

C-5924

Sub. Code

60713

B.Com. DEGREE EXAMINATION, NOVEMBER 2025.

First Semester

Shipping and Logistics

PRINCIPLES OF ACCOUNTANCY

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Section A

(10 × 1 = 10)

Answer **all** questions.

1. Which of the following is NOT a fundamental accounting concept?
 - (a) Accrual Concept
 - (b) Going Concern Concept
 - (c) Double Entry System
 - (d) Cost Reduction Concept
2. A ledger is primarily used to
 - (a) Record financial transactions in detail
 - (b) Summarize financial transactions from journals
 - (c) Prepare the trial balance
 - (d) Record cash transactions only
3. A trial balance is prepared to
 - (a) Determine the financial position of the business
 - (b) Ensure the arithmetical accuracy of ledger accounts
 - (c) Record all cash transactions
 - (d) Adjust closing stock values

4. Final accounts are prepared to determine
 - (a) The profit or loss and financial position of the business
 - (b) The accuracy of bookkeeping entries
 - (c) The cash flow of the business
 - (d) The valuation of inventory only
5. The average due date is used to calculate
 - (a) The maturity date of bills
 - (b) The interest on overdue payments
 - (c) The date on which all payments are cleared
 - (d) The average date of receipt of bills
6. Errors affecting the trial balance can be rectified using
 - (a) Journal Entry only
 - (b) Suspense Account
 - (c) Trading Account
 - (d) Cash Book
7. In consignment accounting, unsold goods are treated as
 - (a) Closing Stock
 - (b) Current Liability
 - (c) Revenue
 - (d) Expense
8. The profit-sharing ratio in a joint venture is usually determined by
 - (a) A pre-agreed ratio
 - (b) The capital contribution of each partner
 - (c) The number of transactions handled
 - (d) The goodwill of the firm

9. A bank reconciliation statement is prepared to
- (a) Reconcile the cash book balance with the passbook balance
 - (b) Record income and expenditure transactions
 - (c) Adjust trial balance errors
 - (d) Maintain accounts of professionals
10. Income and expenditure accounts are prepared for
- (a) Sole proprietorships
 - (b) Non-profit organizations
 - (c) Joint ventures
 - (d) Manufacturing businesses

Section B

(5 × 5 = 25)

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

11. (a) Post the following in the ledgers of Rajaram :

2019 March

- 1 Sold goods for cash Rs. 1,000
- 2 Bought goods to Mohan on credit Rs. 1,500
- 3 Bought goods from Kumar Rs. 3,000
- 4 Sold goods on credit to Mani Rs. 4,000
- 5 Received cash from Mani Rs. 2,500

Or

- (b) Discuss the advantages and disadvantages of financial accounting.

12. (a) Rectify the following Errors :
- * Rs.5,000 Paid for furniture purchased has been debited to purchases account.
 - * Wages paid Rs.7,000 for installation of new machinery were recorded
 - * in wages account.
 - * Goods sold to Hari Rs.10,000 not recorded.
 - * Rs.2,500 received from Monu has been credited to Sonu A/c.
 - * Rent paid Rs.1,000 wrongly debited to Landlord Account.

Or

- (b) What do you understand by adjusting entries? How will you deal with in the final accounts?
13. (a) On March 10th, A sold goods to B and draw a bill at three months for Rs.800, which B accepts immediately and returns it to A. the bill is honoured on the due date. Pass entries in the books of both A and B.

Or

- (b) Discuss the types of problem related with average due date.
14. (a) Distinguish between a consignment and a scale.

Or

- (b) Explain the characteristics of Joint Ventures.
15. (a) From the following particulars prepare a bank-reconciliation statement showing the balance as per cash book on 31.03.2022
- * Balance as per pass book Rs. 8,000
 - * Cheques deposited but not credited by the bank Rs. 1,000

* Cheque deposited into bank without recording in the cash book	Rs. 600
* Cheque issued but not presented for payment	Rs. 500
* Bank charges debited in the pass book but not recorded in cash book	Rs. 50

Or

(b) Explain the uses and limitations of balance sheet.

Section C

(5 × 8 = 40)

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

16. (a) Journalize the following transactions in the Books of Shanthi on 30th June 2020

	Rs.
* started business with cash	65,000
* paid into bank	25,000
* goods purchased for cash	15,000
* purchase of furniture and payment by cheque	5,000
* sold goods for cash	8,500
* sold goods to Aravind	4,000
* goods purchased from Lal	1,000
* withdrew from bank for private use	1,000
* paid telephone rent for two months	500
* paid for : stationary	200

Or

(b) Illustrate the Adjusting entries. How will you deal with in the final account?

17. (a) Explain the technique of preparing account current under periodical/daily balance method.

Or

- (b) Discuss the accounts to be maintained under consignment account.
18. (a) From the following balances of Mr. Agarwal, you are required to prepare trading and profit and loss account for the year ended 31st Dec, 2020 and a balance sheet as on that date after making necessary adjustments.

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Purchases	1,20,500	Capital	52,000
Stock on 1.1.2019	21,500	Sales	1,86,000
Salaries	14,000	Sundry creditors	10,900
Rent and Rates	3,000		
Insurance	800		
General expenses	3,100		
Wages	25,000		
Machinery	31,000		
Sundry debtors	20,000		
Cash at bank	3,000		
Drawings	7,000		
	<u>2,48,900</u>		<u>2,48,900</u>

Adjustments :

- (i) Salaries for the month December still unpaid Rs. 1,600
- (ii) Insurance prepaid to them extent of Rs. 250
- (iii) Depreciation on machinery by 10%
- (iv) Closing stock was valued at Rs. 26,000

Or

(b) “Cash book is not only a book of original entry but also it forms a part of the ledger” – Discuss.

19. (a) Lal of Sonepat consigned 500 bicycles to John of Cochin to be sold on his account and at his risk. The cost of our bicycle was Rs. 200. Lal paid Rs.5,500 as freight and insurance and received Rs. 40,000 as advance from John. John paid Rs. 1,000 at octroi and carriage Rs. 1,500 as rent and Rs. 1,200 as insurance. 410 bicycles were sold by John for Rs. 1,10,000 John was entitled to a commission of 5% on sale @ Rs. 250 per bicycle and 25% of surplus price realized. Give Journal entries in the books of Lal.

Or

(b) X and Y entered into a joint venture for purchase and sale of some household items. They agreed to share profit and losses in the ratio of their respective contribution. X contribution Rs. 10,000 in cash and Y Rs.13,000. The whole amount was placed in a joint bank account. Goods were purchased by X for Rs 10,000 and expenses paid by Y Rs.2000. They also purchased goods for Rs. 15,000 through the joint bank account. The expenses on purchase and sale of the articles amounted to Rs. 6,000 (including those met by Y). Goods costing Rs. 20,000 were sold for Rs. 45,000 and the balance was lost by fire. Prepare Joint Venture Account and the venture’s accounts closing the venture.

20. (a) From the following particulars prepare a bank reconciliation statement as on 31st December 2008.

Rs.

(i) Balance as per cash book	5,877
(ii) Cheques issued but not presented for payment	2,013

- (iii) Cheques deposited but not cleared
upto 31st December 31.12.2008 1,419
- (iv) Banker had wrongly debited the firms a/c of
Rs. 225 which was rectified in January.

Or

- (b) From the following particulars of Asha & Co.
prepare a bank reconciliation statement on
December 31, 2017.

	Rs.
Overdraft as per passbook	20,000
Interest on overdraft	2,000
Insurance Premium paid by the bank	200
Cheque issued but not presented for payment	6,500
Cheque deposited but not yet cleared	6,000
Wrongly debited by the bank	500

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60714

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

First Semester

Shipping and Logistics

**BUSINESS ORGANIZATION AND OFFICE
MANAGEMENT**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Section A

(10 × 1 = 10)

Answer **all** questions.

1. Which is a disadvantage of a sole proprietorship?
 - (a) Simple tax filing
 - (b) Full control by the owner
 - (c) Limited liability
 - (d) Difficulty in raising capital

2. Which of the following is true about a partnership firm?
 - (a) It requires no agreement to form
 - (b) It is a separate legal entity from its partners
 - (c) It must have at least two partners and can have unlimited partners
 - (d) The liability of partners is limited to their investment in the firm

3. Which of the following is NOT considered a factor affecting the size of a firm?
 - (a) Economies of scale
 - (b) The demand for goods or services
 - (c) Government regulations
 - (d) The owner's experience
4. Which of the following is NOT a source of short-term finance?
 - (a) Bank credit
 - (b) Trade credit
 - (c) Debentures
 - (d) Public deposits
5. SEBI's primary objective is to
 - (a) Provide loans to companies
 - (b) Protect the interests of investors
 - (c) Issue shares to the public
 - (d) Determine dividend policies
6. The Chamber of Commerce primarily aims to
 - (a) Enforce government policies on trade
 - (b) Promote trade and industry in a region
 - (c) Regulate the financial market
 - (d) Provide credit facilities to businesses
7. Numerical filing is most effective when
 - (a) Files are indexed by date
 - (b) Files have unique reference numbers
 - (c) Files are stored in alphabetical order
 - (d) Files are categorized by geographic location
8. What is indexing?
 - (a) A method of storing files
 - (b) A technique for quickly locating files
 - (c) A system for destroying files
 - (d) A way to digitize files

9. What is a common use of EDP in offices?
- (a) Office cleaning
 - (b) Data entry and analysis
 - (c) Furniture arrangement
 - (d) Building maintenance

10. What is one key advantage of EDP?
- (a) Quick data processing
 - (b) Manual calculations
 - (c) Reduces digital storage
 - (d) Eliminates all technical errors

Section B

(5 × 5 = 25)

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

11. (a) What are the main objectives of business?

Or

- (b) What are the advantages of a sole trader business?

12. (a) What are the criteria for determining the size of a business firm?

Or

- (b) Define shares and explain their types.

13. (a) What role does the stock exchange play in price determination of securities?

Or

- (b) State functions of a stock exchange in promoting investment.

14. (a) Explain the types of office layouts (open-plan and cellular) and their advantages and disadvantages.

Or

- (b) State five reasons why the office is significant in modern business.

15. (a) What are office machines, and why are they important in an office?

Or

- (b) How do data processing systems enhance office productivity?

Section C

(5 × 8 = 40)

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

16. (a) Explain the types of partnership firms.

Or

- (b) How does a company differ from a partnership?

17. (a) State merits and demerits of shares as a source of finance.

Or

- (b) Explain one benefit and drawback of trade credit.

18. (a) Mention the regulatory functions of SEBI.

Or

- (b) Explain the role of the stock exchange in ensuring fair trading practices.

19. (a) What is indexing, and how does it support efficient record retrieval?

Or

- (b) Discuss the relationship between filing and indexing in maintaining office records.

20. (a) Describe the uses of EDP in business operations such as payroll, banking, and customer management.

Or

- (b) What is the role of office furniture in creating an efficient working environment?

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60715

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

First Semester

Shipping and Logistics

PRINCIPLES OF MANAGEMENT

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Who is known as the father of Scientific Management?
 - (a) Henry Fayol
 - (b) Mary Parker Follet
 - (c) F.W. Taylor
 - (d) Peter F. Drucker

2. Which of the following is the first step in the planning process?
 - (a) Setting objectives
 - (b) Developing premises
 - (c) Evaluating alternatives
 - (d) Selecting the best course of action

3. What is the primary purpose of departmentation in an organization?
 - (a) To increase employee workload
 - (b) To group activities logically
 - (c) To reduce hierarchy levels
 - (d) To eliminate decision-making

4. According to Maslow's hierarchy of needs, which need is at the highest level?
 - (a) Safety needs
 - (b) Esteem needs
 - (c) Self-actualization needs
 - (d) Social needs

5. Which of the following is a barrier to effective communication?
 - (a) Active listening
 - (b) Feedback
 - (c) Noise
 - (d) Clarity

6. Which of the following is NOT one of the functions of management?
 - (a) Planning
 - (b) Staffing
 - (c) Directing
 - (d) Innovating

7. What is the primary purpose of planning in management?
 - (a) To control organizational activities
 - (b) To forecast the future and prepare accordingly
 - (c) To supervise employees
 - (d) To assign tasks to employees

8. Which principle of organization states that each employee should receive orders from only one superior?
- (a) Unity of Command
 - (b) Unity of Direction
 - (c) Scalar Chain
 - (d) Division of Work
9. McGregor's Theory Y assumes that employees are:
- (a) Lazy and need constant supervision
 - (b) Self-motivated and seek responsibility
 - (c) Primarily motivated by financial incentives
 - (d) Only driven by punishment and rewards
10. Which of the following is a key characteristic of effective communication?
- (a) Ambiguity
 - (b) One-way flow
 - (c) Clarity and conciseness
 - (d) Complexity

Part B

(5 × 5 = 25)

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

11. (a) Define management and explain its nature and scope.

Or

- (b) Discuss the contributions of Mary Parker Follett and McGregor to management thought.

12. (a) Explain the importance of planning in achieving organizational goals.

Or

- (b) What are planning premises and why are they important in the planning process?

13. (a) Define organization and explain its importance in business management.

Or

- (b) Explain the concepts of delegation and decentralization with their advantages.

14. (a) Explain the determinants of human behavior in an organizational setting.

Or

- (b) Compare Theory X, Theory Y, and Theory Z with examples.

15. (a) Explain the process of communication and the key barriers to effective communication.

Or

- (b) Define control in management and explain the steps involved in the control process.

Part C

(5 × 8 = 40)

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

16. (a) Explain the functions of management in detail and their significance in achieving organizational goals.

Or

- (b) Analyze the contributions of Peter F. Drucker to modern management practices and their relevance today.

17. (a) Discuss the various types of planning methods and their significance in effective decision-making.

Or

- (b) Describe the decision-making process in detail and explain the factors that influence managerial decision-making.

18. (a) Discuss the principles of sound organization and their impact on achieving organizational effectiveness.

Or

- (b) Compare line, functional, and staff authority relationships with their roles and challenges in an organization.

19. (a) Explain McGregor's Theory X and Theory Y and compare them with William Ouchi's Theory Z.

Or

- (b) What is Management by Objectives (MBO)? Explain its process, benefits, and limitations in achieving business goals.

20. (a) Describe the need for coordination in management and the various techniques used to achieve it effectively.

Or

- (b) Explain the different techniques of control used in modern management and their effectiveness in decision-making.
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60723

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Second Semester

Shipping and Logistics

FINANCIAL ACCOUNTING

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Depreciation is a —————.
 - (a) Loss due to wear and tear of fixed asset
 - (b) Loss by fire accident
 - (c) Loss by flood
 - (d) Loss by theft

2. Under straight line method depreciation is calculated on
 - (a) Original cost
 - (b) Selling price
 - (c) Scrap value
 - (d) Book value

3. What does “royalty excluding sublease” typically refer to in investment accounting?
 - (a) Royalty earned from mineral leases
 - (b) Royalty earned from music copyrights
 - (c) Royalty earned from software licensing
 - (d) Royalty earned from land leasing

4. Which financial statement would typically show royalty expenses?
- (a) Balance sheet
 - (b) Income statement
 - (c) Statement of cash flows
 - (d) Statement of changes in equity
5. Single entry is usually adopted by _____.
- (a) Small firms
 - (b) Joint stock companies
 - (c) Registered Co-operative societies
 - (d) Private limited
6. Cash paid to creditors can be calculated from
- (a) Debtors a/c
 - (b) Creditors a/c
 - (c) Purchase a/c
 - (d) Trading a/c
7. When departments transfer goods at cost, which of the following statements is true?
- (a) It reflects interdepartmental profitability
 - (b) It understates inventory values
 - (c) It inflates revenue figures
 - (d) It violates accounting principles

8. Which accounting principle supports the practice of transferring goods between departments at cost or selling price?
- (a) Conservatism
 - (b) Materiality
 - (c) Matching principle
 - (d) Principle of consistency
9. Under hire purchase system the agreement can _____ at any time.
- (a) Renewed
 - (b) Registered
 - (c) Terminated
 - (d) Endorsed
10. Under hire purchase system _____ has the right of sell
- (a) Vendee/hirer
 - (b) Hire vendor
 - (c) Debtor
 - (d) Creditor

Part B

(5 × 5 = 25)

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

11. (a) What are the objectives of providing Depreciation?

Or

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

12. (a) Linge Gowda of Bangalore buys 12% debentures of the nominal value Rs. 20,000 at Rs. 96 ex- interest on 31st March 2019. Interest is payable half- yearly on 30th June and 31st December. Calculate the total Purchase price and show its allocation to capital and revenue.

Or

- (b) Describe the transfer Value on Reclassification of Investments.

13. (a) State the disadvantages of Single Entry System.

Or

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

14. (a) Explain the Objectives of Departmental Accounts.

Or

- (b) Discuss about the limitations of Department Accounting.

15. (a) What are the components of Installment Purchase System

Or

- (b) Describe the Hire Purchase Agreement.

Part C

(5 × 8 = 40)

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

16. (a) Briefly explain the various methods of providing depreciation and their merits and demerits.

Or

- (b) On 01.01.2020 there were machineries worth Rs. 1,80,000 in a business firm. On 30.06.2020 machinery was purchased for Rs. 20,000.

On 31.12.2020 a small machine was sold for Rs. 4,200 which was purchased for Rs. 4,000 on 01.01.2020

On 31.12.2021 a machine which was purchased on 01.01.2020 for Rs. 12,000 was sold for Rs. 8,000. Depreciation is provided at 10% per annum on fixed installments basis. Prepare machinery Account.

17. (a) Enumerate the short term and Long term Investments.

Or

- (b) Explain the step involved in solving royalty problems.

18. (a) Discuss about the Statement of affairs. Why is it prepared?

Or

- (b) Distinguish between single entry and double entry system.

19. (a) Enumerate the usual 'Direct' and 'Indirect' charges in departmental accounts. Discuss the principles of allocation of such items at the time of preparation of final accounts.

Or

- (b) Discuss about the Inter Departmental Transfers.
20. (a) Describe the limitations of Hire- Purchase Charges?

Or

- (b) A's Account Dr. 25,000
Interest A/c Dr. 5,000
To Machinery A/c 30,000

Being machinery sold to Mr. A under installment system — cash price being Rs. 25,000 and Rs. 5000 charged as interest for the period of three years) What is wrong with the above entry? What is the correct entry? Give reason also.

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60724

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Second Semester

Shipping and Logistics

PRINCIPLES OF MARKETING

(2023 Onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Market is _____
 - (a) A place where only services are sold
 - (b) A set of potential customers with similar needs or characteristics that a company aims to serve
 - (c) A physical location for trading commodities
 - (d) An area limited to local trade
2. The modern marketing concept emphasizes
 - (a) Product-oriented strategies
 - (b) Sales volume over customer relationships
 - (c) Production efficiency
 - (d) Customer orientation and satisfaction
3. Selling involves _____
 - (a) The acquisition of raw materials
 - (b) The transfer of ownership of goods or services from the seller to the buyer
 - (c) Storing products in warehouses
 - (d) Conducting market research

4. The key consideration in the buying function is
- (a) Identifying and selecting suppliers
 - (b) Designing advertising campaigns
 - (c) Setting product prices
 - (d) Distributing goods to retailers
5. Social factors that influence consumer behavior include _____
- (a) Motivation and learning
 - (b) Personality and lifestyle
 - (c) Family, social roles, and status
 - (d) Economic conditions
6. Psychographic segmentation divides the market based on _____
- (a) Geographic regions
 - (b) Demographic characteristics
 - (c) Lifestyle, values, attitudes, and personality
 - (d) Purchase history
7. Why are distribution channels important in the place mix?
- (a) They determine the quality of the product
 - (b) They help in delivering the product to the end consumer
 - (c) They influence the product design
 - (d) They are responsible for product pricing
8. Penetration pricing is _____
- (a) Setting a high price initially and then lowering it over time
 - (b) Setting a low price to enter a competitive market and attract customers
 - (c) Setting a price based on competitor prices
 - (d) Setting a price based on production costs

9. The primary role of government in marketing is _____
- (a) Setting product prices
 - (b) Selling products to consumers
 - (c) Designing marketing campaigns for businesses
 - (d) Regulating advertising standards
10. Which symbol indicates that a product meets the standards set by BIS?
- (a) ISO mark (b) AGMARK
 - (c) ISI mark (d) ECO mark

Part B

(5 × 5 = 25)

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

11. (a) Discuss the importance of marketing for a business.
Or
(b) Explain the various forms of e-marketing.
12. (a) Explain the importance of the selling function in marketing.
Or
(b) Evaluate the role of storage in marketing.
13. (a) Discuss the different bases for segmenting a market.
Or
(b) Explain the need for studying consumer behaviour.
14. (a) Evaluate the functions performed by middlemen in the distribution process.
Or
(b) Explain the importance of branding and labelling in marketing.

15. (a) Describe the significance of green marketing.

Or

(b) Explain the rights of consumers.

Part C

(5 × 8 = 40)

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

16. (a) Explain how the modern marketing concept differs from traditional marketing approaches.

Or

(b) Describe the various career opportunities available in the field of marketing.

17. (a) Describe the financing function in marketing.

Or

(b) Explain the role of market information in shaping marketing strategies.

18. (a) Analyse the various factors that influence consumer behavior.

Or

(b) Describe the principles and objectives of Customer Relations Marketing (CRM).

19. (a) Explain the importance of retailing in today's context.

Or

(b) Analyse the roles of personal selling and sales promotion in the marketing mix.

20. (a) Explain forward trading in commodities.

Or

(b) Discuss about Bureau of Indian standards.

4. A graphical representation of the distribution of data using bars is known as
- (a) Histogram
 - (b) Pie chart
 - (c) Line graph
 - (d) Scatter plot
5. Skewness measures the
- (a) Central tendency of data
 - (b) Spread of data
 - (c) Symmetry of data distribution
 - (d) Peak of the data distribution
6. Which of the following is not a measure of central tendency?
- (a) Mean
 - (b) Median
 - (c) Mode
 - (d) Standard deviation
7. In regression analysis, the line that best fits the data points is called
- (a) Median line
 - (b) Mode line
 - (c) Regression line
 - (d) Mean line
8. Pearson's correlation coefficient is denoted by
- (a) p
 - (b) r
 - (c) q
 - (d) s

9. The method of least squares is used in
- (a) Median calculation
 - (b) Mode calculation
 - (c) Regression analysis
 - (d) Skewness calculation
10. The difference between a weighted and unweighted index number is
- (a) The type of data used
 - (b) The method of calculation
 - (c) The use of weights in calculation
 - (d) The graphical representation

Part B

(5 × 5 = 25)

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

11. (a) Explain the concept of arithmetic series and derive the formula for the sum of the first n terms.

Or

- (b) Solve the system of linear equations using the matrix method

$$2x + 3y = 5$$

$$4x - y = 3$$

12. (a) Calculate the mean, median, and mode for the dataset: {2, 4,4,6, 8,8,8, 10}

Or

- (b) Describe the process of data collection and its importance in statistics.
13. (a) Define and explain the significance of standard deviation.

Or

- (b) Calculate the range, quartile deviation and mean deviation for the dataset: {3, 6, 7, 8, 10}.
14. (a) Differentiate between correlation and regression.

Or

- (b) Describe the method of least squares in regression analysis.
15. (a) Calculate the weighted index number for the following data:

Item:A, B, C, D

Price: 10, 20, 30,40

Weights :1, 2, 3, 4.

Or

- (b) Define and differentiate between weighted and unweighted index numbers.

Part C

(5 × 8 = 40)

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

16. (a) Discuss the concept of input-output analysis in economics. Explain how matrices are used in this analysis with an example.

Or

- (b) Explain the addition and multiplication of matrices. Solve the following matrices.

$$A = \begin{pmatrix} 1 & 2 \\ 3 & 4 \end{pmatrix}, B = \begin{pmatrix} 2 & 0 \\ 1 & 2 \end{pmatrix}$$

Calculate $A + B$ and $A \times B$.

17. (a) Explain the different methods of collecting primary data. Discuss the advantages and disadvantages of each method.

Or

- (b) Discuss the measures of central tendency. Explain and compare mean, median, and mode with examples.
18. (a) Define and explain the measures of dispersion. Calculate the range, variance and standard deviation for the dataset: {4, 8, 6, 5, 3, 7}.

Or

- (b) Discuss the concept of skewness. Explain the different types of skewness with graphical representation and examples.

19. (a) Explain the different types of correlation (positive, negative, and zero correlation) with examples. Discuss their significance in business.

Or

- (b) Calculate the regression line for the following data

x : 1 2 3 4 5

y : 2 4 5 4 5

Also, predict the value of y when $x = 6$.

20. (a) Discuss the components of a time series. Explain each component with examples and discuss their significance in business forecasting.

Or

- (b) Explain the method of least squares in time series analysis. How is it used to estimate trends? Provide an example.

C-5930

Sub. Code

60726

B.Com. DEGREE EXAMINATION, NOVEMBER 2025.

Second Semester

Shipping And Logistics

ECONOMIC ANALYSIS

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which of the following is the primary focus of microeconomics?
 - (a) National income and overall price levels
 - (b) Individual markets and decision- making processes
 - (c) The overall economy and unemployment rates
 - (d) Fiscal and monetary policy
2. The law of demand states that,
 - (a) As the price of a good increases, the quantity demanded increases.
 - (b) As the price of a good decreases, the quantity demanded decreases.
 - (c) As the price of a good increases, the quantity demanded decreases.
 - (d) There is no relationship between price and quantity demanded.

3. Indifference curves represent
 - (a) Different levels of income
 - (b) The law of demand
 - (c) The budget constraint satisfaction
 - (d) Combinations of goods providing equal
4. The budget line shows
 - (a) All affordable combinations of two goods
 - (b) Maximum utility combinations
 - (c) All possible income levels
 - (d) The point of consumer equilibrium
5. In the short run, which factor of production is typically considered variable?
 - (a) Land
 - (b) Labour
 - (c) Capital
 - (d) Technology
6. The law of diminishing returns states that,
 - (a) Output increases indefinitely with input
 - (b) All inputs are used efficiently
 - (c) Total cost decreases with increased production
 - (d) Marginal output decreases as more of one input is added

7. Penetration pricing strategy is used to
- (a) Maximize short-term profits
 - (b) Enter a market with a high initial price
 - (c) Gain market share by setting a low-price
 - (d) Discriminate between different customers
8. In an oligopolistic market, firms often engage in:
- (a) Perfect competition
 - (b) Price wars
 - (c) Monopoly pricing
 - (d) Cost-plus pricing
9. Wage differences in the labour market are mainly due to:
- (a) Equal productivity
 - (b) Uniform skills
 - (c) Differences in education, experience, skills
 - (d) Standardized hours
10. Transfer earnings refer
- (a) Minimum payment .to keep a factor in its current use
 - (b) Total income of a factor
 - (c) Payment for transferring capital ownership
 - (d) Wage rate in a competitive market

Part B

(5 × 5 = 25)

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

11. (a) Describe the economic growth and stability in detail.

Or

- (b) What are the major concepts and concerns of macroeconomics?

12. (a) (i) Demand for Labour reflects marginal productivity-Discuss.

- (ii) Describe the production and cost.

Or

- (b) Distinguish between productive efficiency and economic efficiency.

13. (a) What are the different factors affecting the production functions?

Or

- (b) Describe the production and cost in the long run.

14. (a) How is price determined in oligopolistic market? Discuss Elaborately.

Or

- (b) Describe the costs of imperfect competition.

15. (a) Discuss the role of price elasticity in managerial Decision making.

Or

- (b) Examine the reason for unemployment and its impact on Indian economy.

Part C

(5 × 8 = 40)

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

16. (a) Explain in detail Micro economics and Macro economics

Or

- (b) Analyse the role and importance of markets and governments in economic development.

17. (a) Explain the different types of elasticity of demand.

Or

- (b) Explain the concept of consumer behaviour and its different approaches in Detail.

18. (a) Explain the equilibrium of a firm by using the marginal cost and marginal revenue curves.

Or

- (b) What do you understand by the term “monopoly”? Explain the price output.

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

Or

- (b) Explain the price-output competition.

20. (a) Examine the reason for inflation and its impact on people and business.

Or

- (b) Explain the meaning and causes of inflation.
-

C-5931

Sub. Code

60733

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Third Semester

Shipping and Logistics

FUNDAMENTALS OF LOGISTICS

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What is the primary goal of logistics management?
 - (a) Reducing inventory levels
 - (b) Maximizing customer satisfaction
 - (c) Minimizing transportation costs
 - (d) Improving product quality

2. Which of the following is NOT a key component of logistics?
 - (a) Transportation
 - (b) Inventory management
 - (c) Marketing
 - (d) Warehousing

3. Which mode of transportation is typically the most cost-effective for long-distance shipments?
 - (a) Road
 - (b) Rail
 - (c) Air
 - (d) Sea

4. What is the term for the movement of goods from one point to another?
 - (a) Procurement
 - (b) Distribution
 - (c) Transportation
 - (d) Inventory

5. What is meant by 'just-in-time' inventory management?
 - (a) Ordering goods in large quantities to reduce costs
 - (b) Keeping only the minimum inventory required for production
 - (c) Storing goods for an indefinite period
 - (d) Delivering products to customers before they order

6. Which of the following is a benefit of a centralized warehousing system?
 - (a) Increased lead time
 - (b) Reduced inventory control costs
 - (c) Increased distribution complexity
 - (d) Lower customer satisfaction

7. Which of these activities is part of inbound logistics?
 - (a) Delivering goods to customers
 - (b) Storing finished goods in warehouses
 - (c) Receiving raw materials from suppliers
 - (d) Marketing the products

8. Which of the following is an example of a logistics intermediary?
 - (a) Manufacturer
 - (b) Warehouse manager
 - (c) Freight forwarder
 - (d) Retailer

9. What does the term "lead time" refer to in logistics?
 - (a) The time it takes to manufacture a product
 - (b) The time from receiving an order to delivering the product
 - (c) The time it takes for inventory to be shipped
 - (d) The time taken for a product to reach its final destination

10. Which of the following best defines 'third-party logistics' (3PL)?
- (a) The outsourcing of logistics functions to a third party
 - (b) The creation of a company's own logistics department
 - (c) The supply chain management by the manufacturer
 - (d) A government-run logistics system

Part B

(5 × 5 = 25)

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

11. (a) Explain the objectives of logistics.

Or

- (b) Explain the Functions of Logistics.

12. (a) Discuss the critical issues in Logistics Outsourcing.

Or

- (b) Explain the importance of Inventory.

13. (a) What are the objectives of Materials Management?

Or

- (b) Write a note on Materials Planning.

14. (a) Explain the functions of warehouse.

Or

- (b) Describe the benefits of warehousing.

15. (a) Explain the functions of Packaging.

Or

- (b) Write a note on Unitization.

Part C

(5 × 8 = 40)

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

16. (a) Discuss about Logistics and Customer Service.

Or

- (b) Explain the Different Phases in Customer Service.

17. (a) Explain the Benefits of Logistics Outsourcing.

Or

- (b) Explain the Need for Inventory Control.

18. (a) Explain the types of Material Handling Equipment.

Or

- (b) Discuss about LASH Transportation.

19. (a) Explain the factors while initiating warehouse operations.

Or

- (b) Discuss about Warehouse Management systems.

20. (a) Explain the factors affecting choice of packaging materials.

Or

- (b) Explain the need and importance of communication in packaging.

C-5932

Sub. Code

60734

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Third Semester

Logistics and Shipping

HIGHER FINANCIAL ACCOUNTING

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which of the following is calculated for the distribution of profits in a partnership?
 - (a) Solvency Ratio
 - (b) Gaining Ratio
 - (c) Current Ratio
 - (d) Profit-Sharing Ratio

2. What is goodwill adjusted through during admission of a partner?
 - (a) Revaluation Account
 - (b) Capital Account
 - (c) Profit and Loss Account
 - (d) Loan Account

3. The gaining ratio is calculated at the time of
 - (a) Admission of a Partner
 - (b) Retirement of a Partner
 - (c) Dissolution of Partnership
 - (d) Formation of a Partnership

4. The retiring partner's loan account is settled
 - (a) In equal installments only
 - (b) With interest on loan
 - (c) By sale of assets
 - (d) Immediately after retirement

5. In the Gamer vs. Murray rule, the deficiency of an insolvent partner is borne by
 - (a) All partners equally
 - (b) The solvent partners in their capital ratio
 - (c) The retiring partner
 - (d) Only the partner responsible for the deficiency

6. Which account is prepared to handle the deficiency of an insolvent partner?
 - (a) Profit and Loss Account
 - (b) Revaluation Account
 - (c) Deficiency Account
 - (d) Capital Account

7. A normal loss in fire claims is
 - (a) Recoverable from insurance
 - (b) Ignored completely
 - (c) Borne by the firm
 - (d) Distributed among creditors

8. Which method is used for the distribution of assets in case of insolvency?
 - (a) Straight-Line Method
 - (b) Proportionate Capital Method
 - (c) Effective Interest Method
 - (d) Weighted Average Method

9. Voyage accounts are prepared to record
- (a) Normal business operations
 - (b) Results of a specific voyage
 - (c) Profit sharing among partners
 - (d) Inflation adjustments
10. Human Resource Accounting is classified under
- (a) Fixed Asset Accounting
 - (b) Inflation Accounting
 - (c) Theoretical Accounting Concepts
 - (d) Investment Accounting

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between the Partnership and Co-ownership.

Or

- (b) X and Y are two partners sharing profits equally X drew regularly Rs. 200 at the end of every month for the six months ending 30th June, 1980. Calculate Interest on Drawings at 5% p.a.
12. (a) Illustrate the procedures of Disposal of the Amount Due to the Retiring Partner.

Or

- (b) A firm employs Rs. 1,00,000 as capital and the normal rate of return is 15%. If the firm mistake an average profit of Rs. 20,000 compute goodwill by taking it to be five years' purchase of super profits.

13. (a) Discuss the Different techniques of distribution of cash in piecemeal distribution.

Or

- (b) The balance sheet of A, B and C, who are sharing profits and losses in the ratio of 2:2:1 , was as follows on 31st March, 2015 the date of dissolution.

Liabilities	Rs.	Assets	Rs.
Sundry creditors	1,20,000	Cash	1,000
Bank loan (with a charge on stock)	50,000	Stock	60,000
Capital :		Other asset	1,09,000
A	30,000	Goodwill	30,000
B	20,000	Capital:	
		C	20,000
	<u>2,20,000</u>		<u>2,20,000</u>

Stock realised Rs. 52,000 and other assets were sold for Rs. 90,000 expenses on realisation amounted to Rs.3,000. Assuming that all the partners are insolvent, prepare the necessary ledger amounts to close the books of the firm.

14. (a) Distinguish between the insolvency as a sole trader and partnership firm.

Or

- (b) Explain the procedure of fire claims in insolvency firm.

15. (a) Explain the roles of HR professionals in HRA.

Or

- (b) Explain the Importance of human resource accounting.

Part C

(5 × 8 = 40)

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

16. (a) Describe the needs of admission of a new partner. And explain the importance.

Or

- (b) Illustrate the procedures of Disposal of the Amount Due to the Retiring Partner.
17. (a) 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		Sundry debtors	44,000
	A		
	30,000	Stock	44,000
	B		
	24,000		
	C		
	8,000		
	<u>92,000</u>		<u>9</u>
			<u>2,000</u>

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.

Or

- (b) Amudha and Bhuvana are partners who share profits and losses in the ratio of 5:3. Chithra joins the firm on 1st January, 2019 for 3/8 share of profits and brings in cash for her share of goodwill of Rs.8,000. Pass necessary journal entry for adjusting goodwill on the assumption that the fluctuating capital method is followed and the partners withdraw the entire amount of their share of goodwill.

18. (a) 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% p.a. for the year ending 31st March 2018 and show the journal entries.

Or

- (b) 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		Debtors	10,000
Reserve Fund		50,000	Cash in hand	35,000
Sundry creditors		5,000	Profit and loss A/c (loss)	10,000
		45,000		
		0		
		1,00,000		1,00,000

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.

19. (a) Bhaskar consigns 1,200 units of a product costing Rs.300 each to Chandan. He incurs Rs.6,000 for carriage expenses. 60 units of the product are stolen in transit. Chandan receives the remaining goods, and sells 1,020 units at Rs.460 per unit. Expenses incurred by him amounted to Rs.4,260, the entire amount being non-recurring. He reports a normal loss of 24 units. Find the value of abnormal loss and closing stock.

Or

- (b) Explain the accounting treatment of normal loss in consignment account with the help of suitable example.
20. (a) Explain the various classification of Human resource costs.

Or

- (b) Illustrate the advantage and disadvantage of inflation accounting.
-

C-5933

Sub. Code

60735

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Third Semester

Shipping and Logistics

INTRODUCTION TO SHIPPING

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which shipping market is primarily concerned with the transportation of liquid goods such as oil and chemicals?
 - (a) Dry bulk shipping
 - (b) Container shipping
 - (c) Tanker shipping
 - (d) Ro-Ro shipping

2. What does the term “Ro-Ro” stand for in shipping?
 - (a) Refrigerated on-board
 - (b) Roll-on, Roll-off
 - (c) Restricted oil
 - (d) Rate of return

3. What is the purpose of a passenger ship?
 - (a) To transport goods across seas
 - (b) To carry passengers on cruises or from port to port
 - (c) To carry bulk cargo like coal and grain
 - (d) To transport oil and chemicals

4. What does the term “tonnage” refer to in shipping?
 - (a) The number of crew members on a ship
 - (b) The weight of the cargo being carried
 - (c) The total volume or weight of a ship’s cargo capacity
 - (d) The length of the ship

5. What type of cargo is typically carried by a tanker ship?
 - (a) Refrigerated goods
 - (b) Passengers
 - (c) General dry cargo in containers
 - (d) Liquid cargo such as oil, chemicals & liquefied natural gas

6. Which type of charter involves paying for a ship to carry a specified amount of cargo from one port to another?
 - (a) Voyage charter
 - (b) Time charter
 - (c) Bareboat charter
 - (d) Liner service

7. Which of the following is a primary task of ship management companies?
- (a) Setting the global fuel prices for ships
 - (b) Hiring and training the ship's crew
 - (c) Building new ships
 - (d) Providing insurance for the ship
8. What is a key factor in determining a ship's route according to maritime geography?
- (a) The crew's preferences
 - (b) The geopolitical relations between countries
 - (c) The location of oceans, seas, and navigational hazards
 - (d) The ship's cargo type
9. The Hamburg Rules were adopted in which year?
- (a) 1968
 - (b) 1978
 - (c) 1991
 - (d) 1978
10. Who can enforce a warranty of authority?
- (a) Only the principal
 - (b) Only the agent
 - (c) The third party involved in the contract
 - (d) Only the courts

Part B

(5 × 5 = 25)

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

11. (a) Explain the role of sea transport in international trade.

Or

- (b) Briefly explain the factors that affect the supply of shipping services.

12. (a) Describe the purpose and importance of load lines on ships.

Or

- (b) What are the different types of ships used in dry cargo transportation?

13. (a) Explain the concept of liner services in shipping and their importance in global trade.

Or

- (b) Describe the concept of a tanker charter party and its significance in the shipping industry.

14. (a) Describe the process involved in ship sale and purchase transactions.

Or

- (b) What are the main responsibilities of ship management in the maritime industry?

15. (a) Discuss the key components of a shipping company's financial statements?

Or

- (b) Explain the management account and how can you link with logistics company.

Part C

(5 × 8 = 40)

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

16. (a) Explain the process of ship registration and its significance in the shipping industry.

Or

- (b) Discuss how fluctuations in demand and supply affect the dry bulk shipping market.

17. (a) Briefly explain the different types of charters in shipping and their key characteristics.

Or

- (b) Describe the main factors that influence freight rates in chartering. Give any suitable example.

18. (a) Discuss the concept of containerization and how it has revolutionized global shipping.

Or

- (b) Explain the function of a bill of lading and its importance in international shipping.

19. (a) Discuss the impact of transportation infrastructure on the geography of trade.

Or

- (b) Explain the concept of maritime boundaries and how they affect the use of oceans and seas.

20. (a) Discuss the international conventions such as the SOLAS and MARPOL regulations affect the law of carriage.

Or

- (b) Briefly explain the rights and obligations of the carrier under The Hague-Visby Rules.
-

C-5938

Sub. Code

60736

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Third Semester

Shipping and Logistics

COMMERCIAL LAW

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which of the following is NOT a classification of contracts based on performance?
 - (a) Executed Contract
 - (b) Executory Contract
 - (c) Void Contract
 - (d) Bilateral Contract

2. Consideration in a contract must be:
 - (a) Always in monetary terms
 - (b) Lawful and have some value
 - (c) A mere moral obligation
 - (d) Provided by only one party

3. A contingent contract is:
 - (a) An illegal contract
 - (b) A contract dependent on the happening or non-happening of an event
 - (c) A contract that is always void
 - (d) A contract without consideration

4. A contract of indemnity involves:
 - (a) Two parties — indemnifier and indemnified
 - (b) Three parties — principal, agent, and third party
 - (c) A loan transaction
 - (d) Ownership transfer

5. In a quasi-contract, the obligation is:
 - (a) Created voluntarily
 - (b) Imposed by law
 - (c) The same as a normal contract
 - (d) Not legally enforceable

6. Which of the following is a valid mode of creating an agency?
 - (a) By necessity
 - (b) By fraud
 - (c) By force
 - (d) By mistake

7. The principle of Caveat Emptor means
 - (a) The seller must disclose all defects
 - (b) The buyer must be aware before purchasing
 - (c) The government regulates product quality
 - (d) The goods cannot be returned once bought

8. In a contract of sale, the transfer of ownership happens:
 - (a) Immediately upon agreement
 - (b) Only after full payment is made
 - (c) Depending on the terms of the contract
 - (d) When the buyer inspects the goods

9. An unpaid seller has the right to
 - (a) Sue for price
 - (b) Retain possession of goods
 - (c) Stop goods in transit
 - (d) All of the above

10. If goods delivered do not match the contract description, the buyer can:
 - (a) Accept them without legal remedy
 - (b) Reject them and demand a refund
 - (c) Sell them to another party
 - (d) Modify the contract terms

Part B

(5 × 5 = 25)

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

11. (a) Differentiate between a “Void Contract” and “Voidable Contract”.

Or

- (b) What is “Lawful Consideration” in a contract? Explain with examples.

12. (a) Explain “Quasi-Contracts” and discuss any two types of quasi-contractual obligations.

Or

- (b) Explain Contingent Contract and its features with examples.

13. (a) Define “Contract of Guarantee” and explain the role of a surety.

Or

- (b) Discuss the rights and duties of a bailor in a contract of bailment.

14. (a) Explain the concept of “Caveat Emptor” with exceptions under the Sale of Goods Act.

Or

- (b) Differentiate between a “Condition” and a “Warranty” in a contract of sale.

15. (a) What are the legal rights of an unpaid seller under the Sale of Goods Act?

Or

- (b) Explain the duties of a buyer in a contract of sale.

Part C

(5 × 8 = 40)

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

16. (a) Define “Contract” and explain the classification of contracts based on enforceability, formation, and performance.

Or

- (b) Discuss the legal rules regarding consideration in a contract with suitable examples.

17. (a) Explain the features of contingent contracts and how they differ from other types of contracts.

Or

- (b) Discuss the types of quasi-contractual obligations.

18. (a) Explain the rights and responsibilities of an agent towards the principal in a contract of agency.

Or

- (b) Differentiate between “Contract of Indemnity” and “Contract of Guarantee”.

19. (a) Explain the doctrine of “Caveat Emptor” and discuss its exceptions under the Sale of Goods Act.

Or

- (b) Discuss the various methods through which the transfer of ownership of goods takes place in a sale contract.

20. (a) Discuss the concept of “Performance of a Contract of Sale” and explain the rights and duties of a seller.

Or

- (b) Explain the circumstances under which a buyer can reject goods in a contract of sale and the legal remedies available.
-

C-5939

Sub. Code

**60738A/
84736A**

**B.Com.(L & S) & B.B.A. (S & L) DEGREE
EXAMINATION, NOVEMBER 2025.**

Third Semester

CONSTITUTION OF INDIA

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

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which Article of the Constitution of India takes about liberty, equality and Fraternity?
 - (a) Article 2
 - (b) Article 235
 - (c) Article 243
 - (d) Article 38 (The Preamble)

2. Who appoints the Governors in the State?
 - (a) Prime Minister
 - (b) President of India
 - (c) Union Cabinet
 - (d) Vice - President of India

3. Which of the following Amendment Act abolished the right to property from the list of Fundamental Rights?
- (a) 42nd Amendment Act - 1976
 - (b) 43rd Amendment Act - 1977
 - (c) 44th Amendment Act - 1978
 - (d) 45th Amendment Act - 1980
4. The Eleventh Schedule of the Constitution speaks about.
- (a) Function of the Chief Minister
 - (b) Function of Panchayat Raj
 - (c) Duties of District Collector
 - (d) Function of the Parliament
5. In which year was Mandal Commission report implemented?
- (a) 1989
 - (b) 1990
 - (c) 1991
 - (d) 1992
6. How many languages are there in the Eighth Schedule of the Constitution of India?
- (a) Eighteen languages
 - (b) Nineteen Languages
 - (c) Sixteen languages
 - (d) Twenty one languages
7. As per RTI the Competent authority of Lok Sabha is the
- (a) Speaker
 - (b) Chairman
 - (c) Prime Minister
 - (d) Chief secretary
8. Local government is a feature of
- (a) Most Modern States
 - (b) Democratic states
 - (c) Only Unitary States
 - (d) Only federal states

9. Which of the following Article deals with joint sitting of both the house of parliament in Curtain Cases?
- (a) Article -101 (b) Article -102
(c) Article -106 (d) Article -108
10. The idea of Directive principles of State policy was taken from
- (a) USA (b) Japan
(c) Britain (d) Ireland

Part B

(5 × 5 = 25)

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

11. (a) Explain the different sources of Indian Constitution.
Or
(b) Explain the features of Direct principles of State Policy.
12. (a) Bring out the significance of the Federal feature of the Indian Constitution.
Or
(b) Briefly discuss about the powers and functions of the president of India.
13. (a) Mention about the powers and functions of the Governor of the States.
Or
(b) Point out the importance of Fundamental duties of Indian Constitution.
14. (a) Write a note on the functions of the Parliament.
Or
(b) Summarize the powers and functions of the Council of Ministers.

15. (a) Sketch the Interstate water Dispute in India.

Or

(b) Highlight the Functions of Supreme Court.

Part C

(5 × 8 = 40)

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

16. (a) Discuss the Salient features of the Indian Constitution.

Or

(b) What are the fundamental rights? Explain the importance of those rights.

17. (a) Describe the Emergency powers of the Indian Parliament.

Or

(b) Write an essay on the Powers and functions of Supreme Court.

18. (a) Give and account of the Election Commission of India.

Or

(b) Analyse the duties of union Public Service Commission.

19. (a) Nature of law making process in India.

Or

(b) Explain the powers of the Chief Ministry of a State.

20. (a) Explain the powers of Supreme Court.

Or

(b) Explain the Salient features of Federalism.

C-5940

Sub. Code

60743

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Fourth Semester

Shipping and Logistics

CORPORATE ACCOUNTING

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. A company issues 1,000 shares with a face value of \$10 each at par. What is the total amount collected from this issue?
(a) \$1,000 (b) \$10,000
(c) \$1 00,000 (d) \$5,000
2. When shares are issued at par, what does this mean?
(a) The shares are issued below their face value.
(b) The shares are issued at their face value.
(c) The shares are issued above their face value.
(d) The shares are not issued at all.
3. A company redeems its preference shares worth ₹ 1,50,000 at a premium of 5%. What is the total amount paid on redemption?
(a) ₹ 150,000 (b) ₹ 155,000
(c) ₹ 157,500 (d) ₹ 160,000

4. Which financial statement is affected by the creation of a sinking fund for debenture redemption?
- (a) Income Statement
 - (b) Cash Flow Statement
 - (c) Balance Sheet
 - (d) Statement of Retained Earnings
5. What is the primary purpose of setting limits on managerial remuneration in companies?
- (a) To increase company profits
 - (b) To ensure directors are adequately compensated
 - (c) To prevent excessive payouts and protect shareholders' interests
 - (d) To reduce tax liability
6. Under the Companies Act, 2013, what is the maximum allowable percentage of net profits that can be paid as total managerial remuneration to all directors, including managing and whole-time directors and managers?
- (a) 5%
 - (b) 10%
 - (c) 11%
 - (d) 12%
7. In the Weighted Average Method of valuing goodwill, how is the value of goodwill calculated?
- (a) By averaging the value of assets
 - (b) By multiplying the average profits by a specified number of years
 - (c) By averaging the net assets and profits
 - (d) By multiplying the annual profits by the number of years' purchase

12. (a) What are the key differences between the sinking fund method and other methods of redeeming preference shares or debentures?

Or

- (b) A company issued ₹ 1,00,000 worth of 10% debentures on January 1, 2020, redeemable at the end of 5 years. The company follows the sinking fund method for redemption and decides to set aside ₹20,000 annually into the sinking fund. Assuming the sinking fund earns an annual interest of 5%. calculate the amount available in the sinking fund at the end of 5 years.
13. (a) What is the permissible managerial remuneration payable under the Companies Act 2013?

Or

- (b) A company has the following figures in its profit and loss account :

Gross Profit: ₹50,00,000

Operating Expenses: ₹10,00,000

Interest on Debentures: ₹2,00,000

Depreciation: ₹3,00,000

Income Tax: ₹5,00,000

Calculate the net profit for the purpose of managerial remuneration.

14. (a) The following particulars are available in the books of Bharti Telecom.
- (i) Capital employed Rs. 1,50,000
 - (ii) Trading profit after tax
 - 2012 Rs. 1,12,200
 - 2013 Rs. 1,15,000
 - 2014 Rs. 1,02,000 (LOSS)
 - 2015 Rs. 1,21,000
 - (iii) Market rate of interest on investment 8%.
 - (iv) Rate of risk return on capital invested in business 2%.
 - (v) Remuneration from alternative employment of the proprietor (if not engaged in business Rs.13,600 pa.).

You are required to compute the value of goodwill on the basis of 3 years' purchase of super profits of the business calculated on the average profit of the last four years.

Or

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

YEAR	PROFIT
1	1,00,000
2	1,20,000
3	1,50,000
4	2,00,000

15. (a) Explain the different types of voluntary Liquidation of a Company.

Or

- (b) Shri AB Govindan is appointed as liquidator of a company in voluntary liquidation on 1st July 2018. and the following balances are extracted from the books on that date:

	Rs.		Rs.
Capital		Machinery	65,000
16,000 shares of Rs. 5 each	80,000	Leasehold	
Provision for Bad Debts	10,000	Properties	40,000
Debentures	50,000	Stock in Trade	1,000
Bank Overdraft	18,000	Book Debts	60,000
Liabilities for Purchases	20,000	Investments	6,000
		Calls in Arrear	5,000
		Cash in Hand	1,000
	<u>1,78,000</u>		<u>1,78,000</u>

Machinery is valued at Rs. 60,000; Leasehold Properties at Rs.73,000; Investments at Rs. 4,000; Stock in Trade at Rs. 2,000; bad debts are Rs. 2,000; doubtful debts are Rs. 4,000 estimated to realise Rs. 2,000. Bank overdraft is secured by deposit of title deeds of Leasehold Properties. Preferential creditors for tax and wages Rs. 1,000. Telephone rent owing is Rs. 80. You are required to make out Statement of Affairs as regard creditors and contributories.

Part C

(5 × 8 = 40)

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

16. (a) Discuss the role of an underwriter in the share issuance process. How does underwriting help mitigate risks for both the issuing company and potential investors?

Or

- (b) A company's position on 31 December 2010 was as follows:

	₹
60,000 Equity Shares of ₹ 100 Each	60,00,000
30,000 8% Debenture of ₹ 100 Each	30,00,000
Interest outstanding of Debentures	3,60,000
Creditors	15,00,000

Assets on that date were as follows.

Fixed Assets	60,00,000
Current Assets	19,50,000

Fixed assets were revalued at ₹ 28,80,000 and current assets at ₹ 14,40,000.

The reconstruction scheme approved by the Court was as follows:

- (i) The shares were sub-divided into shares of ₹ 5 each and 90% of the shares were surrendered
- (ii) Claims of debenture holders were reduced to ₹ 14,70,000 for which ₹ 7,50,000 equity shares were allotted
- (iii) Creditors agreed to reduce their claims to ₹ 9,00,000, one-third of which was satisfied by issue of equity shares out of those surrendered

Draft journal entries.

17. (a) On 31 March 2011, the balance sheet of Radha Ltd. stood as follows:

Liabilities		Assets	
Equity Share Capital	15,00,000	Sundry assets	19,00,000
Redeemable Pref. Share capital	6,00,000	Bank	8,50,000
Profit and loss account	4,00,000		
Sundry Creditors	2,50,000		
	27,50,000		27,50,000

On the above date, the preference shares have to be redeemed. 30,000. Equity shares of ₹ 10 each are issued at ₹ 11. The company also issued 10% debentures totaling ₹4,00,000. The shares and debentures are fully subscribed and paid for. The preference shares are duly redeemed. You are required to give journal entries and the balance sheet after redemption.

Or

- (b) On 1st April 2015, R&P enterprises purchased a lease property for ₹ 2,000,000. The lease will expire on 31st March 2018. It was decided to provide depreciation on lease using the Sinking Fund Method. Following transactions took place during the period. Prepare the required accounts.
18. (a) Discuss the role of managerial remuneration in corporate governance. How do companies balance the need to attract top talent with the need to adhere to statutory limits?

Or

(b) Following is the Trial Balance of Rajesh Ltd., Gurgaon as on 31.12.2009.

Particulars	Debit (i(s)	Credit (Rs)
Share Capital (8000 share of Rs. 10 each)		80,000
Stock on 1.1.2009	51,000	
Purchase and sales	2,20,000	3,30,000
Returns	3,800	
General Expenses	1,800	
Wages	12,000	
Salaries	18,700	
Travelling Expenses	3,200	
Advertisement	1,550	
Rent and Taxes	4,900	
Discount Received		2,200
Bank Interest	850	
Bad Debts	2,500	
Buildings	95,000	
Plant and Machinery	98,000	
Sundry Debtors and Creditors	45,000	55,500
Loan		25,000
Cash	1,400	
Reserve Fund		23,000
Preliminary Expenses	11,000	
Profit and Loss Account (Cr.)		55,000
	<u>5,70,700</u>	<u>5,70,700</u>

Adjustments :

- (i) Transfer Rs. 10,000 to Reserve Fund.
- (ii) Provide depreciation on building at 5%.
- (iii) Stock on 31.12.2009 was valued at Rs. 12,000.

(iv) Dividend at 15% on share capital is to be provided.

(v) Depreciation on Plant and Machinery at 10%.

Prepare Trading, Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in the prescribed form.

19. (a) Describe the Earnings Capitalization Method for valuing shares. Include a detailed explanation of the formula used.

Or

(b) P is negotiating with M for the purchase of the latter's business. It was decided to value goodwill according to the super profit method. M has been running the business only for the three years and hence P would like to attach weights for the profits of the three years in such a way that the most recent profits would be assigned a higher weight than the other year's profits. The profits of the past three years are as follows:

Year	Rs.
2013	36,000
2014	40,000
2015	38,000

Calculate the annual average profits

20. (a) Explain the process and challenges involved in preparing a Statement of Affairs for a company undergoing liquidation. Include examples to illustrate your points.

Or

- (b) Ali Ltd. Went into liquidation on 31-03-2022 with the following liabilities:
- (i) Secured Creditors Rs. 2,00,000 (securities realized Rs. 2,50,000)
 - (ii) Preferential Creditors Rs, 6,000
 - (iii) Unsecured Creditors Rs. 3,05,000

The liquidator met liquidation expenses amount to Rs. 2,520. The liquidator entitled for remuneration @ 3% on amount realized including secured asset held by secured creditors and 1.5 % on amount distributed to unsecured creditors. Assets (other than secured asset realized) Rs. 2,60,000.

Prepare Liquidators Final Statement of Accounts.

C-5941

Sub. Code

60744

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Fourth Semester

Logistics and Shipping

PORT MANAGEMENT

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. _____ document covers the transportation of total consolidation.
(a) House Airwaybill (b) Master Airwaybill
(c) Bill of Lading (d) Bill of Loading
2. Adjusting the weight of the vessel during empty/ partial load of cargo is
(a) Balancing (b) Ballasting
(c) Lashing (d) Chafing
3. IMDG Code in Cargoes is used to _____
(a) Prevent injury (b) Ensure weight
(c) Confirm goods (d) Fix price
4. Spar ceiling of cargoes is otherwise called as
(a) Cargo Battens (b) Cargo Sealing
(c) Cargo Trimming (d) Cargo Ballasting

5. RO-RO Ships are used to carry _____ Cargo.
- (a) Heavy (b) Light
(c) Wheeled (d) Sealed
6. Presence of hazards in Cargoes is warned by
- (a) Decks (b) Placards
(c) IMDG codes (d) Sirens
7. _____ Cargoes are used to carry Meats.
- (a) Frozen Cargo (b) Hot Cargo
(c) Chilled Cargo (d) Air Cooled Cargo
8. Spar Ceiling in cargoes consists of _____
- (a) Plastics (b) Steel
(c) Timber (d) Silver
9. Costliest Freight Forwarding for long distant movement is
- (a) Air Freight (b) Ocean Freight
(c) Road Freight (d) Rail Freight
10. _____ allows transportation of small cargo volumes without paying for the whole container.
- (a) LCL (b) RTL
(c) FTL (d) VTL

Part B

(5 × 5 = 25)

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

11. (a) Explain the Bale capacity and Grain Capacity concepts.

Or

- (b) Discuss the precautions to be taken while handling cranes.

12. (a) What is the code of safe practice for solid bulk cargoes?

Or

- (b) Explain the steps in reducing hazards in loading concentrates in cargoes.

13. (a) Mention the precautions for loading dangerous goods.

Or

- (b) Explain the process of Palletization in containers.

14. (a) Suggest the ways to reduce risks in Cargoes handling Iron and Steel goods.

Or

- (b) Mention the obligations of Dock Workers.

15. (a) What are the Pre-Stuffing procedures in containerization?

Or

- (b) Identify the channelization process of empty containers.

Part C

(5 × 8 = 40)

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

16. (a) Explain the procedures to handle Contamination in Cargo management.

Or

- (b) Discuss in detail about the different documents used in Cargoes.

17. (a) Elaborate the Trimming Requirements in managing Cargoes safety.

Or

- (b) Explain the methods to reduce risks in carrying Hazardous goods in Cargoes.

18. (a) Discuss the types of Segregation in loading Containers.

Or

- (b) Explain the purpose and usage of Refrigerated Systems in Cargoes.

19. (a) Highlight the applications of 'Principles of Stowing' for the safety of Cargoes.

Or

- (b) Discuss the roles and responsibilities of Inspectors in ensuring Safety of the Ship.

20. (a) Explain the De Stuffing formalities in Containers.

Or

- (b) Explain the challenges and problems in Containerization in India in the international transportation.
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C-5942

Sub. Code

60745

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Fourth Semester

Logistics and Shipping

BANKING THEORY

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. A banker is a _____ debtor.
 - (a) General
 - (b) Special
 - (c) Privileged
 - (d) Common

2. The commercial banks are _____ for generation of savings of the community.
 - (a) Agency
 - (b) Bailor
 - (c) Chit funds
 - (d) Trade

3. ATM means
 - (a) Any Time Money
 - (b) Auto Truck of Mahindra
 - (c) Automated Teller Machine
 - (d) None of above

4. Internet banking refers to
- (a) Operation of account through internet
 - (b) Opening of account through ATM
 - (c) Both (a) & (b)
 - (d) None of above
5. In which year was the Banking Regulation Act passed?
- (a) 1949
 - (b) 1955
 - (c) 1959
 - (d) 1969
6. RBI is the _____ to the government
- (a) Banker
 - (b) Trader
 - (c) Linker
 - (d) None
7. Which bank was introduced first ATM machine in India?
- (a) RBI
 - (b) HSBC
 - (c) PNB
 - (d) ICICI bank
8. Which policy is taken to cover loss on those goods which are lying in different places and the stock value will be continuously fluctuating?
- (a) Comprehensive policy
 - (b) Floating policy
 - (c) Declaration policy
 - (d) Average policy
9. Which of the first subsidiary bank of State Bank of India to do whole computerization of all its branches?
- (a) State Bank of Patiala
 - (b) State Bank of Hyderabad
 - (c) State Bank of Saurashtra
 - (d) State Bank of Travancore

10. Which of the following is not the form of E-banking?
- (a) Internet Banking
 - (b) Direct Deposit in Bank
 - (c) Electronic cheque conversion
 - (d) Mobile banking

Part B

(5 × 5 = 25)

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

11. (a) Can money lender be called bankers? Why?

Or

- (b) Differentiate between Unit Bank and Branch Bank.

12. (a) Explain the Advantages of E-Banking.

Or

- (b) Discuss about Merchant Banking and its functions.

13. (a) Explain the Objectives of Mutual Fund.

Or

- (b) Describe Quantitative Credit Control Measures.

14. (a) Explain about Unorganized Indian Money market.

Or

- (b) Indian money market is developed one' — Discuss.

15. (a) Explain the functions of Agricultural —Co-operative societies.

Or

- (b) Mention some of the recent developments in the field of banking.

Part C

(5 × 8 = 40)

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

16. (a) Explain the functions of Modern Commercial Banks.

Or

- (b) Discuss the role of Commercial Bank in economic development of India.

17. (a) Explain the popular services covered under E- Banking

Or

- (b) Explain the role of private sector banks in India.

18. (a) Explain the need for Credit Control and its types.

Or

- (b) Explain the functions of RBI.

19. (a) Discuss the Function of Indian Money Market.

Or

- (b) Describe about Deficiencies of the Indian money market.

20. (a) Describe the functions and objectives of SBI.

Or

- (b) Discuss the role played by the RBI in the providing Rural Credit.

C-5943

Sub. Code
60746/80546

**B.Com./B.Sc. DEGREE EXAMINATION,
NOVEMBER 2025.**

Fourth Semester

LINER TRADE

**(Common for B.Com. Shipping and Logistics/
B.Sc. IT & Logistics)**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What is emphasized in the modernization of liner trades?
 - (a) Unitization and containerization
 - (b) Decreasing port operations
 - (c) Using older shipping technologies
 - (d) Reducing trade routes

2. What operations are critical in liner trades?
 - (a) Only vessel loading
 - (b) Only vessel discharging
 - (c) Vessel loading and discharging
 - (d) None of the above

3. What is the role of ships' officers in relation to cargo?
 - (a) Marketing and sales
 - (b) Accounting principles
 - (c) Management and policy
 - (d) Supervision of cargo operations

4. What aspect of shipping operations does "crew management" fall under?
 - (a) Ship design
 - (b) Marketing
 - (c) Operations services
 - (d) Insurance

5. Which of the following is a key aspect of managing a container fleet?
 - (a) Designing container ships
 - (b) Tracking the container fleet
 - (c) Building containers
 - (d) Repairing containers

6. What are FCLS and LCLS in the context of container shipping?
 - (a) Types of container ships
 - (b) Container loading systems
 - (c) Legal terms in shipping contracts
 - (d) Types of container insurance

7. What purpose does the Bill of Lading serve in liner trades?
 - (a) To certify product quality
 - (b) To act as evidence of contract
 - (c) To provide insurance
 - (d) None of the above

8. Which of the following is NOT related to the Bill of Lading?
 - (a) Documentary credits
 - (b) Clauses
 - (c) Liner documents
 - (d) Warehousing agreements

9. What does the carrier's liability for cargo involve?
 - (a) The cost of cargo
 - (b) The delivery timeline
 - (c) The security of the goods during transport
 - (d) Legal responsibilities for any damage or loss

10. What does the term 'General Average (GA)' refer to in shipping?
 - (a) Average weight of cargo
 - (b) Shared financial liability in case of cargo loss
 - (c) Average number of shipments per route
 - (d) General security terms

Part B

(5 × 5 = 25)

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

11. (a) Describe the significance of major ports in the liner trade routes.

Or

- (b) Assess the impact of cargo measurements and capacities on the layout of ships used in liner trades.

12. (a) Examine the duties and responsibilities of ship officers in managing cargo operations.

Or

- (b) Evaluate the impact of crew management on the safety and efficiency of shipping operations.

13. (a) Analyze the role of the Bill of Lading as evidence of the contract in shipping transactions.

Or

- (b) Explain the purpose and impact of using standardized printed clauses in Bills of Lading.

14. (a) Discuss the impact of containerization on global trade and how it has facilitated the growth of inter-modal transport systems.

Or

- (b) Evaluate the various dimensions and types of containers used in international shipping, explaining their specific applications and benefits.

15. (a) Analyze the legal aspects of liner trades.

Or

(b) Evaluate the carrier's liability for cargo under maritime law.

Part C

(5 × 8 = 40)

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

16. (a) Describe the significance of major ports in the liner trade routes.

Or

(b) Examine the role of refrigerated cargo ships in liner trades.

17. (a) Explore the relationship between marine insurance and risk management in shipping operations.

Or

(b) Examine the role and impact of marketing and sales functions in liner operations.

18. (a) Examine the challenges and benefits of owning versus leasing containers in the shipping industry.

Or

(b) Evaluate the importance of container control systems such as FCLS, LCLS, and ICDS in the logistics sector.

19. (a) Describe the integration and importance of liner documents in the context of shipping and the Bill of Lading.

Or

(b) Evaluate the significance of international conventions relating to the Bill of Lading.

20. (a) Discuss the security measures mandated by the ISPS Code for international shipping.

Or

(b) Examine the legal responsibilities of agents in international trade.

C-5944

Sub. Code

60747

B.Com. DEGREE EXAMINATION, NOVEMBER 2025.

Fourth Semester

Shipping and Logistics

BUSINESS TAXATION

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. A repeating sales tax that is imposed on products at each successive stage in the supply chain, from raw material to consumer purchase is called _____
 - (a) Tax Cascading
 - (b) Tax Pyramiding
 - (c) Tax evasion
 - (d) Indirect tax

2. Highest Administrative Authority for Income Tax in India is _____
 - (a) Finance Minister
 - (b) CBDT
 - (c) President of India
 - (d) Director of Income Tax

3. Which of the following tax is applicable in the case of supply of goods from Gujarat to Assam?
 - (a) CGST
 - (b) SGST
 - (c) UTGST
 - (d) IGST

4. India's Dual GST model is primarily based on the _____ GST model.
- (a) American (b) European
(c) Canadian (d) Japanese
5. E – way bill is NOT required in transportation of which of the below mentioned items?
- (a) Jewellery (b) Petroleum crude
(c) Pearls (d) All of the above
6. For a distance of less than 100 Km the e-way bill will be valid for _____ day(s) from the relevant date.
- (a) One (b) Two
(c) Three (d) Four
7. With the introduction of GST, imports will be _____
- (a) more expensive (b) cheaper
(c) will not change (d) exempted
8. Which of the following tax levied on the value basis?
- (a) Excise duty (b) Ad valorem
(c) Export duty (d) Progressive tax
9. The Commissioner has power to authorise an arrest if he has reason to believe' that any person has committed an offence which are enumerated in _____
- (a) Section 125 (b) Section 163
(c) Section 132 (d) Section 151
10. Under GST, who is the highest-ranking officer at the Central level?
- (a) Deputy Commissioner of GST
(b) Commissioner of GST
(c) Joint Commissioner of GST
(d) Principal Chief Commissioner of GST

Part B

(5 × 5 = 25)

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

11. (a) Mention the components of direct taxes.

Or

- (b) Explain the basic principles of taxation.

12. (a) Write in brief about the cascading effect of GST.

Or

- (b) List the benefits of GST to consumers and government.

13. (a) Explain how documents are verified in E-waybills.

Or

- (b) Describe the tracking of goods using electronic waybill.

14. (a) State the objectives of custom duties.

Or

- (b) Identify any five distinguishing points between ad valorem and specific duties.

15. (a) Discuss the special provisions relating to casual taxable person.

Or

- (b) Write in brief about the Jurisdiction of GST.

Part C

(5 × 8 = 40)

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

16. (a) Distinguish between direct and indirect taxes.

Or

- (b) Discuss the causes of tax evasion and explain how it can be avoided.

17. (a) Examine the dual GST model in detail.

Or

(b) Explain the objectives of GST and its impact on Indian economy.

18. (a) Explain the statutory provisions of E-way bill and its advantages.

Or

(b) Discuss the penal provisions related to E-way bills.

19. (a) Describe the levy of import and export duties.

Or

(b) Write in detail about the excise duty.

20. (a) Discuss the procedure for registration in GST.

Or

(b) Explain the administrative structure of GST and appointment of officers.

C-5945

Sub. Code

**60751/84751/
80551**

**B.Com./B.B.A./B.Sc. DEGREE EXAMINATION,
NOVEMBER 2025.**

Fifth Semester

CUSTOMS LAW

**(Common for B.Com. (Shipping and Logistics)/
B.B.A. (Shipping and Logistics Management)/
B.Sc. (IT & Logistics))**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Section A

(10 × 1 = 10)

Answer **all** questions.

1. What is the meaning of the term “import” as per the Act?
 - (a) Bringing goods into India only by sea
 - (b) Bringing goods into India for the purpose of trade or consumption
 - (c) Bringing goods into India for personal use only
 - (d) Bringing goods into India from a neighboring country without any customs duty
2. Section 11G of the Customs Act, 1962 deals with which of the following?
 - (a) Power to prohibit the importation or exportation of goods
 - (b) Regulation of customs warehouses
 - (c) Procedures for duty drawback claims
 - (d) Settlement of disputes related to customs duties

3. What does the power to seize goods imply?
 - (a) Customs officers can only seize goods if the importer or exporter fails to pay duties
 - (b) Customs officers have the authority to seize goods if they are believed to be illegally imported or exported
 - (c) Goods can be seized only if they are under suspicion of being counterfeit
 - (d) Customs officers can seize goods without any specific reason if they appear suspicious
4. Under what condition can goods be detained?
 - (a) If the goods are not listed on the manifest
 - (b) If the goods are suspected to be smuggled or improperly declared
 - (c) If the goods exceed the prescribed time limit for transit
 - (d) If the goods are found to be damaged during transport
5. Specify about the time limit for claiming a refund of customs duty
 - (a) Refund claims must be made within six months from the date of payment of duty
 - (b) Refund claims must be made within one year from the date of payment of duty
 - (c) Refund claims must be made within three years from the date of import
 - (d) Refund claims must be made within two years from the clearance of goods

6. What is the time limit for issuing a show-cause notice for recovery of duties not levied or short-levied?
- (a) One year from the relevant date if there is no collusion or willful misstatement
 - (b) Two years from the date of import of goods
 - (c) Three years from the relevant date for cases involving suppression of facts
 - (d) Both (a) and (c)
7. What is the purpose of Section 30 of the Customs Act, 1962?
- (a) To regulate the manifest submission for imported goods
 - (b) To provide guidelines for the valuation of goods
 - (c) To prescribe penalties for improper imports
 - (d) To exempt certain goods from customs duty
8. What is required before goods are exported?
- (a) Payment of customs duties in advance
 - (b) Submission of a shipping bill or bill of export to customs
 - (c) A verbal declaration of the goods to customs officials
 - (d) Pre-approval from the Directorate General of Foreign Trade
9. What is required to clear imported goods for home consumption?
- (a) A bill of lading
 - (b) A bill of entry
 - (c) A certificate of origin
 - (d) A letter of credit

10. What is the maximum period for which goods can remain in a warehouse without incurring interest?
- (a) 30 days (b) 60 days
(c) 90 days (d) None of the above

Section B

(5 × 5 = 25)

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

11. (a) Brief the classes of officers of customs.

Or

- (b) Elucidate the limits of customs area.

12. (a) Elaborate the cost included in the transaction value for customs valuation.

Or

- (b) Discuss the types of exemptions provided under section 25.

13. (a) How do customs authorities verify the legitimacy of refund claims?

Or

- (b) State the purpose of the Authority for Advance Rulings under the Customs Act.

14. (a) What role does the customs officer play in inspecting and clearing the goods arriving in the country?

Or

- (b) State the consequences if goods are not cleared for export within the required time frame or if the exporter fails to comply with customs regulations?

15. (a) Define “transit” and “transshipment”. How does the exporter or importer prove that the goods are in transit under customs control?

Or

- (b) Elucidate the steps are taken to prevent fraud or misuse of the warehousing facility.

Section C

(5 × 8 = 40)

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

16. (a) Discuss the steps involved in the appointment of customs ports and airports.

Or

- (b) Write in detail about the “The transport of specified goods in India is covered by vouchers” of the Customs Act.

17. (a) Highlight the difference between pilferage and total loss of goods under customs law. What is the principle of “no duty on pilfered goods” before clearance?

Or

- (b) Explain the legal basis for the power to grant exemptions from customs duties. What is the procedure for withdrawing or amending an exemption notification?

18. (a) What steps can the claimant take to ensure that interest is paid on the delayed refund? Under what conditions is interest on delayed refunds granted?

Or

- (b) Describe the general powers conferred upon customs authorities under the Customs Act. Mention the limits to their exercise.

19. (a) Elaborate the process followed by customs officers when boarding a conveyance carrying goods, and what types of inspections are typically conducted?

Or

- (b) Explain the process of examination or physical inspection of the cargo, and under what circumstances are goods detained or subjected to additional scrutiny?

20. (a) Discuss the legal provisions and eligibility criteria for obtaining a license to operate a public or private warehouse under the Customs Act.

Or

- (b) Brief the factors considered for the determination of the drawback amount or eligibility.
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C-5946

Sub. Code

**60752/84752/
80552**

**B.Com./B.B.A./B.Sc. DEGREE EXAMINATION,
NOVEMBER 2025**

Fifth Semester

WAREHOUSING AND INVENTORY MANAGEMENT

**(Common for B.Com. (Shipping and Logistics)/B.B.A.
(Shipping and Logistics Management)/B.Sc. (IT and
Logistics))**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What is the primary function of warehousing in supply chain management?
 - (a) To manufacture goods
 - (b) To store goods for future use
 - (c) To transport goods from one location to another
 - (d) To sell goods to customers

2. Which of the following is NOT a key objective of inventory management?
 - (a) Reducing stock outs
 - (b) Minimizing holding costs
 - (c) Maximizing production capacity
 - (d) Ensuring a steady supply of goods

3. What is the primary function of a warehouse in logistics?
 - (a) To manufacture goods
 - (b) To store goods temporarily before distribution
 - (c) To sell goods to customers
 - (d) To package goods for sale

4. Which of the following is an example of a value-added service provided by warehouses?
 - (a) Shipping goods directly to consumers
 - (b) Packaging and labeling products for customers
 - (c) Manufacturing goods on-site
 - (d) Managing customer service inquiries

5. What is a centralized storage system?
 - (a) Goods are stored in one main location
 - (b) Goods are stored in multiple locations
 - (c) Goods are stored in retail stores
 - (d) Goods are stored in individual homes

6. What is the primary advantage of a palletized storage system?
 - (a) It requires no equipment
 - (b) It allows goods to be stored in an organized and easily accessible manner
 - (c) It reduces product variety
 - (d) It eliminates the need for inventory

7. Which of the following inventory management techniques is used to classify inventory based on its importance?
- (a) FIFO (First-in, First-Out)
 - (b) LIFO (Last-In, First-Out)
 - (c) ABC analysis
 - (d) JIT inventory
8. What is the “Just-In-Time” (JIT) inventory system?
- (a) A system where goods are produced and stocked in bulk
 - (b) A system that focuses on minimizing inventory levels and ordering goods only when needed
 - (c) A system where products are stored indefinitely
 - (d) A system that ensures inventory is always overstocked to avoid shortages
9. Which of the following is an example of inventory control technology?
- (a) Barcode scanning systems
 - (b) Product assembly line
 - (c) Manual stocktaking
 - (d) Customer service hotline

10. In warehousing, what does the term “SKU” stand for?
- (a) Special Knowledge Unit
 - (b) Stock Keeping Unit
 - (c) Standard Key Unit
 - (d) Supply Kitting Unit

Part B

(5 × 5 = 25)

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

11. (a) Define Warehouse. Explain the importance of warehouse Management.

Or

- (b) Compare and contrast the features of bonded warehouses and general warehouses.

12. (a) Explain the factors that affect the number of warehouses a company operates.

Or

- (b) Discuss the main functions of a warehouse in a supply chain.

13. (a) Compare the centralized and decentralized storage systems. Point out the advantages and disadvantages of each.

Or

- (b) What do you mean by warehouse operation? Describe the benefits in warehouse operations.

14. (a) Briefly explain the functions of inventory management.

Or

- (b) Explain the role of supply chain management in enhancing operational efficiency.

15. (a) Examine the needs of warehouses management system.

Or

- (b) Discuss the ABC Inventory Control method and how it helps in prioritizing inventory management.

Part C

(5 × 8 = 40)

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

16. (a) Explain the characteristics and benefits of a Public and private warehouse.

Or

- (b) Describe the sequence of decisions in warehouse design and layout and how these decisions influence operational efficiency.

17. (a) Describe the key activities involved in warehouse operations.

Or

- (b) Discuss the warehouse layout and design impact warehouse operations.

18. (a) Discuss how centralized and decentralized storage systems impact inventory management and order fulfillment.

Or

- (b) Explain the types of palletized storage systems used in warehouses and the factors influencing their selection.
19. (a) Explain the Economic Order Quantity (EOQ) model and how it helps businesses optimize inventory management?

Or

- (b) Explain the concept of inventory control and discuss the key mechanisms used to manage inventory effectively.
20. (a) Compare and contrast independent and dependent demand systems in inventory management.

Or

- (b) Discuss the advantages and disadvantages of belt conveyors and roller conveyors in a material handling system.
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C-5947

Sub. Code

**60753/84753/
80553**

**B.Com./B.B.A./B.Sc. DEGREE EXAMINATION,
NOVEMBER 2025**

Fifth Semester

**TRANSPORTATION AND DISTRIBUTION
MANAGEMENT**

**(Common for B.Com. (Shipping and Logistics)/B.B.A.
(Shipping and Logistics Management)/B.Sc. (IT and
Logistics)**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. _____ Production control and physical distribution are the three major operations of logistics.
 - (a) Supply chain Management
 - (b) Materials Management
 - (c) Logistics Management
 - (d) Personal Management

2. The sequence of a typical manufacturing supply chain is _____.
 - (a) Storage - Supplier - manufacturing - storage - distributor - retailer - customer
 - (b) Supplier - Storage - manufacturing - storage - distributor - retailer - customer
 - (c) Supplier - Storage - manufacturing - distributor - storage - retailer - customer
 - (d) Supplier - Storage - manufacturing - storage - retailer - distributor - customer

3. Distribution requirements planning is a system for _____.
- (a) Inventory management
 - (b) distribution planning
 - (c) Both (a) and (b)
 - (d) None of the above
4. Which of the following is not a factor affecting the supply chain.
- (a) Reduced number of suppliers
 - (b) Increased competition
 - (c) longer product lifecycle
 - (d) Increased opportunities to strategically use technology
5. Means of land transport are provided by _____.
- (a) Bullock carts
 - (b) Pack animals
 - (c) Motor vehicles
 - (d) All of these
6. In Railway transportation the ownership is with _____.
- (a) Manufacturer
 - (b) Third Party
 - (c) Buyer
 - (d) Government
7. The objective of performance measure is to achieve a _____.
- (a) Benchmark
 - (b) Perfect distribution
 - (c) Perfect order
 - (d) Goal
8. Which of the following transportation mode is used for digital products?
- (a) Road
 - (b) Truck
 - (c) Air
 - (d) Internet
9. The longest National Highway in India is _____.
- (a) NH3
 - (b) NH7
 - (c) NH44
 - (d) N

10. The fastest means of transport is _____.
- (a) Railways (b) Waterways
(c) Roadways (d) Airways

Part B

(5 × 5 = 25)

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

11. (a) Discuss the nature and Scope of Supply Chain Management (SCM).

Or

- (b) Elaborate the Relationship between Distribution and Other Supply Chain Functions.

12. (a) Examine the factors influencing transportation decisions.

Or

- (b) Explain the network design and optimization approach techniques.

13. (a) Explain the role of transportation and supply chain Management.

Or

- (b) Elaborate the transportation mode selection process.

14. (a) Describe transportation performance and its advantages.

Or

- (b) Narrate the factors driving transportation costs.

15. (a) Enumerate the transit operation software and its scope.

Or

- (b) Narrate the inter modal freight technology and its significance.

Part C

(5 × 8 = 40)

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

16. (a) Explain the Overview of Transportation and Distribution Functions and its importance.

Or

- (b) Elaborate the various types of distribution in supply chain management in a detailed manner.

17. (a) Explain the distribution networks & Distribution Network Design Process.

Or

- (b) What is a distribution network? Explain the Location Analysis for Distribution Networks.

18. (a) Examine the factors influencing transportation decisions. Point out the benefits and challenges.

Or

- (b) Narrate the transportation principles and transportation participants in detail.

19. (a) Give the Key Performance Indicators (KPIs) in Transportation and Factors Affecting Transportation Performance.

Or

- (b) Explain the scope and need the costs and value measures.

20. (a) Elaborate the transportation software and its consequences in the distribution management.

Or

- (b) Examine the transportation security initiatives in a detailed manner.

C-5948

Sub. Code

60754

B.Com. DEGREE EXAMINATION, NOVEMBER 2025

Fifth Semester

Shipping and Logistics

COMPANY LAW AND SECRETARIAL PRACTICE

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What does the Doctrine of Ultravires mean in the context of a company?
 - (a) A company's actions cannot exceed the powers defined in its Memorandum of Association
 - (b) A company can act beyond its stated objectives if approved by shareholders
 - (c) A company can alter its Memorandum of Association without restrictions
 - (d) A company's directors have unlimited authority to make decisions

2. What does the Doctrine of Indoor Management imply?
 - (a) The company's shareholders have the power to approve all internal actions
 - (b) Outsiders are not bound to look into the internal management of the company
 - (c) The company must disclose all internal matters in its annual report
 - (d) Directors can make decisions without consulting shareholders

3. Who decides the remuneration of a director in a company?
 - (a) The director themselves
 - (b) The shareholders in a general meeting
 - (c) The board of directors
 - (d) The company secretary

4. Which of the following is NOT a power of the board of directors?
 - (a) To issue shares and debentures
 - (b) To appoint the managing director
 - (c) To approve the company's annual financial statements
 - (d) To amend the company's articles of association

5. Which of the following is a general consequence of winding up a company?
 - (a) The company's debts are waived automatically
 - (b) The company ceases to exist as a legal entity
 - (c) The company's directors retain full control of its operations
 - (d) The company must continue its business operations until debts are paid

6. Winding up subject to the supervision of the court refers to:
 - (a) Winding up where the company is entirely under court management
 - (b) Voluntary winding up with oversight by the court
 - (c) A compulsory process initiated by creditors
 - (d) The appointment of a receiver to take control of company assets

7. What is one of the primary administrative duties of a Company Secretary?
- (a) Overseeing the company's marketing and sales strategies
 - (b) Managing the company's legal documents and correspondence
 - (c) Directing the company's human resources policies
 - (d) Setting up the company's advertising budgets
8. What is the role of a Company Secretary as a statutory officer?
- (a) To serve as a consultant for financial strategies
 - (b) To ensure the company complies with relevant laws and regulations
 - (c) To manage the company's advertising campaigns
 - (d) To lead all corporate social responsibility initiatives
9. The Annual General Meeting (AGM) must be held at least once every:
- (a) 3 months
 - (b) 6 months
 - (c) 9 months
 - (d) 12 months
10. The company secretary is responsible for drafting the agenda of a meeting. What should the agenda include?
- (a) List of attendees
 - (b) Points to be discussed during the meeting
 - (c) Chairman's speech
 - (d) Copies of financial reports

Part B

(5 × 5 = 25)

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

11. (a) What is meant by “Deemed Prospectus”? How does it differ from an ordinary prospectus?

Or

- (b) Define the Articles of Association (AOA) of a company. What is the purpose of this document?

12. (a) Explain the legal consequences of being disqualified as a director under the Companies Act.

Or

- (b) Who can appoint directors in a company, and what is the role of shareholders in the appointment process?

13. (a) What is voluntary winding up? Discuss the process and legal requirements for a company to opt for voluntary winding up.

Or

- (b) How does creditors’ voluntary winding up differ from members’ voluntary winding up? Discuss the circumstances under which creditors’ voluntary winding up occurs.

14. (a) Discuss the rights related to decision-making and corporate governance.

Or

- (b) Explain the right of a company secretary to access company records and attend meetings.

15. (a) Discuss the legal implications of inaccurate or incomplete minutes in company meetings.

Or

- (b) How should a company secretary draft the Chairman's speech for the EGM?

Part C

(5 × 8 = 40)

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

16. (a) Discuss the different kinds of shares issued by companies. How are they classified, and what rights do shareholders have?

Or

- (b) Describe the procedure for the incorporation of a company, including the role of the Registrar of Companies.

17. (a) Discuss the restrictions and limits imposed on the payment of director's remuneration in a public company.

Or

- (b) Explain the duty of care and diligence that directors owe to the company. How is this duty enforced?

18. (a) Discuss the advantages and challenges of winding up a company under the supervision of the court.

Or

- (b) What is the role of the liquidator in the winding-up process? Discuss the powers and responsibilities of the liquidator in managing the assets and liabilities of the company.

19. (a) Explain the duties of a company secretary in the context of maintaining corporate records, filing returns and ensuring proper communication within the company.

Or

- (b) Explain the significance of a company secretary's role in organizing board meetings and preparing the minutes of meetings.
20. (a) Describe the responsibilities of a company secretary with respect to the Statutory Meeting.

Or

- (b) Discuss when and why an EGM is held, and how it differs from the Annual General Meeting.
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C-5949

Sub. Code

60755/80555

84755

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
NOVEMBER 2025**

Fifth Semester

E – LOGISTICS

**(Common for – Shipping and Logistics/IT and
Logistics/Shipping and Logistics Management)**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What is the primary goal of digital business?
 - (a) Maximizing profits
 - (b) Reducing operational costs
 - (c) Enhancing customer experience
 - (d) All of the above

2. Which of the following is a key factor driving the growth of e-commerce?
 - (a) High Internet penetration
 - (b) Improved traditional logistics
 - (c) Regulatory control
 - (d) High product costs

8. The push supply chain strategy is best suited for:
- (a) Making products to order
 - (b) Predicting and anticipating demand
 - (c) Reacting to customer orders
 - (d) Reducing storage costs
9. Which technology is used for real-time tracking of shipments in logistics?
- (a) RFID
 - (b) Cloud storage
 - (c) CRM
 - (d) Barcode scanning
10. What does Pareto's law (80-20 rule) apply to in e-commerce?
- (a) Product pricing
 - (b) Customer relationship management
 - (c) Resource allocation and effort distribution
 - (d) Marketing strategies

Part B

(5 × 5 = 25)

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

11. (a) Explain the impact of digital business and e-commerce on traditional businesses.

Or

- (b) Discuss the factors driving digital business and e-commerce growth globally.

12. (a) Describe the components of digital business infrastructure and discuss the role of web services.

Or

- (b) What is cloud computing, and what are its benefits and challenges in digital business?

13. (a) Explain the concept of service-oriented architecture (SOA) and its application in digital business.

Or

- (b) Discuss the role of application programming interfaces (APIs) in enhancing digital business infrastructure.

14. (a) Discuss the key social and legal factors that influence the adoption of e-commerce services.

Or

- (b) Explain the importance of protecting intellectual property in e-commerce.

15. (a) What are the key considerations when selecting a digital business strategy?

Or

- (b) Explain the importance of competitive environment analysis in formulating a digital business strategy.

Part C

(5 × 8 = 40)

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

16. (a) Discuss the concept and factors driving digital business, with a focus on technological advancements, globalization, and customer behavior.

Or

- (b) Explain the role of Industry 4.0 in digital business transformation and its impact on e-commerce operations.

17. (a) Describe the components of digital business infrastructure, including SaaS, cloud computing, and service-oriented architecture (SOA). Discuss their benefits and challenges.

Or

- (b) Evaluate the importance of selecting reliable hosting providers and managing service quality in the context of digital business infrastructure.

18. (a) Explain the different business models of e-commerce, such as B2B, B2C, C2C, and B2G, and their unique features in facilitating digital transactions.

Or

- (b) Discuss the social and legal factors influencing the adoption of e-commerce services, focusing on privacy, trust and international regulations.

19. (a) Discuss the strategic importance of digital business strategies in organizations and outline the processes involved in selecting the right strategy.

Or

- (b) Explain how competitive environment analysis, coepetition, and resource-advantage mapping contribute to the formulation of effective digital business strategies.

20. (a) Analyze the benefits and risks of adopting e-procurement in modern business environments. Discuss the role of push and pull supply chains in this process.

Or

- (b) Explain how e-logistics technologies such as GPS, RFID, and barcoding enhance operational efficiency in logistics management and supply chain operations.
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