

Reg. No. : .....

Name : .....

**Fourth Semester B.Com. Degree Examination, July 2019**

**First Degree Programme under CBCSS**

**Complementary Course : CO 1431/CX 1431/CC 1431**

**BUSINESS STATISTICS**

**(Common for Commerce/Commerce and Tax Procedure and  
Practice/Commerce with Computer Application)**

**(2014 Adm onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions in one or two sentences each. **Each** question carries **1** mark.

1. What is mean by histogram?
2. Define average.
3. What is mean by dispersion?
4. Describe method of least square.
5. What is the relevance of mode as a measure of central tendency?
6. What is mean by cost of living index?
7. Describe time reversal test.
8. What is mean by Fishers ideal index?
9. How will you construct multiple bar diagram?
10. Describe interpolation.

**(10 × 1 = 10 Marks)**

P.T.O.

## SECTION – B

Answer **any eight** questions. **Each** question carries **2** marks.

11. What is mean by regression?
12. What is mean by law of inertia of large numbers?
13. What are the different types of bar diagrams?
14. Why census method is more reliable than sampling?
15. What are the positional averages?.
16. Why arithmetic mean is considered as good measure of central tendency?
17. Distinguish between absolute measure of dispersion and relative measure of dispersion?
18. Explain the essential characteristics of an ideal measure of dispersion.
19. What are the limitations of index numbers?
20. How will you compute harmonic mean?
21. What is mean by seasonal variation?
22. What are the mathematical properties of median?

**(8 × 2 = 16 Marks)**

## SECTION – C

Answer **any six** questions. **Each** carries **4** marks.

23. Explain quartile range and semi-inter quartile range.
24. Explain the procedure of mode.
25. When weighted average is useful?

26. Calculate range and co-efficient of range from the following distribution :

Grade :        below 10    10-30    30-60    60-100    above 100

Frequency :     7            8          20        5          10

27. Distinguish between mean and mode.

28. Blood serum cholesterols levels of 10 persons are given below.

220, 230, 240, 250, 260, 270, 280, 255, 265, 290.

Find SD and CV.

29. Explain different components of time series.

30. Explain methods of measurement of trend.

31. Explain the utilities of time series analysis.

**(6 × 4 = 24 Marks)**

#### SECTION – D

Answer **any two** questions. **Each** carries **15** marks:

32. What are the measures of simple correlation?

33. Fit a straight line trend by the method of least square to the following data relating to the number of foreign tourists visited at Munnar Tourist Centre between 2012 and 2018.

Also obtain trend values.

Year :            2012    2013    2014    2015    2016    2017    2018

No.of tourists : 300    700    600    800    900    700    1000

Estimate the number of tourists expected to visit in 2019.

34. From the following data calculate Fisher's Ideal index number and also test whether it satisfies both time reversal and factor reversal tests. Take 2000 as the base year.

Commodity	2000		2006	
	Price	Expenditure	Price	Expenditure
L	6	30	12	84
M	7	49	11	66
N	10	80	15	75
O	4	20	10	60

35. Calculate two regression equations by using Karl Pearson's co-efficient of correlation and standard deviations for sales and profits as given below. Estimate profits when sales increase to Rs 42 lakhs and Rs 45 Lakhs.

Sales in Rs. Lakhs A	5	10	15	20	25	30	35
Profits in Rs. "000" B	6	8	12	14	16	18	20

**(2 × 15 = 30 Marks)**

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**Fourth Semester B.Com. Degree Examination, July 2019**

**First Degree Programme Under CBCSS**

**Core Course CO 1441 / CC 1442**

**CAPITAL MARKET**

**(Common for Commerce/Commerce with Computer Application)**

**(2014 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION - A**

Answer all questions to a maximum of two sentences. Each question carries 1 mark.

1. What do you mean by financial market?
2. What is kerb trading?
3. What is QIP?
4. Define derivatives.
5. Who are Book Runners?
6. What is red herring prospectus?
7. Expand DFHI.
8. What is a forward contract?
9. What are swaps?
10. What is notice money?

**(10 × 1 = 10 Marks)**

P.T.O.

## SECTION - B

Answer any **eight** questions in not exceeding one paragraph each. Each question carries **2** marks.

11. What is dematerialization of securities? List two benefits.
12. Discuss the merits of T-Bills.
13. What are Depository Receipts.
14. Describe 'Wash sales'.
15. Mention the objectives of SEBI.
16. Who is a Registrar to an issue?
17. Explain ASBA.
18. What is Underwriting?
19. Who are Commission brokers?
20. What is Cornering?
21. How is an investor different from a speculator?
22. What is ESOP?

**(8 × 2 = 16 Marks)**

## SECTION - C

Answer any **six** questions in not exceeding 120 words each. Each question carries **4** marks.

23. Explain the advantages of listing.
24. Discuss the steps in book-building process.

25. Explain the terms (a) New issue (b) Public issue (c) Bonus issue and (d) Right issue.
26. State the powers of SEBI.
27. Distinguish between futures and options.
28. Write a note on any four innovative financial instruments.
29. Give a brief account on the members of stock exchange.
30. Discuss the functions of a depository.
31. Describe the various types of debentures.

**(6 × 4 = 24 Marks)**

#### SECTION - D

Answer any **two** questions in not exceeding 4 pages each. Each question carries **15** marks.

32. Give a brief account on the management of SEBI.
33. Critically evaluate the recent trends in Indian Capital Market.
34. Describe the important intermediaries in the new issue market and their role in issue management.
35. Discuss the procedure of trading in Indian Stock Exchanges.

**(2 × 15 = 30 Marks)**

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**Fourth Semester B.Com. Degree Examination, July 2019**

**First Degree Programme Under CBCSS**

**CO 1461.5/CC 1441 : SOFTWARE FOR DATA MANAGEMENT**

**(Common for Commerce/Commerce with Computer Application)**

**(2014 Adm onwards)**

Time : 3 Hours

Max. Marks : 80

**PART – A**

Answer **all** questions in one or two sentences each. Each question carries 1 marks.

1. What is primary data?
2. What is quick access toolbar?
3. What is macro?
4. What is interactive processing?
5. What is primary key?
6. What is a ratio scale?
7. What is continuous data?
8. What is mini toolbar?

9. What is an append query?
10. What are levels of Variables?

**(10 × 1 = 10 Marks)**

### PART – B

Answer **any eight** questions not exceeding 1 paragraph. Each question carries 2 marks.

11. What is batch processing?
12. What is the procedure for inserting and deleting rows in Excel worksheets?
13. What are the limitations of DBMS?
14. Explain Mathematical function with the help of an example.
15. What is a categorical data?
16. Explain DBMS.
17. What is electronic data processing?
18. Distinguish between copying and moving data.
19. Explain the procedure involved in freezing a row in excel.
20. What are the four types of action queries?
21. What are the benefits of SPSS?
22. How to create a simple report?

**(8 × 2 = 16 Marks)**

## PART – C

Answer **any six** questions not exceeding 120 words. Each question carries 4 marks.

23. Distinguish between data and information.
24. Explain the 'PMT function' in excel.
25. Explain the different chart elements in Ms Excel.
26. Explain the following:
  - (a) Primary key
  - (b) Foreign key
  - (c) Field data type
  - (d) Relational database.
27. What is inferential statistics?
28. Explain the process of creating a report.
29. Explain the uses of SPSS.
30. What is referencing? Explain the different types of referencing.
31. What are the functions of DBMS?

**(6 × 4 = 24 Marks)**

## PART – D

Answer **any two** questions not exceeding 4 pages each. Each question carries 15 marks.

32. What is data processing? Explain the methods and types of data processing.
33. What is a form in Excel? How to add data form to the Quick Access Toolbar?
34. What is SPSS? Explain the features and benefits of SPSS?
35. Explain the components of Access 2007 window.

**(2 × 15 = 30 Marks)**

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**Fourth Semester B.Com. Degree Examination, July 2019**

**FIRST DEGREE PROGRAMME UNDER CBCSS**

**Core Course : CO 1442/TT 1442 CX 1442/HM 1442/CC 1443**

**BANKING THEORY AND PRACTICE**

**(Common for Commerce/Commerce and Tourism and Travel  
Management/Commerce and Tax Procedure and Practice/Commerce and  
Hotel Management and Catering/Commerce with Computer Application)**

**(2014 Adm onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer all questions in one word or to a maximum of two sentences each. Each question carries 1 mark.

1. Define banking according to Banking Regulation Act 1949.
2. Give full form of ECS.
3. What is SWIFT?
4. What is SLR?
5. What do you mean by Open Market Operation?
6. What is mutilated Cheque?
7. What is NPA?

8. What is e-Banking?

9. What is Demand Deposit?

10. Who is a Paying Banker?

(10 × 1 = 10 Marks)

### SECTION – B

Answer **any eight** questions in not exceeding one paragraph. Each question carries 2 mark.

11. Mention four characteristics of Central bank.

12. What are sound commercial banking principles?

13. Distinguish Repo and Reverse Repo.

14. State the meaning of Financial inclusion

15. What do you mean by endorsement? Who can endorse an instrument?

16. What are the features of negotiable instrument?

17. Mention the characteristics of electronic payments

18. Distinguish Bill of Exchange and Promissory Notes.

19. What do you mean by credit control?

20. What are the Objectives of selective credit control?

21. Write a note on Regional Rural Banks.

22. What is banker's right of lien?

(8 × 2 = 16 Marks)

## SECTION – C

Answer **any six** questions in about 120 words each. Each question carries 4 mark.

23. What are the differences between holder and holder in due course?
24. Write a note on mobile banking. What are the advantages of mobile banking?
25. State the differences between debit card and credit card.
26. Distinguish quantitative and qualitative credit control.
27. What are the differences between Cheques and Promissory Notes?
28. What do you mean by banking ombudsman? What are the powers of Banking Ombudsman?
29. List the Retail banking Products and services
30. What are the benefits of Mobile banking?
31. What are the precautions to be taken while opening account in the name of a firm?  
(6 × 4 = 24 Marks)

## SECTION – D

Answer **any two** questions in not exceeding 4 pages each. Each question carries 15 mark.

32. Describe the functions of Central Bank.
33. What do you understand by Banker's Right of General Lien? What are the circumstances under which banker can exercise its right of general lien?
34. What is Crossing of Cheques? Explain and Illustrate different types of crossing.
35. Describe the Banking Sector Reforms in India.  
(2 × 15 = 30 Marks)

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**Fourth Semester B.Com. Degree Examination, July 2019**

**First Degree Programme under CBCSS**

**Core Course : CO 1443/CC 1444 : CORPORATE ACCOUNTING**

**(Common for Commerce/Commerce with Computer Application)**

**(2014 Admission onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer all questions :

1. Define absorption.
2. What is Capital Reserve?
3. What is Interim dividend?
4. What is purchase consideration?
5. What is Reduction of capital?
6. What is conversion of shares?
7. Define contingent liability.
8. What is Net Payment Method?
9. What is intrinsic value of shares?
10. What is IFRS?

**(10 × 1 = 10 Marks)**

P.T.O.

## SECTION – B

Answer any **eight** questions :

11. What are the classification of Reserves?
12. Explain the types of Amalgamation.
13. What are the steps involved in the ascertainment of profit or loss prior to incorporation?
14. What are the difference between Amalgamation and absorption?
15. When internal reconstruction is required?
16. What are the objectives of Accounting Standards?
17. Explain the treatment of provision for taxation.
18. What are the difference between Amalgamation in the nature of purchase and in the nature of merger?
19. What are the items come under Inventories?
20. What is deferred tax?
21. Define Depreciation.
22. What is AS-20?

**(8 × 2 = 16 Marks)**

SECTION – C

Answer any **six** questions. Each question carries **4** marks.

23. What are the accounting entries in the books of transferee company?
24. X Ltd. resolved to convert its 30,000 equity shares of ₹ 10% each fully called up, to same number of equity shares of ₹ 7 each and to utilize the amount to write off P & L a/c (Dr) ₹ 60,000 and goodwill ₹ 30,000. Give journal entries.
25. Following is the capital structure of A Ltd.

	₹
Equity share capital on 31.3.16 (7,00,000 shares of 10% each)	7,00,000
8% non-cumulative preference shares (1,00,000 shares of 10%)	10,00,000
10% cumulative preference shares 3,00,000 shares of 10%	30,00,000

The profits of the company for the year ended 31.3.16 before providing for preference dividend is ₹ 12,00,000. Calculate Basic EPS.

26. Following Balance Sheet of Trinity Ltd. as on 31.3.13.

	₹		₹
Equity capital	3,00,000	Land and Buildings	3,00,000
General Reserve	1,60,000	Plant and Machinery	1,60,000
P & L A/c	40,000	Stock	40,000
Investment allowance :		Debtors	1,30,000
Reserve	1,40,000	Bank	70,000
Creditors	60,000		
	7,00,000		7,00,000

Famous Ltd. requires the business for ₹ 7,20,000, ₹ 1,20,000 to be paid in cash and the balance in equity shares of 10% each at a premium of ₹ 5 per share. For the purpose, land and building revalued at ₹ 3,60,000 and stock at ₹ 30,000. It was decided that the investment allowance reserve is to continue in the books. Give journal entries in the books of famous Ltd.

27. The following is the Balance Sheet of B Ltd. as on 31<sup>st</sup> March 2015

Liabilities	₹	Assets	₹
Share capital		Fixed Assets	83,00,000
50,000 shares of 100% each	50,00,000	Current assets	69,00,000
Capital reserve	10,00,000	Investments	17,00,000
General reserve	36,00,000	Goodwill	2,00,000
Unsecured Loans	22,00,000		
Sundry creditors	42,00,000		
Provision for taxation	11,00,000		
	<u>1,71,00,000</u>		<u>1,71,00,000</u>

B. Co. Ltd is amalgamated with Beesons Ltd. as on 31.3.15 on which date the balance sheet on Beesons Ltd. as follows :

Beesons Ltd.

Liabilities	₹	Assets	₹
Share capital		Fixed assets	1,60,00,000
8,00,000 shares of 10	80,00,000	Current assets	1,68,00,000
General reserve	1,00,00,000		
Secured loans	40,00,000		
Sundry creditors	46,00,000		
Provision for tax	52,00,000		
Provision for dividend	10,00,000		
	<u>3,28,00,000</u>		<u>3,28,00,000</u>

For the purpose of the amalgamation the goodwill of B Ltd. is considered valueless. There are also arrears of depreciation in B Co. Ltd. amounting to 24,00,000. The shareholders in B Co. Ltd. are allotted, in full satisfaction of their claims. Shares in Beeson Ltd. in the same proportion as respective intrinsic value of shares of 2 companies bear to one another.

Pass journal entries in the books of Both companies.

28. From the following Trial Balance and adjustments show the treatment of income tax and provision accounts.

	Debit	Credit
Provision for taxation		40,000
Advance tax	25,000	
Tax deducted of source	3,000	

Adjustments :

Income tax of the previous year has been settled at ₹ 44,000 against which the advance tax and tax deducted at source are to be adjusted.

Make a provision of income ₹ 50,000.

29. Deepika Ltd. purchased a running business on 1<sup>st</sup> Jan. 2015 from Narayan. Deepika was incorporated on 1<sup>st</sup> May 2015. The combined P & L of the Co. prior and after incorporation is as under :

P & L A/c for the year ended 31.12.15

	₹	₹
To Rent, rates, salaries	12,000	By G/P 1,56,000
To Directors fee	3,600	
To Discount received	6,000	
To Preliminary exp.	4,900	
To Carriage outward and Selling exp.	5,500	
To Interest paid to vendors	10,000	
To N/P	1,14,000	
	<u>1,56,000</u>	<u>1,56,000</u>

Following further information :

- Sales upto 30.4.15 were 3,00,000 out of total sales ₹ 15,00,000 of the year
- Purchase upto 30.4.15 were ₹ 3,00,000 out of total purchase of ₹ 9,00,000 of the year
- Int. paid to vendors 1.11.05 @ 12% p.a. on ₹ 1,00,000 being purchase consideration

Ascertain profit prior incorporate.

30. From the following information prepare a profit and loss appropriation account of Jai Ltd. for the year ended 31<sup>st</sup> March 2015.

	₹
P & L a/c balance (Cr) as 1.4.2014	1,28,000
Net profit of the year ended on 31.3.2015	3,25,000
Transfer to General Reserve	30,000
Transfer to Dividend Equalisation reserve	1,00,000
Dividend proposal @ 10% on preference shares capital of	5,00,000
Dividend proposal @ 12% on equity share capital of	10,00,000

31. Write about External Reconstruction.

(6 × 4 = 24 Marks)

#### SECTION – D

Answer any **two** questions not exceeding **4** pages. Each question carries **15** marks.

32. Ajantha Ltd. has an authorised capital of ₹ 13,00,000 consisting of 1,30,000 equity shares of ₹ 10 each. Trial Balance of the company on 31<sup>st</sup> March 2015 was as follows :

Debit Balance	₹	Credit Balance	₹
Opening stock	16,000	Sales	3,60,000
Purchase	1,26,000	Commission	10,000
Calls in arrear	20,000	Creditors	1,76,000
Salary	63,000	Bank overdraft	10,000
Office expenses	12,000	P & L a/c	44,000
Selling expenses	56,000	Share capital	8,00,000
Cash	12,000		
Bank	86,700		
Sundry debtors	12,300		
Buildings	3,00,000		
Plant	2,00,000		
Goodwill	4,96,000		
	14,00,000		14,00,000

- (a) Stock at the end ₹ 36,000
- (b) Provide depreciation on plant @ 15%
- (c) Provide for taxation ₹ 20,000
- (d) Directors recommend a dividend @ 8% on paid up capital
- (e) Transfer to General Reserve ₹ 26,000
- (f) Assume a corporate dividend tax of 17%

Prepare final accounts of the company.

33. Following is the Balance Sheet of Unfortunate Ltd.

	₹		₹
Equity share capital (40,000 shares ₹ 10)	4,00,000	Goodwill	3,00,000
Creditors	2,00,000	Land and Building	1,00,000
B/P	1,00,000	B/R	20,000
		Bank	30,000
		P & L a/c	2,50,000
	7,00,000		7,00,000

Lucky Ltd is incorporated with a nominal capital of ₹ 8,00,000 to acquire unfortunate Ltd. for ₹ 2,00,000 to be satisfied by the issue of equity shares of ₹ 10 each. Lucky Ltd. issued ₹ 3,00,000 12% debentures to raise the necessary funds for its working.

Prepare Balance Sheet.

34. The following scheme is prepared and sanctioned :

- (a) Each share should be dividend into shares of ₹ 5 each
- (b) After sub-division, each shareholder shall surrender 95% of their holding for the purpose of re-issue to debenture holders and creditors so far as required
- (c) Of the surrendered shares of 46,000 shares of ₹ 5 each shall be converted into 14% redeemable of preference shares of ₹ 5 each fully paid
- (d) The debenture holders total claims should be reduced to ₹ 2,30,000. This will be satisfied by the issue of 46,000 redeemable preference shares to them

- (e) The liability to income tax should be paid in full
- (f) The claims of trade payable should be reduced by 80% and the balance should be satisfied by allotting them equity shares of ₹ 5 each. Out of shares surrendered
- (g) Shares surrendered and not re-issued shall be cancelled
- (h) Land and buildings is heavily re-valued. Give journal entries and reconstructed balance sheet

35. What is Accounting Standard? Explain about Indian and International Accounting Standard.

(2 × 15 = 30 Marks)

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