss the various steps of interviewing skills.

13. (a) State and principles of effective listening.

Or

(b) Discuss the Adopting of global business.

14. (a) Write notes on (i) Fax (ii) Video conference.

Or

(b) Discuss about factors affecting listening exercises.

15. (a) Explain the Non-Verbal aspects to communicating.

Or

(b) Describe the training presentation.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain a writing and presenting in International situations.

Or

(b) Describe the objectives of inter cultural factors interactions.

C–7166

17. (a) Discuss the effective presentation skills.

Or

(b) Explain the modern forms of communicating.

18. (a) Discuss about the features of Report writing.

Or

(b) Describe the Short report and Formal report.

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C–7166

C–7167	Sub. Code
	96131

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Third Semester

Banking finance service and insurance

BUSINESS STATISTICS

(2016 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. Give two uses of statistics.

2. What are the objectives of calculating overages?

3. What is Kurtosis?

4. Explain the uses of correlation.

5. State the importance of time series.

6. Under what circumstances stratified random sampling design is considered appropriate

7. Explain uses of SPSS

8. What is hypothesis?

9. Write any two merits of transportation model.

10. State the characteristics of operations research.

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Define diagram. Explain briefly the important types of diagrams.

Or

(b) Draw a histogram from the following data.

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
No.of students	7	12	15	17	20	18	14	10	4

12. (a) Calculate Kurtosis from the following data.

X	5	11	15	17	20	35
F	2	1	4	10	3	2

Or

(b) Calculate rank co-efficient of correlation for 12 student in 2 different subjects.

Student no	1	2	3	4	5	6	7	8	9	10	11	12
Subject 1	8	7	10	1	4	5	3	6	9	11	12	2
Subject 2	2	4	9	3	12	11	8	1	7	6	5	2

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13. (a) Highlight the various methods used in selecting a sample from the population point out their merits.

Or

(b) Calculate the chain base index numbers from following fixed base index numbers.

Year	2007	2008	2009	2010	2011	2012	2013
FBI	210	340	560	450	540	620	734

14. (a) Describe in brief the procedure of testing hypothesis.

Or

(b) Write a short note on small sample test.

15. (a) Determine an initial basic feasible solution to the following transportation problem using north west cornet rule.

	D_1	D_2	D_3	D_4	Supply
O_1	6	4	1	5	14
O_2	8	9	2	7	16
O_3	4	3	6	2	5
Required	6	10	15	4	35

Or

C–7167

(b)   Using the following cost matrix, determine
(i) optimal job assignment (ii) the cost of assignment

Job

		1	2	3	4	5
	A	10	3	3	2	8
Mechanic	B	9	7	8	2	7
	C	7	5	6	2	4
	D	3	5	8	2	4
	E	9	10	9	6	10

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

Answer **all** questions.

16. (a)   What are the requisites of a good table? State the
rules that serve as a guide in tabulating statistical
material.

Or

(b)   Calculate arithmetic mean from the following

Weekly income (Rs)	No. of workers
Less than 20	4
Less than 30	9
Less than 40	15
Less than 50	32
Less than 60	45
Less than 70	52
Less than 80	60
Less than 90	67
Less than 100	75

4   **C–7167**

17. (a) Find out the egression equation from the following data.

x: 27 32 39 41 47 52 61

y: 18 35 24 37 23 27 47

Or

(b) Calculate co-efficient of correlation between rain fall and agricultural production through Karl Pearson co-efficient of correlation method.

| Rain fall | | 22 | 24 | 26 | 28 | 30 | 32 | 34 |
| Agricultural production | | 40 | 36 | 25 | 50 | 48 | 46 | 38 |

18. (a) Following are the data related with the output of a factory for 7 years.

| Year | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
| Output (in tonnes) | 47 | 64 | 77 | 88 | 97 | 109 | 113 |

Calculate tred values through the method of least squares and forecast the production in 2009 and 2011.

Or

5 **C–7167**

(b) Use simplex method to solve the LPP

Max Z = $3x_1 + 2x_2$

Subject to

$$x_1 + x_2 \leq 4$$
$$x_1 - x_2 \leq 2$$
$$x_1, x_2 \geq 0 .$$

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C–7167

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

1.   Define the term contract.

2.   What is meant by Free consent?

3.   What do you understand by void agreement?

4.   What are the liquidated damages?

5.   What is meant by breach of contract?

6.   What is the effect of destruction of specified goods on a contract sale?

7.   Define the term price.

8.   When can a condition be treated as a warranty?

9.   What do you mean by Intellectual property rights?

10. What is geographical indications?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) "An acceptance to be valid must be communicated". Explain.

Or

(b) Distinguish between an offer and an invitation to offer.

12. (a) Explain "Ignorance of law is no excuse".

Or

(b) Explain clearly the meaning of misrepresentation. What are the consequences of misrepresentation in a contract?

13. (a) Briefly explain the principles governing the assessment of damages for breach of contract.

Or

(b) Distinguish between actual breach and anticipatory breach of contract.

14. (a) Explain the consumer redressal agencies.

Or

(b) Briefly discuss the rights of consumers.

15. (a) Write short notes on literary property and trade secrets.

Or

(b) Explain the functions of Information Technology.

2 **C–7168**

Part C   (3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the subject matter of sale. Distinguish between specific, ascertained and unascertained goods.

    Or

    (b) Risk 'prima facia' passes with ownership. Discuss.

17. (a) Discuss the rights and duties of a buyer under sale of Goods Act.

    Or

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

18. (a) Explain the terms 'condition an warranty' under the sale of Goods Act.

    Or

    (b) Explain the implied warranties under the sale of goods act.

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3   **C–7168**

C–7169		Sub. Code
		96133

B.Com. DEGREE EXAMINATION, NOVEMBER 2022.

Third Semester

Banking Finance Service and Insurance

ADVANCED CORPORATE ACCOUNTING

(2016 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. What is Goodwill?

2. What is 'yield value of share'?

3. What is super profit?

4. Write a short note on pre incorporation profit.

5. Write a note on purchase consideration?

6. Explain 'Capital reduction'.

7. What is Rebate on Bill discounted?

8. Explain the meaning of non-performing Assets.

9. What is meant by 'Annuity'?

10. What do you understand by "Life Assurance Fund"?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the significance and Advantage of Accounting standards.

Or

(b) Calculate the Amount of Goodwill on the basic of the three years purchase of the last five years average profits.

The profit for the last five years are

	Rs.
I year	4,800
II year	7,200
III year	10,000
IV year	3,000
V year	5,000

12. (a) Discuss about the guidelines provided by SEBI regarding the issues of Bonus shares.

Or

(b) Mohan company Ltd, was in corporated on 30th June 1985 to take over the business of Mr. K. Mohan as from 1st January 2000. The Financial accounts of the business for the year ended 31st December 2000 disclosed the following information:

Particular	Rs.	Rs.
Sales :		
January to June	1,20,000	
July to December	1,80,000	3,00,000
Less : Purchases		
January to June	75,000	
July to December	1,20,000	1,95,000
Gross profit		1,05,000
Less : Salaries	15,000	
Selling expenses	3,000	
Depreciation	1,500	

2 **C–7169**

Particular	Rs.	Rs.
Directors remuneration	750	
Debenture interest	90	
Administration expenses [Rent, rates etc.,,]	4,500	24,840
Profit for the year		80,160

You are requested to prepare a statement apportioning the balance of profit between the periods prior to and after in corporation and show the profit and loss appropriation account for the year ended 31st December 1985.

13. (a) Distinguish between merger method and purchase method of Accounting for Amalgamation.

Or

(b) The following scheme of reconstruction has been approved for Divya Ltd.

(i) The shareholders to receive is bill of their present holding of 60,000 shares of Rs. 10 each fully paid the following:

(1) Fully paid new equity shares equal to 1/3 rd of their holding.

(2) 8% preferences shares fully paid, to the extent of 1/5th of the above new equity shares.

(3) Rs. 60,000 8% secured debentures.

(ii) The debenture holders total claim of Rs. 75,000 to be reduced to Rs. 25,000. This will be satisfied by the issue of 2,500 8% preference share of Rs. 10 each fully paid.

3

C–7169

(iii) An issue of Rs, 5,00,000 6% first debentures was made and allotted, payment for the same having been received in cash.

(iv) The goodwill which stood at Rs. 3,00,000 was written down to Rs. 50,000. Plant and machinery which stood at Rs. 1,00,000 was written down to 75,000.

(v) The freehold premises which stood at Rs. 1,75,000 was written down by Rs. 75,000.

Give Journal entries in the book of Divya Ltd. For the above reconstruction scheme.

14. (a) On 31st March 2021 a bank term the following bills, discounted it earlier:

Date of bill 2021	Term of bill (months)	Discounted @%p.a	Amount of bill Rs.
(i) January 17	4	17	7,30,000
(ii) February 7	3	18	14,60,000
(iii) March 9	3	17.5	3,64,000

You are required to calculate the rebate on bill discounted. Also show the necessary Journal entry for the rebate.

Or

(b) On 31st March 2000 Bharat Commercial Ltd. Find its advances classified as follows:

	Rs.
Standard assets	14,91,300
Sub-standard assets	92,800
Doubtful assets (secured)	
Doubtful for one year	25,660
Doubtful for one year to 3 years	15,640
Doubtful for more than 3 years	6,580
Less Assets	10,350

Calculate the amount of provisions to be made by the bank against the above mentioned advances.

4

C–7169

15. (a) The life Assurance Fund of an Insurance Company on 31.3.2006 showed a balance of Rs. 87,76,500. It was found later that the following were not taken into a/c

	Rs.
Dividend from Investments	4,80,000
Income Tax on above	48,000
Bonus in reduction of premium	8,77,500
Claims covered under re-insurance	4,23,000
Claims intimated but not accepted by company	7,62,000

Ascertain the correct balance of fund.

Or

(b) A life Assurance Company prepared in Revenue A/C for the year ended 31.3.2006 and ascertained its Life Assurance fund to be Rs. 28,35,000. It was found later that the following has been omitted from the accounts:

(i) Interest accrued on investment Rs. 39,000 Income tax liable to be deducted there on is estimated to be Rs. 10,500.

(ii) Out standing premiums Rs. 32,800

(iii) Bonus utilised for reduction of premium Rs. 6,750

(iv) Claims intimated but not admitted Rs. 17,400

(v) Claims covered under reinsurance Rs. 6,500.

What is the True life Assurance Fund?

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) The Auto parts manufacturing Co Ltd was registered with an authorised capital of Rs. 7,50,000, divided into 3,000 6% cumulative preference shares of Rs. 100 each and 4,500 equity shares of Rs. 100 each. The Following are the balances taken on 31.12.98.

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Stock on 1.1.98	2,41,500	Share capital	
Delivery expenses	1,02,000	3,000 6% cumulative	
General expenses	21,000	Preference shares of Rs. 100 each	3,00,000
Bills receivable	6,000	3,000 equity shares (Rs. 75 called up)	2,25,000
Ivestments : 6000 shares of Rs. 10 each in Surise Co Ltd	60,000	General reserve	82,725
		P&L a/c (Cr)	58,500
Preference dividend half year 30.6.1998	9,000	Sales	9,18,600
Bank balance	97,500	5% debentures	2,10,000
Good will	1,00,000	Trade creditors	1,25,250
Trade debtors	1,67,500	Provision for Taxation	9,070
Freehold properties at cost	3,90,000		
Salaries	1,03,500		
Rent and Rates	38,250		
Furniture at cost	75,000		
Purchases	4,76,500		
Freight & Carriage inwards	3,750		
Debenture interest (half year)	5,250		
Final dividend for 1997	20,250		
Cash in hand	12,145		
	19,29,145		19,29,145

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Prepare profit & coss Account for the year ended 31.12.1998 and Balance sheet at that date after taking the following into account.

    (i)   Closing stock Rs. 2,15,000

    (ii)   Depreciation 2 ½ % on Freehold property and 6% Furniture.

    (iii) Bill receivable for Rs. 2,500 maturing after 31.12.1998 has been discounted with bank.

    (iv) Directors proposed to pay second half year's dividend on pref. shares.

    (v)   10% dividend on equity shares is proposed.

    (vi) Provide 5% towards reserve for doubtful debts on Trade debtors.

Or

(b)   The balance sheet of Saraswati Co. Ltd. disclosed the following position as on 31st December 1998.

Liabilities	Rs.	Assets	Rs.
Share capital :			
6,000 equity share of Rs. 100 each	6,00,000	Good will	1,65,000
		Investments	5,25,000
Profit and loss a/c	75,000	Stock	6,60,000
General reserve	2,25,000	Sundry debtors	3,90,000
6% debentures	4,50,000	Cash at bank	60,000
Sundry creditors	1,50,000		
Workmen's savings bank a/c	3,00,000		
	18,00,000		18,00,000

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(i) The profits for the Past Five Years were:

1994 – Rs. 30,000; 1995 – 70,000; 196 – Rs. 50,000; 1997 Rs. 55,000 and 1998 – Rs. 95,000.

(ii) The market value of investments was Rs. 3,30,000

(iii) Goodwill is to be valued at three years purchase of the average annual profit for the last Five years.

Find the intrinsic value of each share.

17. (a) The following is the Balance sheet of X Co Ltd as on 30th June 1990.

Liabilities	Rs.	Assets	Rs.
Share capital :		Goodwill	35,000
2,000 shares of Rs. 100 each	2,00,000	Land & building	85,000
		Plant & machinery	1,60,000
Reserves	20,000	Stock	55,000
5% debentures	1,00,000	Sundry debtors	65,000
Loan from A (a director)	40,000	Cash at bank	34,000
Sundry creditors	80,000	Discount on debenture	6,000
	4,40,000		4,40,000

The business of the company is taken over by Y Co ltd, as on that date on the following terms:

(i) 'Y' Co Ltd., to take over all asset except cash, to value the assets at book values less 10% except goodwill which is to be valued at 4 years purchase of the excess of average (5 years) profits over 8% of the combined amount of share capital and reserves.

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(ii) 'Y' Co Ltd to take over trade liabilities at a discount of 5%.

(iii) The purchase consideration was to be discharged in cash to the extent of Rs. 1,50,000 and the balance in Fully paid equity shares Rs. 10 each valued at Rs. 12.50 per share. The average of the 5 years profit was Rs. 30,100. The expenses of absorption. Rs. 4,000 were paid by X Co. Ltd, but afterwards reimbursed by Y. Co Ltd., pass journal entries in the books of X Co. Ltd, to close the above transactions.

Or

(b) From the following information prepare profit and loss Account of Swadesh bank Ltd. for the year ended 31st December 1987.

	Rs. (000)
Interest on Fixed deposits	430
Interest on loans	650
Discount on bills discounted	415
Interest on over draft	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
Directore's fees and allowances	25
Transfer fees	2
Provident fund contribution	2
Local commitee fees and allowances	10

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Audit fees	12
Printing and stationary	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 informations:

    (i)   Rebate on bills discounted on 31st December 1986 Rs. 19,000

    (ii)   Rebate on bills discounted on 31st December 1987 Rs. 26,000

    (iii)   Bad debts to be written off Rs. 40,000

    (iv)   Provide for taxation Rs. 50,000.

18.   (a)   From the following balances of united General insurance Co Ltd. as on 31.3.2006 prepare.

    (i)   Fire revenue A/C

    (ii)   Marine revenue A/C and

    (iii)   Profit and Loss A/C

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	Rs. (000)		Rs. (000)
Provision for unexpired risk		Interest, dividends etc	28
On 1.4.05 : fire	500		
marine	1,640	Difference in exchange (cr)	6
Additional reserve on 1.4.05 fire	100	Miscelleneous receipts	10
		Profit on sale of land	120
Bad debts :			
Fire	10	Premium received :	
Marine	24	Fire	1,200
Auditors fees	24	Marine	2,160
Directors fees	10	Expenses of Management	
Share transfer fees	1.6	Fire	290
Bad debts recovered	24	Marine	800
claims paid & out standing		Commission earned on reinsurance ceded:	
Fire	380	Fire	60
Marine	760	Marine	120
Commission paid :			
Fire	180		
Marine	216		
Depreciation	70		

Provision for unexpired risk is to kept at 50% of the premiums for fire and at 100% for marine departments. The additional reserve in case of fire insurance is to be increased by 5% of the net premium.

Or

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(b) The following are the balances of Cholan Bank Ltd.
     For the year ended 31.3.1992.

	Rs. in (000)
Interest on loans	518
Interest on fixed deposits	550
Commission received	16
Salaries and allowances	108
Discount on bill discounted	292
Rebate on bill discounted	98
Interest on cash credits	446
Interest on current accounts	84
Rents and taxes	36
Interest on overdrafts	308
Director's fees	6
Auditor's fees	2
Interest on saving bank deposits	136
Postage and telegrams	3
Printing and stationery	6
Locker rent	2
Transfer fees	1
Depreciation an bank properties	10
Sundry charges	4

Other information:

(i)   Provision for bad debts to be made Rs. 80,000

(ii) Provision for income tax required Rs. 3,00,000

      From the above information, prepare the profit
      and loss account of the bank for the year
      ended 31.3.92.

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C–7170	Sub. Code 96134

B.Com. DEGREE EXAMINATION, NOVEMBER 2022.

Third Semester

Banking Finance Service and Insurance

PRINCIPLES AND PRACTICES OF BANKING

(2016 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What are the types of Banks?

2. Write any two objectives of retail banking.

3. What is ADR?

4. What is KYC in Banking?

5. What is meant by GDR?

6. What is online banking with example?

7. Define – Firms.

8. What is called stamping of documents?

9. What is meant by Tele Marketing banking?

10. What is smard card?

Answer **all** questions.

11. (a) What are the importance of risk management?

Or

(b) Describe the protection available for paying and collection banker under NI Act.

12. (a) What are the problems associated with lending?

Or

(b) Explain the value Added services rendered by banks.

13. (a) What are the benefits of online Banking?

Or

(b) Describe the recent developments in online Banking.

14. (a) What are the importances of pricing is marketing?

Or

(b) What are the role of distribution channels in marketing of Banking services?

15. (a) What is core banking? What are its objectives?

Or

(b) Discuss the advantage of Regulated markets.

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

Answer **all** questions.

16. (a) Explain the types of risk management associated with banking sector in India.

Or

(b) Describe the role of Banking Technology in Global Development.

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17. (a) Describe the effects of customers and service quality of Banks.

Or

(b) What are the importances of marketing of services?

18. (a) Explain the types of various customers.

Or

(b) What is endorsement? What are its types in Banking?

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B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Third Semester

Banking Finance Service and Insurance

PRICIPLES OF INSURANCE

(2016 onwards)

Duration: 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What is risk?

2. Define Insurance.

3. What are the purpose of having life Insurance?

4. List the types of Policies.

5. What is coinsurance?

6. List out any two Life Insurance Product.

7. What is cover notes?

8. Define Arbitration.

9. State the objectives of LIC of India.

10. Define Agent.

Answer **all** questions.

11. (a) State the main aims of insurance company.

    Or

    (b) Write short note on perils and hazards.

12. (a) Demonstrate the role of insurance in the Indian economy.

    Or

    (b) What are the types of Insurance contract?

13. (a) Explain the features of fire insurance.

    Or

    (b) Discuss personal accident insurance.

14. (a) How to claim compensation under the solatium fund in hit and run?

    Or

    (b) Explain about paid up policy and open policy.

15. (a) Write a short note about reinsurance.

    Or

    (b) What are the main objectives of risk management.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) How the life insurance policy classified on the basis of Premium?

    Or

    (b) Explain the reforms in Insurance sector.

17. (a) Discuss the procedure of settlement of fire insurance claim.

Or

(b) Discuss the elements of marine insurance.

18. (a) Narrate the terminologies used in the insurance.

Or

(b) Describe the important duties and powers of IRDA.

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C–7172		Sub. Code
		96141

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Fourth Semester

Banking Finance Service and Insurance

ACCOUNTING AND FINANCE FOR BANKERS

(2016 onwards)

Duration: 3 Hours　　　　　　　　Maximum : 75 Marks

Part A　　　　　　　$(10 \times 2 = 20)$

Answer **all** questions.

1. What is floating interest rates?

2. How to calculate YTM?

3. List out any four Accounting Standards.

4. State any two concepts of Accounting.

5. What is NPA?

6. What is transfer voucher?

7. What is the purpose of BRS?

8. What are the classes of share capital?

9. Name any two accounting softwares.

10. What is Ratio?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the capital budgeting techniques.

Or

(b) Distinguish between sinking fund and A mortization.

12. (a) List out the purpose of Accounting.

Or

(b) Explain the principles of Conservation.

13. (a) Draw a format of final Accounts of Banking Companies.

Or

(b) What are the subsidiary books maintained by the banking Companies?

14. (a) Distinguish between Income and Expenditure Account and Receipt and payment Account.

Or

(b) Describe the Accounting Treatment of Goodwill in case of Admission of a partner.

15. (a) What are the security features of computerized Accounting system

Or

(b) Explain the impact of Accounting softwares in banking sector.

2　　　　　**C–7172**

Answer **all** questions.

16. (a) Narrate the methods of Bond valuation.

    Or

    (b) how to calculate front end and back end interest rate?

17. (a) Discuss the scope of Accounting standard.

    Or

    (b) Explain the components of net worth of Bank Accounts.

18. (a) Discuss the Accounts of Non-Trading concern.

    Or

    (b) Write short note on

    (i)   EMI   (ii)   Forfeiture of shares

    (iii) Joint Venture   (iv)   Hire Purchase

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C–7173	Sub. Code
	96142

B.Com. DEGREE EXAMINATION, NOVEMBER 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. What is cost accounting?

2. Define fund flow statement.

3. What is normal cost and abnormal cost?

4. Define Economic order Quantity.

5. What is ABC Analysis?

6. What is Time keeping Department?

7. Define on cost.

8. What is Ratio Analysis?

9. What is cash flow statement?

10. What is variable cost?

Part B   (5 × 5 = 25)

Answer **all** questions.

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

Or

(b) From the following data, you are required to determine the Economic order quantity.

Annual usage   –   8000 units

Cost per unit   –   Rs. 0.30

Buying cost   –   Rs. 7 per order

Storage and carrying cost as percentage of average inventory holding 15%.

12. (a) What are the elements of cost?

Or

(b) A company has three production departments A, B and C and two service departments X and Y. The expenses incurred by them during the month are :

A Rs. 80,000, B Rs. 70,000, C Rs. 50,000,

X Rs. 23,400,   Y Rs. 30,000.

The expenses of service departments are apportioned to the production department on the following basis :

	A	B	C	X	Y
Expenses of x	20%	40%	30%	–	10%
Expenses of y	40%	20%	20%	20%	–

Show clearly as to how the expenses of X and Y departments would be apportioned to the A, B and C departments.

2   **C–7173**

13. (a) What are the merits of time rate and piece rate systems of wages payment?

Or

(b) From the following particulars supplied by the personal department of a Fire, calculate labour turnover :

Total number of employees at the beginning of the month   2010

Number of employees who are recruited during the month   30

Number of employees who left during the month   50

Total number of employees at the end of the month   1990

14. (a) Explain the procedure for the preparation of funds flow statement.

Or

(b) Calculate gross profit ratio :

Sales	2,20,000	Purchases	1,75,000
Sales returns	20,000	Purchases returns	15,000
Opening stock	30,000	Closing stock	40,000

15. (a) What are the uses of cash flow statements?

Or

(b) The Road Transport Co. which keeps a fleet of lorries, gives the following information :

Kilometres run for April   Rs. 30,000

Wages for April   Rs. 2,000

Petrol, oil etc., for April   Rs. 4,000

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Original cost of vehicles

Depreciation to be allowed @ 25%
per annum on original cost.   Rs. 1,00,000

Repairs for the month of April   Rs.6,000

Garage, rent etc., for April   Rs.1,000

Licence, Insurance etc., for the year   Rs.6,000

Prepare a statement for April, showing the fixed and variable cost per running km.

Part C   (3 × 10 = 30)

Answer **all** the questions.

16. (a) What are the limitations of financial statement?

Or

(b) Two types of articles are manufactured in a factory. From the following particulars,

Prepare a statement showing cost per article sold, there is no opening or closing stock.

	Article A	Article B
	Rs.	Rs.
Materials	1,200	1,616
Labour	2,280	2,828

Works on cost is charged at 100% on labour, and office on cost is taken at 25% on works cost. The number of article. A sold during the period was 120 at Rs.75 each whereas the price per article B sold was Rs.55 and the number sold was 202. Ascertain the total profit as per cost books from the above particulars.

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Also prepare a profit and loss account for the period in the financial books, the actual works expenses being Rs.4,960 and the office expenses being Rs.3,380. How would you account for the difference between the two figures of profit?

17. (a) Distinguish between management account and cost accounting.

Or

(b) An engineering firm has three departments. The budgeted expenses for the current year are;

	Dept. A Rs.	Dept. B Rs.	Dept. C Rs.
Materials	1,00,000	1,00,000	79,700
Direct wages	1,36,640	87,840	79,300
Direct expenses	1,760	2,280	900
Works expenses	97,600	65,880	61,100
Administration expenses	26,880	25,600	19,890
Direct Labour hours	78,080	57,645	48,880

Works expenses are charged to output at a man–hour rate and administration expenses as a percentage on works cost.

Compute man-hour rate and percentages of administration overhead on works cost.

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18. (a) Explain the different methods of overheads.

Or

(b) Amit Company has five departments P, N, R, S, are producing departments, and T is a service department. The actual costs for a period are as follows :

	Rs.
Repairs	2,000
Rent	2,500
Depreciation	1,200
Supervision	4,000
Insurance	1,500
Employer's Liability of Employees, Insurance	600
Light	1,800

The following data are also available in respect of the five departments :

	Dept. P	Dept. N	Dept. R	Dept. S	Dept. T
Area Sq. ft.	140	120	110	90	40
No. of workers	25	20	10	10	5
Total wages	10,000	8,000	5,000	5,000	2,000
Value of plant	20,000	18,000	16,000	10,000	6,000
Value of stock	15,000	10,000	5,000	2,000	–

Apportion the costs to the various departments on the equitable basis.

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B.Com. DEGREE EXAMINATION, NOVEMBER 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.   What is Called Financial System?

2.   What do you mean by Spot Market?

3.   What is Capital Market?

4.   Write a short note on Book Building?

5.   What is Global Depository Receipts?

6.   Define - Merchant Bankers.

7.   What is Nifty?

8.   Listing of Securities - Meaning.

9.   What do you mean by National Indices?

10.   Write is Money Market?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) What are the conditions for public issue?

Or

(b) Explain the objectives of capital market.

12. (a) Capital market in India is one of the in the world and has played a great role elaborate this statement.

Or

(b) What are the Functions of NSE?

13. (a) What are the Need of study in retail debt market?

Or

(b) Discuss the recent reforms in Indian Securities Market.

14. (a) What are the various factors that influence Trading Membership?

Or

(b) Explain the features of Stock brokers.

15. (a) Discusses the various factors that influence the Transaction cycle.

Or

(b) Describe the Procedure for Surrender of Membership.

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Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) What are the functions of stock exchange?

Or

(b) What are the listing requirements on Bombay Stock exchange?

17. (a) Explain the differentiating factors in construction of security market indices.

Or

(b) What is Marketing of Securities? Explain its procedure.

18. (a) Explain the different types of derivative contracts?

Or

(b) Explain in brief the provision of various acts which are applicable on capital market of India.

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3 **C–7174**

B.Com. DEGREE EXAMINATION, NOVEMBER 2022

Fifth Semester

Banking Finance Service and Insurance

LEGAL AND REGULATORY ASPECTS OF BANKING OPERATIONS

(2016 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Define Credit Policy.

2. What is selection credit control?

3. What do you mean by Indeminities?

4. List out the two obligations of a banker.

5. What is Hypothecation?

6. Give any two important functions of service tax.

7. Define – Bailment.

8. Write short note on Guarantee.

9. What are the objectives of consumer protection Act?

10. What is partnership?

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

Answer **all** questions.

11. (a) Explain the Banking Regulation Act 1949.

Or

(b) Distinguish between amalgamation and mergers.

12. (a) Discuss the functions of letter of credit and Deferred payments.

Or

(b) Describe the obligation of a banker.

13. (a) Distinguish between conditions and warranties.

Or

(b) Explain the functions of sale and agreement to sell.

14. (a) Describe the securitinisation and Reconstruction of financial assets.

Or

(b) Explain the Enforment of security interest Act.

15. (a) Briefly describe minor admitted to the benefits of partnership.

Or

(b) Explain the foreign Exchange Management Act.

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

Answer **all** questions.

16. (a) Discuss about the power of Govt and RBI.

Or

(b) Explain the various concepts of CRR and SLR.

2   **C–7175**

17. (a) Discuss the scope and role of board for financial supervision.

Or

(b) Explain the modes of charging securities.

18. (a) Describe the Indian contract Act 1872.

Or

(b) Explain the functions of Right to Information Act and Information Technology Act.

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