C–0072		Sub. Code
		80413

B.Com. DEGREE EXAMINATION, NOVEMBER 2023

First Semester

Logistic and Shipping

PRINCIPLES OF ACCOUNTANCY

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1. What is accounting?

2. Define matching concept in Accounting.

3. What is entity concept?

4. State the need of subsidiary books in accounting.

5. What is suspense account?

6. Distinguish between discount received and discount allowed.

7. What is depreciation?

8. What are bills of exchange?

9. What is joint venture?

10. Distinguish between income and expenditure.

Part B   (5 × 5 = 25)

Answer **all** the questions

11. (a) From the following particulars of M/s Ashok Enterprises, prepare bank reconciliation statement as on December 31, 2021

- Bank balance as per cash book Rs.32,500

- Cheques deposited into bank but not credited up to December31, 2021 Rs.8,900.

- Cheques issued but not presented for payment Rs.12,500.

- Bank credited Rs.5,000 for receiving dividend through Electronic Clearing System.

- Bank charges debited by Bank Rs.400.

Or

(b) State the meaning and need of preparing Bank Reconciliation Statement.

12. (a) Explain the different types of error with suitable examples.

Or

(b) Rectify the following errors in the books of accounts:

- Building purchased for Rs.600 was debited to purchases a/c.

- A sum of Rs.300 paid to Ram was debited to Raj a/c.

- A bill receivable for Rs.400 received from Ram was omitted to be entered.

- Goods withdrawn by proprietor worth Rs.200 were debited to Anil account.

C–0072

13. (a) State any four essential features of bill of exchange.

Or

(b) Omega Ltd has the following transactions under the bills of exchange. Record the necessary journal entries in the books of Ram and Deepak.

- On March 15, 2021 Ram sold goods for Rs.8,000 to Deepak on credit.

- Deepak accepted a bill of exchange drawn upon him by Ram payable after three months.

- On April, 15 Ram endorsed the bill in favour of his creditor Poonam in full settlement of her debt of Rs.8,250.

14. (a) What are the characteristics of account current?

Or

(b) Prepare Account current for Jacob Brothers in respect of the following transactions of Jack. The account is to be prepared up to 1st February 2020. Calculate interest at 6% per annum (1 year = 365).

2019		Rs.	
September 16	Goods sold to Jack	300	Due 1st October
October 1st	Cash received from Jack	80	
October 21st	Goods purchased from Jack	400	Due 1st December

3

C–0072

15. (a) Explain average due date?

Or

(b) 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.1,200.

   (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.

Part C (3 × 10 = 30)

Answer **all** the questions.

16. (a) Explain the advantages and disadvantages of joint venture.

Or

(b) Distinction between Income an Expenditure Account and Receipt and Payment Account.

17. (a) Journalise the following transactions, post them into Ledger, balance the accounts and prepare a Trial Balance:

2022		Rs.
Mar 01	Sam and Sons commenced business with cash	80,000
2	Purchased goods for cash	36,000
3	Machinery purchased for cash	4,000

4

C–0072

	20	Sold goods for cash	25,000
	24	Sold goods for cash	18,000
	25	Paid for Rent	1,500
	26	Received for Commission	2,000

Or

(b) Explain the difference between personal real and nominal account with examples.

18. (a) State the objectives of Profit and Loss account. Distinguish between Trading a/c and profit and loss a/c.

Or

(b) From the following Trial Balance of Rajesh and Sons Ltd. Prepare Trading, Profit and Loss a/c and Balance Sheet for the year ended 31ˢᵗ March 2022.

Particulars	Amount	Particulars	Amount
Opening Stock	6,000	Bills Payable	1,100
Purchases	10,000	Purchase return	400
Carriage Inward	1,000	Sundry Creditors	3,500
Wages	1,000	Sales	30,000
Sales Return	400	Capital	20,000
Drawings	1,500	Commission received	300
Office Expenses	300		
Salaries	1,500		
Discount	300		
Repairs	1,200		
Advertisements	500		

5

Particulars	Amount	Particulars	Amount
Sundry Debtors	6,000		
Plant and Machinery	12,000		
Building	10,000		
Cash in Hand	600		
Cash at Bank	3,000		
Total	55,300	Total	55,300

Adjustment

- Closing Stock 50,000
- Depreciation 10% on Building
- Salaries outstanding Rs.200

_____

C–0072

B.Com. DEGREE EXAMINATION, NOVEMBER 2023

Second Semester

Logistic and Shipping

FINANCIAL ACCOUNTING

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. What is Reserves?

2. State two examples of provision.

3. What is conversion method?

4. Define single entry system.

5. What is foreign branch?

6. What is minimum rent?

7. Define transfer at cost.

8. Define goods on return.

9. Differentiate Ex-Interest or Ex-Dividend Purchases.

10. What is loss on sale of investment?

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

Answer **all** questions.

11. (a) List the significance of depreciation.

Or

(b) The original cost of the asset is Rs. 1,50,000. The useful life of the asset is 10 years and net residual value is estimated to be Rs. 50,000. Calculate depreciation under written down value method.

12. (a) State the importance of Single entry system.

Or

(b) Mr. Yojen keeps his books under single entry system. His position as on 31-12-90 was as follows:

Cash in hand	8,000
Cash at bank	15,000
Sundry creditors	10,000
Sundry debtors	45,000
Stock	35,000
Furniture	25,000

Prepare a statement of affairs and ascertain capital balance as on 31-12-1990.

13. (a) Explain stock and debtors method in branch accounts.

Or

2

C–0075

(b) Proper Bags Ltd invoices goods to Improper Bags Ltd at cost. Prepare branch accounts based on Debtors system.

	Rs.		Rs.
Stock (Jan. 1)	2100	Salaries and Wages	1,860
Petty Cash (Jan. 1)	50	Advertisement	240
Furniture (Jan. 1)	250	Rent and Rates	360
Goods supplied from H.O.	7,800	Stock (Dec. 31)	1,950
Goods returned back to H.O.	300	Petty Cash (Dec. 31)	30
Cash Sales	15,250	Furniture (Dec. 31)	230

14. (a) What is meant by hire purchase? How does it differ from installment system?

Or

(b) Dan purchases a car on hire-purchase system on 1.1.11. The total cash price of the car is Rs. 5,50,000 payable, interest is charged at 10% p.a. You are required to calculate interest paid by the buyer to the seller each year.

Date	Installment
1/1/2018	1,00,000
31/12/2019	1,80,000
31/12/2020	1,60,000
31/12/2021	1,08,000

3

C–0075

15. (a) Explain recoupment of short working in royalty.

Or

(b) Pat Ltd. acquires 2000, 12% Debenture of Vat Ltd. on 1.4.2013 at Rs. 105 Cum-interest (face value of debentures Rs. 100). Interest is paid on 30th June and 31st December every year. Accounts are closed on 31st December 2013. Ascertain the amount of interest and cost of debentures.

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

Answer **all** questions.

16. (a) Distinguish between reserves and provision.

Or

(b) M/s Sandeep and Bros. purchased a Machinery for Rs. 6,50,000 on April 01, 2017, and its salvage value is Rs. 50,000 for its installation. The useful life of the machinery is 10 years. Prepare Machinery account for 5 years' time period between 2017 to 2022. The 10% of depreciation charged in straight line method and diminishing balance method.

17. (a) How profit is arrived under Single Entry System? List the advantages and disadvantages single entry.

Or

C–0075

(b) Mr. Pat and Mr. Qat are in partnership and share profits and losses in the ratio of 3:2. On 31.3.2021 their statement of affairs showed the following position.

Liabilities	Amount	Assets	Amount
Capital		Machinery	20,000
Mr. Pat	20,000	Stock	15,000
Mr. Qat	20,000	Debtors	6,000
Creditors	5,000	Cash	4,000
Total	45,000	Total	45,000

On 31.3.2022 their assets and liabilities were: Machinery Rs. 20,000; Stock Rs. 25,000; Debtors Rs. 80,000; Cash Rs. 2,000; Creditors Rs. 8,000. You are required to ascertain profit after charging depreciation on machinery at 10 percent and interest on capital at 10 percent. Show the Balance Sheet on 31-3-22. Prepare Statement of Affairs, Statement of Profit, Statement of Capital and Balance Sheet.

18. (a) Explain in detail the steps and procedures in preparation of departmental accounting.

Or

C–0075

(b) The following transactions were made by a business house having three departments. All the units purchased are sold away. The rate of gross profit is the same in each case and the cost of purchase is Rs. 1,20,000. Prepare departmental trading account.

	Purchases	Stock on 1st January	Sales	Rs.
Department A	1000 units	130 units	1000 units	20 each
Department B	2200 units	90 units	1900 units	22.50 each
Department C	2400 units	152 units	2450 units	25 each

————————

C–0075

C–0076	Sub. Code 80424

B.Com DEGREE EXAMINATION, NOVEMBER 2023.

Second Semester

Logistics and Shipping

PRINCIPLES OF MARKETING

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all the** questions.

1. What is a Demand-Oriented pricing policy?

2. Who is a creative Salesman?

3. Define Prestige Pricing.

4. What is publicity?

5. State the disadvantages of labelling.

6. Comment on Volume Segmentation.

7. How Personal selling is different from Advertising?

8. What is consumer protection?

9. Holistic marketing?

10. Define Packaging.

Answer **all the** questions.

11. (a) Explain the concept of E-Marketing.

Or

(b) Explain various stages of Product Life Cycle (PLC).

12. (a) Write a note on consumer driven marketing strategy.

Or

(b) Define Channels of Distribution, Describe various function of middlemen.

13. (a) What is consumer buying behavior? State its characteristic. Explain the importance of consumer behavior.

Or

(b) What is Market Segmentation? What factors involved in market segmentation?

14. (a) What do you mean by promotion? Explain the need for promotional activities.

Or

(b) Define target marketing, test marketing and product positioning.

15. (a) Explain the growth and future of marketing in India.

Or

(b) Write a note on the traditional and modern concept of marketing and also distinguish between them.

C–0076

Part C   (3 × 10 = 30)

Answer **all the** questions.

16. (a) "Success or failure of several consumer products in Indian Market in the recent past was directly related to Pricing Decision." Comment. Explain nature and importance of Pricing Decisions with suitable illustrations from Indian Consumer Market.

Or

(b) 'Marketers Must do no harm'. Write a detailed note on marketing Ethics.

17. (a) What do you mean by product? Discuss the various stages of a new product development.

Or

(b) What is customer relationship marketing? Discuss significance of CRM marketing.

18. (a) What is consumerism? Explain various types of consumerism in marketing.

Or

(b) Define Green Marketing. Discuss the various principles and strategies involved in green marketing.

————————

C–0076

C–0077	Sub. Code
	80425

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

Second Semester

Logistics and Shipping

ECONOMIC ANALYSIS

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** the questions.

1. What is the nature and scope of the economics?

2. How does Adam smith define Economics?

3. What are the assumptions of law of diminishing marginal utility?

4. Can an indifferent curve be vertical? What is an example?

5. How do we calculate the price elasticity of demand?

6. How do the factors of production work?

7. What is opportunity cost?

8. List out the types of utility.

9. What is the difference between profit and interest?

10. Define consumer surplus.

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

Answer **all** the questions.

11. (a) Discuss the properties of indifference curves.

           Or

     (b) Explain the uses of demand analysis in business decision.

12. (a) Why is it that increase in price means increase in supply? Explain.

           Or

     (b) Is price discrimination good or bad? Discuss.

13. (a) Price and output determination under monopolistic competition.

           Or

     (b) Describe the features of Perfect Competition.

14. (a) Explain Law of variable proportion.

           Or

     (b) Discuss the different types of cost.

15. (a) Explain Ricardian theory of Rent.

           Or

     (b) How does the growth of the population bring down to the level of subsistence in the surplus-value theory of wages?

C–0077

Part C (3 × 10 = 30)

Answer **all** the questions.

16. (a) Explain the difference between income elasticity of demand to price elasticity of demand.

Or

(b) Explain the factors that affect the price elasticity of demand.

17. (a) Explain the law of return to scale.

Or

(b) Explain the applications of indifference curve.

18. (a) Explain the reasons for Kinked demand curve.

Or

(b) Discuss about price discrimination.

————————

C–0077

C–0078	Sub. Code
	80432

B.Com. DEGREE EXAMINATION, NOVEMBER 2023

Third Semester

Logistics and Shipping

HIGHER FINANCIAL ACCOUNTING

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. Define Goodwill.

2. What is meant by Partnership?

3. What is General Partnership?

4. What is Partnership Deed?

5. Write short note on Sacrificing Ratio.

6. What is meant by Super Profit Methods?

7. What is Gaining Ratio?

8. Write short note on Joint Life Policy.

9. What is Assets?

10. Write a short on Dissolution Firms.

Answer **all** questions.

11. (a) Describe the Merits and Demerits of Partnership.

Or

(b) Anbu and Raju are partners, sharing profit in the ratio of 3:2. Akshai is admitted as a partner. The new profit sharing ratio among Anbu, Raju and Akshai is 5:3:2. Find out the sacrificing ratio.

12. (a) Write format of Fixed Capital Account.

Or

(b) Ram and Shyam are partners sharing profits and losses in the ratio of 3:2. Their Balance sheet is as follows:

Liabilities	Rs.	Assets	Rs.
Capital Account		Machinery	25,000
Raja	60,000	Furniture	20,000
Rani	40,000	Stock	25,000
General Reserve	50,000	Debtors	50,000
Creditors	30,000	Cash in hand	60,000
	1,80,000		1,80,000

Rani retires from the firm on 1.1.2010 and Raja is to run the business on the following revaluation

(i)   Depreciate Furniture at 5%

(ii)   Depreciate Stock by 10%

(iii) Provision for Bad debts on Debtors at 5%

(iv)   Rani is to be paid in cash on the date.

Prepare Revaluation A/c, Capital A/c and Balance Sheet.

C–0078

13. (a) Describe the Factors Affecting the Value of Goodwill.

Or

(b) Raman and Suresh share profit in the ratio 3 : 2 : 1. On 31st December, 2008 their Balance Sheet was as follows:

Liabilities	Rs.	Assets	Rs.
Creditors	12,000	Machinery	25,000
General reserve	3,000	Stock	11,000
Capital :		Debtors	9,500
Ram	20,000	Goodwill	13,000
Rahim	15,000	Cash	1,500
Suresh	10,000		
	60,000		60,000

On the above date, the firm was dissolved. The assets, except cash, realized Rs. 60,000. The creditors were settled at Rs. 11,500. Dissolution expenses amounted to Rs. 800. Give necessary ledger A/c's

14. (a) Discuss the Revaluation of assets and liabilities.

Or

(b) From the Balance Sheet of A, B and C who share the profits and losses in 2:2:1 ratio, prepare the statement distribution of cash.

Liabilities		Rs.	Assets	Rs.
Sundry creditors		30,000	Cash	4,000
Capital	A	30,000	Sundry debtors	44,000
	B	24,000	Stock	44,000
	C	8,000		
		92,000		92,000

The firm was dissolved and the assets were realized gradually. Rs. 20,000 was received first, Rs.30,000 was received next and Rs. 1,80,000 finally.

3

C–0078

15. (a) Write briefly meaning of Voyage accounts, and It's accounting entries.

Or

(b) Describe the Decision of Adjudicating and Authority.

Part C   (3 × 10 = 30)

Answer **all** questions.

16. (a) Briefly explain the various Contents of partnership deeds.

Or

(b) Mannan and Ramesh share profits and losses in the ratio of 3:1. The capital on 1st April 2017 was Rs. 80,000 for Mannan and Rs. 60,000 for Ramesh and their current accounts show a credit balance of Rs. 10,000 and Rs. 5,000 respectively. Calculate interest on capital at 5% pa. for the year ending 31st March 2018 and show the journal entries.

17. (a) Vetri and Ranjit are partners, sharing profits in the ratio of 3:2. Their balance sheet as on 31st December 2017 is as under:

Liabilities	Rs,		Assets	Rs.
Capital accounts:			Furniture	25,000
Vetri	30,000		Stock	20,000
Ranjit	20,000	50,000	Debtors	10,000
Reserve Fund		5,000	Cash in hand	35,000
Sundry creditors		45,000	Profit and loss A/c (loss)	10,000
		1,00,000		1,00,000

4

C–0078

On 1.1.2018, they admit Suriya into their firm as a partner on the following arrangements

(i) Suriya brings Rs. 10,000 as capital for 1/4 share of profit.

(ii) Stock to be depreciated by 10%

(iii) Debtors to be revalued at Rs. 7,500.

(iv) Furniture to be revalued at Rs. 40,000.

(v) There is an outstanding wages of Rs. 4,500 not yet recorded.

Prepare revaluation account, partners' capital account and the balance sheet of the firm after admission.

Or

(b) Discuss the Methods of Valuation of Goodwill.

18. (a) S & W are partners in firm sharing profit and loss in the ratio of 4:3. They have decided to dissolve the partnership on 31/3/2023 on which date their Balance Sheet stood as under:

Liabilities	Rs.	Assets		Rs.
Capital:	1,60,000	Plant		1,20,000
S				
	60,000	Debtors	90,000	
W				
Bank loan	20,000	(–) provision	4,000	86,000
Creditors	80,000	Trade marks		12,000
		Furniture		4,000
		Stock		60,000
		Cash		28,000
		Advertisement expenses		10,000
	3,20,000			3,20,000

5

C–0078

The realization showed the following results:
(i) Debtors realized 90% of book value (ii) Trademark Rs.8000 (iii) Goodwill was sold for Rs.10,000 (iv) Plant and stock were taken over by S for Rs. 1,44,000 and Rs.36,000 respectively (v) An unrecorded asset estimated at Rs.6000 was sold for Rs.2000 Discounts amounting to Rs.800 were allowed b creditors while paying their claims.

Expenses of realization amounted to Rs.4000. Prepare Realisation A/c, Bank A/c and partners' capital account assuming that settlement was made on 31/03/2023

<div align="center">Or</div>

(b)   Briefly explain about the Appointment of Resolution Professional.

_____

C–0078

C0079	Sub. Code
	80433

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

Third Semester

Logistics and Shipping

COMMERCIAL LAW

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. Define Law.

2. What is meant by offer?

3. Define capacity of parties.

4. Mention the mode of discharge of contracts.

5. Define goods.

6. Mention any four rights of agent.

7. What is meant by indemnity?

8. Who is called as surety?

9. List any four rights of seller.

10. Define contract of sale.

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

11. (a) Explain the types offer.

Or

(b) Discuss about the essentials rules of valid acceptance.

12. (a) Elucidate the rules related to minors agreement.

Or

(b) Describe the circumstances under which contract need not to be performed.

13. (a) Enumerate the rights and duties of agent.

Or

(b) Elaborate the concept related to personal liability of an agent.

14. (a) Explain the different types of guarantee.

Or

(b) Describe the rights of surety.

15. (a) Explain the rights and duties of seller.

Or

(b) Discuss the concept of transfer of ownership.

Part C (3 × 10 = 30)

Answer **all** the questions.

16. (a) Discuss the various remedies available for breach of contract.

Or

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

C0079

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

Or

(b) Narrate the various modes of creation of agency.

18. (a) Enumerate the rights of an unpaid seller.

Or

(b) Difference between sale and agreement to sell.

———————————

C0079

C–0080	Sub. Code
	80434

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

Third Semester

Logistics and Shipping

PRINCIPLES OF MANAGEMENT

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   Define management.

2.   Define strategies.

3.   What is planning?

4.   What is meant by decision making?

5.   Write a note on span of control?

6.   Write the need for performance appraisal.

7.   Define organization culture.

8.   What is downward communication?

9.   What is zero based budgeting?

10.   What do you mean by quality control?

Part B (5 × 5 = 25)

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

11. (a) Explain the roles of a manager an organization.

Or

(b) Discuss the trends and challenges of management in global scenario.

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

Or

(b) What makes decisions rational? Explain the importance and limitation of rational decision making.

13. (a) Define decentralization. List out its Advantages and disadvantages.

Or

(b) What do you mean by departmentation? Classify the different types of Departmentation.

14. (a) Discuss the different types of organizational culture.

Or

(b) Explain the principles of effective communication.

15. (a) Explain the different types of control.

Or

(b) Define Quality. Explain the Techniques of quality control.

2 **C–0080**

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Discuss the internal and external factors in an organization.

Or

(b) Examine the usage of PERT and CPM as control techniques. List the difference between PERT and CPM.

17. (a) Describe the elements of Planning.

Or

(b) Briefly explain the requisites for making planning effective.

18. (a) Distinguish between formal and informal organization.

Or

(b) Describe the steps involved in an organization.

————————

3

B.Com. DEGREE EXAMINATION, NOVEMBER 2023

Third Semester

Logistics and Shipping

CORPORATE ACCOUNTING

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What is share?

2. What is forfeiture of shares?

3. What do you understand by capital redemption reserve?

4. Write a note on issue of debenture at discount.

5. What is dividend?

6. What is divisible profit?

7. What is valuation of shares?

8. Write short note on net asset method.

9. What is liquidation?

10. Give any two examples for preferential creditors.

Answer **all** questions.

11. (a) A sir company limited issued 5000 equity shares of Rs.10 each at a premium of Rs.4 per share. The money is payable as under Re.1 on application; Rs.6 (including premium) On allotment; Rs.3 on first call; and Rs.4 on final cell.

All shares were duly subscribed; and money was duly received. Give the Journal entries in the books.

Or

(b) Write notes on:

(i) Shares issue at par

(ii) Shares issue at premium

(iii) Shares issue at discount.

12. (a) The following are the details taken from the records of A Ltd an June 30; 2015

Share capital :	Rs.
Equity shares (fully paid up)	6,00,000
Preference shares (fully paid up)	3,00,000
General reserve	2,00,000
P and L a/c (credit balance)	1,25,000
Share premium a/c	50,000

2 C–0081

The company decided to redeem the preference shares at a premium of 10% out of its general reserve and P and L a/c.

Give journal entries relating to redemption of preference shares.

Or

(b) X Ltd acquired assets of Rs.5,00,000 and took over the liabilities amounted to Rs.50,000 at an agreed value of Rs.4,00,000 of Y Ltd issued 12% Debentures at a discount of 20% is full satisfaction of the purchase price. Show the entries.

13. (a) A company has fixed assets of Rs.2,00,000 and profit after depreciation @ 5% p.a. is the Rs.80,000 and the income tax limit for depreciation is Rs.8,000 calculate:

   (i) 5% of the Net profit as commission to manager

   (ii) Tax provision at 50%.

Or

(b) Explain the law relating to the calculation of managerial remuneration.

14. (a) Goodwill is to be valued at 3 years purchase of 5 years average profit. The profits for the last 5 years of the firm were:

   2010 – Rs.2,400; 2011 – Rs.3,000

   2012 – Rs.3,400; 2013 – Rs.3,200

   2014 – Rs.4,000.

   Calculate the amount of goodwill.

Or

C–0081

(b) Balance sheet of A company as on 31.12.2010

Liabilities	Rs.	Assets	Rs.
2000 Eq. shares of		Goodwill	10,000
Rs.10 each	2,00,000		
6% pref. shares of		Machinery	1,00,000
Rs.100 each	50,000		
Reserve fund	50,000	Stock	30,000
Profit and loss a/c	20,000	Debtors	60,000
Debentures	12,000	Cash	1,00,000
Creditors	8,000	Preliminary	
		expenses	40,000
	3,40,000		3,40,000

Depreciate machinery by Rs.25,000. Average profit of last five years Rs.15,000. Take goodwill on the basis of 3 years purchases. Calculate the value of equity shares.

15. (a) From the following information, prepare liquidator's final statement of account

	Rs.
Cash at bank	1,00,000
Surplus from securities	10,10,000
Expenses of liquidation	30,000
Liquidator's remuneration	7,000
Preferential creditors	2,00,000
Unsecured creditors	7,00,000
Preference share holders	1,00,000
Equity share holders	1,00,000

Or

4

C–0081

(b) From the following information, prepare unsecured creditors as per list E.

	Rs.
Unsecured creditors	3,80,000
One month's salary	4,000
Bills payable	1,06,000
Bank overdraft	40,000
Liability an bills discounted	60,000
Partly secured creditors (Total creditors Rs.2,00,000)	1,00,000
Preferential creditors	16,000

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) A company invited applications for 1,00,000 shares of Rs.10 each at a premium of Re.1 per share payable as Rs.5 on application, Rs.3.50 (including premium) on allotment and Rs.2.50 on call.

Applications for 1,50,000 shares were received, of which applications for 25,000 shares were rejected and the money returned. Allotment was made pro-rata to the remaining applications, the excess application money being applied towards the amounts due on allotment.

X, to whom 200 shares were allotted, failed to pay the amounts due from him on allotment and call and his shares were forfeited. These were subsequently re-issued to *Y* at Rs.10.50 per share.

Show the journal and cash book entries recording the above transactions.

Or

5 C–0081

(b)   A company issued 5,000 debentures of Rs.100 each at par on 1st January 2011 redeemable at par on 31st 2015. A sinking fund was established for the purpose. It was expected that investments would earn 5% sinking fund tables. Show that 0.180975 amount to be Re.1 at the end of 5 years at 5% on 31st December 2015 the investments realised Rs.3,90,000. The debentures were duly redeemed. On that date, the company's bank balance stood at Rs.1,45,600.

Give the necessary ledger accounts. Assume investments were made to the nearest Rs.10.

17. (a)   Authorised capital of Z Ltd is Rs.5,00,000 (50,000 shares of Rs.10 each) on 31.12.2012. 25,000 shares were fully called up. On 31.12.2012, the following balances taken from the ledger of the company

	Rs.
Opening stock	50,000
Sales	4,25,000
Purchases	3,00,000
Wages	70,000
Discount allowed	4,200
Discount received	3,150
Insurance (paid up to 31.3.13)	6,720
Salaries	18,500
Rent	6,000
General expenses	8,950
Printing and stationary	2,400
Advertising	3,800

C–0081

	Rs.
Bonus	10,500
Sundry debtors	38,700
Sundry creditors	35,200
Plant and machinery	80,500
Furniture	17,100
Cash and back	1,34,700
Reserve	25,000
Loan from M.D.	15,700
Bad debts	3,200
Calls in arrears	5,000
P and L a/c (Cr.)	6,220

Additional information were furnished:

(i) Closing stock Rs.91,500

(ii) Depreciation on plant and machinery, furniture @ 15% and 10% respectively

(iii) Wages, salaries and rent outstanding amounts Rs.5,200 Rs.1,200 and Rs.600 respectively.

(iv) Dividend @ 5% on paid up share capital is to be provided. Prepare final accounts of the company.

Or

C–0081

(b) The net profits of a company after providing for taxation for the past 5 years are :

Rs.78,000; Rs.82,000; Rs.88,000; Rs.93,000 and Rs.99,000.

The capital employed in the business is Rs.8,00,000 on which a reasonable rate of return of 10% expected. It will be able to maintain its super profits for the next five years. Calculate the value of goodwill of the business on the basis of an annuity of super profits, taking the present value of an annuity of one rupee for the five years at 10% interest as Rs.3.78.

18. (a) Explain the various mode of winding up.

Or

(b) Enumerate and describe different ways of issuing debentures.

_____

C–0081

C–0082	Sub. Code
	80436

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

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. The difference between Compound Interest and Simple Interest on a certain sum of money at 10% per annum for 3 years is Rs. 930. Find the principal if it is known that the interest is compounded annually.

2. What is the formula for arithmetic and geometric series?

3. Find the sum to infinity of the series 1+23+332+433+....

4. Find the sum of infinite series $1 - 3x + 5x2 - 7x3 + ...$

    $1 - 3x + 5x2 - 7x3 + ... \text{ when } |x| < 1$.

5. What are maxima and minima concept?

6. Why are maxima and minima used?

7. Define Simple Functions.

8. Write a note on Different Parts of the LP Mode.

9.   Maximize the profits. Given profits on corrugated box and carton box are Rs. 6 and Rs. 4 respectively. The objective function is, $Z \max = 6x_1 + 4x_2$.

10.   What is graphical method of LPP?

<div style="text-align:center">**Part B** $(5 \times 5 = 25)$</div>

<div style="text-align:center">Answer **all** questions.</div>

11.   (a)   Describe the Arithmetic Geometric Sequence.

<div style="text-align:center">Or</div>

(b)   Evaluate the cost of a new washing machine is Rs. 12,000. Its value depreciates every year at the rate of 10%. What will be its value after three years?

12.   (a)   Solve the following system of equations, using Cramer's Rule: $w + 2y + z = 4\,w - x + 2z =$

12 $2w + x + z = 12\,w + 2x + y + z = 12$.

<div style="text-align:center">Or</div>

(b)   Solve the following system of equations, using the inverse method: $6x + 5y = 2\,x + y = -3$.

13.   (a)   Explain the applications of Business Problems.

<div style="text-align:center">Or</div>

(b)   Distinguish between the maxima and minima.

14.   (a)   Evaluate the elementary integral Calculus.

<div style="text-align:center">Or</div>

(b)   Explain the rule for integration by parts.

<div style="text-align:center">2   **C–0082**</div>

15. (a) Illustrate the graphical interpretation.

Or

(b) Explain the Formulation of an LP Problem.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) A manufacturer produces two types of models M1 and M2. Each model of type M1 requires 4 hr of grinding and 2 hr. of polishing. Whereas model M2 requires 2 hr of grinding and 5 hr of polishing. The manufacturer has 2 grinders and 3 polishers. Each grinders works 60 hr. a week and each polisher work 50 hr a week. Profit on model. M1 is Rs 4.00 and on model M2 is Rs 5.00. How should the manufacturer allocate his production capacity to the two types of models. so that he may make the maximum profit in a weak? Formulate it as linear programming problem.

Or

(b) Evaluate the first and second order derivatives of algebraic functions.

17. (a) Solve the following L.P.P. by graphical method

Min $Z = 20x1 + 10x2$

Subject to $x1 + 2x2$

$£ 403x1 + x2 \geq 30$

$4x1 + 3x2 \geq 60x1, x2 \geq 0$

Or

(b) Illustrate the Steps for solving LPP through Graphical Methods.

3 | **C–0082**

18. (a) The Simplex method in LPP can be applied to problems with two or mote decision variables. Suppose the objective function Z = 40x1 + 30x2 needs to be maximized and the constraints are given as follows:

$x1 + x2 \leq 12$

$2x1 + x2 \leq 16$

$x1 \geq 0, x2 \geq 0$

Or

(b) Explain briefly about the Characteristics of LPP.

————————

4

C–0083		Sub. Code
		80437

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

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 the primary function of a keyboard?

2. List any 4 items in a window's menu.

3. How do you create a template in MS word?

4. What is paragraph formatting?

5. What is a header?

6. What is a data source file in mail merge?

7. How do you auto fill in MS Excel?

8. What is navigation button in MS Excel?

9. What is a worksheet?

10. What are templates in MS excel?

Answer **all** questions.

11. (a) What are function keys in a keyboard? What are its uses?

Or

(b) Explain any five text formatting features.

12. (a) Explain the procedure for using tables in MS word?

Or

(b) What are the ways to insert and format pictures into MS word?

13. (a) What is the use of Mail merge in MS word? Give examples.

Or

(b) How do you record a Macro in MS word?

14. (a) How do you format numbers in excel.

Or

(b) What is editing in excel? What is the short cut to edit? How do you edit text in multiple cells in windows?

15. (a) What is a spread sheet? What are the basics of spread sheet?

Or

(b) How do you analyse complex data in Excel?

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

Answer **all** questions.

16. (a) Describe the step by step procedure to open a new word document and inserting templates into it.

Or

(b) What is border and shading in MS word? What is the difference between border and shading? What are the advantages of using border and shading in a document?

17. (a) How do you insert header and footer in word? Why is it important?

Or

(b) What is a cell in excel? Who do you format a cell? How do you insert a formula?

18. (a) What are the different types of commonly used charts available in MS excel? Write the step by step procedure in preparing the charts?

Or

(b) Why Microsoft excel is important for a business? How is it used in the business world? How do you use MS excel professionatly?

————————

C–0083

Common for B.Com.(L&S)/B.B.A.(S&LM) DEGREE EXAMINATION, NOVEMBER 2023.

Third Semester

Shipping and Logistics Management/ Logistics and Shipping

CONSTITUTION OF INDIA

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Dr.B.R.Ambedkar.

2. Constituent Assembly.

3. Fundamental Rights.

4. Responsibility of Chief Minister.

5. Chief Judge.

6. Rajya Sabha

7. Election Commission.

8. Union Judiciary.

9. Lok Sabha.

10. State Human Rights Commission.

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

Answer **all** questions.

11. (a) What are the salient features of Indian Constitutional Preamble?

Or

(b) Write note on the Powers and Funtions of Rajya Sabha.

12. (a) Analyse the Power of Indian Vice President.

Or

(b) Point out the Power and Functions of the Supreme Court.

13. (a) Explain the Powers of President.

Or

(b) Write about the Responsibilities of Lok Sabha Members.

14. (a) Discuss the Responsibilities of Indian Citizen.

Or

(b) Give an account of the Women's Rights in the Indian Constitution.

15. (a) Analyse the Relations of Union and the State.

Or

(b) Indicate the Powers of the Supreme Court.

2   **C–0084**

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Write about the preamble of the Indian constitution.

Or

(b) Give an account about the amendments of the Indian constitution.

17. (a) Explain the Legislative Procedures of State Legislature.

Or

(b) Mention the Powers of Chief Minister of State.

18. (a) Given Account of the Election Commission of India.

Or

(b) Describe the Remedies available to protect Fundamental Rights in the Constitution of India.

————————

3 C–0084

C–0085	Sub. Code
	80446

B.Com DEGREE EXAMINATION, NOVEMBER 2023.

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. Represent the following data be a simple bar diagram.

Year	Production (In tonnes)
1974	45
1975	40
1976	44
1977	41
1978	49

2. Find the mode of the following distribution:

No. of children	0	1	2	3	4	5	6 or more
No. of families	11	47	28	9	4	1	1

3. Find the range and coefficient of range 3, 6, 12, 5, 9, 10, 2, 8, 20, 15, 14.

4. Find quartiles of 25, 32, 40, 41, 42, 48, 50.

5. Write the equation of two regression lines.

6. Write the formula for Karl – Pearson's coefficient of correlation.

7. What are the various components of the Time Series?

8. Write down the normal equations for fitting y = a + bx by the principle of least square method.

9. Write Newton's forward interpolation formula.

10. If $P(A) = 1/3$; $P(B) = 1/2$ and $P(A \cup B) = 1/6$ find $P(A \cap B)$.

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

Answer **all** questions.

11. (a) Represent the following data by pie diagram.

Items	Food	Clothing	Recreation	Education
Expenditure	87	24	11	13

Items	Rent	Miscellaneous
Expenditure	25	20

Or

(b) Estimate the median for the following data :

Age in years	20–24	25–29	30–34	35–39	40–44	45–49
Number of representatives	2	14	29	43	33	9

2 C–0085

12. (a) In a distribution the sum of the quartiles is 78.2 and theft difference is 14.3 and if it's median is 35.7, Find the coefficient of skewness.

Or

(b) Find the mean and standard deviation of following frequency distribution

Daily wages in Rs	5	10	15	20	25	30
Number of persons	7	12	37	25	22	11

13. (a) Find Karl – Pearson's coefficient of correlation

X	64	65	66	67	68	69	70
Y	66	67	65	68	70	68	72

Or

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

14. (a) Fit a straight line to the following data:

X	1	2	3	4	6	8
Y	2.4	3	3.6	4	5	6

Or

3

C–0085

(b) Calculate the index number by the weighted aggregate method from the following data:

Commodity	Base Year	Current Year	Weight
Rice	30	40	10
Wheat	20	30	5
Pulses	40	50	6
Oil	35	40	5
Milk	40	50	10

15. (a) Using Lagrange's interpolation formula find Y (10) from the following table:

X	5	6	9	11
Y	12	13	14	16

Or

(b) A problem in statistics is given to three students whose chances of solving it are 1/2, 1/3 and 1/4 respectively. Find the probability that it will be solved.

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

Answer **all** questions.

16. (a) Calculate the mean, median and mode for the following data

Value	10	20	30	40	50	60	70
Frequency	1	5	12	22	17	9	4

Or

4

(b) Calculate the Quartile deviation Q_1 and Q_3 for the following data

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

17. (a) Calculate the quartiles and quartile deviation of wages given below.

Wages	30–32	32–34	34–36	36–38	38–40	40–42	42–44
Laborers	12	18	16	14	12	8	6

Or

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

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

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

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

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

5

C–0085

18. (a) Calculate Laspeyre's index number, Paasche's price index number and Marshall–Edgeworth index to the following data:

Commodity	2014		2015	
	Price	Quantity	Price	Quantity
C1	20	15	30	10
C2	30	18	40	15
C3	10	20	45	10
C4	15	25	25	5

Or

(b) Find y when $x = 85$ given the following data

X	80	90	100	110	120
Y	25	30	42	50	68

——————————

C–0085

C–0086	Sub. Code
	80451

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

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.   State the major functions of Logistics.

2.   Write a short note on Customer Service.

3.   What are the benefits of logistics outsourcing?

4.   List out the characteristics of Inventory.

5.   What is LASH transportation?

6.   State the benefits of warehouse.

7.   What are the types of packaging materials?

8.   Define Unitization.

9.   Write a note on Logistics Strategy.

10.   Define the term RFID.

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the logistics role in the economy.

Or

(b) What are the objectives of logistics?

12. (a) Write a brief note on the importance of inventory.

Or

(b) Describe the types of inventories.

13. (a) Explain about Warehouse Management System.

Or

(b) Discuss the factors influencing transport economics.

14. (a) Describe the concept of containerization.

Or

(b) Write brief note on the functions of packaging.

15. (a) Discuss the concept of Logistics Information Systems.

Or

(b) Briefly explain the steps in ABC Costing.

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Explain in detail about the phases in Customer service.

Or

(b) Describe the Inventory Planning Model.

2

17. (a) Discuss in detail about the warehouse site selection process.

Or

(b) Explain tile process of designing a package.

18. (a) Describe the role of Inventory Management in supply chain.

Or

(b) Elaborate the strategic issues in Global Logistics.

————————

3 C–0086

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

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.   Explain the importance of sea transport.

2.   What are the types of classification of ships?

3.   Define Dead Weight Tonnage.

4.   What do you mean by Chartering.

5.   What are different types of liners?

6.   Define any two bills of lading.

7.   State the difference between port and harbor.

8.   List out any three functions of the Institute of Chartered Ship Brokers.

9.   Define Arbitration.

10.   What is TORT Law?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the reason for the dimension and deadweight restrictions leading to the choice of the ship size chosen.

Or

(b) Explain briefly the role of Port State Control.

12. (a) "Different cargo needs different ships" Explain with suitable examples.

Or

(b) Write a brief note on chartering.

13. (a) Explain in detail the history of Liners.

Or

(b) What is the importance of containerization?

14. (a) What are the recent developments in the shipping business?

Or

(b) You wanted to ship the goods to Australia through a shipping agency, explain the importance of geography in strategizing your route.

15. (a) Write a short note on breach of warranty of authority?

Or

(b) Write a short note on P and I association.

2   **C–0087**

Part C   (3 × 10 = 30)

Answer **all** questions.

16. (a) Discuss the reasons why a ship owner may choose to appoint a third-party ship management company?

Or

(b) Choose a major bulk cargo of your choice to ship crude oil, describe a route that incorporates seaway(s) from a major load port to a major discharge port for the cargo.

17. (a) The liner trade is steady growing with big ships. Shipping lines, in order to stay competitive in the market what the shipping companies need to do?

Or

(b) What is a contract and what is required to have a legally binding contract? If you are not party to a contract, but have adversely affected, how are you protected?

18. (a) Discuss the ship owner's / carrier's duty to provide a sea worthy ship under common law and under Hague-Visby Rules.

Or

(b) Discuss why parties to a charter party would agree to resolve their disputes by arbitration.

————————

3   **C–0087**

C–0088	Sub. Code
	80453

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

Fifth Semester

Logistics and Shipping

CUSTOMS PROCEDURES

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. List the functions of customs.

2. Define bill of entry.

3. What is meant by NRM?

4. When the GR form is waivered?

5. How do you classify the goods under customs procedures?

6. State the reason for cancellation of warehouse licenses.

7. Define waiver of interest.

8. How do you define the term levy of overtime fee?

9. What is meant by IGST Refund?

10. Expand CCFC.

Answer **all** questions.

11. (a) Explain the obligations of carriers.

Or

(b) Narrate the role of custodians in customs procedures.

12. (a) Elaborate the detection of illegally import.

Or

(b) Describe the provisions related to Section 11C, 11E and 11F.

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) Elucidate the concept of disposal of uncleared goods.

15. (a) Discuss the claim for refund of duty.

Or

(b) Explain the Clearance of warehoused goods for home consumption.

C–0088

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

Answer **all** questions.

16. (a) Narrate the precautions to be taken by persons acquiring notified goods.

Or

(b) Elaborate the prohibitions on importation and exportation of goods.

17. (a) Explain the prevention or detection of illegal import of goods.

Or

(b) Elucidate the powers of authority in customs duties.

18. (a) Discuss the process involved in appointment of public, private and special warehouse.

Or

(b) Describe the procedure for e-commerce exports through post.

_____

C–0088

C–0089		Sub. Code
		80454

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

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. What are the advantages of having a warehouse?

2. What is the purpose of having a warehouse?

3. What do you mean by reverse logistics centres?

4. Why do we hold stock?

5. Define buffer stock.

6. Define economic order quantity.

7. What is the purpose of supply chain in warehouse management?

8. What is the importance of RFID?

9. List various storage systems.

10. What do you mean by MPS?

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

Answer **all** questions.

11. (a) Functioning of cold storage differs from other storage. Explain.

Or

(b) Explain the type of storage mechanism followed in Reliance Market.

12. (a) Warehouse management and supply chain management are integrated. Explain.

Or

(b) Proper integration of supply chain management with warehouse management leads to competitive advantage. Comment.

13. (a) Explain any two techniques of inventory control.

Or

(b) Managing inventory is a challenging task. Comment.

14. (a) Elaborate on the concept of Material Requirement Planning.

Or

(b) How the demand of one product impacts on the other? Explain.

15. (a) Classifying materials on the frequency of usage is very much needed in the present warehouse functioning. Explain.

Or

(b) Explain the tracking mechanism followed in Flipkart.

2   **C–0089**

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Distribution requirement planning is one of the key attribute for competitive advantage. Explain.

Or

(b) Differentiate between centralized and decentralized functioning of warehouses.

17. (a) As an in-charge of warehouse, what are the key decisions you take to implement proper tracking system of the goods in-transit.

Or

(b) Nowadays, the inventory costs in the warehouses is increasing. As a functional manager, what key steps you take to reduce those costs of inventory?

18. (a) Explain the warehouse process with suitable example.

Or

(b) Perform ABC analysis for the set of goods in a warehouse and give the criteria for classification.

—————————

3

C–0090	Sub. Code
	80455

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

Fifth Semester

Logistics and Shipping

TRANSPORTATION AND DISTRIBUTION MANAGEMENT

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What are the basic concepts of Supply Chain Management?

2. What are the different stages of a supply chain?

3. Explain the Logistical Operating Arrangements.

4. Describe the selection process of SCM.

5. Define Order management.

6. Discuss the phases included in the Integrated Logistic.

7. How can the level of logistical service be measured?

8. Row will you measure the Customer Satisfaction?

9. Highlight different forecasting methods.

10. What are the types of 3PL providers?

Part B (5 × 5 = 25)

Answer **all** questions.

11. (a) Define Value Management with the help of example.

Or

(b) Briefly explain the SCM value chain system.

12. (a) Illustrate a common trade-off that occurs between the work areas of logistics.

Or

(b) Distinguish between Performance cycle Structure and Market Distribution Performance Cycles.

13. (a) What is meant by value-added services? Why these services are considered essential in a customer success program?

Or

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

14. (a) Write brief note on Fourth Party Logistics Provider (4PL).

Or

(b) Explain Single Exponential Smoothing Method.

15. (a) Discuss supply chain system planning/coordination components. Highlight the principles of Logistics Information.

Or

(b) Write brief note on Planning Inventory. Distinguish between Fixed and Variable Ordering costs.

2   **C–0090**

Part C (3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the fundamental principles guiding transportation management and operations.

Or

(b) Explain Transport Economics and Pricing. Discuss the types of regulation in transportation.

17. (a) Highlight the five basic service benefits are achieved through warehousing.

Or

(b) What are the factors driving global supply chain management?

18. (a) What is the basic objective in a logistics design and analysis study? Is it normally a onetime activity?

Or

(b) What is the main advantage of the typical optimization technique in comparison to simulation?

————————

3 | **C–0090**

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

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** the questions.

1.   Note the meaning of grain capacity.

2.   Narrate the term Lifting gear.

3.   Recall the meaning of precautions.

4.   List out the examples of hazards in logistics Industry.

5.   Define the term paletisation.

6.   Show the meaning of Refrigeration system.

7.   Tell the meanings of Duck workers.

8.   Narrate the concept of spar ceilings.

9.   Recall the term freight forwarding.

10.   Express the meaning of containers.

Part B (5 × 5 = 25)

Answer **all** the questions.

11. (a) Explain the method of make safe working load in Port operations.

Or

(b) Criticize the precautions before loading products in freight forwarding.

12. (a) Evaluate the properties of concentrates in shipping.

Or

(b) Explain the different kinds of hazards in cargo handling process.

13. (a) Contrast the physical characteristics of containers.

Or

(b) Expose the types of refrigerated cargoes.

14. (a) Evaluate the hold preparation for the products of Cotton and Rice.

Or

(b) Examine the safety measurements in cargo management.

15. (a) Assess the nature of freight forwarding.

Or

(b) Compose the De stuffing formalities in cargo management.

C–0091

Part C (3 × 10 = 30)

Answer **all** the questions.

16. (a) Enumerate in detail about the methods of assessing load density.

Or

(b) Explain the different precautionary methods to handle heavy materials in cargoes.

17. (a) Analyze the code of safe practice for solid bulk cargoes.

Or

(b) Examine the necessary steps to be followed in loading dangerous goods.

18. (a) Evaluate the essentials and mode of safety system for Ship and Crew in shipping.

Or

(b) Discuss the classification various sector of container market in detail with suitable examples.

————————

3 **C–0091**

C–0092	Sub. Code
	80457

B.Com. DEGREE EXAMINATION, NOVEMBER 2023.

Fifth Semester

Logistics and Shipping

LINER TRADE

(2019 onwards)

Duration : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1.   Define Liner Trade ship.

2.   What do you mean by port organization?

3.   Define Port terminals.

4.   Mention few port disbursements agency duties.

5.   Write few insurance implications in the container trade.

6.   Highlight few growths in world trade unitization.

7.   Mention few points in the evidence of the contract.

8.   Mention any two laws related to shipping.

9.   What do you mean by international contracts of sale?

10. Write down few legal aspects in liner trade.

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

Answer **all** questions.

11. (a)   Explain the operations of liner in detail.

Or

(b)   Discuss the shipboard handling equipment in detail.

12. (a)   Discuss the dangerous goods IMO special goods.

Or

(b)   Discuss   the   freight   collection   and   port disbursements agency duties.

13. (a)   Explain the dimensions of container.

Or

(b)   Discuss the legal and insurance implications in the container trade.

14. (a)   Discuss the bill of lading documentary credits.

Or

(b)   Explain in detail the evidence of the contract.

15. (a)   Discuss the international contracts of sale INCO TERMS.

Or

(b)   Write a note on Cargo claims general average.

2

C–0092

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

Answer **all** questions.

16. (a)   Discuss the RO-RO barge carrying vessels in detail.

Or

(b)   Discuss the importance of independent ship management.

17. (a)   Explain the exchange the goods transfer in detail.

Or

(b)   Discuss the legal aspects of the liner trades in detail.

18. (a)   Explain the UK carriage of goods by sea act 1992 in detail.

Or

(b)   Discuss the international conventions relating to bill of lading and paperless trading.

—————————

C–0092