

C-7534

Sub. Code

60723

B.Com. DEGREE EXAMINATION, APRIL 2026

Second Semester

Shipping & Logistics

FINANCIAL ACCOUNTING

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which depreciation method results in equal amount every year?
 - (a) Written down value
 - (b) Sinking fund method
 - (c) Straight line method
 - (d) Annuity method

2. Which method considers interest on capital invested in the asset?
 - (a) Sinking hind
 - (b) Annuity method
 - (c) Written down value
 - (d) Straight line method

3. Interest on investment purchased is:
 - (a) Credited to investment account
 - (b) Debited to investment account
 - (c) Treated as capital income
 - (d) Deducted from cost of investment

4. Dividend received on shares purchased 'cum-dividend' is:
 - (a) Capital income
 - (b) Revenue income
 - (c) Ignored
 - (d) Transferred to General Reserve

5. The final statement prepared under Single Entry System is:
 - (a) Profit & Loss Account
 - (b) Trial Balance
 - (c) Statement of Affairs
 - (d) Balance Sheet

6. Which of the following is true about Statement of Affairs Method?
 - (a) Double entry principle is strictly followed
 - (b) Net profit is directly available
 - (c) Net profit is derived from changes in capital
 - (d) Trial balance is prepared

7. In departmental accounting, inter-departmental transfers at selling price result in:
 - (a) Overstated profits
 - (b) Understated profits
 - (c) No impact
 - (d) Accurate profits

8. If goods are transferred from one department to another at cost, the receiving department:
- (a) Adds loading
 - (b) Records at transferred price
 - (c) Records at cost only
 - (d) Does not record
9. Which account is prepared by hire purchase vendors for profit determination?
- (a) Sales Account
 - (b) Hire Purchase Trading Account
 - (c) Hire Purchase Debtors Account
 - (d) Profit & Loss Account
10. In instalment system, the seller records:
- (a) Only cash
 - (b) Entire sale including interest
 - (c) Only interest
 - (d) Only capital

Part B

(5 × 5 = 25)

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

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

Or

- (b) Explain the internal and external causes of depreciation.

12. (a) What are the classification of investments as per AS 13?

Or

(b) Explain the term cost of investments.

13. (a) Distinguish between single entry and double entry system.

Or

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

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

Or

(b) Discuss about the limitations of Department Accounting.

15. (a) Distinguish between cash price and hire purchase price.

Or

(b) What are the components of Instalment Purchase System?

Part C

(5 × 8 = 40)

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

16. (a) Distinguish between annuity method and sinking fund method.

Or

(b) A machine was purchased on 1st January 2017 at a cost of Rs. 19,000 and Rs. 1,000 was spent on its installation. The depreciation is written off at 10% on the original cost method every year. The machine was sold for Rs. 10,000 on 30th September 2018. Show the machine account for the two years.

17. (a) Describe the transfer Value on Reclassification of Investments.

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.

18. (a) Distinguish between cash price and hire purchase price.

Or

- (b) Mr. Ram informs you that he had started a business on 1.1.2016 with a capital of Rs. 20,500 and on 31.12.2016 his capital was Rs. 32,800. Further, he informs you that he gave his son 2,000 and he withdraw Rs. 500 every month for personal purpose. He had a scooter, which had been sold for Rs. 5,000 and invested the same into the business. Further, there is no other information. Calculate the amount of profit made by him during the year 2016.

19. (a) Enumerate the usual 'Direct' and 'Indirect' charges in departmental accounts.

Or

- (b) Elaborate the basic methods of Departmental Accounts.

20. (a) Shyam purchases a T.V set on hire – purchase basis for Rs.5,000 and makes the payment in the following order:

Down payment Rs. 1,000

1st instalment after one year of agreement Rs. 2,000

2nd instalment after two years of the agreement
Rs. 1,000

3rd instalment after three years of the agreement
Rs. 1,000

The cash price of the T.V set Rs.4,300

Prepare the necessary ledger accounts in the books of hire vendor.

Or

- (b) Discuss the differences between the instalment sale and hire purchase.
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C-7535

Sub. Code

60724

B.Com. DEGREE EXAMINATION, APRIL 2026.

Second Semester

Shipping & Logistics

PRINCIPLES OF MARKETING

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Section A

(10 × 1 = 10)

Answer **all** questions.

1. _____ is a strategy of entering into an unreceptive or blocked country and practices marketing by using economic, psychological and public relations.
 - (a) Demarketing
 - (b) Tele marketing
 - (c) Mass marketing
 - (d) Mega marketing

2. Marketing is a process which aims at _____.
 - (a) Selling products
 - (b) Maximising profits
 - (c) Satisfying customers
 - (d) Producing

3. Risk bearing is a function of _____.
 - (a) Research
 - (b) Exchange
 - (c) Physical supply
 - (d) Facilitating

4. Warehousing creates _____ utility.
- (a) Product utility (b) Place utility
(c) Time utility (d) Customer utility
5. Behaviour exhibited while purchasing a car is an example of _____
- (a) Dissonance reduction buying behaviour
(b) Variety seeking buying behaviour
(c) Complex buying behaviour
(d) Habitude buying behaviour
6. _____ is the action and decision process or people who purchase goods and services for personal consumption.
- (a) Consumer interest
(b) Consumer behaviour
(c) Consumer attitude
(d) Consumer interpretation
7. Market where demand for goods is greater than supply
- (a) Buyers market (b) Sellers market
(c) Retail market (d) Wholesale market
8. Premium pricing is a method of _____
- (a) Cost based pricing
(b) Demand based pricing
(c) Competition based pricing
(d) Value based pricing
9. What is the main purpose of consumerism?
- (a) to promote the interests of businesses
(b) to protect consumers from unfair practices
(c) to encourage excessive spending
(d) to increase government control over the market

10. The AGMARK certification mark is applied to products based on standards notified by
- (a) the ministry of consumer affairs
 - (b) the ministry of commerce and industry
 - (c) the directorate of marketing and inspection
 - (d) the ministry of Agricultures farmers welfare

Section B

(5 × 5 = 25)

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

11. (a) Describe the importance of marketing.

Or

- (b) Mention the career opportunities in marketing.

12. (a) Summarise the steps involved in buying process.

Or

- (b) Enumerate the functions of transportation in Marketing.

13. (a) Sketch the need for consumer behaviour.

Or

- (b) How will you build CRM in the Modern World?

14. (a) Examine the merits of branding and labelling.

Or

- (b) Point out the significance of retailing in today's context.

15. (a) Appraise the functions of Bureau of India standards in marketing.

Or

- (b) Evaluate the pros and cons of consumerism.

Section C

(5 × 8 = 40)

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

16. (a) Outline the advantages of e-marketing.

Or

- (b) Summarise the significance of Marketing ethics.

17. (a) Illustrate the advantages of Financing in Marketing Management.

Or

- (b) Elucidate the features of standardisation in Marketing.

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

Or

- (b) Mention the bases of Market Segmentation.

19. (a) Categories the features of product mix.

Or

- (b) Examine the merits of pricing strategies.

20. (a) Review the rights of consumers.

Or

- (b) Evaluate the types of forward typing in commodities.

C-7536

Sub. Code

60725

B.Com. DEGREE EXAMINATION, APRIL 2026.

Second Semester

Shipping & Logistics

MATHEMATICS FOR BUSINESS

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

- Which of the following is a correct representation of the union of two sets A and B?
 - $A \cup B = \{x : x \in A \text{ or } x \in B\}$
 - $A \cup B = \{x : x \in A \text{ and } x \in B\}$
 - $A \cup B = \{x : x \notin A \text{ or } x \in B\}$
 - $A \cup B = \{x : x \notin A \text{ and } x \notin B\}$
- The common ratio of the geometric series 3,6,12,24,... is:
 - 2
 - 3
 - 4
 - 6
- The mode of the data set 3,5,3,8,9,3,7 is:
 - 5
 - 3
 - 7
 - 8
- Geometric mean is appropriate for:
 - Additive data
 - Multiplicative data
 - Categorical data
 - Frequency data

5. If mean < median < mode, the distribution is:
- (a) Symmetrical
 - (b) Positively skewed
 - (c) Negatively skewed
 - (d) Uniform
6. Which is not a measure of dispersion?
- (a) Range
 - (b) Quartile Deviation
 - (c) Standard Deviation
 - (d) Mode
7. A perfect positive correlation is represented by:
- (a) +0.5
 - (b) -1
 - (c) +1
 - (d) 0
8. Scatter diagrams are used to:
- (a) Show frequencies
 - (b) Find means
 - (c) Calculate mode
 - (d) Identify correlation
9. Time series components include all except:
- (a) Trend
 - (b) Seasonal
 - (c) Modal
 - (d) Cyclical
10. Which method is used to determine trend in time series?
- (a) Scatter diagram
 - (b) Moving average
 - (c) Index number
 - (d) Histogram

Part B

(5 × 5 = 25)

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

11. (a) State and prove the formula for the sum of the first n terms of an arithmetic progression.

Or

- (b) Solve the simultaneous linear equations using matrix method:

$$2x + 3y = 13$$

$$4x - y = 5$$

12. (a) Calculate the Median and Mode for the following data

Marks: 10, 20, 20, 30, 30, 30, 40, 50

Or

- (b) Explain any five differences between classification and tabulation of data.

13. (a) Define: Standard Deviation and find SD for the data: 8, 10, 12, 14, 16, ..

Or

- (b) Define: Mean Deviation. Compute it for: 3, 5, 7, 9.

14. (a) Find Karl Pearson's coefficient of correlation for the data:

X: 10, 20, 30, 40

Y: 12, 22, 32, 42

Or

- (b) State and explain the regression line of Y on X.

15. (a) Explain the method of moving averages in trend analysis.

Or

- (b) Construct Laspeyres and Paasche's index numbers from the following:

Commodity	Base Price	Base Qty	Current Price	Current Qty
A	10	5	12	6
B	8	4	10	5

Part C

(5 × 8 = 40)

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

16. (a) Solve the following using matrix inversion method:

$$x + y + z = 6$$

$$2x + 3y + 5z = 20$$

$$4x + 5y + 6z = 34$$

Or

- (b) The compound interest on 5000 for 3 years at 5% pa. is 788. Find the rate and time if the interest becomes 945.

17. (a) Represent the following data by histogram and compute the mode:

Class Interval	Frequency
0–10	5
10–20	8
20–30	12
30–40	15
40–50	10
50–60	5

Or

- (b) Calculate the harmonic mean and geometric mean of: 4, 16, 25, 36.

18. (a) Find standard deviation and coefficient of variation of the data:

10, 12, 14, 16, 18

Or

- (b) Explain and compute Pearson's coefficient of skewness using:

Mean = 20, Mode = 18, Standard Deviation = 4

19. (a) Calculate Karl Pearson's correlation coefficient for:

X	1	2	3	4	5
Y	2	4	6	8	10

Or

- (b) Find regression equations for the data in 19a and predict Y when X = 6.

20. (a) Fit a straight-line trend to the following data using least squares:

Year	Sales (in 000s)
2018	40
2019	45
2020	50
2021	55
2022	60

Or

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

Group	Weight	Index
Food	50	120
Clothing	10	140
Rent	20	100
Fuel	10	150
Misc.	10	130

C-7537

Sub. Code

60726

B.Com. DEGREE EXAMINATION, APRIL 2026

Second Semester

Shipping & Logistics

ECONOMIC ANALYSIS

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What does the term “Opportunity Cost” refer to in Economics?
 - (a) The monetary cost of a product
 - (b) The cost of next best alternative forgone when making a choice
 - (c) The total cost of production
 - (d) The cost of resources used in production

2. Economics is the study of
 - (a) Production technology
 - (b) Consumption decisions
 - (c) How society decides what, how and for whom to produce?
 - (d) The best way to run society

3. The law of demand states that
 - (a) As price increases, quantity demanded increases
 - (b) As price increases, quantity demanded decreases
 - (c) As price decreases, quantity demanded decreases
 - (d) Price and quantity demanded are unrelated

4. What do you mean by supply of goods?
 - (a) Stock available for sale
 - (b) Total stock in the warehouse
 - (c) The actual production of the goods
 - (d) Quantity of the goods offered for sale at a particular price per unit of time

5. Which of the following is not a factor of production?
 - (a) Land
 - (b) Labour
 - (c) Capital
 - (d) Money

6. In the context of the law of diminishing returns what is held constant?
 - (a) All inputs
 - (b) All inputs except one
 - (c) Only one input
 - (d) Labour input

7. Which of the following is a characteristic of perfect competition?
 - (a) Few sellers
 - (b) Differentiated products
 - (c) Price makers
 - (d) Homogeneous products

8. Which market structure has the fewest number of firms?
 - (a) Perfect competition
 - (b) Monopolistic competition
 - (c) Oligopoly
 - (d) Monopoly

9. Which economist is famously associated with the theory of rent?
- (a) Adam Smith
 - (b) David Ricardo
 - (c) John Maynard Keynes
 - (d) Karl Marx
10. Rent is a _____.
- (a) Fixed cost
 - (b) Variable cost
 - (c) Marginal cost
 - (d) Sunk cost

Part B

(5 × 5 = 25)

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

11. (a) Explain the scope of Economics.

Or

- (b) Describe law of Diminishing Marginal Utility.

12. (a) Analyse Demand schedule with an example.

Or

- (b) Write a short note on Consumer's surplus.

13. (a) Discuss on Law of supply.

Or

- (b) Write in detail about factors of production.

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

Or

- (b) Discuss about price determination under oligopoly.

15. (a) Elaborate Marginal Productivity Theory.

Or

(b) Explain the concept of the Ricordian Theory of rent.

Part C

(5 × 8 = 40)

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

16. (a) Analyse the concept of Indifference curve.

Or

(b) Discuss on the social responsibilities of Economics.

17. (a) Explain of law demand and demand curves.

Or

(b) What are the various types of Elasticity of Demand?

18. (a) Analyse Law of diminishing returns.

Or

(b) What is meant by scale of production? Explain.

19. (a) Analyse price fixation under perfect competition.

Or

(b) Write in detail about price discrimination.

20. (a) Analyze various theories on wages.

Or

(b) Explain the theories of profit.

C-7538

Sub. Code

60733/

80533/

84733

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
APRIL 2026**

Third Semester

FUNDAMENTALS OF LOGISTICS

**(Common for Shipping & Logistics/
IT & Logistics/Shipping & Logistics Management)**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which document is used to track shipments and confirm receipt of goods?
 - (a) Bill of lading
 - (b) Purchase order
 - (c) Delivery receipt
 - (d) Invoice

2. What is meant by the term 'reverse logistics'?
 - (a) Logistics that involves the return of goods from customers to suppliers
 - (b) The delivery of products to retail stores
 - (c) The initial shipment of goods to customers
 - (d) The process of forecasting future product demand

3. Which of the following is an advantage of a decentralized distribution system?
 - (a) Faster delivery times
 - (b) Lower storage costs
 - (c) Increased flexibility to meet local demands
 - (d) More efficient transportation

4. What is the primary function of a warehouse in logistics?
 - (a) To manufacture products
 - (b) To store and manage goods
 - (c) To handle customer service
 - (d) To market products

5. Which of the following is a major factor influencing the choice of transportation mode?
 - (a) Product branding
 - (b) Product volume and weight
 - (c) Marketing channels
 - (d) Customer feedback

6. Which term refers to the total cost of moving goods from one point to another, including warehousing, inventory, and transportation?
 - (a) Supply chain cost
 - (b) Total logistics cost
 - (c) Operational cost
 - (d) Delivery cost

7. Which of the following is NOT a feature of supply chain management?
- (a) Strategic procurement
 - (b) Raw material management
 - (c) Product marketing
 - (d) Customer relationship management
8. What is the role of inventory management in logistics?
- (a) To ensure that products are marketed effectively
 - (b) To track customer preferences
 - (c) To optimize stock levels and prevent stockouts
 - (d) To manage suppliers
9. Which of the following is an advantage of using a global logistics strategy?
- (a) Reduced transportation costs
 - (b) Increased complexity and regulatory hurdles
 - (c) Greater reliance on local suppliers
 - (d) Decreased delivery speed
10. Which of the following best describes the concept of cross-docking in logistics?
- (a) Storing products in warehouses for long periods
 - (b) Consolidating products from different suppliers at a distribution center before shipping them to customers
 - (c) Directly manufacturing products at a distribution center
 - (d) Distributing products from local stores directly to consumers

Part B

(5 × 5 = 25)

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

11. (a) Explain the importance of Customer Retention.

Or

(b) Discuss the role of Logistics in Organization.

12. (a) Explain the Characteristics of Inventory.

Or

(b) Discuss the inventory planning Models.

13. (a) Describe the participants in Transportation Decisions.

Or

(b) Explain the Modes of Transportation.

14. (a) Explain the Alternatives for warehousing.

Or

(b) Explain the importance of warehouse site selection.

15. (a) Write a note on Containerization.

Or

(b) Explain the importance of Designing a package.

Part C

(5 × 8 = 40)

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

16. (a) Explain the Elements of Customer Service.

Or

(b) Explain the Role of Logistics in Economy.

17. (a) List out the types of Inventory.

Or

(b) Explain the types of Inventory Control Techniques.

18. (a) Describe the Factors influencing transport economics.

Or

(b) Explain the Documents in transport decision making.

19. (a) Discuss the factors affecting on warehouse site selection.

Or

(b) Explain the various types of warehouse.

20. (a) Discuss about the types of packaging materials.

Or

(b) Explain the modern techniques of packaging and Material Handling.

C-7541

Sub. Code

60735/

80534/

84734

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
APRIL 2026**

Third Semester

INTRODUCTION TO SHIPPING

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

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What is a “liner” shipping service?
 - (a) A type of service that transports bulk goods
 - (b) A service where ships follow a fixed route and schedule
 - (c) A service offering irregular shipping routes
 - (d) A specialized service for heavy lift cargo

2. In which market do vessels primarily transport refrigerated goods like food and pharmaceuticals?
 - (a) Tanker shipping (b) Reefer shipping
 - (c) Bulk shipping (d) Container shipping

3. Which of the following is an example of dry bulk cargo?
 - (a) Crude oil
 - (b) Wheat
 - (c) Liquefied natural gas
 - (d) Cars

4. In chartering, who is the “charterer”?
 - (a) The owner of the ship
 - (b) The person responsible for loading the cargo
 - (c) The person who hires the ship to transport cargo
 - (d) The port authority managing the docking of ships

5. What is the standard size of a “1 TEU” container?
 - (a) 10 feet long (b) 20 feet long
 - (c) 30 feet long (d) 40 feet long

6. Which of the following is typically transported in a standard container?
 - (a) Refrigerated goods
 - (b) Bulk liquids
 - (c) Heavy machinery
 - (d) General cargo, such as electronics, clothing, and furniture

7. What qualification is awarded by the Institute of Chartered Shipbrokers (ICS)?
 - (a) Chartered Accountant Certification
 - (b) Chartered Shipbroker Status
 - (c) Shipping Executive Certification
 - (d) Maritime Safety Certificate

12. (a) Explain the load lines of ship.

Or

(b) What role do load lines play in the design and operation of ships? Why are they essential for ensuring vessel safety?

13. (a) Explain the concept of liner services in shipping. How do they contribute to the efficiency of global trade?

Or

(b) Describe the characteristics of a tanker charter party and explain its role in the transportation of liquid cargo in the shipping industry.

14. (a) Outline the key steps involved in a ship sale and purchase transaction.

Or

(b) What are the primary responsibilities of ship management? How do ship managers ensure the safety and efficiency of a vessel?

15. (a) Identify and explain the key components of a shipping company's financial statements.

Or

(b) Define management accounting. How is management accounting used to improve operational efficiency and decision-making?

Part C

(5 × 8 = 40)

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

16. (a) Describe the process of ship registration and explain its importance in the context of international shipping.

Or

- (b) How do fluctuations in demand and supply influence the dry bulk shipping market? Discuss with relevant examples.

17. (a) Compare and contrast the different types of charter parties (voyage, time, and bareboat) in terms of the negotiations required for each.

Or

- (b) Discuss the impact of market conditions on chartering negotiations.

18. (a) Discuss how its introduction has revolutionized the shipping industry and facilitated global trade.

Or

- (b) Describe the role of a bill of lading in international shipping.

19. (a) Analyze the relationship between transportation infrastructure and global trade patterns.

Or

- (b) Explain how the location of major shipping routes impacts global trade. Provide examples of key routes and their significance.

20. (a) Discuss the role of company accounts in the context of the law of carriage.

Or

- (b) Explain the concept of an arbitration agreement. What elements must be included for an arbitration agreement to be valid and enforceable?
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C-7542

Sub. Code

60736

B.Com. DEGREE EXAMINATION, APRIL 2026

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 an essential element of a valid contract?
 - (a) Offer and Acceptance
 - (b) Legal Consideration
 - (c) Moral Obligation
 - (d) Free Consent

2. A contract with a minor is considered
 - (a) Void
 - (b) Valid
 - (c) Voidable at the option of the minor
 - (d) Enforceable with parental consent

3. The breach of contract occurs when
 - (a) The contract is performed
 - (b) The terms of the contract are not fulfilled
 - (c) The contract is voidable
 - (d) The contract is terminated by mutual consent

4. The discharge of a contract means
 - (a) Termination of contractual obligations
 - (b) Extension of contractual obligations
 - (c) Renewal of the contract
 - (d) Modification of terms

5. An agent can be appointed by
 - (a) Express Agreement
 - (b) Implied Agreement
 - (c) Necessity
 - (d) All of the above

6. In a bailment contract, the person who delivers goods for safekeeping is called
 - (a) Bailor
 - (b) Bailee
 - (c) Lessor
 - (d) Lessee

7. In a contract of sale, “condition” refers to
 - (a) A major term of the contract, breach of which leads to contract termination
 - (b) A minor term of the contract
 - (c) An optional requirement
 - (d) A non-enforceable term

8. The transfer of ownership in a sale of goods contract happens when
 - (a) The contract is signed
 - (b) Goods are identified and appropriated to the contract
 - (c) Goods are delivered
 - (d) Payment is made

9. Under the Sale of Goods Act, the unpaid seller has the right to
 - (a) Retain possession of the goods
 - (b) Sue for damages
 - (c) Stop goods in transit
 - (d) All of the above

10. A buyer has the right to reject goods if
- (a) The goods do not match the description
 - (b) The goods are not delivered on time
 - (c) The price is increased by the seller
 - (d) The seller refuses to accept payment

Part B

(5 × 5 = 25)

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

11. (a) Explain the essential elements of a valid contract.
- Or
- (b) Differentiate between void, voidable, and valid contracts.
12. (a) Discuss the remedies available for breach of contract.
- Or
- (b) Explain the various modes of discharging a contract.
13. (a) Define ‘Agency’ and explain the different modes of creating an agency.
- Or
- (b) Explain the duties and responsibilities of a bailee in a contract of bailment.
14. (a) Differentiate between “condition’ and “warranty” under the Sale of Goods Act.
- Or
- (b) Explain the rules relating to the transfer of property in goods under a contract of sale.
15. (a) Discuss the rights of an unpaid seller under the Sale of Goods Act.
- Or
- (b) Explain the buyer’s rights when goods delivered do not match the contract description.

Part C

(5 × 8 = 40)

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

16. (a) Explain in detail the essential elements of a valid contract with suitable examples.

Or

- (b) Define “Free Consent” in a contract and explain the factors affecting free consent.

17. (a) Discuss the various types of contract breaches and the legal remedies available for breach of contract.

Or

- (b) Explain the different ways in which a contract can be discharged.

18. (a) Discuss the rights and duties of an agent and a principal.

Or

- (b) Explain the concept of “Bailment” and discuss the duties and liabilities of a bailee and a bailor.

19. (a) Explain in detail the distinction between “Sale” and “Agreement to Sell” with relevant case laws.

Or

- (b) Discuss the different conditions and warranties under the Sale of Goods Act.

20. (a) Explain the rights of an unpaid seller and the remedies available to him under the Sale of Goods Act.

Or

- (b) Discuss the buyer’s rights and duties under a contract of sale of goods.

C-7543

Sub. Code

**60738A/
84736A**

B.Com./B.B.A. DEGREE EXAMINATION, APRIL 2026

Third Semester

**(Common for Shipping & Logistics/Shipping &
Logistics Management)**

CONSTITUTION OF INDIA

(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. The total number of Loksahba Seats is
(a) 500 (b) 520
(c) 620 (d) 543
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. _____ is regarded as the Custodian of Fundamental rights?
- (a) Prime Minister
 - (b) Chief Minister
 - (c) Police Commissioner
 - (d) Judiciary
5. In which year was Mandal Commission report implemented?
- (a) 1989
 - (b) 1990
 - (c) 1991
 - (d) 1992
6. As per RTI the Competent authority of Lok Sabha is the
- (a) Speaker
 - (b) Chairman
 - (c) Prime Minister
 - (d) Chief Secretary
7. The fundamental duties were incorporated within the Constitution in the year.
- (a) 1984
 - (b) 1977
 - (c) 1976
 - (d) 1975
8. In which year was legislative Council abolished in Tamil Nadu.
- (a) 1984
 - (b) 1985
 - (c) 1986
 - (d) 1987
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. Who called the Fundamental Rights as the conscience of the Constitution?
- (a) Gandhi Ji (b) Nehru
(c) Indira Gandhi (d) Rajiv Gandhi

Part B

(5 × 5 = 25)

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

11. (a) List out the fundamental rights of Indian Citizen.

Or

- (b) Write a note on the Preamble of Indian Constitution

12. (a) Give an account on state legislature

Or

- (b) List out the Foundational Duties.

13. (a) Write a short note on the Powers and Functions of Lok Sabha.

Or

- (b) Briefly explain the Function of High Court.

14. (a) Briefly discuss the Tamil Nadu Public Service Commission.

Or

- (b) Analyse the executive Powers of the Indian President.

15. (a) Estimate the functions of State legislature.

Or

- (b) Write a short note on the Central Executive in the Legislative.

Part C

(5 × 8 = 40)

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

16. (a) Evaluate the salient features of Indian Constitution.

Or

- (b) Narrate the Centre - State relations.

17. (a) Illustrate the Composition, Powers and Functions of Supreme Court.

Or

- (b) Describe the Power and Functions of the State Legislature.

18. (a) Describe the Election Commission of India.

Or

- (b) Give an account of State Election Commission.

19. (a) Describe the Emergency power of the Indian President.

Or

- (b) Evaluate the role of Supreme Court in India.

20. (a) Explain the Federal features of the Indian Constitution.

Or

- (b) Explain the Directive principles of State Policy.

C-7544

Sub. Code

60743

B.Com. DEGREE EXAMINATION, APRIL 2026.

Fourth Semester

Logistics & Shipping

CORPORATE ACCOUNTING

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which financial statement shows the financial position of a company at a specific point in time?
 - (a) Profit and Loss Account
 - (b) Balance Sheet
 - (c) Cash Flow Statement
 - (d) Trial Balance

2. In case of forfeiture of shares, the Share Capital Account is _____.
 - (a) Debited
 - (b) Credited
 - (c) Not affected
 - (d) Closed

3. Which of the following is not a component of shareholders' equity?
 - (a) Share Capital
 - (b) Retained Earnings
 - (c) Debentures
 - (d) Reserves

4. Final dividend is declared in the:
 - (a) Board Meeting
 - (b) Annual General Meeting
 - (c) Interim Meeting
 - (d) Statutory Meeting

5. A company cannot issue shares at a discount except in the case of:
 - (a) Equity shares
 - (b) Preference shares
 - (c) Sweat equity shares
 - (d) Bonus shares

6. Which account is credited when shares are issued at a premium?
 - (a) Share Capital Account
 - (b) Share Premium Account
 - (c) Reserve Account
 - (d) Profit and Loss Account

7. Redeemable preference shares must be redeemed within:
 - (a) 5 years
 - (b) 10 years
 - (c) 15 years
 - (d) 20 years

8. What is the maximum amount beyond which a company cannot issue shares without altering the capital clause?
 - (a) Authorized Capital
 - (b) Issued Capital
 - (c) Subscribed Capital
 - (d) Paid-up Capital

9. Bonus shares are issued out of:
- (a) Securities Premium Account
 - (b) Capital Redemption Reserve
 - (c) Profit and Loss Account
 - (d) All of the above
10. Debenture holders are:
- (a) Owners of the company
 - (b) Creditors of the company
 - (c) Shareholders
 - (d) Partners

Part B

(5 × 5 = 25)

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

11. (a) What are the difference between amalgamation and absorption?

Or

- (b) B Company which is purchasing company had issued one share of Rs.20 each at Rs.10 paid up for every two shares in the vendor company. There are 50,000 shares in the vendor. Company the share of the purchasing company is quoted for Rs.25 in the market. Calculate purchase consideration.
12. (a) Give journal entries for the following transactions in connection with internal reconstruction
- (i) 30,000 equity shares of Rs.10 each fully paid reduced to shares of Rs.5 each filly paid.
 - (ii) 300,9% debentures of Rs. 1,000 each converted into 1,500 12% debentures of Rs. 100 each
 - (iii) The Value of plant and machinery and stock were written down byRs.60,000 and Rs.30,000 respectively.

Or

- (b) Explain the kinds of alteration of share capital.

13. (a) PRR bank Ltd discounted a bill of the face value of Rs .4,00,000 for Rs. 3,90,000 on Jan. 23. 2020. of the discount Rs. 1,600 was for the year 2020-21. Pass journal entries at the time of discounting the bill, closing of accounts on 31.3.2020 and opening entry for the next year 2020-2021.

Or

- (b) On 31st March 2018, Bharat commercial Bank Ltd., finds its advances classified as follows:

	Rs.
Standard assets	14,91,300
Sub-standard assets	92,800
Doubtful assets (secured)	
Doubtful for one year	25,600
Doubtful for one year to 3 years	15,640
Doubtful for more than 3 years	6,580
Loss assets	10,350

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

14. (a) Write the specimen of consolidated balance sheet of holding companies.

Or

- (b) P Ltd, acquired 65% shares of Q Ltd. on 1.10.19 P & L a/c in the books of 'Q' Ltd. showed a debit balance of Rs. 40,000 on 1-4-19. On 31-3-20, the balance sheet of Q Ltd showed P & L a/c balance of Rs. 1,20,000. Calculate capital profits and revenue profits.

15. (a) From the following details ascertain unsecured creditors to be shown in statement of affairs.

	Rs.
Creditors for goods	80,000
Bills payable	8,000
Loan from bank (unsecured)	20,000
Bank overdraft	6,000
Loan on security of machinery	40,000
Estimated realisable value of machinery	32,000
Contingent liabilities:	
(20% expected to rank)	31,000
(10% expected to rank)	25,000

Or

- (b) A Liquidator is to receive remuneration @2% of the assets realised and 3% on the amount distributed among the unsecured creditors. The assets realised Rs.70,00,000 against which payment was made as follows:

	Rs.
Liquidation expenses	50,000
Preferential creditors	1,50,000
And secured creditors	40,00,000
Unsecured creditors	30,00,000

Calculate the total remuneration payable to the liquidator.

Part C

(5 × 8 = 40)

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

16. (a) The following is the balance sheet of X' Ltd ., as on 31.3.2021

Liabilities	Rs	Assets	Rs.
Share capital: 2,00,000 shares of Rs. 10 each	20,00,000	Land& building	10,00,000
General reserve	2,50,000	Plant and machinery	15,00,000
Dividend reserve	2,00,000	Furniture	25,000
Profit and loss a/c	51,000	Stock	6,00,000
12%Debentures	10,00,000	Debtors	3,00,000
Creditors	3,00,000	Bills receivable	2,50,000
		Cash	1,26,000
	<u>38,01,000</u>		<u>38,01,000</u>

The company was absorbed by 'A'Ltd., on the above date. The consideration for the absorption is the discharge of the debentures at a premium of 5% taking over the liability in respect of sundry creditors and payment of Rs.7 in cash and are share of 'A'.Ltd. at the market value of Rs.8 per share for every share in X Ltd. The cost of liquidation of Rs.15000 is to be met by 'A Ltd. Close the books of X Ltd.,and pass journal entries in the books of A' Ltd.

Or

(b) A Company offered for subscription 55,000 shares of Rs. 10 each, payable Rs.3 on application, Rs.4 on allotment and Rs.3 on final call. The offer was fully subscribed and all the money called up was duly received with the exception of the call Rs.3 on 820 shares. The Company after due notice, forfeited the shares. The shares were reissued subsequently at a price of Rs.6 per share. Give journal entries, prepare Forfeited Shares A/c. and also Balance Sheet.

17. (a) A company's position on 31.12.2020 was as follows.

20000 equity shares of Rs. 100 each. = Rs. 2000000

10000 6% debentures of Rs. 100 each. = Rs. 1000000

Interest outstanding on debentures. = Rs. 120000

creditors, = Rs. 500000

Assets on that date were as under

fixed assets. = Rs. 2000000

current assets. = Rs. 650000

Fixed assets were revalued at Rs. 960000 and current assets at Rs. 480000.

The capital reduction scheme approved by court was as follows:

(i) The shares were subdivided into shares of Rs. 5 each and 90% of the shares were surrendered.

- (ii) claims of debenture holders were reduced to Rs. 490000 for which Rs. 250000 equity shares were allotted.
- (iii) creditors agreed to reduce their claims to Ps. 300000, 1/3 of which was satisfied by the issue of equity shares out of those surrendered. Draft journal entries.

Or

- (b) A Limited Company has made an issue of Rs. 5,00,000; 9% Debentures on 01.04.04, the terms of which include that the company must take a 4 year Sinking Fund Insurance policy for the redemption of debentures at a premium of 5%. The annual premium is Rs.1,15,000. The value of the policy increases each year by 6%. Give the necessary ledger accounts to record the above transactions for 4 years.
18. (a) From the following particulars of Aswani calculate value of goodwill on the basis of three years purchase of super profit taking average of last 4 years: Fixed assets Rs. 8,00,000. Current assets Rs. 80,000 Current liabilities P.s. 1,60,000 Normal rate of return — 15% of average capital employed. Managerial remuneration if employed elsewhere Rs. 10,000 p.a. profits for the last four years were Rs. 1,20,000, 1,50,000 and Rs. 1,40,000 respectively.

Or

(b) X Ltd. issued 2000, 10% debentures of Rs. 100 each. Give journal entries and the Balance Sheet in each of the following cases, (i) The debentures are issued and redeemable at par. (ii) Debentures issued at a discount of 5% but redeemable at par. (iii) Debentures are issued at a premium of 10% but redeemable at par. (iv) Debentures are issued at par but redeemable at premium of 10%. (v) Debentures are issued at a discount of 5% but redeemable at a premium of 5%.

19. (a) A liquidators is entitled to receive remuneration @2% of the assets realised and 3% on the amount distributed among the unsecured creditors. The assets realised Rs. 45,00,000 against which payment was made as follows

Liquidation expenses.	40,000
Preferential creditors	75,000
Secured creditors	20,00,000
Unsecured creditors	20,00,000

Calculate the total remuneration payable to the liquidator.

Or

(b) Explain the various methods of valuation of Goodwill and shares.

20. (a) Consolidated final accounts are useful but not statutory - explain.

Or

- (b) The following particulars relate to a limited company which has gone into voluntary liquidation. Prepare the liquidator The final account allowing for his remuneration at 2% on the amount realised and 2% on the amount distributed among unsecured creditors other than preferential creditors.

	Rs.
Preferential creditors	10,000
Unsecured creditors	32,000
Debentures	10,000
The assets realised the following sums:	
Building	20,000
Machinery	18,650
Furniture	1,000
The liquidation expenses amount to Rs. 100.	

C-7545

Sub. Code

**60744/80544/
84744**

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
APRIL 2026**

Fourth Semester

**Common for Shipping and Logistics/IT & Logistics/
Shipping and Logistics Management**

PORT MANAGEMENT

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which of the following is not a type of cargo handled at major ports?
 - (a) Bulk Cargo
 - (b) Break Bulk Cargo
 - (c) General Cargo
 - (d) Aerial Cargo

2. The term 'stevedoring' refers to:
 - (a) Ship repair
 - (b) Cargo insurance
 - (c) Loading/unloading cargo from a vessel
 - (d) Port fee assessment

3. Which cargo is most prone to liquefaction during transit?
- (a) Bauxite (b) Coal
(c) Iron Ore Fines (d) Cement
4. The IMDG Code must be complied with when transporting hazardous cargo by:
- (a) Road
(b) Sea
(c) Rail
(d) Inland waterways
5. Placarding is mainly required when:
- (a) Loading food cargo
(b) Dealing with perishable goods
(c) Transporting dangerous/hazardous goods
(d) Using reefer containers
6. The Inert Gas System (IGS) is used to:
- (a) Remove CO₂ from cargo tanks
(b) Prevent fire in oil/gas tankers
(c) Heat refrigerated containers
(d) Clean holds after grain discharge
7. Dock workers are governed under which Indian legislation?
- (a) MTO Act 1993
(b) Dock Workers (Regulation of Employment) Act, 1948
(c) Port Trusts Act, 1963
(d) Carriage of Goods by Sea Act, 1925

8. Iron and steel cargoes should be stowed:
- (a) In contact with edible cargoes
 - (b) On uneven surfaces
 - (c) Using soft dunnage to avoid abrasion
 - (d) Near live animals
9. The primary function of a freight forwarder is to:
- (a) Build ships for export
 - (b) Facilitate movement of cargo across modes
 - (c) Audit shipping company accounts
 - (d) Set maritime law
10. The Multimodal Transportation of Goods Act, 1993 applies when:
- (a) Transport is by air only
 - (b) There is transport using two or more modes under a single contract
 - (c) Only road transport is used
 - (d) The cargo is below 50kg

Part B

(5 × 5 = 25)

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

11. (a) Explain the function and applications of Stoecklein derricks and cranes in multimodal cargo handling.

Or

- (b) Define ventilation dew point and explain its significance in preventing cargo damage during transportation.

12. (a) Describe the properties of concentrates and explain the importance of angle of repose in the safe handling and stowage of bulk cargo during multimodal transport.

Or

- (b) Briefly explain the laws governing the carriage of goods in multimodal transportation, highlighting any one key legislation or international convention.
13. (a) Describe the various types of segregation practiced during cargo stowage and their role in preventing cargo damage.

Or

- (b) Explain the basic properties of cargo pipeline systems and their significance in multimodal transport.
14. (a) Explain the powers of inspectors under multimodal transport regulations and how they help ensure compliance with the laws of carriage of goods.

Or

- (b) Discuss the correct procedures for loading and ventilation of cement cargo, and explain why proper ventilation is essential during its transportation.
15. (a) Describe the key steps involved in pre-stuffing procedures for containerized cargo and explain their importance in ensuring compliance with the laws of carriage of goods.

Or

- (b) What is the reverse process in container operations? Explain its role in maintaining cargo integrity and legal accountability during multimodal transport.

Part C

(5 × 8 = 40)

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

16. (a) Explain the role of cargo documents in multimodal transportation. How does a bill of lading function as a document of title, evidence of contract, and receipt of goods?

Or

- (b) Define breaking stress factor. How does it affect the choice of securing and lashing materials in multimodal cargo handling?
17. (a) Describe the purpose, scope, and structure of the IMDG Code. How does it support the 'safe transport and handling of dangerous goods in port operations'?

Or

- (b) What are the aims and safety objectives of the Code of Practice for the Safe Handling of Solid Bulk Cargoes. Illustrate with examples how this code helps prevent hazards at ports?
18. (a) A port authority plans to enhance its container handling efficiency by introducing either LASH or RO-RO vessels. Analyze the operational advantages and limitations of both types of ships and recommend which vessel type would be more suitable for the port's requirements. Justify your recommendation.

Or

- (b) During a tanker cargo operation, a sudden malfunction occurs in the ballast system. Analyze the potential impacts of this malfunction on the tanker's stability and safety. Suggest operational measures to effectively manage such a situation.

19. (a) Explain how the Dock Labourers Act ensures the safety and welfare of dock workers involved in the manual handling of cotton and rice cargo. How do proper dunnage materials and handling procedures contribute to compliance with this Act?

Or

- (b) Critically evaluate the precautions to be taken during the stowage and carriage of rubber cargo, especially regarding its susceptibility to heat, fire, and deformation. How does improper handling affect ship and crew safety?
20. (a) Analyze the key characteristics and demands of various sectors within the container market (e.g., dry containers, refrigerated containers, tank containers). How do these sector specific requirements influence container logistics and fleet management?

Or

- (b) Discuss the challenges and strategies involved in the channelization of return empty containers. How does effective management of empty container flows improve operational efficiency and reduce costs in container shipping?
-

C-7546

Sub. Code

60745

B.Com. DEGREE EXAMINATION, APRIL 2026

Fourth Semester

Shipping and Logistics

BANKING THEORY

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which of the following banking systems operates through a single office without branches?
 - (a) Branch Banking
 - (b) Unit Banking
 - (c) Universal Banking
 - (d) Central Banking

2. The primary role of the Reserve Bank of India (RBI) includes
 - (a) Issuing shares
 - (b) Providing home loans
 - (c) Regulating and controlling banks
 - (d) Conducting insurance operations

3. A Merchant Bank mainly deals with
 - (a) Issuance and underwriting of securities
 - (b) Issuing ATM cards
 - (c) Agricultural financing
 - (d) Retail banking

4. Which of the following is not a function of modern commercial banks?
 - (a) Accepting deposits
 - (b) Issuing currency
 - (c) Providing loans
 - (d) Credit creation

5. Quantitative credit control measures by the RBI include
 - (a) Moral suasion
 - (b) Selective credit control
 - (c) Bank rate policy
 - (d) Margin requirements

6. Privatization of commercial banks in India aims to
 - (a) Reduce profits
 - (b) Increase government control
 - (c) Improve efficiency and competitiveness
 - (d) Eliminate private ownership

7. Which institution plays a special role in rural financing?
- (a) IDBI
 - (b) Regional Rural Banks
 - (c) ICICI Bank
 - (d) SBI Capital Markets
8. Which of the following is a deficiency in the Indian Money Market?
- (a) High liquidity
 - (b) Organized structure
 - (c) Existence of unorganized sector
 - (d) Strong regulatory framework
9. The State Bank of India (SBI) holds a special place in Indian banking due to
- (a) Its foreign investments
 - (b) Its limited branch network
 - (c) Its role in agricultural and rural development
 - (d) Its merger with ICICI Bank
10. E-Banking refers to
- (a) Banking through physical branches only
 - (b) Using mobile and internet technologies for banking services
 - (c) Centralized banking through the RBI
 - (d) None of the above

Part B

(5 × 5 = 25)

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

11. (a) Explain the classification of Banks.

Or

- (b) Difference between Unit Banking and Branch banking.

12. (a) Write a short note on Mutual Funds and Factoring Services.

Or

- (b) Discuss the role of Credit Cards and Customer Service in Modern Banking.

13. (a) What are key functions of the Reserve Bank of India?

Or

- (b) Explain the difference between Quantitative and Selective Credit Control.

14. (a) Describe the characteristics of the organized and unorganized sectors of the Indian Money Market.

Or

- (b) Compare the Indian Money Market with the British Money Market.

15. (a) Write a short notes on the special role of the State Bank of India.

Or

- (b) Discuss the importance of Co-Operative Banks in Rural Banking.

Part C

(5 × 8 = 40)

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

16. (a) Evaluate the evolution of the Indian Banking System from the period of pre-independence to modern era of universal banking.

Or

- (b) Assess the significance of credit creation of commercial banks in promoting economic development in India.

17. (a) Critically analyze the structure and performance of Indian Money Market. Suggest reforms based on the comparison with the British and American Money Market.

Or

- (b) Evaluate the role of the Reserve Bank in controlling and regulating the Indian banking system. Support your answer with examples of monetary control tools.

18. (a) Design a customer-focused banking strategy using modern tools such as ATMs, Credit Cards, e-banking and mobile banking to enhance rural banking services.

Or

- (b) Evaluate the impact of privatization on the performance and efficiency of Commercial Banks in India.

19. (a) Create a comprehensive plan for a new-age digital bank using automation and Artificial Intelligence to improve customer experience.

Or

- (b) Examine the recent trends in Indian banking such as Fintech Integration, Mobile banking and digital payments.

20. (a) Propose a framework to enhance the development and outreach of Regional Rural Banks and Co-Operative Banks in India.

Or

- (b) Evaluate the importance of and contribution of development banks like IDBI and ICICI in the growth of infrastructure and industrial finance in India.

C-7547

Sub. Code

**60746/80546/
84745**

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
APRIL 2026**

Fourth Semester

LINEAR TRADE

**(Common for Shipping & Logistics/
IT & Logistics/Shipping & Logistics Management)**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Liner trade refers to:
 - (a) Irregular shipping
 - (b) Fixed schedule and routes
 - (c) Bulk cargo only
 - (d) Fishing vessels
2. Ro-Ro vessels are used to carry:
 - (a) Crude oil
 - (b) Containers
 - (c) Rolling cargo like cars and trucks
 - (d) Grain
3. Dangerous goods are regulated by:
 - (a) UNCTAD
 - (b) IMO
 - (c) ILO
 - (d) WTO
4. FCL stands for:
 - (a) Freight Container Line
 - (b) Full Container Load
 - (c) Fixed Cargo Load
 - (d) Final Container Location

5. A port terminal is primarily responsible for:
 - (a) Inland transport
 - (b) Cargo handling and storage
 - (c) Shipbuilding
 - (d) Customs clearance only

6. Which document is essential in liner trade?
 - (a) Purchase Invoice
 - (b) Packing Slip
 - (c) Bill of Lading
 - (d) Insurance Claim

7. Which is a legal act related to the Bill of Lading in the UK?
 - (a) Maritime Act 2001
 - (b) Carriage of Goods by Sea Act 1992
 - (c) Indian Ports Act 1908
 - (d) Shipping Regulation Act 1979

8. LCL stands for
 - (a) Low Cost Logistics
 - (b) Less Container Load
 - (c) Local Cargo Loading
 - (d) Liner Cargo Limit

9. INCOTERMS are related to:
 - (a) Taxation policy
 - (b) International trade terms
 - (c) Insurance regulation
 - (d) Cargo weight standards

10. The liability of the carrier for cargo loss is governed under
 - (a) Merchant Shipping Act
 - (b) Labour Law
 - (c) International Carriage Conventions
 - (d) Port Trust Act

Part B

(5 × 5 = 25)

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

11. (a) Define liner trade. What are the characteristics of liner operations?

Or

- (b) Briefly explain port organization and vessel loading procedures.

12. (a) Write a note on the classification of dangerous goods under IMO.

Or

- (b) What is the role of port terminals and agencies in freight collection?

13. (a) What is intermodalism? How does it support containerization?

Or

- (b) Describe container tracking and container leasing methods.

14. (a) What is a Bill of Lading? State its legal implications.

Or

- (b) Explain paperless trading and its advantages in liner documentation.

15. (a) Write a note on INCOTERMS and their role in international contracts.

Or

- (b) What are the legal liabilities of the carrier in liner trade?

Part C

(5 × 8 = 40)

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

16. (a) Describe various types of ships used in liner trade with diagrams.

Or

- (b) Discuss major liner trade routes and services offered by modern ports.

17. (a) Explain the port handling equipment and methods of cargo lifting.

Or

- (b) Describe the responsibilities of an independent ship management company.

18. (a) What are the types and dimensions of containers? Explain with examples.

Or

- (b) Write an essay on the legal and insurance implications in container trade.

19. (a) Discuss various types of Bills of Lading and their relevance to liner trade.

Or

- (b) Evaluate international conventions related to Bills of Lading and their application.

20. (a) Explain the process of fund transfer and payment methods in international trade.

Or

- (b) Write an essay on the legal aspects of liner trade including carrier and agent liabilities.

5. What is the purpose of the e-Way Bill?
- (a) To charge higher tax
 - (b) To track movement of goods
 - (c) To delay transportation
 - (d) To avoid tax
6. Which of the following is NOT required to generate an e-Way Bill?
- (a) GSTIN of supplier
 - (b) Invoice or Bill of supply
 - (c) PAN card copy
 - (d) Vehicle number
7. Excise duty is levied on:
- (a) Import of goods
 - (b) Export of goods
 - (c) Manufacture of goods within the country
 - (d) Sale of goods
8. What is the meaning of ad valorem duty?
- (a) Duty based on quantity
 - (b) Duty based on weight
 - (c) Duty based on the value of goods
 - (d) Fixed duty irrespective of value
9. Which section of CGST Act deals with the powers of officers under GST?
- (a) Section 7
 - (b) Section 9
 - (c) Section 5
 - (d) Section 10
10. Which officer is authorized to issue GST registration?
- (a) GST Commissioner only
 - (b) Any Central Tax Officer
 - (c) Proper Officer
 - (d) Finance Secretary

Part B

(5 × 5 = 25)

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

11. (a) Explain the objectives and importance of taxation in a developing economy.

Or

- (b) Discuss the major differences between tax evasion and tax avoidance.

12. (a) Explain the objectives and mission of GST.

Or

- (b) What are the differences between GST and VAT?

13. (a) Write a short note on the validity period of E-Way Bills.

Or

- (b) What are the provisions of Rule 138 of CGST Rules related to E-Way Bills?

14. (a) What is customs duty? State its types with brief explanation.

Or

- (b) Describe the features and scope of excise duty under the taxation system.

15. (a) Discuss the powers of GST officers under Section 5 of CGST Act.

Or

- (b) Differentiate between CGST and SGST in terms of administrative authority.

Part C

(5 × 8 = 40)

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

16. (a) Describe in detail the general principles of taxation as proposed by Adam Smith.

Or

- (b) Enumerate and explain the various causes of tax evasion in India.

17. (a) Explain in detail the constitutional amendments made to implement GST and its federal structure.

Or

- (b) Elaborate on the Goods and Services Tax Network (GSTN) and its role in GST administration.

18. (a) Discuss the complete process of E-Way Bill generation, including format, portal registration and furnishing of details.

Or

- (b) Write a detailed note on the change of transporter and provisions for updating E-Way Bills.

19. (a) Discuss the concept and economic impact of customs duties on imports and exports.

Or

- (b) Explain the exemption provisions under excise and customs law with examples.

20. (a) Discuss the jurisdiction and appointment of officers under the CGST Act.

Or

- (b) Evaluate the importance of proper GST registration and consequences of non-compliance.

C-7549

Sub. Code

**60751/
80551/
84751**

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
APRIL 2026**

Fifth Semester

CUSTOMS LAW

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

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What is the geographical area to which the Customs Act applies?
 - (a) Only within the Indian subcontinent
 - (b) Only within India
 - (c) The whole of India and its territorial waters
 - (d) The entire world, including international waters

2. According to Section 3 of the Customs Act, 1962, who is responsible for the administration of the Customs Act?
- (a) The Reserve Bank of India
 - (b) The Union Ministry of Finance
 - (c) The Directorate General of Foreign Trade
 - (d) The Indian Revenue Service
3. Under Section 12 of the Customs Act, 1962, when is duty payable on imported goods?
- (a) Upon arrival of the goods at the port
 - (b) Upon filing of the import declaration
 - (c) Upon delivery of the goods to the consignee
 - (d) On the date of clearance of the goods for home consumption
4. According to Section 25B of the Customs Act, 1962, what is the procedure for the assessment of provisional duty on imported goods?
- (a) Provisional duty is levied on goods without any assessment
 - (b) The importer must pay the provisional duty while awaiting final assessment
 - (c) Provisional duty is applied only on goods for which a dispute arises
 - (d) Provisional duty is never levied on any goods under the Customs Act

5. Under Section 26 of the Customs Act, 1962, when can a claim for refund of customs duty be made?
 - (a) When imported goods are exported as such within six months of importation
 - (b) When the goods are damaged during transportation
 - (c) When the customs duty is paid under protest
 - (d) When the importer is unable to clear the goods from the customs warehouse

6. On whom is the advance ruling binding?
 - (a) Only on the customs officer assessing the goods
 - (b) On the applicant and the customs authorities concerned with the applicant's case
 - (c) On all customs authorities across India
 - (d) Only on the importer

7. When is the person-in-charge of a vessel or aircraft required to report its arrival to customs authorities?
 - (a) Within 24 hours of arrival
 - (b) Immediately after arrival at a customs station
 - (c) Before departing from the port of origin
 - (d) Only after unloading goods

8. Where can storage of imported goods be stored before clearance?
 - (a) At any place chosen by the importer
 - (b) Only in customs-approved warehouses
 - (c) At the importer's business premises
 - (d) On board the vessel or aircraft

9. Who has the power to grant an exemption from customs duty in public interest?
- (a) The Chief Commissioner of Customs
 - (b) The Central Government
 - (c) The Reserve Bank of India
 - (d) The Directorate General of Foreign Trade
10. What is the time limit to claim a refund?
- (a) Six months from the date of payment of duty
 - (b) One year from the date of payment of duty
 - (c) Two years from the date of importation
 - (d) No time limit

Part B

(5 × 5 = 25)

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

11. (a) Discuss the power of officers of the customs.

Or

- (b) List out the power of central government to notify goods.

12. (a) What are prohibited goods under the Customs Act? Highlight the penalty for improper exportation of goods?

Or

- (b) What methods are used for customs valuation?

13. (a) Elucidate the conditions for claiming a refund of customs duty.

Or

- (b) What factors does the Authority for advance Rulings consider while delivering its ruling?
14. (a) What are the key provisions related to the transport of goods by conveyances under the Customs Act?

Or

- (b) Highlight the specific regulations apply when goods are moved through several countries on their way to their final destination.
15. (a) What is the procedure for the cancellation of a warehousing bond?

Or

- (b) Define "drawback". Mention the conditions under which an exporter can claim a drawback for duties paid on imported goods.

Part C

(5 × 8 = 40)

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

16. (a) Elaborate the power to prohibit importation and exportation of goods.

Or

- (b) What are notified goods? Mention the necessary steps to be done by the persons possessing notified goods.

17. (a) Discuss the role of the customs authorities in determining the extent of damage. What documents are required to substantiate a claim for abatement of duty?

Or

- (b) Examine the purpose of denaturing or mutilation under the Customs Act. What is the procedure for seeking permission for denaturing or mutilation of goods?
18. (a) What is the purpose of granting interest on delayed refunds under the Customs Act? What circumstances lead to the denial of interest on delayed refunds?

Or

- (b) Explain the main types of rules of origin used in trade agreements. Enumerate the challenges in the administration and enforcement of rules of origin under trade agreements.
19. (a) How does the Customs Act address the power of customs officers to board and inspect conveyances outside designated customs zones or ports, especially in international waters or during transshipment?

Or

- (b) What methods are employed by customs officers to determine the customs value, and how do discrepancies in valuation impact the clearance of goods for home consumption?

20. (a) Enumerate the conditions must be adhered to for goods in transit, and what actions are taken if the goods are not exported or transshipped within the allowed period?

Or

- (b) Elaborate the special requirements for obtaining a license for a special warehouse. Write the circumstances could lead to the suspension or revocation of a warehouse license.
-

C-7550

Sub. Code

60752/

80552/

84752

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
APRIL 2026**

Fifth Semester

WAREHOUSING AND INVENTORY MANAGEMENT

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

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. Which type of warehouse is owned and operated by a company to store its own goods?
 - (a) Public warehouse
 - (b) Private warehouse
 - (c) Automated warehouse
 - (d) Cold storage warehouse

2. What is the primary function of a public warehouse?
 - (a) To store goods for a single company
 - (b) To distribute goods directly to customers
 - (c) To provide storage space for various businesses on a rental basis
 - (d) To manufacture goods

3. Which of the following is a function of a warehouse related to inventory management?
 - (a) Providing marketing services
 - (b) Organizing and maintaining stock levels
 - (c) Increasing production capacity
 - (d) Developing new product lines

4. How does a warehouse contribute to the order fulfillment process?
 - (a) By receiving raw materials for manufacturing
 - (b) By storing finished goods and picking them as needed for delivery
 - (c) By marketing the products
 - (d) By forecasting demand for products

5. In a palletized storage system, what is typically used to handle large quantities of goods?
 - (a) Forklifts and pallet jacks
 - (b) Conveyor belts only
 - (c) Manual labor and carts
 - (d) Automated Storage and Retrieval Systems (ASRS)

6. What is a disadvantage of a decentralized storage system in terms of inventory management?
 - (a) Greater inventory visibility across all locations
 - (b) Reduced transportation and handling costs
 - (c) Easier to adapt to local market demand
 - (d) Complexity in managing stock levels at multiple locations

7. A Warehouse Management System (WMS) typically integrates with which of the following systems?
- (a) Human Resources Management System (HRMS)
 - (b) Enterprise Resource Planning (ERP) system
 - (c) Customer Relationship Management (CRM) system
 - (d) Marketing Automation System
8. What is the “economic order quantity” (EOQ) model used for in inventory management?
- (a) To determine the maximum amount of stock to hold at one time
 - (b) To calculate the ideal number of orders to place in a given period to minimize costs
 - (c) To decide when to discontinue a product
 - (d) To assess the quality of inventory management
9. Which of the following is classified as "raw materials" inventory?
- (a) Components and materials used in the manufacturing process
 - (b) Finished goods awaiting shipment
 - (c) Products in the process of being manufactured
 - (d) Goods stored for future use
10. What is the primary objective of material handling in a warehouse or manufacturing facility?
- (a) To increase the variety of products
 - (b) To reduce production costs
 - (c) To improve product design
 - (d) To move and store materials efficiently and safely

Part B

(5 × 5 = 25)

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

11. (a) Explain the characteristics of ideal Warehouse. Give any suitable example.

Or

- (b) Discuss the role of cold storage warehouses in the supply chain. What are the key benefits and industries that rely on them?

12. (a) Briefly explain the functions of warehouses management.

Or

- (b) Discuss the impact of efficient warehouse operations on inventory management and customer service.

13. (a) Explain the concept of a centralized storage system.

Or

- (b) Evaluate how centralized storage systems impact supply chain resilience.

14. (a) Explain the concept of Just-In-Time (JIT) inventory management.

Or

- (b) Discuss the advantages and limitations of using the Economic Order Quantity (EOQ) model for inventory management.

15. (a) Discuss the different types of bar codes used in inventory management.

Or

- (b) Discuss the differences between Material Requirements Planning (MRP) and Distribution Requirements Planning (DRP).

Part C

(5 × 8 = 40)

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

16. (a) Explain the different types of warehouses used in Supply chain management. How does each type of warehouse contribute to the overall efficiency of the supply chain?

Or

- (b) Describe the sequence of decisions involved in implementing an automated warehouse system and list out the advantages.

17. (a) Describe how warehouses contribute to reducing operational costs in the supply chain.

Or

- (b) Explain the key functions of a warehouse in ensuring the safety and security of stored goods?

18. (a) Discuss the role of technology in supply chain management and how it improves the decision-making process.

Or

- (b) Compare and contrast different types of palletized storage systems, such as selective racking, drive-in racking, and push-back racking.

19. (a) How does the Economic Order Quantity (EOQ) model relate to inventory replenishment and order frequency in a warehouse environment?

Or

- (b) Briefly explain the types of inventory and inventory cost. Give any suitable example.
20. (a) Explain the concept of Radio Frequency Identification (RFID) and its applications in supply chain management.

Or

- (b) Describe the role of Automated Guided Vehicles (AGVs) in material handling systems and their advantages in modern manufacturing.
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C-7551

Sub. Code

60753/

80553/

84753

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
APRIL 2026**

Fifth Semester

TRANSPORTATION & DISTRIBUTION MANAGEMENT

**(Common for Shipping & Logistics/IT &
Logistics/Shipping & Logistics Management)**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the questions.

1. The purpose of supply chain management is _____
 - (a) provide customer satisfaction
 - (b) improve quality of a product
 - (c) integrating supply and demand management
 - (d) increase production

2. What is a key consideration when designing a distribution system?
 - (a) Increasing the number of suppliers
 - (b) Minimizing transportation distance and costs
 - (c) Maximizing product variety
 - (d) Focusing solely on production efficiency

3. Logistics is the part of supply chain involved with the forward and reverse flow of
- (a) Goods
 - (b) Services
 - (c) Cash
 - (d) All of the above
4. Which of the following is not a part of supply chain management system?
- (a) Supplier
 - (b) Manufacturer
 - (c) Information flow
 - (d) Competitor
5. What is the key factor in the transportation mode selection process?
- (a) Product packaging
 - (b) Delivery speed and cost efficiency
 - (c) Supplier relationship
 - (d) Warehouse location
6. Who are the main participants in the transportation process?
- (a) Shipper, Carrier, and Consignee
 - (b) Producer, Retailer, and Customer
 - (c) Supplier, distributor and Manufacturer
 - (d) Warehouse, Supplier, and Freight Forwarder

7. Which of the following is typically included in transportation costs?
- (a) Packaging expenses
 - (b) Inventory storage fees
 - (c) Fuel, labour, and vehicle maintenance
 - (d) Product manufacturing costs
8. What is the primary factor in transportation routing decisions?
- (a) Cost of packaging
 - (b) Delivery time and cost efficiency
 - (c) Warehouse location
 - (d) Product demand forecasting
9. Which is the systematic, strategic coordination of the traditional business functions?
- (a) SCM
 - (b) Logistics
 - (c) Transportation
 - (d) Dispatching
10. What is the main objective of transportation security?
- (a) To reduce fuel consumption
 - (b) To ensure the safe and secure delivery of goods
 - (c) To minimize transportation costs
 - (d) To optimize delivery routes

Part B

(5 × 5 = 25)

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

11. (a) Explain the Role of Channel Partners in Distribution and Distribution Channel Logistics.

Or

- (b) Describe the Role of Sustainability in Distribution Channel Design.

12. (a) Elaborate the Components of distribution networks.

Or

- (b) Explain the importance of distribution systems and types of distribution networks.

13. (a) Describe the transportation modes and its types.

Or

- (b) Enumerate the modes of transportation and its roles and responsibility.

14. (a) Explain the various types of the transportation performance?

Or

- (b) Write short note on categories of transportation costs.

15. (a) Describe the importance of transit operation software and its merits and demerits.

Or

- (b) Discuss about the advanced fleet management in detail.

Part C

(5 × 8 = 40)

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

16. (a) Discuss about the Supply Chain Resilience and Risk Management in Global Distribution Channels in detail.

Or

- (b) Write a detailed note on Challenges of Designing Distribution Channels in Global Supply Chains in detail.

17. (a) What is Designing Distribution Networks? Explain the Designing topologies for Communication and Transport Networks.

Or

- (b) Discuss the Protection and Reliability of Distribution Networks. Point out the Power Flow and Network Analysis.

18. (a) Elaborate the transportation modes and performance characteristics selection.

Or

- (b) What is supply chain? What are the responsibilities of supply chain in transportation? Point out its challenges.

19. (a) Elaborate Transportation Operations and Management and its challenges.

Or

- (b) Describe the transportation routing decisions and its role and responsibility.

20. (a) Describe the inter modal freight technology and its importance in the distribution management.

Or

- (b) What is transportation security? Discuss the initiatives and roles of the technology in the transportation and distribution management.
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C-7553

Sub. Code

60755/

80555/

84755

**B.Com./B.Sc./B.B.A. DEGREE EXAMINATION,
APRIL 2026**

Fifth Semester

E-LOGISTICS

**Common for Shipping & Logistics/IT &
Logistics/Shipping & Logistics Management**

(2023 onwards)

Duration : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** questions.

1. What is a key feature of the B2C business model?
 - (a) Transaction between businesses
 - (b) Direct selling to consumers
 - (c) Government involvement
 - (d) None of the above

2. The main challenge in deploying SaaS (Software as a Service) is:
 - (a) Security concerns
 - (b) Vendor lock-in
 - (c) Limited functionality
 - (d) Complex coding

3. Which of the following is NOT part of the e-business environment?
- (a) Social factors
 - (b) Legal factors
 - (c) Technological factors
 - (d) Production planning
4. In the context of digital business, which of the following is NOT a service-oriented architecture (SOA) component?
- (a) Cloud services
 - (b) APIs
 - (c) EDI
 - (d) Physical data centres
5. What is a primary characteristic of e-logistics?
- (a) Focus on product design
 - (b) Tracking and management of inventory
 - (c) Enhancing consumer experience in the store
 - (d) Advertising
6. Which e-commerce model is used for transactions between a business and the government?
- (a) B2B
 - (b) B2C
 - (c) B2G
 - (d) C2C

7. Which of the following is crucial for effective e-procurement?
- (a) Local supplier relationships
 - (b) Automated payment systems
 - (c) Paper-based documentation
 - (d) Manual vendor selection
8. What does the abbreviation “EDI” stand for?
- (a) Electronic Document Integration
 - (b) Electronic Data Interchange
 - (c) E-commerce Digital Interface
 - (d) Electronic Delivery Infrastructure
9. What is the main benefit of using barcoding in logistics?
- (a) Enhancing product quality
 - (b) Reducing packaging waste
 - (c) Facilitating real-time inventory tracking
 - (d) Increasing consumer sales
10. The “Push” supply chain model is characterized by:
- (a) Custom-made products
 - (b) Building inventory based on forecasts
 - (c) Reacting to customer demand
 - (d) Both (a) and (c)

Part B

(5 × 5 = 25)

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

11. (a) Discuss the impact of digital business and e-commerce on supply chain management.

Or

- (b) Explain the various factors driving digital business success, with examples from industry.

12. (a) Describe the role of web services in the digital business infrastructure.

Or

- (b) Discuss the advantages and challenges of adopting cloud computing for digital businesses.

13. (a) Explain how APIs contribute to enhancing digital business systems.

Or

- (b) Discuss the role of service-oriented architecture (SOA) in digital business.

14. (a) What is the role of privacy and trust in e-commerce adoption?

Or

- (b) Explain the legal aspects of online business, including e-contracts and intellectual property protection.

15. (a) Discuss how a digital business strategy can be aligned with overall business goals.

Or

- (b) Explain the importance of competitor analysis in digital business strategy formulation.

Part C

(5 × 8 = 40)

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

16. (a) Discuss the concept of Industry 4.0 and its impact on digital business and e-commerce industries.

Or

- (b) Analyze how digital transformation is shaping e-commerce operations and influencing market dynamics.

17. (a) Explain the importance of digital infrastructure components like SaaS and cloud computing in digital business operations.

Or

- (b) Discuss the security and compliance challenges faced by businesses while adopting cloud solutions and SaaS.

18. (a) Describe the different e-business models (B2B, B2C, C2C, and B2G) and explain the operational differences between them.

Or

- (b) Discuss the challenges and opportunities associated with adopting B2B and B2C business models in digital commerce.

19. (a) Describe the process of competitive environment analysis and its relevance in digital business strategy formulation.

Or

- (b) Explain how resource-advantage mapping and competition impact a company's digital strategy.
20. (a) Discuss the role of e-logistics technologies such as GPS, RFID, and barcoding in improving supply chain efficiency.

Or

- (b) Explain the benefits and risks associated with the adoption of e-procurement and e-logistics technologies in modern supply chains.
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