

(Pages : 4)

J – 2999

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, June 2020

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 – 2017 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Describe 'distrust of statistics'.
2. What is mean by meso kurtic?
3. What is probable error?
4. Describe simple linear regression.
5. When Spearman's rank correlation method is used?
6. What is mean by concurrent deviation?
7. Describe factor reversal test.
8. What is mean by inflation index?

P.T.O.

9. How will you construct simple aggregative index numbers?
10. Describe time series analysis.

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is mean by business statistics?
12. What are measures of central tendency?
13. Compare correlation and causation.
14. In which situation moving average method of analysis is used?
15. Explain the importance of chain base index numbers.
16. Describe the properties of correlation co-efficients.
17. What are the methods of studying dispersion?
18. Describe Dissimilarities of regression and correlation.
19. What are the features of index numbers?
20. How will you compute median under continuous series?
21. What is mean by weighted arithmetic mean?
22. What is mean by grouping table?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain cumulative frequency curves or orgives.
24. Explain the procedure of computing geometric mean.

25. What are the objectives of measuring dispersion?
26. Calculate range and co-efficient of range from the following distribution :
- | | | | | | |
|-------------|----------|-------|-------|-------|----------|
| Income: | below 10 | 10-20 | 20-30 | 30-40 | above 40 |
| Frequency : | 7 | 8 | 15 | 7 | 3 |
27. Distinguish between absolute measure of dispersion and relative measure of dispersion.
28. If the co-variance between X and Y is 488 and variance of X and Y are 824 and 325 respectively, find out co-efficient of correlation.
29. Explain different types of index numbers.
30. Compare cost of living and consumer price index numbers.
31. Explain the utilities of interpolation techniques.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Describe the uses of index numbers. What are the problems in construction of index numbers?
33. From the following prepare quantity index number of Laspeyres's, Passche's, Bowley and Dorbish.

Commodities	Price		Value	
	2014	2015	2014	2015
A	7	8	49	72
B	4	6	40	72
C	6	8	90	160
D	5	7	25	21

34. From the following observations find the extend of correlation between age and crime by using direct method based on deviation.

Age :	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
Persons in lakhs :	80	60	50	40	30	25	20	15	10	5
No.of crimes in lakhs :	50	45	40	35	30	20	15	10.5	8	3

35. Calculate standard deviation and co-efficient of variation from the following :

Age :	under 10	"20	"30	"40	"50	"60	"70	"80
No.of person dying :	15	30	53	75	100	110	115	125

(2 × 15 = 30 Marks)

(Pages : 3)

J – 1248

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

First Degree Programme Under CBCSS

Core Course CO 1441/CC 1442

CAPITAL MARKET

(Common for Commerce/Commerce with Computer Application)

(2014-17 admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is new issue market?
2. What are Options?
3. What is Pre-emptive right?
4. What is Gilt-edged market?
5. Who are Arbitrageurs?
6. What do you mean by listing of securities?
7. What are stock market indices?
8. Expand STRIPS.

P.T.O.

9. What do you mean by call money?

10. What is IPO?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is private placement?

12. Trace the difference between primary and secondary market.

13. Who is a Bull speculator?

14. What are repos?

15. Explain any two index prices in India.

16. What is Offer for Sale?

17. What do you mean by unorganised money market?

18. Discuss how commodity futures differ from financial futures.

19. What is Insider trading?

20. What are financial services?

21. Examine the role of OTCEI.

22. Explain the concept of book building.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Discuss the defects of Indian money market.
24. Describe the various types of Bonds.
25. Examine the functions of Capital market.
26. Write a brief note on NSE.
27. Distinguish between futures and forwards.
28. What is online stock trading? Discuss its advantages.
29. Explain the role of NSDL in dematerialization.
30. Briefly describe the operation of Option contract. Explain the different types of options.
31. Discuss the eligibility norms for public issues.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Who are the major players in derivative market? What kind of risk are they exposed to?
33. Give an account of SEBI and its functions.
34. Discuss briefly the various types of instruments that are dealt in money market.
35. Examine the weaknesses of stock exchanges in India.

(2 × 15 = 30 Marks)

(Pages : 3)

J – 1373

B.Com
CA

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

Career Related First Degree Programme Under CBCSS

2(b)-Commerce with Computer Applications

Core Course XVI: CC 1445

E-COMMERCE

(2014-2017 Admission)

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 EDI?
2. What is B2C e-commerce?
3. What is e-tailer?
4. Who is an auction broker?
5. What are Industry consortia?
6. What is Infomediary model?
7. What is traditional marketing?
8. What are pop-up advertisements?
9. What is e-branding?
10. What is debit card?

(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 portal?
12. Who is a service provider?
13. Who is a community provider?
14. What is community model?
15. What is subscription model?
16. What is internet advertising?
17. What is spiral branding?
18. What are Trojan horses?
19. What is spyware?
20. What is Cyberstalking?
21. What is a smart card?
22. What is mobile payment?

(8 × 2 = 16 Marks)

SECTION – C

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

23. State the features of e-commerce.
24. Mention e-commerce opportunities for industries.
25. Explain E-business models based on the relationship of transaction parties.

26. What are the various types of B2B business models?
27. Distinguish between e-marketing and traditional marketing.
28. Explain the important payment e-advertising models.
29. State the importance of e-branding.
30. State principles of information security.
31. What are the properties of e-cash?

(6 × 4 = 24 Marks)

SECTION – D

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

32. What is e-commerce? Explain the importance and benefits of e-commerce.
33. What is e-branding? Give its importance in e-commerce.
34. What is online marketing? What are its advantages?
35. What is EPS? What are the basic digital payment requirements?

(2 × 15 = 30 Marks)

(Pages : 3)

J – 1460

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

Career Related First Degree Programme Under CBCSS

Core Course V : CC 1441

FINANCIAL SERVICES IN INDIA

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What do you mean by primary market?
2. Who is a fund manager?
3. What do you mean by true lease?
4. What do you mean by financial instrument?
5. What do you mean by IPO?
6. Name two broking firms in Kerala.
7. Who is a factor?
8. Who is an underwriter?
9. Name two depository participants in India.
10. What do you mean by seed capital?

(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. State any four features of primary market.
12. State any four Non Banking Institutions.
13. State any four features of Mutual Fund.
14. State any four activities of Housing Finance Corporations.
15. Examine the role of an Underwriter in the new issue of securities.
16. State any four functions of AMC.
17. Give any four features of forfaiting contract.
18. Name any four popular credit rating agencies in India.
19. Who are the players of Indian money market?
20. What do you mean by Book Building?
21. State any four functions performed by a Factor.
22. Examine SIP as a good investment option for small savers.

(8 × 2 = 16 Marks)

SECTION – C

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

23. How do Underwriters differ by the function that they perform?
24. Examine the responsibilities of a Merchant Banker in public issue.
25. Analyse the functions of Credit Rating Agencies.
26. Evaluate the benefits of Listing of securities.
27. Give a brief account on the different methods of issue for an Indian corporate.

28. Examine the process involved in Portfolio Management.
29. Evaluate the different types of Venture Capital available in India.
30. Examine in detail on the specialties of Operation Lease.
31. Bring out the features of Hire Purchase as a source of financing?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Who is a Merchant Banker? Examine in detail on the various functions performed by a Merchant Banker.
33. Describe the role of Insurance Houses in the financial system of India.
34. Examine 'Leasing as a source of finance' and a great relief to industrial undertakings.
35. Illustrate the structure of Indian financial system and highlight their functions.

(2 × 15 = 30 Marks)

(Pages : 3)

J – 1253

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

First Degree Programme Under CBCSS

Core Course : CO 1441/CC 1442

INDIAN FINANCIAL MARKETS

(Common for Commerce/ Commerce with Computer Application)

(2018 Admission)

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 REPO?
2. What do you mean by listing?
3. What is underwriting?
4. What do you mean by ESOP?
5. What is Stock Split?
6. Explain Kerb Trading.
7. What are MMMF?
8. Define Derivatives.
9. What is Yankee Bonds?
10. What do you mean by NASDAQ?

(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 are deep discount bonds?
12. What is an NBFC?
13. Who is a depository participant?
14. What are currency swaps?
15. Distinguish between Speculator and Investor.
16. What is meant by commercial papers?
17. What are the types of Mutual funds?
18. How future differs from option?
19. What is insider trading?
20. Write a short note on arbitrage.
21. What is the difference between investment and speculation?
22. Describe any two innovative financial instruments.

(8 × 2 = 16 Marks)

SECTION – C

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

23. State the defects of Indian Money Market.
24. Explain the Book Building process.

25. Give a brief account of the issue management functions performed by the managers to the issue.
26. How trading take place in Indian stock exchange?
27. Distinguish between money market and capital market.
28. What is SEBI? Discuss the objectives of SEBI.
29. Write a note on NSE & BSE.
30. Analyse the various modes of issuing securities.
31. Give a brief account on the intermediaries in new issue market.

(6 × 4 = 24 Marks)

SECTION – D

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

32. "The role of SEBI developmental and regulatory"- Discuss.
33. Describe the structure of Indian financial system.
34. Elucidate about the instruments used in capital market.
35. Explain the concept of mutual fund. Discuss its advantages.

(2 × 15 = 30 Marks)

(Pages : 3)

J – 1259

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

First Degree Programme Under CBCSS

CO 1461.5/CC 1445 : SOFTWARE FOR DATA MANAGEMENT

(Common for Commerce/Commerce with Computer Application)

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What are open source softwares ?
2. What is the use of Vlookup() in MS Excel?
3. What is meant by 'function' in MS Excel?
4. What is the use of SPSS?
5. What are independent variables ?
6. What is meant by cross tabulation ?
7. What is ANOVA?
8. What is the use of PMT function ?
9. How ROUND function is benefitted in MS Excel?
10. How R is useful?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. What are the features of Libre Office Calc?
12. What are the statistical features offered by R?
13. What are cells in MS Excel?
14. Compare between worksheet and workbook in Excel.
15. What are the attributes of SPSS Variable names?
16. What are ordinal variables?
17. How SPSS Viewer / Output Window is helpful in SPSS?
18. What is meant by 'Form' in MS Access?
19. What is a 'Report' in MS Access?
20. How Chi square test is performed using SPSS?
21. Which are the modes of creating Forms in MS Access?
22. What are the limitation of R?

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the features of Libre office Calc?
24. Which are the mathematical functions available in Calc?

25. List the look up and reference functions available in MS Excel.
26. How queries work in MS Access?
27. What are the uses of 'Form' in MS Access?
28. Distinguish between quantitative and qualitative data.
29. Which are the financial functions that can be performed using MS Excel?
30. Briefly state the steps to perform different types of t tests using SPSS.
31. Compare SPSS and Excel.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Briefly state different statistical and text functions available in MS Excel.
33. Briefly explain VBA programming available in MS Excel.
34. Explain the advantages and disadvantages of MS Access. Give examples also.
35. Briefly state the uses of different pull down menus available in SPSS.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

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 – 2017 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is Scheduled Bank?
2. Expand RTGS.
3. What is Mobile Banking?
4. What is ECS?
5. What is Credit Card?
6. What is MICR?

7. What is CRR?
8. What is Account Payee crossing?
9. What is Stale Cheque?
10. What is Prime Lending Rate?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Write a note on New generation bank.
12. What you mean by Internet banking?
13. What are the essentials of a valid cheque?
14. Who is holder in due course?
15. What is EFT?
16. What is Direct Action?
17. Write a note on Farm loans.
18. Distinguish General and Special Lien.
19. What is Retail Banking?
20. What do know about Capital Adequacy Norms of Banks?
21. Why banker is called an agent of a customer?
22. What you mean by 'Sans Recourse' endorsement?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Write a note on banking Ombudsman.
24. What are the essential features of Special Crossing?
25. What are the General Duties of Collecting Banker?
26. What are situations where a banker refuse payment of cheques?
27. What are the precautions to be taken while opening account in the name of a minor?
28. What are the functions of NABARD?
29. Give a brief note on NPA.
30. Write a note on Personal Loans.
31. Explain credit creation.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Describe the role of commercial banks in economic development.
33. What are the functions of Reserve Bank of India?
34. Explain the General and Special Relationship between banker and customer.
35. Explain different types of banks.

(2 × 15 = 30 Marks)

(Pages : 6)

J – 1250

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

First Degree Programme under CBCSS

Core Course: CO 1443/CC 1444

CORPORATE ACCOUNTING

(Common for Commerce/Commerce with Computer Application)

(2014 Admn to 2017 Admn)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one word to maximum two sentences each. Each questions carries **1** mark.

1. What is EPS?
2. Define Capital Reserve?
3. Define amalgamation?
4. What is IFRS?
5. What is purchase consideration?
6. What is internal reconstruction?
7. What is bad debt?
8. Define provision?

P.T.O.

9. What is IAS?
10. What is authorized capital?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What do you mean by intrinsic value?
12. What is alteration of capital.
13. What is interim dividend?
14. Define EBIT.
15. What is net payment method?
16. Explain AS20.
17. What do you mean by dissenting shareholders?
18. Explain corporate dividend tax?
19. Define intangible assets?
20. What is preliminary expenses?
21. What is horizontal analysis?
22. Define overvaluation of assets.

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the objectives of internal reconstruction?
24. Explain pooling interest method.
25. Write about managerial remuneration.
26. What are the objectives of Accounting Standards?
27. A and B are working in partnership registered a joint stock company under the name AB Ltd on 1st September 2018 to take over their existing business with effect from 1st April 2018.

Profit and Loss Account of AB Ltd

To Salaries and wages	10,000	By	84000
To Debenture Interest	5,000		
To Depreciation	2,000		
To Interest on purchase consideration (upto 30/09/18)	10,800		
To Selling commission	12,000		
To Directors Fees	800		
To Preliminary Expenses	1,000		
To Provision for Tax	5,000		
To Dividend Equity Share @ 5%	6,000		
To Balance c/d	31,400		
	<u>84,000</u>		<u>84,000</u>

Sales for the year totaled Rs.2,25,000 out of which Rs.1,50,000 relate to the period 1st September 2018 to 31st March 2019.

Prepare a statement apportioning the profit between post and pre incorporation period indicating your basis of allocation.

28. Following Balance sheet of D Ltd as on 31/03/16

Share capital (Equity shares of 10 each	4,25,000	Land & building	2,50,000
8% Debentures	2,00,000	Furniture	35,000
Bills payable	67,000	Plant and machinery	1,28,000
Bank overdraft	1,08,000	Stock	1,32,000
		Cash	2,55,000
	<u>8,00,000</u>		<u>8,00,000</u>

The Business D Ltd is taken over by K Ltd the consideration being.

(a) 30,000 equity shares of Rs.10/- each and balance in cash.

(b) For this purpose the land and buildings were valued at 10% above the book value and stock at 20% above book value. Show journal entries in the books of both companies.

29. Ram Ltd decided to reduce equity shares as well as preference shares which was subscribed by the public. Hence the company resolved to reduce 20,000 equity shares of 10 each fully paid to an equal number of shares as Rs.6 per share paid up.

Further the amount available is to be utilized for wiping out the accumulate losses of Rs.82000, to written off goodwill to the extent of Rs.28,000, patents Rs.20,000 and preliminary expenses Rs.10,000. Pass journal entries.

30. What are the difference between P&L account and P&L appropriation account?

31. Write a note about asset-liability management.

(6× 4= 24 marks)

SECTION – D

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

32. Explain the advantages and disadvantages of amalgamation.
33. Explain briefly about Indian and International accounting standards.
34. Following are the ledger account balance of Black and White L SECTION Cd as on 31/12/2016.

Land and Building	7,00,000
Sales	7,00,000
Plant and machinery	2,00,000
Equity Capital	5,00,000
10% Debentures	3,00,000
Furniture	1,00,000
Opening stock	60,000
Sundry Creditors	50,000
Purchases	34,500
Debenture Interest	30,000
Salary	70,000
General expenses	35,000
Sundry Debtors	1,00,000
Interest on Bank loan	10,000
Cash	6,200
Bank	38,000
Bank Loan	1,00,000
General reserve	1,00,000

Adjustments:

- (a) Closing stock Rs.58,000
- (b) Provision for doubtful debts @10%
- (c) Depreciate Plant and Machinery by 10%

Prepare statement of Profit and Loss account and Balance sheet.

35. B.Co. Ltd had the following balance sheet on 31/03/18

B.Co. Ltd			
Liabilities	Amount	Assets	Amount
Share Capital (50,000 shares of Rs.100 each)	50,00,000	Fixed assets	83,00,000
Capital Reserve	10,00,000	Current Assets	69,00,000
General Reserve	36,00,000	Investments	17,00,000
Unsecured Loans	22,00,000	Goodwill	2,00,000
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 X Ltd on 31/03/18. Prepare necessary accounts.

(2× 15= 30 marks)

(Pages : 3)

J – 1461

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

Career Related First Degree Programme under CBCSS

Core Course : CC 1443

BANKING AND INSURANCE

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is e-banking?
2. What are the secondary functions of banks?
3. What is life insurance?
4. What do you mean by a bank?
5. What do you mean by a bank rate?
6. Expand IRDA.
7. What is Causa proxima?
8. What do you mean by Demonetization?
9. What do you mean by core banking solutions?
10. Expand RTGS.

(10 × 1 = 10 Marks)

P.T.O.

SECTION– B

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

11. What is reinsurance?
12. What are the characteristics of a banker?
13. What are the objectives of banking ombudsman scheme?
14. What are the merits of ECS?
15. What are the features of SWIFT?
16. What are the essentials of a valid cheque?
17. What are the techniques to prevent unauthorised alteration in cheques?
18. Differentiate general crossing from special crossing.
19. What is the principle of subrogation?
20. Explain the importance of insurance.
21. What do you mean by marine policy?
22. What is bancassurance?

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the characteristics of marine insurance contract?
24. Explain the procedure for taking life insurance policies.
25. Write a short note on the following:
 - (a) Insurer
 - (b) Insured
 - (c) Premium
 - (d) Policy

26. What are the important insurance legislations in India?
27. What do you mean by banker's right of lien?
28. What are the reasons for dishonouring of cheques?
29. What are the advantages of E banking?
30. What is Core banking? What are its features and merits?
31. What are the various selective credit control methods employed by RBI.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the technique of credit creation by commercial banks.
33. Explain the role of RBI.
34. What do you mean by RTGS? Explain its features and advantages.
35. What are the various types of life insurance policies?

(2 × 15 = 30 Marks)

(Pages : 4)

J – 3000

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, June 2020

First Degree Programme Under CBCSS

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

BUSINESS STATISTICS

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

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define statistics.
2. What is mean deviation?
3. What is primary data?
4. What is a histogram?
5. What is sampling?
6. What is probable error?
7. What is Regression?

P.T.O.

8. What are index numbers?
9. What is time series?
10. What is extrapolation?

(10 × 1 = 10 Marks)

SECTION – B

Answer any eight questions. Each carries 2 marks.

11. What are the components of time series?
12. State the unweighted indices.
13. What is random sampling?
14. What is a scatter diagram?
15. What is false base line?
16. What is a simple and complex tables?
17. What is chronological classification?
18. What is size of sample?
19. What is Median?
20. What is multiple correlation?
21. What is judgement sampling?
22. What is harmonic mean?

(8 × 2 = 16 Marks)

SECTION – C

Answer any six questions. Each carries 4 marks.

23. Explain the law of statistical regularity.
24. What are the significance of tabulation?
25. Explain geometric mean and its properties.
26. If $r = 0.6$ and $n = 64$, find probable error and standard error.
27. You are given the following data :

	X	Y
Arithmetic mean	36	85
Standard deviation	11	8

Correlation coefficient between X and Y = 0.66.

- (a) Find the two regression equations
 - (b) Estimate the value of X when Y = 75.
28. What are the requisites of a good average?
 29. What is coefficient of variation?
 30. Calculate coefficient of range :

Marks	No. of students
10-20	8
20-30	10
30-40	12
40-50	8
50-60	4

31. What is Laspeyres index?

(6 × 4 = 24 Marks)

SECTION – D

Answer any two questions. Each carries 15 marks.

32. Explain different methods for selecting samples.

33. Calculate mean and standard deviation of the following :

Marks	No. of students
0-10	5
10-20	12
20-30	30
30-40	45
40-50	50
50-60	37
60-70	21

34. Calculate coefficient of correlation from the following data :

X	100	200	300	400	500	600	700
Y	30	50	60	80	100	110	130

35. Explain the utility of Time Series analysis.

(2 × 15 = 30 Marks)

(Pages : 7)

J – 1255

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

First Degree Programme Under CBCSS

Core Course : CO 1443/CC 1444

CORPORATE ACCOUNTING

(Common for Commerce/Commerce with Computer Application)

(2018 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What do you mean by diluted EPS?
2. What do you mean by accounting standards?
3. What do you mean by subdivision of shares?
4. Distinguish between internal and external reconstruction.
5. What do you mean by EPS?
6. What is EBT?
7. What do you mean by life insurance?

8. What do you mean by financial statements analysis?
9. What do you mean by reinsurance?
10. What is IAS?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Write note on internal reconstruction.
12. From the following information, calculate the benefits paid as per the Insurance Regulation Act.

Claims by death	4,20,600
Annuities	80,900
Surrenders	1,12,800
Bonus in cash	7,800
Bonus in reduction of premium	10,200
Further bonus in reduction of premium	5,000
Claims recovered under reinsurance	47,500

13. What are the needs of Accounting Standards?
14. On 1st March 2016 a bill of 5 Lakhs is discounted with a bank @ 18% per annum. The due date of the bill is 30th April 2016. Pass necessary journal entries in the books of the bank assuming that the bill is collected on the due date. Accounting year closes on 31st March every year.

15. Write note on statutory reserve, CRR.
16. What is Capital Adequacy Ratio?
17. What is meant by unexpired risk reserve?
18. On the date of capital reduction, a company finds that its building has appreciated by 80,000 and the value of stock has gone up by 40,000. Pass journal entries.
19. How will you calculate Basic EPS?
20. Write note on internal reconstruction and profit price to incorporation.
21. What is the role of Accounting Standards Board?
22. What are the process in development of Accounting Standards?

(8 × 2 = 16 Marks)

SECTION – C

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

23. As per the capital reduction scheme adopted by a company 5000 7% debentures of Rs. 100 each are to be reduced to Rs. 80 each and the trade creditors have agreed to reduced their claims by 50,000. Journalize.
24. Differentiate between life policy and endowment policy.
25. State the main objective of capital reduction.
26. Distinguish between cash bonus and reversionary bonus.
27. Mention any five ways of alteration of share capital.
28. Write a note on NPA.

29. The following relate to a Life Insurance Company for the year 31st March 2017

Premium received during the year	45,32,000
Outstanding premium on 1.4.2016	3,48,000
Outstanding premium on 31.3.2017	4,36,000
Premium received in advance on 1.4.2016	1,12,000
Premium received in advance on 31.3.2017	88,000
Reinsurance premium for 2016-17	6,40,000
Bonus in reduction of premium for 2016-17	28,000

Show the amount of premium to be credited to Revenue Account.

30. Write proforma of Form A form of Balance Sheet.

31. Following balances are extracted from the books of Adarsh general insurance in respect of fire insurance for the year 2011

Premium less reinsurance = 82,00,000

Interest dividend less tax = 2,00,000

Commission on direct business = 4,00,000

Commission on reinsurance ceded = 1,00,000

Commission on reinsurance accepted = 1,60,000

Claims paid less reinsurance = 41,00,000

Expenses of management = 5,40,000

Reserve for unexpired risk on 1-1-2011 = 30,00,000

Additional reserve on 1-1-2011 = 1,00,000

Reserve for unexpired risk to be maintained at 50% of net premium income and additional reserve to be increased by 10% of net premium income.

Prepare Revenue Account.

(6 × 4 = 24 Marks)

SECTION – D

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

32. The following is the Balance Sheet of A Ltd. on 31.12.2018.

	Rs.		Rs.
Shares of Rs. 10 each	10,00,000	Goodwill	2,00,000
10% cumulative preference shares of Rs. 100 each	2,00,000	Machinery	10,00,000
Sundry liabilities	10,00,000	Stock	2,50,000
		Debtors	2,00,000
		Bank	50,000
		Profit and loss a/c	5,00,000
	22,00,000		22,00,000

Preference dividends are in arrears for the last four years. The following scheme is approved by the court.

- (a) Equity shares to reduce to Rs. 1 each
- (b) 50% preference dividend in arrears to be paid in cash immediately and balance of arrears is agreed to be foregone.
- (c) Machinery to be depreciated by 5% and 10% RBD on the debtors to be provided.
- (d) All intangibles assets to be written off
- (e) Balance of reconstruction Account if any to be capitalized.

Prepare the reconstructed balance sheet.

33. The share capital of X Ltd, consist of the following :

- (a) 10000 6% preference shares of Rs. 100 each.
- (b) 50000 equity shares of Rs. 10 each

The shares were fully paid up. The Co. has accumulated losses to the extend of Rs. 3,50,000 , preliminary expenses 20000 and fixed assets overvalued to the extend of Rs. 4,00,000

The scheme of capital reduction permits to write off overvalue of fixed assets, losses and expenses. Under this scheme 6% preference shares are to be converted into 7.5% preference shares of Rs. 60 each and equity shares are converted into shares of Rs. 2 each.

Pass necessary journal entries.

34. What are the applicability of Accounting Standards?

35. Prepare revenue account of fire insurance business.

Claims admitted but not paid	50,851
Commission paid	60,000
Commission on reinsurance ceded	14,400
Share transfer fee	2,400
Expenses of management	93,600
Bad debts	3,000
Claims paid	18,000
Premium received less reinsurance	6,62,400
Reserve for unexpired risk on 1-04-2017	2,76,000
Additional reserve on 1.4.2017	48,000
Claims outstanding as on 1.4.2017	32,400
Dividend on share capital	22,200

The following further information has also to be considered.

- (a) Premium outstanding at the end of the year 48,000
- (b) It is the policy of the company to maintain 50% of premium towards reserve for unexpired risks.
- (c) Additional reserve 10% of net premium to be maintained.

(2 × 15 = 30 Marks)

(Pages : 3)

J – 1252

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, March 2020

First Degree Programme under CBCSS

CO 1461.5/CC 1441 — SOFTWARE FOR DATA MANAGEMENT

(Common for Commerce/Commerce with Computer Application)

(2014 – 2017 Admission)

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 information?
2. What is Auto sum?
3. What is missing value?
4. What is cell address?
5. What is an action query?
6. What is an operator?
7. What is a function in excel?
8. What is real time processing?
9. What is continuous data?
10. Name any four RDBMS programs.

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. Distinguish between primary and secondary data.
12. What is Pivot table?
13. What is correlation?
14. How to add axis title?
15. Distinguish between copying and moving data.
16. What is descriptive statistics?
17. What is navigation pane?
18. What is the difference between editing and formatting?
19. What is quantitative data?
20. How to create cases in SPSS?
21. What are the components of Database System?
22. What is frequency data?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain the average function in Excel.
24. What is data? Which are the different forms of data?
25. What are features of SPSS?

26. What are the different types of operators used in Excel formula?
27. Explain how variables are created and deleted in SPSS.
28. What is DBMS? What are its basic principles?
29. Explain the types of scales in SPSS.
30. What is an electronic spreadsheet? Explain the uses of Electronic Spreadsheets.
31. What are the types of reports in Access?

(6 × 4 = 24 Marks)

SECTION – D

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

32. What is data processing cycle? Explain the stages in data processing cycle.
33. Discuss the commonly used functions in MS Excel.
34. Explain the layout of SPSS.
35. What is a query? Explain the different types of queries.

(2 × 15 = 30 Marks)