Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, July 2015
First Degree Programme Under CBCSS
Foundation Course – II : CO 1221/CX 1221/TT 1221/HM 1221/CC 1221
INFORMATICS AND CYBER LAWS
(Common for Commerce/Commerce and Tax Procedure and Practice/ Commerce and Tourism and Travel Management/Commerce and Hotel Management and Catering/Commerce with Computer Applications)
(2014 Adm.)

Time : 3 Hours　　　　　　　　　　　　　　　　　　　Max. Marks : 80

SECTION – A

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

1. What is internet ?

2. Who is a hacker ?

3. What are search engines ?

4. What is NICNET ?

5. Distinguish between data and information.

6. What is digital divide ?

7. What is tacit knowledge ?

8. What are Salami attacks ?

9. What is Podcast ?

10. What is adware ?

(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 do you mean by green computing ?

12. List out any four methods of internet access.

13. What is the need for knowledge management ?

14. What is hybrid topology ?

15. What is cyber crime ?

16. Explain e-waste.

17. What are the different groups of cyber criminals ?

18. What is VPN ?

19. What are cyber ethics ?

20. What is BRNET ?

21. What are computer frauds ?

22. Explain the concept of spy ware.   **(8×2=16 Marks)**

SECTION – C

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

23. Explain how internet acts as a knowledge repository.

24. Write a note on INFLIBNET.

25. What are the applications of mobile computing ?

26. What are the various facilities available on internet ?

27. Discuss the ethical issues in I.T.

28. What are symptoms of cyber addiction ?

29. How computers can be safeguarded from viruses ?

30. Briefly explain remedies against hacking.

31. What are the health problems which may arise on account of information overload ?

(6×4=24 Marks)

SECTION – D

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

32. Explain the provisions regarding cyber crimes under the IT Act 2000.

33. State the various guidelines for the use of computers and internet.

34. Explain the various application softwares.

35. Discuss in detail the various applications of information technology. **(2×15=30 Marks)**

Reg. No. : ....

Name : ....

**Second Semester B.B.A./B.Sc./B.C.A./B.Com./B.Voc. Degree
Examination, July 2015
Career Related First Degree Programme under CBCSS
Group 2(b)
LANGUAGE COURSE – II
EN 1211.4 : Writing and Presentation Skills
(2013 Admission Onwards)
Common for EN 1211 : Writing and Presentation Skills
(B.Voc – Software Development) and
General Course – EN 211 : Writing and Presentation Skills in English
(B.Voc – Tourism and Hospitality Management)**

Time : 3 Hours   Max. Marks : 80

I. Answer **all** questions. Correct the following sentences. If the sentences are correct, write "No Error".

   1) The new opened restaurant has become the talk of the town.

   2) Two peoples were injured in the firing.

   3) People has become internet addicted.

   4) Can you send me a scanned copy of the letter ?

   5) The chief executive are meeting top managers immediately.

   6) The police fire tear gas shells at the crowd.

   7) Yesterday, there was a beautiful flower in the garden.

   8) I likes watching movies.

   9) Once upon a time, there lived an majestic lion.

  10) We woke up hearing a loud cry.   **(10×1=10 Marks)**

II. Answer **any eight** of the following questions in **one** or **two** sentences **each** :

  11) Write any four important differences between written and spoken communication.

  12) Write any four common ways of ending a letter.

13) Which forms the right way of representing the following ?

WHO/W.H.O

ENCL:/encl:

14) Find the correctly spelt word from the following :

honourable/honorable

Fulfilment/fulfillment

Maintenance/maintenence

Career/carreer

15) What are the three main parts of letter writing ?

16) What are the advantages of email ?

17) What are the differences between etiquette and netiquette ?

18) Write two common methods used for conducting surveys.

19) Write any four usages for offering a helping hand.

20) What are scaled questions ?

21) Define report.

22) What are the three 'Es' to be followed while answering an examination question ?

(8×2=16 Marks)

III. Answer **any six** questions.

23) What are the basic rules to be kept in mind while formatting a business letter ?

24) Draft an email to your college office asking for details of the course fee of your next semester.

25) Write a dialogue between you and a longtime friend you met while travelling in a bus. Discuss in detail of your career plan and other matters of relevance.

26) What are close ended questions ? Why are they mostly used in surveys ?

27) Characteristic features of a dialogue.

28) Write a short paragraph on plastic hazard using the notes given below.

   Hazardous waste/destroying environment/ecosystem disrupted/dangerous

   pollutants/ecofriendly products/new label and form to be promoted

29) How will you formulate an abstract for your project report ?

30) Discuss in detail the four step process involved in making effective presentations.

31) Define simile and metaphor and how it is used in creative writing ?

(6x4=24 Marks)

IV. Attempt **any two** of the following.

32) What is the role of a copy writer ? Imagine you are applying for the post of a copywriter. The manager asks you to prepare a copy for the pen that you have in hand. Prepare a copy.

33) Social websites a boon or bane. Discuss.

34) Imagine you are the college representative. The principal has assigned you with the task of presenting you college to a foreign university student who has come as an internee. Write in detail how you will present your college to that student.

35) Prepare a resume with a covering letter in response to an advertisement published in The Hindu dated 15/5/2015 for the post of a computer programmer.

(2x15= 30 Marks)

Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, July 2015
First Degree Programme under CBCSS
Complementary Course II : CO 1231/CX 1231/CC 1231
BUSINESS REGULATORY FRAMEWORK
(2014 Admission)

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 **one** mark.

1. Define law.

2. What is bailment ?

3. What is meant by 'Nudum Pactum' ?

4. What is lien ?

5. What is copy right ?

6. Define fraud ?

7. What is consideration ?

8. Void ab initio means _____

9. A minor is a person below the age of
    a) 15 years　　　　b) 21 years　　　　c) 18 years　　　　d) 30 years

10. A promise to subscribe a charity is a
    a) Void contract　　　　　　　　　b) Voidable contract
    c) Valid contract　　　　　　　　　d) Void agreement　　　　**(10×1=10 Marks)**

SECTION – B

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

11. When does an agreement becomes a contract ?

12. What are the things which constitute an offer ?

13. State the legal effects of undue influence.

14. Under what circumstances a claim on quantum meruit arises ?

15. When a valid contract becomes void ?

16. What are the essentials of misrepresentation ?

17. Explain the different types of agreements.

18. Explain the features of a contract of sale.

19. Explain the duties of a bailor.

20. Explain the rights of an indemnifier.

21. Discuss the essential features of agency.

22. When will a bailment terminate ?   **(8×2=16 Marks)**

SECTION – C

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

23. Explain the rights of a Pawner and Pawnee.

24. Distinguish between a contract of indemnity and contract of guarantee.

25. When an offer does comes to an end ?

26. Under what circumstances does contract need no performance ?

27. Write note on implied authority of an agent.

28. Distinguish between Pledge and Lien.

29. Discuss the functions of information commission.

30. Explain the Doctrine of Frustration

31. Explain the remedies open to a person who has induced to enter into an agreement by fraud.

(6×4=24 Marks)

SECTION – D

Answer **any 2** questions in **not** exceeding 4 pages. **Each** question carries **15** marks :

32. Explain the essentials of a valid acceptance.

33. "An agreement enforceable by law is a contract. Bring out clearly the essential elements of a valid contract".

34. Explain the circumstances under which a contract may be discharged.

35. Enumerate the various types of mistakes and explain the effect of such mistake on contract.

(2×15=30 Marks)

Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, July 2015
First Degree Programme under CBCSS
Core Course : CO 1241/CC 1241
BUSINESS COMMUNICATION AND OFFICE MANAGEMENT
(Common for Commerce/Commerce with Computer Applications)
(2014 Admn.)

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 Modem ?

2. Define office layout.

3. What is office manual ?

4. What is organization chart ?

5. What is bound book index ?

6. What is Teleconferencing ?

7. Define ISP.

8. What is Filing ?

9. Define HTML.

10. Define Internet.   (10×1= 10 Marks)

SECTION – B

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

11. Bring out the importance of office.

12. Describe the functions of a modern office.

13. State the advantages of written communications.

14. What are the merits of decentralization of authority ?

15. What are the features of internet ?

16. What are the components of information system ?

17. Describe the characteristics of decision support systems.

18. What are the essentials of business letters ?

19. What are the two types of informal communications ?

20. Explain the four S's of communication.

21. What are the advantages of internet ?

22. What do you mean by transactional analysis ?   **(8×2 = 16 Marks)**

SECTION – C

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

23. What are the channels of communication ?

24. Explain the principles of effective communication.

25. What is circular letters and which are the occasions on which circular letters are sent ?

26. What are the advantages of Email ?

27. What are the applications of SMS ?

28. What are the elements of a system ?

29. What are the semantic barriers of communication ?

30. What are the types of resumes ?

31. What are the limitations of internet ? **(6×4 = 24 Marks)**

SECTION – D

Answer any 2 questions in not more than three pages. Each question carries 15 marks.

32. What is teleconferencing ? What are its advantages and disadvantages ?

33. What is the role of MIS in an organization ?

34. Explain the following :

    a) Email

    b) Voice mail

    c) SMS

35. What are the factors to be considered while planning an office layout ?

(2×15 = 30 Marks)

Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, July 2015
First Degree Programme under CBCSS
Core Course : CO 1242/CX 1241/CC 1242/HM 1241
FINANCIAL ACCOUNTING
(Common for Commerce/Commerce and Tax Procedure and Practice/ Commerce with Computer Applications/Commerce and Hotel Management and Catering)
(2014 Adm.)

Time : 3 Hours   Max. Marks : 80

SECTION – A

Answer all questions. **Each** question carries 1 mark.

1. Define GAAP.

2. State the meaning of Imprest.

3. When does the trader prepare and send the Debit Note ?

4. Express the duel aspect concept in the form of an equation.

5. What is meant by quantity discount ?

6. What are wasting assets ?

7. What is meant by cash price under hire purchase system ?

8. What is Bunker cost ?

9. What are different divisions of ledger for self balancing purposes ?

10. How do you treat profit on containers trading account ?

SECTION – B

Answer **any 8** questions in **not** exceeding **one** paragraph **each. Each** question carries **2** marks.

11. What is meant by the term equities ?

12. State the meaning of convention of consistency.

13. What is contingent liability ? Give an example.

14. List the stages of accounting and the corresponding documents or tools used in each stage.

15. Note the importance of trading account.

16. A trader purchased 4000 articles for Rs. 40,000 and incurred Rs. 10,000 each as freight and local taxes and Rs. 5,000 as godown rent. Compute the cost per unit of merchandise purchased.

17. State the objects of preparing Trial Balance.

18. Accountant of a trader has committed two mistakes :
    a) Cash Rs. 360 paid to Mr. Y posted as 630 and
    b) Purchase of stationery worth Rs. 100 remained unposted from cash book. How would you rectify the errors if they were detected before preparing trial balance ?

19. Distinguish between outstanding income and accrued income.

20. Private purchases amounting to Rs. 5,000 had been included in the purchases day book. Give adjusting entry and its effect on final accounts.

21. State the features of diminishing balance method of depreciation.

22. What are sources of information for the preparation of accounts under self balancing system ?

SECTION – C

Answer **any 6** questions in **not** exceeding **120** words **each**. **Each** question carries **4 marks**.

23. Mention the journal entries to be passed in respect of depreciation under insurance policy method.

24. The trial balance of a trader showed an excess debit of 2500 which was credited to suspense account. Further scrutiny of books the following errors were noted :

   a) Sales account has been totalled short by Rs. 300.

   b) The total of debit side of an expense account has been cast in excess by Rs. 200.

   c) Rs. 300 received from Mr. Y was posted to debit of his account.

   d) Discount 200 received entered in cash book was not posted to ledger.

   Draw the Suspense Account and Rectify the errors.

25. The following are the extracts from the Trial Balance of a firm.

Date	Particulars	Dr. Rs.	Cr. Rs.
	Sundry Creditors	28,000	
	Discount		2,000
	Reserve for discount on creditors	3,300	

Additional information :

   a) Additional discount received Rs. 1,500.

   b) Create a reserve for discount on creditors @ 10%. Prepare reserve for discount on creditors account.

26. State how the following are dealt with in the final accounts of a firm for the year ended 31-12-14.

   a) Advertisement expense Rs. 10,000/- paid on 30-12-14, the advertisement in respect of which has appeared in the magazines only in January 2015.

   b) Cost of a temporary shed costing Rs. 15,000/- erected for an exhibition on 1-7-14, the exhibition being expected to be over by 30th June 2015.

   c) Cost of a second hand vehicle purchased on 1-10-14 for Rs. 25,000/- which was totally destroyed in an accident on 31-11-2014, the insurance company paid Rs. 10,000/- in full settlement.

   d) Hire charges of Rs. 2,000/- for a compressor, when the firm's own compressor was under breakdown.

27. Discuss the merits and demerits of Straight Line Method of depreciation.

28. Point out the difference between Hire Purchase System and Instalment Purchase System.

29. Following are the particulars of a manufacturer who sells his products in containers. Stock with customers 1-1-2014 Nos. 6800; containers sent out to customers during 2014 – Nos 60000; containers returned by customers during the year 2014 – Nos 60600 and returnable stock with customers on 31-12-2014 – Nos. 4000. Prepare Memorandum Customers Account and compute the number of containers retained by the customers on 31-12-2014.

30. What are the advantages of Self Balancing Ledgers ?

31. The following Trial Balance has been prepared wrongly. You are asked to prepare the Trial Balance correctly.

Particular	Dr. (Rs.)	Cr. (Rs.)
Capital	22,000	
Stock		10,000
Debtors	8,000	
Creditors		12,000
Machinery		20,000
Cash in hand		2,000

Bank Overdraft	14,000	
Sales Returns		8,000
Purchase Returns	4,000	
Misc. Expenses	12,000	
Sales		44,000
Purchases	26,000	
Wages	10,000	
Salaries		12,000
Prepaid Insurance		200
Bills Payable	10,800	
Outstanding Salaries	1,400	
	1,08,200	**1,08,200**

SECTION – D

Answer **any 2** questions. **Each** question carries **15** marks.

32. The following were taken from the Trial Balance of Mr. Prem Lal as on 31-3-2014. Prepare Trading and Profit and Loss Account and Balance Sheet

Particulars	Debit Rs.	Credit Rs.
Furniture	640	
Delivery Van	6,250	
Buildings	7,500	
Capital		12,500
Bad debts	125	
Debtors	3,800	
Creditors		2,500
Provision for bad debts		200
Opening stock	3,460	

Purchases	5,475	
Sales		15,450
Bank overdraft		2,850
Sales return	200	
Purchase return		125
Advertisement	450	
Interest	1,118	
Commission		375
Cash	650	
Tax	250	
General expenses	782	
Salary	3,300	
Total	**34,000**	**34,000**

Adjustments :

i) Stock as on 31-3-2014 Rs. 3,250.

ii) Depreciate Buildings @ 5%, Furniture @ 7.5.%, Delivery Van @ 18%.

iii) 1/3rd of commission received is related to next year.

iv) Goods worth Rs. 600 withdrawn by the proprietor for personal use recorded in the books.

v) Create provision for bad debts @5% on debtors.

33. P purchased four cars at Rs. 14,000 each on hire-purchase system. The hire-purchase price for all the four cars was Rs. 60,000. The amount to be paid Rs. 15,000 down and three instalments of Rs. 15,000 each at the end of each year. Interest is charged at 5% p.a. Buyer depreciates cars at 10% p.a. on straight line method. After having paid down payment and first instalment, buyer could not pay second instalment and seller took possession of 3 cars at an agreed value to be calculated after depreciating cars at 20% p.a. on written down value method. One car was left with buyer. Seller after spending Rs. 1,200 on repairs, sold away all the three cars to X for Rs. 35,000. Open ledger accounts in the books of both parties.

34. Mr. Jayan commenced a voyage on 1ˢᵗ July 2014 from Karachi to London and back. The voyage was completed on 31ˢᵗ August 2014. It carried a consignment of Cotton textiles on its outward journey and Jute and Tea on its return journey. The ship was insured at an annual insurance premium of Rs. 30,000. From the following particulars prepare a voyage account.

	Rs.		Rs.
Coal purchased	70,000	Freight earned	1,20,000
Stores supplied	56,000	(outward)	
Harbour charges	6,000	Freight earned	1,00,000
		(return)	
Depreciation (annual)	96,000	Passage (money received)	6,000
Bunker cast	4,000	Address	5% on outward and
Captain's expenses	1,500	Commission	6% on return freight
Interest on loan	500	Primage	5% on freight
		Wages and Salaries	16,000
		Sundry Expenses	5,000

The manager is entitled to 10% commission on the profits earned after charging such commission. Stores and coal on hand are worth Rs. 10,600 on the conclusion of journey.

35. What is depreciation ? Explain the important methods of charging depreciation.

Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, July 2015
Career Related First Degree Programme under CBCSS
Commerce with Computer Applications
Core Course – VI : CC 1243
FINANCIAL MANAGEMENT
(2014 Admn.)

Time : 3 Hours   Max. Marks : 80

SECTION – A

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

1. Define the term financial management.

2. What is Cost of Capital ?

3. Define Capital Structure.

4. What is operating leverage ?

5. What do you mean by participating preference shares ?

6. Define the term working capital.

7. What do you mean by receivables ?

8. What do you mean by N.P.V. ?

9. Define Capital Budgeting.

10. What do you understand by Cash flows ?   **(10×1=10 Marks)**

SECTION – B

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

11. Write a note on risk-return trade off.

12. What is Composite Cost ?

13. What is optimal capital structure ?

14. Write a note on "Trading on equity".

15. What are the two forms of Corporate securities ?

16. What are the concepts of working capital ?

17. What is a Cash Budget ?

18. What are the sources of bonus issue ?

19. What is capital rationing ?

20. Briefly explain M.M. Approach of Dividend Policy.

21. Give a brief account an "Venture Capital".

22. What do you mean by Time value of money ?   **(8×2=16 Marks)**

SECTION – C

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

23. Explain the various forms of financial Decisions.

24. State the reasons for changes in capitalisation.

25. Distinguish between shares and debentures.

26. Differentiate leasing from Hire purchase.

27. State the principles of working capital management.

28. Explain the cost concept of maintaining receivables.

29. Write notes on :

    A) Terminal cash flow

    B) Operating cash flow.

30. A company issues 5,000, 12 % debentures of Rs. 100 each at a discount of 5%. The commission payable to under writers and brokers is Rs. 25,000. The debentures are redeemable after 5 years. Compute after-tax cost of debt assuming tax rate at 50%.

31. A project cost Rs. 5,00,000 and yields annually a profit of Rs. 80,000 after depreciations at 12% p.a. but before tax of 50%. Calculate the Pay back period.

(6×4=24 Marks)

SECTION – D

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

32. What is capital structure ? Explain the theories and principles of capital structure.

33. What do you mean by Estimation of working capital requirement ? Explain the factors determining working capital requirements.

34. Explain the concept of :

    A) Profit Maximisation

    B) Wealth Maximisation.

35. From the following information calculate the N.P.V. of the two project and suggest which of the two projects should be accepted assuming a discount rate of 10%.

	Project X	Project Y
Initial Investment	Rs. 20,000	Rs. 30,000
Estimated life	5 year	5 year
Scrap value	Rs. 1,000	Rs. 2,000

The profits before depreciation and after tax are as follows. (Present value of Rs. 1 at a discount rate of 10% are 0.909, 0.826, 0.751, 0.683, 0.621 respectively)

	Year 1	Year 2	Year 3	Year 4	Year 5
Project X	5,000	10,000	10,000	3,000	2,000
Project Y	20,000	10,000	5,000	3,000	2,000

(2×15=30 Marks)