

CP-8744

Sub. Code

21

B.B.A./B.Com. DEGREE EXAMINATION, APRIL 2018

Second Semester

Tamil

அலுவலக மேலாண்மை

(Common for B.B.A. (IB)/B.Com. (BFS & I)

(2016/2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

பகுதி அ

(10 × 2 = 20)

எல்லா வினாக்களுக்கும் விடையளி.

1. அலுவலகம் என்றால் என்ன?
2. அலுவலக அன்றாட நடவடிக்கை என்ன?
3. அலுவலக கோப்பு வரையறு.
4. அலுவலக மனை துணை பொருட்கள் யாது?
5. அலுவலக மையப்பணி என்பது யாது?
6. அலுவலக தகவல் தொடர்பு வரையறு.
7. கோப்பிடுதல் என்றால் என்ன?
8. சுட்டகராதி என்பது என்ன?
9. வடிவமைப்பு வரையறு.
10. தகவல் தொடர்பு என்றால் என்ன?

பகுதி ஆ

(5 × 5 = 25)

எல்லா வினாக்களுக்கு விடையளிக்கவும்.

11. (அ) நவீன அலுவலகத்தின் பணிகளை விவரி.
(அல்லது)
(ஆ) அலுவலகத்தின் முக்கியத்துவத்தை விளக்குக.
12. (அ) அலுவலக மேலாளரின் தகுதிகளை விளக்குக.
(அல்லது)
(ஆ) கட்டுப்பாட்டு வரம்பின் முக்கியத்துவத்தை விளக்குக.
13. (அ) அலுவலக இடவசதியின் இன்றியமையாததை விளக்குக.
(அல்லது)
(ஆ) பதிவேடுகள் உருவாக்குதலின் முக்கியத்துவத்தை கூறுக.
14. (அ) படிவ கட்டுப்பாட்டின் முக்கியத்துவத்தை கூறுக.
(அல்லது)
(ஆ) பல வகையான கோப்பீட்டு முறைகளை கூறுக.
15. (அ) பல்வேறு வகையான அலுவலக சாதனங்களை கூறுக.
(அல்லது)
(ஆ) அலுவலகத்தை இயந்திரமயமாக்குதலின் நன்மையை விவரி.

பகுதி இ

(3 × 10 = 30)

எல்லா வினாக்களுக்கும் விடையளிக்கவும்.

16. (அ) அலுவலக அமைப்பு முறையின் கோட்பாடுகளை விவரி.
(அல்லது)
(ஆ) அதிகார ஒப்படைவின் கோட்பாடுகளை கூறுக.

17. (அ) சுட்டகராதி அமைத்தலின் நன்மைகள் யாவை?

(அல்லது)

(ஆ) வணிகத்தில் கணிப்பொறியின் அவசியத்தை கூறுக.

18. (அ) அலுவலக முறைகள் மற்றும் நடைமுறைகள் என்றால் என்ன?

(அல்லது)

(ஆ) பல்வேறு வகையான தகவல் தொடர்பு சாதனங்களை பற்றி விளக்குக.

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B.Com. DEGREE EXAMINATION, APRIL 2018

Second Semester

Banking Finance Service and Insurance

BUSINESS ECONOMICS

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Business Economics?
2. What do you mean by demand?
3. What are the consumer goods?
4. Give the short notes on oligopoly.
5. What is new product?
6. Explain GDP.
7. Define Utility.
8. What is supply?
9. What is product pricing?
10. Explain break even analysis.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the scope of Business Economics.
Or
(b) Discuss the welfare view of economics.
12. (a) What are the different types of Price Elasticity of demand?
Or
(b) What are the Difference between utility and satisfaction?
13. (a) What are the factors of demand?
Or
(b) Briefly discuss the limitation of utility analysis.
14. (a) Distinguish between accounting profit and economic profit.
Or
(b) State features of monopolistic market.
15. (a) What are the objectives of Pricing?
Or
(b) Discuss the scale of production.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. (a) What are the assumptions of revealed preference theory of demand?
Or
(b) Write briefly on indifference curve.

17. (a) What are the factors affecting consumer behavior?

Or

(b) What are the different types of cost?

18. (a) Explain the Effect of income on consumer's equilibrium.

Or

(b) What are the Types of monopoly?

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B.Com. DEGREE EXAMINATION, APRIL 2018.

Second Semester

Banking Finance Service And Insurance

MARKETING — II

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define the term Marketing.
2. State any four environmental factors that affect marketing functions.
3. What do you mean by the term buyer behavior?
4. Name any four important buying motives.
5. What is meant by Sales Forecasting?
6. Define Branding.
7. What are the objectives of Pricing?
8. What is the role of salesmen in Marketing?
9. What is meant by Advertising?
10. Write a short note on Personal Selling.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the different approaches in Marketing.

Or

- (b) Discuss in brief the relationship of marketing with finance department.

12. (a) Differentiate between the Consumer goods and Industrial goods.

Or

- (b) Explain in brief the factors affecting buyer behavior.

13. (a) Discuss the benefits of Sales forecasting.

Or

- (b) Explain the new product development process.

14. (a) Explain the different factors influencing pricing policy.

Or

- (b) Discuss the different kinds of pricing.

15. (a) Narrate the difference between Personal Selling and Direct Selling.

Or

- (b) What is meant by the term Physical Distribution? State the importance of it.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the need and basis of Market Segmentation.

Or

- (b) Elaborate the Product Life Cycle and its stages with suitable diagram.

17. (a) Discuss the different classification of the product.

Or

- (b) What is meant by Branding and Packaging? Explain its importance.

18. (a) Describe the new product development process.

Or

- (b) Describe the various forms of sales promotion activities.
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B.Com. DEGREE EXAMINATION, APRIL 2018

Second Semester

Banking Finance Service and Insurance

FINANCIAL ACCOUNTING — II

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is new profit ratio on admission of new partner?
2. What is revaluation account?
3. Define the term Dissolution of a partnership firm.
4. Who is an insolvent partner?
5. Write short note on profit prior to incorporation.
6. What is a Balance Sheet?
7. What do you understand by calls in arrear?
8. What is underwriting?
9. What is good will?
10. Define the term amalgamation.

Part B

(5 × 5 = 25)

Answer **all** questions

11. (a) Explain the features of Partnership.
Or
- (b) Suresh, Nagesh and Ramesh are partners sharing the profits in the ratio of 4:3:3. Ramesh retires and his share is taken up by Suresh and Nagesh in the ratio of 3:2 respectively. Calculate the New ratio.
12. (a) Explain the steps involved in closing the books of selling firm in case of amalgamation of firms.
Or
- (b) How will you deal with the realisation expenses of the firm of X and Y in the following cases:
- (i) Realisation expenses amount to Rs. 2,000
 - (ii) Realisation expenses of Rs.600 are paid by X
 - (iii) Realisation expenses are to be borne by X for which he will be paid Rs. 1,400. The actual expenses incurred by X were Rs. 2,400.
 - (iv) X was asked to look into the dissolution of firm for which he was allowed a commission of Rs. 1,100.
13. (a) Briefly explain the procedure for selling the business of a partnership to a Limited company.
Or
- (b) Ganesh Ltd. was incorporated on 1st May 2016 to purchase the running business of Vinayak and Co., with effect from 1st January 2016. The company obtained certificate of commencement of business on 24th August 2016. Calculate the time ratio, if the accounts were finalized on 31st December 2016.

14. (a) Madura Limited issued 10000 preference shares by Rs.10 each at a premium of Rs. 3 per share payable Rs. 2 per share on application Rs. 5 per share on allotment including premium Rs. 6 per share on first and final call. The shares were all subscribed and money was duly received. Give journal entries.

Or

- (b) What is forfeiture of shares? When can shares be forfeited?
15. (a) Calculate the amount of Goodwill on the basis of 2 years purchase of last 5 years average profits. The profits for the last 5 years are Rs. 4,100, Rs. 5,252, Rs. 2,550, Rs. 3,850, and Rs. 6,000.

Or

- (b) Explain the Liquidators Final Statement of accounts.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) The following is the Balance sheet of Khan and Jain a partnership business, as at 31.03.2017.

Liabilities	Rs.	Assets	Rs.
Creditors	40,000	Cash at bank	12,000
Capital		Stock	40,000
- Khan	48,000	Debtors	30,000
- Jain	54,000	Plant and machinery	50,000
		Furniture	10,000
	<u>1,42,000</u>		<u>1,42,000</u>

The partners decided to revalue the assets and liabilities as under on the admission of partner Narang who brings in Rs. 30,000 as capital.

Plant and Machinery Rs. 60,000; Debtors Rs. 27,000; Furniture Rs. 9,500 and Rs. 36,000. An amount of Rs. 3,000 included in creditors is no longer a liability and hence requires to be properly adjusted and Rs. 2,000 is to be paid to the creditors which is not recorded in the books.

A contingent liability of Rs. 500 not included in the above balance sheet had to be cleared. Pass journal entries and prepare Revaluation Account, Partners Capital Accounts and Balance sheet after Narang's admission.

Or

- (b) Explain various methods of treatment of goodwill on the retirement of a partner.

17. (a) Explain in detail the Rule laid down in Garner Vs Murray case.

Or

- (b) The following are the Balance sheets of two firm M/s R & S & M/s. T & U as on 31st March 2002

Liabilities	R & S	T & U	Assets	R & S	T & U
Bills payable	30,000	—	Cash	2,00,000	2,00,000
Trade creditors	15,000	1,25,000	Bank	50,000	75,000
Bank overdraft	—	51,500	Debtors	1,00,000	1,50,000
Capitals			Stock	1,50,000	1,75,000
- R	2,50,000		Building	25,000	1,00,000
- S	2,50,000		Furniture	10,000	1,500
- T		2,62,500	Investments	10,000	—
- U		2,62,500			
	<u>5,45,000</u>	<u>7,01,500</u>		<u>5,45,000</u>	<u>7,01,500</u>

The partners of both the firms have decided to amalgamate their business into a new firm, named as Revathi & Co. The following terms were agreed upon :

- (i) The buildings of both firms are to be taken over at 20% above their book value.
- (ii) M/S T & U should be credited with Rs. 1,00,000 for some valuable copyrights possessed by them, but not shown in their books.
- (iii) All other assets were taken over at book values except the investments of Ms. R & S.
- (iv) Both firms to discharge their own liabilities.

Pass necessary journal entries to close the books of old firms.

18. (a) Moon and Star Co. Ltd is a company with an authorized capital of Rs. 5,00,000 divided into 5,000 equity shares of Rs. 100 each on 31.12.2015 of which 2,500 shares were fully called up. The following are the balances extracted from the ledger as on 31.12.2015.

Trial Balance of Moon & Star Co. Ltd.

Debit	Rs.	Credit	Rs.
Opening stock	50,000	Sales	3,25,000
Purchases	2,00,000	Discount received	3,150
Wages	70,000	Profit and loss a/c	6,220
Discount allowed	4,200	Creditors	35,200
Insurance (upto 31.3.2016)	6,720	Reserves	25,000
Salaries	18,500	Loan from	
Rent	6,000	Managing director	15,700
General expenses	8,950	Share capital	2,50,000
Printing	2,400		

Debit	Rs.	Credit	Rs.
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plant	1,80,500		
Furniture	17,100		
Bank	34,700		
Bad debts	3,200		
Calls-in-arrears	5,000		
	<u>6,60,270</u>		<u>6,60,270</u>

You are required to prepare Profit and Loss Account for the year ended 31.12.2015 and a balance sheet as on that date. The following further information is given :

- (i) Closing stock was valued at Rs. 1,91,500.
- (ii) Depreciation on Plant at 15% and on furniture at 10% should be provided.
- (iii) A tax provision of Rs. 8,000 is considered necessary.
- (iv) The directors declared an interim dividend on 15.08.2015 for 6 months ending June 30, 2015 @ 6%.

Or

- (b) Distinguish between amalgamation, absorption and external reconstruction with suitable examples.

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B.Com. DEGREE EXAMINATION, APRIL 2018

Second Semester

Banking Finance and Insurance

BUSINESS COMMUNICATION – II

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is report writing?
2. Define business communication.
3. What is oral report?
4. What is Non-verbal communication?
5. What is Electronic Meeting?
6. Define business report.
7. What is E-mail?
8. What is a circular?
9. What is Proxemics?
10. What is cross cultural communication?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the principles of effective oral presentation.

Or

- (b) Explain the factors affecting the report preparation.

12. (a) Explain the verbal and Non-verbal communication.

Or

- (b) Discuss the components of effective listening.

13. (a) Discuss the different types of interview in an organization.

Or

- (b) What is a resume? Explain the guidelines for writing a resume.

14. (a) How is cultural sensitiveness affected by cultural differences? Explain some of the important cultural differences.

Or

- (b) Explain the modern forms of communication.

15. (a) How will you overcome intercultural barriers to communications and adapt to global business?

Or

- (b) How will you develop intercultural communication skills?

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain the sales presentation and training presentations with an example.

Or

- (b) Discuss the advantages of oral presentation.

17. (a) Explain the role of non-verbal communication in the modern business.

Or

- (b) Describe the features of modern communication.

18. (a) Discuss international factors of intercultural interactions.

Or

- (b) What do you mean by International Communication? What suggestions would you give for adopting global business?

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B.Com. DEGREE EXAMINATION, APRIL 2018

Fourth Semester

Banking Finance Service and Insurance

ACCOUNTING AND FINANCE FOR BANKER

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by compound interest?
2. What is depreciation?
3. What do you mean by trial balance?
4. What do you mean by subsidiary book?
5. What do you mean by partnership?
6. What do you mean by consignment?
7. What do you mean by Re-issue of shares?
8. What do you mean by down payment?
9. What do you mean by leasing?
10. What do you mean by computerised accounting?

Part B**(5 × 5 = 25)**Answer **all** questions.

11. (a) What are different types of foreign exchange arithmetic?

Or

- (b) Write the nature and purpose of financial accounting.

12. (a) What are principles of double entry book keeping system?

Or

- (b) What are the procedures of Issue of Bonus shares?

13. (a) What are the types of share capital?

Or

- (b) What are the methods of depreciation?

14. (a) What do you mean by discounted cash flow? How to calculate?

Or

- (b) Write the importance of GAAP.

15. (a) Draw a Modhe Bank Balance Sheet.

Or

- (b) Write the accounting treatment of goodwill on retirement of partner.

Part C**(3 × 10 = 30)**Answer **all** questions.

16. (a) What are the Accounting concepts?

Or

(b) Explain :

(i) EMI

(ii) Bond pricing

(iii) Networth

(iv) Capital expenditure.

17. (a) Write the procedure of calculating simple interest and compound interest.

Or

(b) What do you mean by bill of exchange? What are the types of bill of exchange?

18. (a) What are the methods of computerized accounting?

Or

(b) What are the rent development in Bank accounts?

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Sub. Code

42

B.Com. DEGREE EXAMINATION, APRIL 2018

Fourth Semester

Banking Finance Service And Insurance

COST AND MANAGERIAL ACCOUNTING

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is cost?
2. What do you mean by management accounting?
3. What do you mean by quotations?
4. What is works cost?
5. What do you mean by current assets?
6. What is called idle time?
7. What is meant by Labour turnover?
8. What do you mean by cash flow?
9. What is budget?
10. What do you mean by Break even point?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Prepare a proforma of the cost sheet.

Or

- (b) What are the differences between LIFO and FIFO method of material costing?

12. (a) What are the importance of ratio?

Or

- (b) Calculate ordering cost preorder economic order quantity 300 units carrying cost per unit per month 2% purchase price per unit Rs. 50 Annual usage 14,400 units.

13. (a) Calculate the cost of materials under FIFO method.

Day	Receipts		Issue
	Units	Rate per unit (Rs.)	
1 st	40	15.00	—
2 nd	20	16.50	—
3 rd	—	—	30
4 th	50	17.10	-
5 th	—	—	20
6 th	—	—	40

Or

- (b) Calculate the earnings of a worker under

(i) Halsey plan

(ii) Rowan plan

- (1) Hourly rate of wages guaranteed 0.50 paise per hour.
- (2) Standard time for producing one dozen articles – 3 hours.
- (3) Actual time taken by the worker to produce 20 dozen articles – 48 hours.

14. (a) X Ltd has earned contribution of Rs. 2,00,000 and net profit of Rs. 1,50,000 on sales of Rs. 8,00,000. What is its margin of safety?

Or

- (b) Draw a flexible budget at 50% and 90% capacity the following are the information for 80% capacity.

80% (costs Rs. in Lakhs)

Direct materials	2.00
Direct Labour	2.00
Direct expenses	1.60
Manufacturing expenses	4.00
Administrative expenses	4.00
Selling expenses	4.00
Sales	20.00

15. (a) The standard cost sheet per unit consist of the following :
- Direct Material 'A' @ Rs. 4 perkg Rs. 16
- Direct Material 'B' @ Rs. 3 perkg Rs. 18
- Calculate standard quantity of material for actual output and standard cost.

Or

(b) Calculate Labour cost variances.

	Standard		Actual	
	Hours	Rate per hour	Hours	Rate per hour
Skilled	100	12	90	28
Semi-Skilled	80	10	35	6
Output	150 kg		100 kg	

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) What are the different between cost accounting and management accounting?

Or

(b) What are the difference between financial accounting and cost accounting?

17. (a) About 50 items are required everyday for a machine. A fixed cost of Rs. 50 per order is incurred for placing an order. The inventory carrying cost per item amounts. to Re. 0.02 per day. The Lead period is 32 days. Calculate

(i) EOQ and

(ii) Re-order level.

Or

- (b) The following particulars apply to factor WXY and Z
 Normal rate per hour Rs. 5, standard rate per hr 5.
 In order to produce 200 units time taken a was as follows (in hours)

W	X	Y	Z
10	20	30	40

Calculate earning per worker under

- (i) Halsey premium plan
- (ii) Halsey premium plan
- (iii) Rowan premium plan

18. (a) Prepare a cost sheet and also calculate the profit.

Direct Material	Rs. 1,80,000
Direct Labour	25% of direct material cost and direct labour cost
Direct expenses	1/6 th of prime cost
Factory cost	10% of works cost
Office .Adm expenses	20% of cost of production
Selling and Dist. Expenses	1/11 th of cost of sales
Unit remains unsold	1/9 th of units sold
Profit	1/6 th sales
Units produced	100

Or

(b) Prepare a funds flow statement.

Liabilities	2015	2016	Assets	2015	2016
Share capital	3,00,000	4,00,000	Land and Building	3,00,000	4,00,000
Reserve	50,000	80,000	Plant and Machinery	40,000	35,000
P & L a/c	70,000	1,00,000	Bills receivable	1,00,000	1,50,000
Bills payable	5,000	6,000	Debtors	8,000	10,000
Creditors	9,000	10,000	Goodwill	5,000	24,000
Provision for taxation	10,000	12,000			
Proposed dividend	<u>9,000</u>	<u>11,000</u>		<u> </u>	<u> </u>
	<u>4,53,000</u>	<u>6,19,000</u>		<u>4,53,000</u>	<u>6,19,000</u>

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Sub. Code

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B.Com. DEGREE EXAMINATION, APRIL 2018

Fourth Semester

Banking Finance Service and Insurance

FUNDAMENTALS OF CAPITAL MARKET

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is NIM?
2. What do you mean by Wholesale Debt Market?
3. What is Unique Client Code (UCC)?
4. Who is said to be Sub Broker?
5. What do you mean by NEAT system?
6. Who are the three participants in the auction market?
7. What do you understand by Transaction Cycle?
8. What is systematic risk?
9. What do you mean by Time Value of Money?
10. What is a Contract?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the participants and products in debt markets.

Or

- (b) State and explain in brief about various new capital market instruments in Indian Securities Market.

12. (a) How a trading member may be declared a defaulter by direction or circular?

Or

- (b) Explain the consequences of Expulsion.

13. (a) Explain the advantages of Screen Based Trading System.

Or

- (b) Briefly describe the features of a User ID and Password.

14. (a) Explain the two kinds of risks inherent in the settlement system.

Or

- (b) Briefly describe the roles of settlement agencies.

15. (a) Write the salient features of the SEBI (Intermediaries) regulations, 2008.

Or

- (b) Explain the rights and obligations of depositories, participants and beneficial owner under Depositories Act, 1996.

Part C

(3 × 10 = 30)

Answer **all** questions.

16. (a) Briefly discuss the role of securities market in Economic growth.

Or

- (b) Describe the grounds on the basis of which there can be suspension or expulsion of membership.

17. (a) Explain the process involved in the settlement.

Or

- (b) Explain the list of reports and files downloaded by the trading members on a regular basis.

18. (a) Enumerate the provisions relating to continual disclosure required to be made by a person under SEBI (Prohibition of Insider trading) Regulations 1992.

Or

- (b) "A Rupee is less valuable in the future than it is today"- Elucidate.
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