

CP-8208

Sub. Code

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B.Com. DEGREE EXAMINATION, NOVEMBER 2017

Banking Finance Service and Insurance

Part I – வணிக கடிதங்கள்

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

பகுதி அ

(10 × 2 = 20)

எல்லா வினாக்களுக்கு விடையளிக்கவும்.

1. வணிக கடிதங்கள் என்றால் என்ன?
2. கவன ஈர்ப்பு வரி என்றால் என்ன?
3. பின் தகவல் பற்றி குறிப்பு வரைக.
4. கருத்துரை கடிதத்தின் நோக்கம் என்ன?
5. படிவங்கள் யாவை?
6. விலைப்புள்ளி என்றால் என்ன?
7. தற்சான்றிதழ் என்றால் என்ன?
8. நிலுவை தொகை என்றால் என்ன?
9. ஈட்டுறுதி என்றால் என்ன?
10. ஆணையறுக்கள் என்றால் என்ன?

## பகுதி ஆ

(5 × 5 = 25)

எல்லா வினாக்களுக்கு விடையளிக்கவும்.

11. (அ) வணிக கடிதத்தின் அடிப்படை கூறுகள் பற்றி விளக்குக.

(அல்லது)

(ஆ) கடிதத்தின் வகைகளை விவரி.

12. (அ) படிவங்கள் எங்ஙனம் பயன்படுத்தப்படுகிறது?

(அல்லது)

(ஆ) விளம்பர படி தயாரிக்கும் முறையினை விவரி.

13. (அ) வேலை விண்ணப்பம் எழுதும் போது செய்ய வேண்டியவைகள் யாது?

(அல்லது)

(ஆ) கருத்துரை காட்டும் கடிதங்கள் பற்றி விவரி.

14. (அ) நண்பர் ஒருவருக்கு பொருட்களை கடனுக்கு அனுப்பி தர சிபாரிசு செய்து உன் உறவினருக்கு கடிதம் எழுதுக.

(அல்லது)

(ஆ) நிறும கூட்டத்தின் தீர்மானங்களை விவரி.

15. (அ) முகவாண்மை கடிதத்தின் நோக்கங்களை விளக்குக.

(அல்லது)

(ஆ) போக்குவரத்து கடிதங்கள் பற்றி விளக்குக.

## பகுதி இ

(3 × 10 = 30)

எல்லா வினாக்களுக்கு விடையளிக்கவும்.

16. (அ) ஒரு வணிக கடிதத்தில் அவசியம் இருக்க வேண்டிய பகுதிகளை விவரி.

(அல்லது)

- (ஆ) அலுவலக மேலாளர் வேலை வேண்டி உமது ஊரில் உள்ள நிறுவனத்திற்கு விண்ணப்ப கடிதம் எழுதுக.

17. (அ) எந்த பதிலும் அளிக்காமல் உள்ள வாடிக்கையாளருக்கு தண்டல் கடிதம் எழுதுக.

(அல்லது)

- (ஆ) புகார் கடிதம் எழுதும் போது பின்பற்ற வேண்டியவைகள் யாவை?

18. (அ) ஆயுள் காப்பீடு மற்றும் பொது காப்பீட்டை வேறுபடுத்துக.

(அல்லது)

- (ஆ) அரசுக்கு கடிதம் எழுதும்போது பின்பற்ற வேண்டிய குறிப்புகள் யாவை?

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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017****Banking Finance Service and Insurance****Part II – PROSE AND COMMUNICATION SKILLS****(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Write about Kalam's second vision for India.
2. How does the word Please helps in life?
3. In *My Financial Career* what made the manager alarmed?
4. Which people do not care about time according to Huxley?
5. How many members have stayed with kali?
6. What are the causes of drug abuse?
7. How many tense forms are there in Tenses?
8. Define simple present tense form.
9. Define Do forms.
10. Fill in the blanks with suitable Articles:
  - (a) Mr. Mani is \_\_\_\_\_ M.P.
  - (b) I took up paintings as \_\_\_\_\_ hobby.

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) “Only Strength respects Strength’ describe Kalams this statement.

Or

- (b) Sketch the character of Lift —man.

12. (a) What was the narrator’s reaction to the sight of the accountant?

Or

- (b) How did industrialism affect the time, according to Huxley?

13. (a) Sketch the character of Kali.

Or

- (b) Write a short note on different types of drug addiction.

14. (a) Define Past tense forms with examples.

Or

- (b) Fill in the blanks with suitable tense forms:

(i) Yesterday I \_\_\_\_\_ (go) to Chennai to meet my uncle.

(ii) I \_\_\_\_\_ (complete) all the works by Saturday.

(iii) The children \_\_\_\_\_ (go to bed) before I reach home.

(iv) By 2050, man \_\_\_\_\_ on Mars (land).

(v) Tomorrow he \_\_\_\_\_ (come) to my home.

15. (a) Define Articles with examples.

Or

- (b) Illustrate Be verbs with examples.

**Part C** (3 × 10 = 30)

Answer **all** questions.

16. (a) Write an essay on India's greatness, according to kalam.

Or

- (b) How did Gardiner illustrate the value of good manners in life? Explain.

17. (a) Justify the title *My Financial Career*.

Or

- (b) How did the Time affect the world, according to Huxley?

18. (a) Define Auxiliary verbs with examples.

Or

- (b) Change the following sentences into passive voice:

- (i) Ram saved Sita.
- (ii) Butterfly produces cool light.
- (iii) Close that window
- (iv) They are giving a party in her honour.
- (v) She looked after the baby.

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<b>13</b>
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Services and Insurance**

**BUSINESS MATHEMATICS**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is set?
2. What is simple interest?
3. What is base formula?
4. What is equal set?
5. What is intersection?
6. What is calculus?
7. Discuss the rules of differentiation.
8. What is matrix?
9. What is banker's discount?
10. Define binomial distribution.

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

11. (a) What are the types of annuities?

Or

- (b) If
- $A = \{1, 3, 4, 5\}$
- and
- $B = \{1, 7, 8, 10\}$
- find
- $A \cup B$
- and
- $A \cap B$
- .

12. (a) Prove De-Morgan's law.

Or

- (b) Simplify :
- $\log \frac{10}{5} + \log \frac{15}{12} - \log \frac{1}{3}$
- .

13. (a) Write about simple and component events.

Or

- (b) Simplify :
- $\log_4 1000 - \log_4 100$
- .

14. (a) Discuss the criteria for minima.

Or

- (b) In a binomial distribution the mean is 20 and the variance is 15. Find the mode of the distribution.

15. (a) What are the types of matrices?

Or

- (b) Calculate simple interest on Rs. 9,000 at 5% p.a. for 4 years.



**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Is the following data consistent? Out of 50 students in a class 25 passed in English, 35 in Accountancy, 15 in Economics, 10 in English and Accountancy, 12 in English and Economics, 11 in Accountancy and Economics and 9 in all the three.

Or

- (b) What is the probability mass function?

17. (a) Simplify  $\frac{\sqrt{252.52}}{\sqrt{0.051 \times 0.00764}} \times 0.079$ .

Or

- (b) Explain the application of Venn diagram.

18. (a) What are the properties of normal distribution?

Or

- (b) Find the compound interest of the principal amount of Rs. 20,000 with interest rate 8% for 3 years.

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<b>14</b>
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**MARKETING – I**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What are the objectives of marketing?
2. Distinguish between marketing and selling.
3. What is micro environment?
4. What do you mean by political environment?
5. Who is a buyer?
6. Define pricing.
7. What is product mix?
8. Define distribution channel.
9. What do you mean by market research?
10. Define MIS.

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) Discuss the importance of marketing.  
Or  
(b) Write a short note on a simple marketing system.
12. (a) Explain the factors affecting external environment.  
Or  
(b) Discuss the benefits of marketing segmentation.
13. (a) Explain the need for studying consumer behaviour.  
Or  
(b) Write a short note on retail marketing.
14. (a) Discuss the concept of marketing mix.  
Or  
(b) Explain the basics of sales promotion.
15. (a) Write a short note on consumerism.  
Or  
(b) Discuss the objectives and scope of marketing research.

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain in detail about functions of marketing.  
Or  
(b) Define market and state the various classifications of markets.

17. (a) Discuss the various stages involved in new product development.

Or

- (b) Highlight the methods and policy of pricing.

18. (a) Describe the recent trends in marketing.

Or

- (b) Explain in detail about the steps in designing a Distribution Marketing Channels.
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**FINANCIAL ACCOUNTING – I**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What are the objectives of Accounting?
2. What are 'Real Accounts'?
3. What is net-worth method?
4. What is a 'Bill of Exchange'?
5. Explain the meaning of 'Red ink Interest'.
6. What is an 'Account Sale'?
7. What is a 'Joint Bank Account'?
8. What is memorandum Joint Venture Account?
9. Explain the significance of 'Gross Profit Ratio' in relation to Loss of stock claims.
10. What are department accounts?

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) Distinguish between trading account and profit and loss account.

Or

- (b) A book-keeper failed to balance his trail balance, the credit side exceeding the debit side by Rs. 1,750. This amount was entered in a suspense account. Later the following errors were discovered :
- (i) Goods worth Rs.6,200 sold to Rahim were correctly entered in the Sales Book, but posted to Rahim's account as Rs.2,600.
  - (ii) A credit balance of Rs.7,550 of Rent Receivable account was shown as Rs.5,700
  - (iii) The total of Returns outward book amounting to Rs.2,000 was not posted to ledger.
  - (iv) Goods worth Rs. 1,000 purchased from Prema were wrongly entered in the sales book. The account of Prema was correctly credited.
  - (v) The Sales book was under cast by Rs. 1,000
  - (vi) The total of the credit side of Dravid's account was over cast by Rs. 1,000 Give the journal entries to rectify the above errors and prepare the suspense account.
12. (a) Mohan, a retail merchant commenced business with a capital of Rs. 12,000 on 01.01.2014. Subsequently on 01.05.2014 he invested further capital of Rs.5,000. During the year, he has withdrawn Rs.2,000 for his personal use, On 31.12.2014, his assets and liabilities were as follows :

	Rs.
Cash at Bank	3,000
Debtors	4,000
Stock	16,000
Furniture	2,000
Creditors	5,000
Calculate the profit (or) loss made during the year 2014.	

Or

- (b) Prepare a bank reconciliation statement from the following data as on 31.12.2015.

	Rs.
(i) Balance as per cash book	12,500
(ii) Cheques issued but not presented for payment	900
(iii) Cheques deposited in bank but not collected	1,200
(iv) Bank paid insurance premium	500
(v) Direct deposit by a customer	800
(vi) Interest on investment collected by bank	200
(vii) Bank charges	100

13. (a) The following are a series of transactions between Anbu and Balu for the three months ending on 31.03.2015. Calculate the amount of interest to be paid by one party to the other at 10% p.a. using backward method.

	Books of Anbu	Rs.
01.01.2015	Balu's opening balance (Dr.)	10,000
10.01.2015	Sold goods to Balu	20,000
15.01.2015	Cash received from Balu	20,000
15.02.2015	Sold goods to Balu	20,000
01.03.2015	Cash received from Balu	10,000

Or

- (b) Find out the Average due date of the following bills accepted by a trader who wishes to settle them with one single payment.

Date of bill	Amount of Bill Rs.	Due Date
01.04.2015	800	06.06.2015
30.04.2015	1,000	03.08.2015
03.06.2015	400	06.07.2015
15.06.2015	600	18.09.2015

14. (a) Balan of Bangalore consigned 190 bags of sugar to Raghu of Chennai, invoicing goods at Rs.180 per bag. Balan paid Rs. 1,200 as cartage and other expenses. The consignor drew a bill of exchange for Rs.12,000 which was later discounted at 11,800. The consignee rendered an account sales showing the following details :

100 bags sold at Rs. 240 each on credit

90 bags sold at Rs. 230 each for cash

Freight and Carriage Rs. 2,000

Transit insurance Rs. 600

Storage and Insurance Rs. 1,000

Commission at 5%

The consignee sent a sight draft for the amount due. You are required to prepare ledger accounts in the books of both the parties assuming that the consignee incurred a bad debt of Rs.400.

Or

- (b) Sheela and Mala entered into a Joint venture agreement to underwrite the subscription of 50,000 equity shares of Rs.10 each issued by a newly formed limited company at a premium of Rs.2 per share. The underwriting commission is 4% as provided in the Articles.



Public subscriptions were received for 38,000 shares and the underwriters duly discharged their obligation by taking up the remaining shares. Sheela and Mala contributed Rs. 80,000 each and deposited the same in a joint bank account. Sundry expenses incurred out of the joint bank amounted to Rs. 5,000. Underwriting commission was received by cheque.

Towards the end of the venture, 10,000 shares were sold by them in the open market @ Rs.14 per share and the rest of the shares were taken up by them equally at Rs.13 per share.

Profits of the venture were shared equally.

You are required to prepare the Joint Venture Account, Joint Bank Account and the Personal Accounts of the Co-ventures recording the above mentioned transactions.

15. (a) Loyal shoe company opened a branch at Chennai on 01.01.2014. From the following particulars, prepare the Chennai Branch account for the years 2014 and 2015.

	2014	2015
	Rs.	Rs.
Goods sent to Chennai Branch	15,000	45,000
Cash sent to Branch for		
Rent	1,800	1,800
Salaries	3,000	5,000
Other expenses	1,200	1,600
Cash received from the branch	24,000	60,000
Stock on 31st December	2,300	5,800
Petty cash in hand on 31 <sup>st</sup> December	40	30

Or

- (b) A fire occurred at the premises of a trader on 31.05.2014 destroying a great part of his goods. His stock at 01.01.2014 was Rs. 60,000. The value of stock salvaged was Rs.13,500. This gross profit on sales was 30% and sales amounted to Rs.1,53,000 from January to date of fire, while for the same period the purchases amounted to Rs.1,03,500. Prepare a statement of claim.

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the errors which are not disclosed by Trial Balance.

Or

- (b) The following are the ledger balances extracted from the books of Anbu.

	Rs.		Rs.
Anbu's Capital	50,000	Sales	3,01,000
Bank Overdraft	8,400	Return inwards	5,000
Furniture	5,200	Discount (Cr.)	800
Business premises	40,000	Taxes & Insurance	4,000
Creditors	26,600	General Expenses	8,000
Opening Stock	44,000	Salaries	18,000
Debtors	36,000	Commission allowed	4,400
Rent from tenants	2,000	Carriage on purchases	3,600
Purchases	2,20,000	Provision for Doubtful debts	1,000
		Bad debts written off	1,600

Adjustments:

- (i) Stock on hand on 31-12-2015 was estimated as Rs. 40,120.
- (ii) Write off depreciation on business premises Rs. 600 and furniture Rs.520.

- (iii) Make a provision of 5% on debtors for bad and doubtful debts.
- (iv) Allow interest on Capital at 5% and carry forward Rs. 1,400 for unexpired insurance.

Prepare final accounts for the year ended 31-12-2015.

17. (a) Gani sold goods to Mani for Rs. 3,000 on credit on 04.04.2015. For this purpose, Gani drew a bill on Mani for Rs. 3,000 for 3 months. Mani accepted the same and returned it to Gani. On maturity, the bill was dishonoured by Mani. Show the entries in the books of both the parties under each of the following circumstances :
- (i) If Gani retained the bill till maturity;
  - (ii) If Gani discounted the bill by the bank at 18% pa.;
  - (iii) If Gani endorsed the bill to his creditor Anil;
  - (iv) If Gani sent the bill to the bank for collection.

Or

- (b) From the following details find out the credit purchases and total purchases :

	Rs.
Cash purchases	29,000
Bills payable (opening)	7,500
Bills payable (closing)	2,500
Creditors (opening)	20,000
Creditors (closing)	18,000
Cash paid to creditors	25,000
Bills payable paid during the year	10,500
Purchase returns	1,500
Allowances from creditors	800
Bills payable dishonoured	300

18. (a) On 15.06.2014, the premises of a concern were destroyed by fire, but sufficient records were saved from which the following particulars were obtained.

	Rs.
Stock at cost 01.01.2013	36,750
Stock at cost 31.12.2013	39,800
Purchases for 2013	1,99,000
Sales for 2013	2,43,500
Purchases from 01.01.2014 to 15.06.2014	81,000
Sales from 01.01.2014 to 15.06.2014	1,15,600

In valuing stock on 31.12.2013, Rs. 1,150 had been written off certain stock which was a poor selling line, having cost Rs. 3,450. A portion of these goods was sold in March 2014 at a loss of Rs.100 on their original cost of Rs. 1,725. The remainder of this stock was now estimated to be worth 80% of the original cost. Subject to the above explanation, gross profit had remained at an uniform rate throughout. The stock salvaged was Rs.2,900. Show the amount of the claim.

Or

- (b) Explain various methods of providing for depreciation of fixed assets.

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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**BUSINESS COMMUNICATION — I**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by Business communication?
2. What is the basic form of communication?
3. What is whole Communication?
4. What is SWOT?
5. What is Communication Network?
6. What is mean by Seminar?
7. What is mean by report writing?
8. What is mean by Effective Communication?
9. What is mean by Rewriting and Editing?
10. What is mean by persuasive Letters?

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) Suggest a method for making effective communication.

Or

- (b) Enumerate and explain communication model and process.

12. (a) Explain Vite's model of interdependence.

Or

- (b) Discuss about communication development and self development.

13. (a) Critically analyse different form of corporate communication.

Or

- (b) Explain the following. (i) Group discussion (ii) Mock interviews.

14. (a) Illustrate business letter and memo format.

Or

- (b) Discuss about planning Business Messages.

15. (a) Suggest a method for improving communication.

Or

- (b) What are the Principles of effective communication? Explain.

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Discuss about Theories of communication.

Or

(b) Explain communication development of positive personal attitude.

17. (a) Discuss about Whole communication.

Or

(b) Discuss about individual and Group presentation and Report.

18. (a) Enumerate and Explain different forms of Letter.

Or

(b) Discuss about SWOT and its implication.

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B.Com. DEGREE EXAMINATION, NOVEMBER 2017

Banking Finance Service and Insurance

Part I — அலுவலக மேலாண்மை

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

பகுதி அ

(10 × 2 = 20)

எல்லா வினாக்களுக்கு விடையளிக்கவும்.

1. அலுவலக அமைப்பு முறை என்பது யாது?
2. அதிகார ஒப்படைவு - விவரி.
3. அதிகார பகிர்வு பற்றி விளக்குக.
4. கோப்பிடுதல் என்றால் என்ன?
5. அலுவலக நடைமுறைகள் என்றால் என்ன?
6. அதிகார பூர்வ தகவல் தொடர்பினை விவரி.
7. அலுவலக அறிக்கை என்பது யாது?
8. அட்டை சுட்டகராதி என்றால் என்ன?
9. கணிப்பொறி என்பதை வரையறு.
10. பணி விளக்கப்படும் என்றால் என்ன?



## பகுதி ஆ

(5 × 5 = 25)

எல்லா வினாக்களுக்கு விடையளிக்கவும்.

11. (அ) அலுவலக மேலாண்மையின் நன்மைகளை விவரி.  
(அல்லது)  
(ஆ) அலுவலக அமைப்பு திட்டத்தின் நோக்கங்கள் யாவை?
12. (அ) நல்லதொரு கோப்பிடுதலின் அடிப்படைகள் யாவை?  
(அல்லது)  
(ஆ) அலுவலகத்தின் நிர்வாக செயல்பாடுகள் பற்றி விவரி.
13. (அ) அலுவலக வளமையின் நன்மைகளை விளக்குக.  
(அல்லது)  
(ஆ) தொடர் எழுது பொருளின் நன்மைகளை விவரி.
14. (அ) அலுவலக அறிக்கை தயாரிப்பதன் நோக்கங்களை விவரி.  
(அல்லது)  
(ஆ) கோப்பிடுதலின் முக்கியத்துவத்தை விளக்குக.
15. (அ) அலுவலக ஒப்படைப்பு நடைமுறையினை விளக்குக.  
(அல்லது)  
(ஆ) முத்திரை பொறிக்கும் கருவியின் உபயோகம் யாது?

## பகுதி இ

(3 × 10 = 30)

எல்லா வினாக்களுக்கு விடையளிக்கவும்.

16. (அ) அலுவலகத்தை அமைக்கும் போது ஆராய வேண்டிய முக்கிய அம்சங்களை விவரி.  
(அல்லது)  
(ஆ) வலுவான படிவ கட்டுப்பாட்டிற்கு தேவையான நடைமுறைகளை விவரி.

17. (அ) அலுவலகத்தில் கணிப்பொறியின் பயன்பாடுகளை தருக.

(அல்லது)

(ஆ) அலுவலக அறிக்கையின் வகைகள் யாவை?

18. (அ) துறைப்படுத்துதலின் பல்வேறு அடிப்படைகளை விளக்குக.

(அல்லது)

(ஆ) சுட்டகராதியின் பல்வேறு வகைகளை விவரி.

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<b>22</b>
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**Part II – PROSE, EXTENSIVE READING AND  
COMMUNICATION SKILLS**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Who is the tall man Jesse Owens did meet in the Olympics?
2. What is the commonest form of forgetfulness referred to by Lynd?
3. What was the reaction to Johnson's letter?
4. What is customary in the parliament according to Nehru?
5. What was the King's first question?
6. Why does the narrator want to kill the old man?
7. He said, "What a delightful performance"! (Change into indirect)
8. Let the window be closed. (Change into Active)
9. Both the porters and the driver \_\_\_\_\_ (is/are) responsible. (Fill the correct form)
10. I put the key \_\_\_\_\_ the pillow. (Fill in the blank with suitable preposition)

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) Why were nationalistic feelings running high during the 1936 Berlin Olympics?

Or

- (b) What impressions do you get on Lynd and his attitude to life?

12. (a) Sketch the character of Roy Johnson.

Or

- (b) How did Nehru praise Mahatma Gandhi? Explain.

13. (a) What did the king learn from the hermit? Illustrate.

Or

- (b) How does the Prince decide to help those needy people? Describe.

14. (a) Change the following sentences into possible voices:

(i) He has kept both the flasks.

(ii) Smoke filled the room.

(iii) The man is known to me.

(iv) She told me the truth.

(v) Punish him severely.

Or

(b) Change the following sentences into possible Speech:

- (i) I said, "I met him last week."
- (ii) He has said that it is important.
- (iii) He said. "I am coming."
- (iv) Murugan said, "He will regret it".
- (v) Akash said that he had finished his work.

15. (a) Fill in the blanks with correct form :

- (i) Gold \_\_\_\_\_ (is/are) a precious metal.
- (ii) Every tree and every plant \_\_\_\_\_ (need/needs) water.
- (iii) The whole class \_\_\_\_\_ (want/wants) more library hours.
- (iv) All the 40.000 seats in the large stadium \_\_\_\_\_ (was/were) occupied.
- (v) The cow and the calf \_\_\_\_\_ (need/needs) grass.

Or

(b) Fill in the blanks with suitable prepositions :

- (i) Vimala goes \_\_\_\_\_ school every morning \_\_\_\_\_ nine.
- (ii) Indra was punished \_\_\_\_\_ her teacher \_\_\_\_\_ copying \_\_\_\_\_ her neighbour's book.

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Describe the professional rivalry and professional friendship of Owens and Long.

Or

(b) Describe the different varieties of forgetfulness given by Lynd.

17. (a) What did the Tree say about itself to Roy Johnson? illustrate.

Or

(b) What did Gandhiji expect from Indians according to Nehru?

18. (a) Justify the title *The Tell Tale Heart*.

Or

(b) Fill in the blanks with suitable prepositions :

(i) I was born \_\_\_\_\_ manner, a small village \_\_\_\_\_ Kerala. but now I live \_\_\_\_\_ Delhi.

(ii) He goes \_\_\_\_\_ bed \_\_\_\_\_ ten o'clock and gets up \_\_\_\_\_ sunrise.

(iii) Go \_\_\_\_\_ the station and look \_\_\_\_\_ a man \_\_\_\_\_ a long beard.

(iv) She has been away \_\_\_\_\_ Sunday.

\_\_\_\_\_

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<b>23</b>
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**BUSINESS ECONOMICS**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Give the meaning of production function.
2. What is factors of production?
3. What is positive Economists?
4. What is Cost Curve?
5. What is mean by market price?
6. Explain the supply function.
7. What is marginal revenue?
8. What is production?
9. Explain consumer surplus.
10. What is National Income?

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

11. (a) Explain the scope of business economics.

Or

- (b) Discuss the time and discounting principle.

12. (a) Explain the law of diminishing returns.

Or

- (b) Discuss the relationship between MC and AC.

13. (a) What do you mean by law of demand?

Or

- (b) Discuss the producer's equilibrium.

14. (a) What is cost classification?

Or

- (b) What are the merits of Break – even analysis?

15. (a) What are the merits of Conservative buying?

Or

- (b) Discuss the per capital income problem.

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

16. (a) Discuss the factors which influence pricing divisions.

Or

- (b) Explain the scarcity views on economics.



17. (a) How the cost curves varies in long – run?

Or

(b) Explain the scope of elasticity of demand.

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

Or

(b) How the price is determined in monopolistic competition?

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CP-8217

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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**MARKETING — II**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What are the objectives of marketing?
2. Name the approaches of marketing.
3. What are consumer goods?
4. Define market segmentation.
5. Define product.
6. What do you mean by packaging?
7. What is marketing channel?
8. What is sales management?
9. Define direct selling.
10. What is sales promotion?

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

11. (a) Discuss the relationship of marketing with HR department.

Or

- (b) Explain the concept of marketing mix.

12. (a) Highlight the characteristics of industrial goods.

Or

- (b) Write a short note on positioning.

13. (a) Explain the various methods of sales forecasting.

Or

- (b) Discuss the classification of a product.

14. (a) Discuss the pricing policies and procedures.

Or

- (b) How do you control and compensate salesmen?

15. (a) Write a short note on publicity.

Or

- (b) Discuss the importance of personal selling.

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

16. (a) Discuss in detail about new product development process.

Or

- (b) Explain the elements and importance of branding.

17. (a) Describe the factors influencing pricing decisions.

Or

(b) Briefly explain the various kinds of marketing channels.

18. (a) Explain the functions and importance of advertising.

Or

(b) How do you manage public relations?

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<b>25</b>
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**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 'Sacrificing ratio'?
2. What do you understand by 'Hidden Goodwill'?
3. How do you calculate deceased partner's share of profit?
4. What is 'Gaining Ratio'?
5. Who is an 'Insolvent partner'?
6. What do you mean by dissolution of a partnership firm?
7. Explain 'Pro-rata' allotment of shares.
8. Define current assets.
9. What are the sources of dividend?
10. What are the various reasons for Amalgamation of existing companies?

**Part B**

(5 × 5 = 25)

Answer all questions.

11. (a) Goodwill is valued on the basis of 2 years' purchase of average profits of the preceding three years. The profits of the previous three years were: 2013 : Rs. 44,000; 2014 : Rs. 56,000; 2015 : Rs. 68,000. Calculate

- (i) Average profit  
(ii) Value of Goodwill.

Or

- (b) How do you make readjustment of capitals at the time of Admission of new partner?

12. (a) Write short notes on :

- (i) Surrender Value  
(ii) Executors Loan Account.

Or

- (b) X, Y and Z are partners sharing profits and losses in the ratio of 4:3:1 respectively, Y retires, selling his share of profit to X and Z for Rs.16,200, Rs.7,200 being paid by X and Rs.9,000 being paid by Z. The profit of the firm after Y's retirement is Rs.21,000. Distribute the above profit between X and Z, showing how you arrive at the same.

13. (a) Distinguish between revaluation account and realization account.

Or

- (b) X, Y and Z are partners sharing profits and losses in the ratio of 2:2:1 respectively. Y is insolvent and his estate is unable to contribute anything. You are required to pass two journal entries as per Garner vs. Murray rule from the following information :

Realisation loss Rs.1,20,000; Deficiency in Y's capital A/c : Rs.22,000; Capital Ratio of X and Z 73:25.

14. (a) MTL Ltd., invited applications for 20,000 shares of Rs.100 each payable: Rs.25 on application; Rs.35 on allotment; Rs.40 on call. 25,000 shares were applied for. The directors accepted applications for 20,000 shares and rejected the remaining applications. All moneys due were full received. Give journal entries and show the balance sheet of the company.

Or

- (b) Kalyan Kumar Co. Ltd., was formed with a capital of Rs.10,00,000 in Rs.10 shares, the whole amount being issued to the public. The underwriting of these share was as follows : A – 35,000; B – 30,000; C – 20,000; D – 10,000; E – 3,000; F –2,000. All the marked application forms were to go in relief of the underwriters whose stamp they bear. The application forms marked by the underwriters were: A – 10,000; B – 22,500; C – 20,000; D – 7,500; E –5,000; F – Nil. Applications for 20,000 shares were received on forms not marked. Draw up a statement showing the number of shares each underwriter had to take up.

15. (a) The following is the summarised Balance Sheet of ABC Ltd., as at 31.12.2014.

Liabilities	Rs.	Assets	Rs.
Share Capital :		Land & Buildings	2,60,000
3,000 6% cumulative preference shares of Rs.100 each, fully paid	3,00,000	Plant & Machinery	1,75,000

Liabilities	Rs.	Assets	Rs.
1,000 equity shares of Rs.100 each, fully paid	1,00,000	Stock	37,250
1,000 equity shares of Rs.100 each, Rs.50 paid up	50,000	Debtors	15,000
Bank loan (secured on stock & debtors)	25,000	Cash in hand	250
Current Liabilities	50,000	Profit & Loss A/c	37,500
Pref. dividend arrears Rs. 36,000			
	5,25,000		5,25,000

Under the Articles of Association of the company, the preference shares are preferential as to dividend (whether declared or not) and capital.

The company went into voluntary liquidation and sold the fixed assets, stock and debtors for a sum of Rs.3,75,000 payable in cash. The expenses of liquidation were Rs.250. A call of Rs.50 per share is made by the liquidator on 1,000 equity shares which are partly paid up. The money called is fully paid up. You are required to prepare the liquidator's final statement of account.

Or

- (b) WYE Co. Ltd. Issued 20,000 shares of Rs.10 each. These shares were underwritten as follows :
- X : 10,000 shares, Y : 6,000 shares. The public applied for 16,000 shares which included marked applications as follows: X : 2,400 shares; Y : 600 shares. Determine the obligation of the underwriters.

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) A and M are partners in a firm sharing profits in the ratio of 3:2. On 1st April 2011, they admit J as a new partner for  $\frac{2}{10}$  th share in the profits. The new ratio will be 4:4:2. J contributed the following



assets towards his capital and his share of goodwill :  
 Stock Rs.90,000, Debtors Rs.1,30,000, Land  
 Rs.2,20,000, Plant and Machinery Rs.1,50,000. On  
 the date of admission of J, Goodwill of the firm was  
 valued at Rs.10,60,000. Record the necessary  
 journal entries in the books of the firm on Vs  
 admission.

Or

- (b) Explain various methods of treatment of goodwill on the retirement of a partner.
17. (a) Kavi, Pavi and Kiwi are partners sharing profits in the ratio of 3:4:2. Pavi retires and the goodwill of the firm is valued at Rs.32,400. On the date of retirement, goodwill amounting to Rs.40,500 appeared in the books of the firm. Kavi and Kiwi decide to share future profits in the ratio of 5:3. Give journal entries for goodwill.

Or

- (b) Ram, Rahim and Suresh share profits in the ratio 3:2:1. On 31.12.20 14, their Balance Sheet was as follows :

Liabilities	Rs.	Assets	Rs.
Creditors	12,000	Machinery	25,000
General Reserve	3,000	Stock	11,000
Capital :		Debtors	9,500
Ram	20,000	Goodwill	13,000
Rahim	15,000	Cash	1,500
Suresh	10,000		
	<u>60,000</u>		<u>60,000</u>

On the above date, the firm was dissolved. The assets except cash realised Rs.60,000. The creditors were settled at Rs.11,500. Dissolution expenses amounted to Rs.800. Give necessary ledger A/cs.

18. (a) A company was incorporated on 1st May 2014 acquiring the business of a sole trader with effect from 1st January 2014. The accounts of the company were closed for the first time on 30th September 2014, disclosing a gross profit of Rs.1,68,000. The establishment expenses were Rs.42,660, directors' fees Rs.3,000 per month, preliminary expenses written off Rs.4,000, rent upto June, 2014 was Rs.300 per month which was thereafter increased to Rs.750 per month. Salary to the manager was at Rs.1,500 per month who was appointed a director at the time of incorporation of the company.

Prepare a statement showing profits prior and subsequent to incorporation assuming that the net sales were Rs.24,60,000, the monthly average of which for the first four months of 2014 was half of that of the remaining period.

Or

- (b) Prepare a Balance sheet as at 31st March 2014 from the following information of ABC Ltd.

	Rs.		Rs.
Term loan	10,00,000	Loss for the year	3,58,000
Creditors	11,45,000	Sundry Debtors	12,25,000
Advances	3,72,000	Loans from Directors	2,00,000
Cash & Bank		Provisions for	
Balances	2,75,000	Doubtful debts	20,200
Staff advances	55,000	Stock	4,00,000

	Rs.		Rs.
Provision for tax	1,70,000	Fixed Assets [W.D.V.]	51,50,000
Securities premium	4,75,000	Finished goods	7,50,000
Loose tools	50,000	Investments	2,25,200

Additional Information :

- (i) Share capital consists of :
- (1) 30,000 Equity shares of Rs.100 each fully paid up.
  - (2) 10,000 – 10% pref. shares of Ps. 100 each fully paid up
- (ii) Term loan is secured
- (iii) Depreciation on assets : Rs.5,00,000.
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**BUSINESS COMMUNICATION – II**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is informal Report?
2. What is Report presentation?
3. What is non-verbal communication?
4. What is mean by kinesics?
5. What is mean by video session?
6. What is interview?
7. What is mean by E- Communication?
8. What is the use of video conferencing?
9. What is inter-cultural?
10. What is global communication?

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the factors affecting presentation.
- Or
- (b) Discuss sales presentation and training presentation.
12. (a) Explain the non-verbal aspects of communication.
- Or
- (b) Explain the principles of effective listening.
13. (a) Explain about the interviewing skills.
- Or
- (b) Discuss the letter of application.
14. (a) Explain various forms of communication.
- Or
- (b) Discuss about international communication.
15. (a) Describe the advantages of global business.
- Or
- (b) Explain about inter-cultural factors interaction.

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Explain advantages of conducting surveys and effective presentation skills.
- Or
- (b) Discuss the advantages of Report preparation.

17. (a) Explain the factors affecting listening exercises.

Or

(b) Explain the modern forms of communication.

18. (a) Explain the advantages of adapting to global business.

Or

(b) Describe the international situation in communication.

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**Sub. Code**

**28**

**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Services and Insurance**

**ENVIRONMENTAL STUDIES**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Man made environment.
2. Deforestation.
3. Landslide.
4. Food web.
5. Genetic diversity.
6. Ethical value.
7. Hot spots.
8. Red data book.
9. Green house effect.
10. Ozone depletion.

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) Write about on multidisciplinary approach on environmental studies.

Or

- (b) Give the importance of need of effective public awareness on environment.

12. (a) How do you conserve the freshwater resources? Explain.

Or

- (b) Give an account on food problems and policies in India.

13. (a) Write a note on various forms of energy.

Or

- (b) Explain the structural and functional aspects of an ecosystem.

14. (a) Explain the methods of assessing the values of biodiversity.

Or

- (b) Write an account on endangered species of India.

15. (a) Explain the classification of pollution.

Or

- (b) Write the mechanism of action of air pollutants.



**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) What are the government and non governmental organizations involving in Environmental management? Explain.

Or

- (b) Discuss on the major consequences of over grazing.
17. (a) Describe the guidelines for biodiversity conservation.

Or

- (b) Explain the transmission of radioactive fallout through the food chain to human.
18. (a) Give a detailed account on the structure of a simple ecosystem from your field visit.

Or

- (b) Discuss the role of individual in conservation of natural resources.
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<b>Sub. Code</b>
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<b>31</b>
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**BUSINESS STATISTICS**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define statistics.
2. State the various measures of central tendency.
3. Find mean if Median = 27 and Mode = 31.
4. State the Limitations of AM.
5. Define dispersion.
6. Write the Merits of range.
7. What is current year?
8. Write two regression equations.
9. What are the types of correlation?
10. What do you mean by TRF?

**Part B** $(5 \times 5 = 25)$ Answer **all** questions.

11. (a) From the following data compute Mean and Median.

Income in	RS.	No. of workers
More than	0	100
More than	100	95
More than	200	82
More than	300	60
More than	400	45
More than	500	36
More than	600	20
More than	700	10

Or

- (b) What are the various types of statistical data? Explain various methods of collecting data.
12. (a) Write a note on quartile Deviation and its importance.

Or

- (b) Calculate quartile deviation and its coefficient from the following data:

Class interval :	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	3	5	15	10	3	4

13. (a) Distinguish Correlation and Regression.

Or

- (b) Calculate rank correlation coefficient from the following data:

<u>X</u> :	58	60	60	61	62	63	64	65	66
Y:	100	58	85	92	90	90	88	90	94

14. (a) Mention three methods for calculation of coefficient of correlation.

Or

- (b) Calculate S.D. from the following data.

Mid point : 10 20 30 40 50 60 70 80 90

Frequency : 6 12 10 8 14 10 15 15 10

15. (a) What is cost of living index? State its importance.

Or

- (b) Find out the value of Y when X = 36 from the data given below:

	X	Y
Mean	30	45
S.D.	4	10
Correlation coefficient – +0.8		

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) Construct the consumer price index number using family budget method.

Items :	A	B	C	D	E	F
Units :	120	80	40	10	5	1
Price in 2005 :	30	20	70	40	30	5,000
Price in 2010 :	50	30	100	60	30	8,000

Or

- (b) Calculate Mean, Median and Mode from the following data:

Marks above :	10	20	30	40	50	60	70	80	90
No. of Students:	100	96	87	75	50	38	26	18	4

17. (a) Find out if there is any relation between X & Y

X: 45 48 52 56 60 68 72 76 80

Y: 120 116 118 100 96 96 84 72 62

Or

- (b) Explain least square method of time series analysis and its merits and de-merits.

18. (a) Obtain two regression equation from the following data:

X: 75 88 95 70 60 80 81 50

Y: 120 134 150 115 110 140 142 100

Or

- (b) Construct Fisher's ideal index number from the following and show how it satisfies TRT and FRT.

<u>Commodity</u>	Base year		Current year	
	<u>Price</u>	<u>Quantity</u>	<u>Price</u>	<u>Quantity</u>
<u>A</u>	<u>20<del>2</del></u>	<u>8<del>1</del>0</u>	<u>2<del>4</del>4</u>	<u>6<del>1</del>2</u>
<u>B</u>	<u>8<del>5</del></u>	<u>20<del>1</del>0</u>	<u>6<del>1</del>5</u>	<u>1<del>5</del>4</u>
<u>C</u>	<u>4<del>4</del></u>	12	14	15
<u>D</u>	12	<u>1<del>9</del>6</u>	20	<u>1<del>3</del>8</u>
E	15	15	30	15

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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**BUSINESS LAW**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Give the meaning of contract.
2. What do you mean by consideration?
3. What is mean by legality of object?
4. What is Right-in-personam?
5. What is executory contract?
6. What is mean by Free concern?
7. What do you mean by intellectual property?
8. What is consumer Dispute?
9. What is FEMA?
10. What is Auction sale?

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) “All agreements are not contracts but all contracts are agreement”. Explain.

Or

- (b) Briefly explain various sources of Business Law.

12. (a) What are the legal rules governing consideration?

Or

- (b) What is District forum? State its power.

13. (a) Discuss the remedies available to buyer against the seller for breach of contract.

Or

- (b) Discuss the remedies available to an unpaid seller.

14. (a) Discuss the meaning of condition and warranty. What are the implied conditions and Warranties?

Or

- (b) Discuss the rules regarding the transfer of goods under sales of Good ACT.

15. (a) Discuss the position of the minor under contract Act.

Or

- (b) What is a contract of agency? What are the different kinds of agents?

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) State briefly the principles on which damages are awarded on the breach of contract.

Or

- (b) Define the term offer. Explain the legal rules with regards to offer.
17. (a) What are the various ways in which a contract may be discharged?

Or

- (b) Define “sale” and “agreement to sell” and distinguish between the two.
18. (a) What is trademark? Describe briefly the procedure of registration of trade marks in India.

Or

- (b) Explain the aims, objectives, and scope of information Technology Act-2000.
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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**ADVANCED CORPORATE ACCOUNTING**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define share.
2. What do you mean by Goodwill?
3. Define rebate on bill discount.
4. List out any Five Indian Accounting Standards.
5. Define Claim.
6. What is Re-insurance?
7. Define contingent liability.
8. What is unrealized profit?
9. What is Non performing Asset?
10. What do you mean by utmost good faith?

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) Difference between Amalgamation and Merger.

Or

- (b) How Goodwill is valued? Explain it.

12. (a) Following in the balance sheet of Abi Ltd

Liabilities	Rs	Asset	Rs
10% of preference shares of Rs.100 each	3,75,000	Fixed Asset	16,25,000
Equity shares of Rs.10 each	7,50,000	Investment	3,00,000
General reserve	4,50,000	Current Asset	2,50,000
7% Debenture	3,50,000		
Current Liabilities	<u>2,50,000</u>		
	<u>21,75,000</u>		<u>21,75,000</u>

Calculate purchase consideration under net payment method.

Or

- (b) The net profits of a Company, after providing for taxation, for the past five years are Rs. 42,000; Rs. 47,000; Rs. 45,000; Rs. 39,000 and Rs. 47,000. The capital employed in the business is Rs. 4,00,000 on which a reasonable rate of return of 10% is expected.

Calculate the goodwill under:

- (i) Capitalisation of Average Profit Method and  
(ii) Capitalisation of Super Profit Method.

13. (a) A company has a share capital of 5,00,000 equity shares of Rs. 10 each, Rs. 6 per share paid. It has a balance in the Reserve Fund Account amounting to Rs. 50,00,000. The company has decided to pay bonus to shareholders by making the partly paid share as fully paid. Make necessary journal entries to record the same.

Or

- (b) What are the advantage and disadvantage of holding company?
14. (a) The following are the Balance Sheet of H and S as at 31<sup>st</sup> December on which date H acquires all the shares of S:

Liabilities	H	S	Asset	H	S
Share capital	5,00,000	1,00,000	Sundry asset	7,50,000	1,90,000
Reserve		25,000	Share in S (at cost)	2,00,000	
Profit and loss	1,00,000	15,000			
Creditors	3,50,000	50,000			
	<u>9,50,000</u>	<u>1,90,000</u>		<u>9,50,000</u>	<u>1,90,000</u>

Show consolidated balance sheet.

Or

- (b) The following is the summarized Balance sheet of Moon Ltd as on 31 March 2012.

Share Capital		Fixed Assets	
40,000 equity shares of Rs.10 Each	4,00,000	Land & Building	2,00,000
Reserves & Surplus		Plant & Machinery	1,00,000
Capital Reserve A/c	1,80,000		

P & L A/c	60,000	Furniture	80,000
Secured Loan		Investments	—
10% Debentures	2,00,000	Current Assets	
Current liabilities &		Stock	40,000
Provisions		Sundry	
Sundry creditors	20,000	Debtors	60,000
		Bank	3,00,000
		Cash	80,000
	<u>8,60,000</u>		<u>8,60,000</u>

On 1 April 2012 Sun Ltd took over the business of Moon Ltd as per the following terms:

- (i) Debentures are to be discharged at a premium of 5% in Sun Ltd.
- (ii) Creditors are to be paid off by Sun Ltd.
- (iii) Sun Ltd will issue 5 equity shares of Rs. 10 each at a market value of Rs. 11 for every 4 equity shares of Moon Ltd.
- (iv) Cost of liquidation Rs. 10,000 is to be paid by S

Close the books of Moon Ltd and pass opening entries in the books of Sun Ltd assuming that the amalgamations in the nature of merger.

15. (a) Following figures have been obtained from the books of Rai Bank Ltd for the year ending 31<sup>st</sup> March 2011 (figures in '000):

Issued and subscribed capital Rs. 1,000, Interest and discount earned Rs. 3,800, Commission and exchange earned Rs. 195, Interest paid Rs. 2,000, Salaries and wages Rs. 210, Directors fees Rs. 35, Rent and taxes Rs. 70. Postage and telegrams Rs. 61, Profit on sale of investments Rs. 240, Loss on sale of investments Rs. 38, Rent received Rs. 62, Depreciation Rs. 31, Stationary Rs. 60 and Auditors fees Rs. 8.

Additional information:

- (i) The profit and loss account had a balance of Rs. 10,00,000 on 1<sup>st</sup> April 2010.
- (ii) An advance of Rs. 12,00,000 has become doubtful and it is expected that only 50% of the amount due can be recovered from the security.
- (iii) The provision of tax is made at 50%.
- (iv) A dividend of 10% is proposed.

Prepare Profit and Loss Account of Rai Bank Ltd for the year ending 31<sup>st</sup> March 2011.

Or

- (b) In respect Of the following transactions of Best Bank Ltd pass necessary journal entries as well as their treatment in the P&L A/c and Balance Sheet for the year ended 31<sup>st</sup> March 2011.

The following bills are discounted at 5%.

Discounted on	Amount Rs.	Terms (months)
23.12.2011	50000	3
19.09.2011	100000	4
20.10.2011	400000	3
30.11.2011	30000	5

**Part C**

(3 × 10 = 30)

Answer **all** questions.

- 16. (a) What are the conditions, which is according to AS 14 on Accounting for Amalgamation must be satisfied for an amalgamation in case of merger?

Or

- (b) What are the methods of Internal Reconstruction? Briefly explain.

17. (a) The following are the ledger balances of the National Bank Ltd. Prepare P&L A/c and Balance Sheet as on 31<sup>st</sup> March 2011 as per the requirements of The Banking Regulation Act

Share capital (20,000 shares of Rs. 100 each)	20,00,000
Reserve Fund investments	10,00,000
General expenses	1,82,000
Current accounts	2,02,44,000
Interest paid	1,61,000
Savings bank account	29,20,000
Fixed deposits	40,00,000
Profit and loss Account(on 31 <sup>st</sup> March 2010)	2,30,000
Discount received	1,80,000
Rebate on bills discounted	64,000
Commission, exchange and brokerage	44,000
Cash	2,27,000
Interest received	5,32,000
Cash with RBI	20,12,000
Owing by foreign correspondents	2,00,000
Short loans	64,82,000
Loans and advance to customers	1,55,85,000
Investments	98,83,000
Bills discounted	62,28,000
Premises	22,18,000

Adjustments:

- (i) Provision for bad and doubtful debts required Rs. 1,29,000
- (ii) The bank had bills for collection for its constituents Rs. 5,00,000 and acceptances, endorsements and guarantees Rs. 16,00,000.
- (iii) The P&L A/c balance is the balance left on that account after the payment of interim dividend amounting to Rs. 2,00,000.

Or

- (b) X Ltd acquired the business of Y Ltd on 31 March 2011 for a purchase consideration of Rs. 55,000 to be paid by fully paid equity shares of Rs. 10 each. The balance sheets of both the companies on the date of acquisition were as follows:

	X Ltd	Y Ltd		X Ltd	Y Ltd
Equity shares of Rs.10 each	55,000	32,500	Land & Building	21,500	13,500
10% Preference shares of Rs.10 each	—	6,000	Plant & Machinery	40,000	25,000
			Furniture	7,500	5,000
General Reserve	17,000	11,000	Investment	12,500	8,000
Development Allowance	—	4,000	Inventories	25,000	22,500
Reserve			Sundry Debtors	8,500	5,000
P & L A/c	7,000	5,000			
Work men Compensation Fund	3,000	1,500	Cash & Bank	3,000	1,500
10% Debentures	20,000	10,000	Advance Tax	3,500	3,000
Fixed Deposit (unsecured)	7,500	5,000			
Sundry creditors	3,000	—			
Bills Payable	4,000	3,000			
Provision for tax	<u>1,21,500</u>	<u>83,500</u>		<u>1,21,500</u>	<u>83,500</u>

Debenture holders of Y Ltd will be issued equity shares in X Ltd. Journalize the transactions in the books of X Ltd and the Balance sheet after amalgamation assuming that the amalgamation is in the nature of purchase. Also give journal entries in the books of the transferor company to close the books.

18. (a) From the following trial balance of Guarantee Life Insurance co. Ltd prepare Revenue Account and Balance Sheet as at 31<sup>st</sup> March 2011 (figures in 000s).

Claims paid and outstanding	1,15,200	
Surrenders	3,300	
Reversionary bonus paid and outstanding	12,300	
Establishment charges	23,500	
Commission to agents	48,500	
Medical fees	10,100	
Directors and auditors fees	24,000	
Stationery and printing	4,800	
Postage and telegram	1,050	
Office rent	4,200	
Sundry expenses	800	
Bank charges and commission	950	
Investments	40,47,400	
Loans and policies	1,74,700	
Outstanding interest	69,800	
Outstanding premiums	23,200	
Cash at bank	29,600	
Fine and fees received		300
Interest and dividend received		2,25,300
Premiums received and outstanding		3,30,800
Premiums received in advance		9,000
Claims admitted but not paid		2,10,000
Claims intimated but not admitted		20,000
Sundry creditors		18,000
Life fund in the beginning of the year		37,80,000
	<u>45,93,400</u>	<u>45,93,400</u>

Or

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- (b) From the following trial balance of Zenith Insurance Company Ltd prepare Revenue Account for Fire and Marine business and Profit and Loss Account for the year ended 31<sup>st</sup> March 2011 and a Balance Sheet on that date:

Investments	4,06,980	
Freehold premises	3,06,142	
Leasehold premises	12,604	
Agents balances	46,212	
Sundry debtors	17,918	
Advance income tax on interest and dividend	4,513	
Claims paid and outstanding:		
Fire	1,02,412	
Marine	2,61,512	
Expenses of management:		
Fire	96,512	
Marine	1,42,218	
Commission:		
Fire	34,921	
Marine	62,857	
Interest accrued	919	
Office furniture	14,761	
Preliminary expenses	90,212	
Cash and bank balance	1,01,738	
Share capital (4000 shares (a) Rs. 100 each)		4,00,000
Claims admitted but not paid:		

Fire	4,620	
Marine	9,808	
Creditors	44,962	
Due to reinsurers:		
Fire	2,471	
Marine	4,143	
Interest and dividend	19,512	
Other incomes	807	
Premium received:		
Fire	3,56,148	
Marine	8,59,960	
	<u>17,02,431</u>	<u>17,02,431</u>

Provision for unexpired risk is to be made at 50% of the premium received for fire business and 100% of the premium received for marine business.

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B.Sc. DEGREE EXAMINATION, NOVEMBER 2017

Nutrition and Dietetics

Hindi - Paper - I – STORY, NOVEL, GRAMMAR AND  
TRANSLATION

(2016 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

सभी प्रश्नों के उत्तर संक्षेप में लिखिए।

1. बड़े घर की बेटियाँ कैसी होती हैं?
2. कौन किस के लिए क्या प्रायश्चित्त करता है?
3. सूबेदारनी ने लहनासिंह से क्या कहा था?
4. मोहनलाल महतो 'वियोगी' का संक्षिप्त परिचय दीजिए।
5. लिंग किसे कहते हैं? उनके भेदों का नाम मात्र लिखिए।
6. वचन किसे कहते हैं? उनके भेदों का नाम मात्र लिखिए।
7. उदयभानुलाल को किसने मार डाला और क्यों?
8. कल्याणी और उदयभानुलाल के बीच में झगड़ा क्यों हुआ?
9. निर्मला की शादी पहले क्यों रुक गई?
10. सियाराम किसके साथ भाग गया और क्यों?

**Part B**

(5 × 5 = 25)

सभी प्रश्नों के उत्तर संक्षेप में लिखिए।

उत्तर 100 शब्दों से अधिक का न हो।

11. (a) बेनीमाधव सिंह का संक्षिप्त परिचय दीजिए।  
(या)
- (b) पाँच मिनट की मुलाकात में गोपाल और अपने पापा के बीच में क्या बातें हुईं?
12. (a) लहनासिंह ने नकली लपटन को कैसे पहचानकर मारा?  
(या)
- (b) पंडित परमसुख का संक्षिप्त परिचय दीजिए।
13. (a) एकवचन से बहुवचन बनाने के नियमों को बताइए।  
(या)
- (b) पुल्लिंग से स्त्रीलिंग बनाने के नियमों को बताइए।
14. (a) मंसाराम को क्यों हॉस्टल भेजा गया?  
(या)
- (b) जियाराम की मृत्यु कैसे हुई?
15. (a) सुधा का संक्षिप्त परिचय दीजिए।  
(या)
- (b) रुकमणी का संक्षिप्त परिचय दीजिए।

## Part C

(3 × 10 = 30)

किन्हीं तीन प्रश्नों का उत्तर दीजिए।

उत्तर विस्तार से हो।

16. (a) कहानी कला के तत्वों के आधार पर 'बड़े घर की बेटी' कहानी का सारांश लिखिए।

(या)

- (b) 'पाँच मिनट' कहानी का सारांश लिखिए।

17. (a) संज्ञा किसे कहते हैं? उनके भेदों को उदाहरण सहित समझाइए।

(या)

- (b) सर्वनाम किसे कहते हैं? उनके भेदों को उदाहरण सहित समझाइए।

18. (a) अंग्रेजी में अनुवाद कीजिए।

समाचार पत्र आधुनिक सभ्यता अविभाज्य अंग है। वही देश सभ्य माना जाता है, जिसमें बड़ी तादाद में समाचार पत्र निकलते हैं। समाचार पत्र अनेक प्रकार के होते हैं—दैनिक, साप्ताहिक, पाक्षिक, मासिक आदि। यूरोप के कुछ शहरों में, कुछ समाचार पत्रों का एक ही दिन में दो तीन बार प्रकाशन होता है। सबेरे एक बार निकलता है, दोपहर को एक बार, फिर शाम को एक बार। लोगों में समाचार-पत्र पढ़ने की रूचि प्रतिदिन बढ़ती जाती है।

(या)

- (b) उसने कहा था कहानी का सारांश लिखिए।

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**B.Com. DEGREE EXAMINATION, NOVEMBER 2017**

**Banking Finance Service and Insurance**

**PRINCIPLES OF INSURANCE**

**(2016 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by Insurance?
2. What is Risk?
3. What is proximate cause?
4. What is indemnity?
5. What is marine cargo?
6. Explain – Aviation.
7. What you mean by agreed value?
8. List some non-life insurance companys.
9. What do you mean by risk management?
10. Explain – IRDA.

**Part B**

(5 × 5 = 25)

Answer **all** questions.

11. (a) What are the classifications of Insurance?

Or

- (b) What is Risk? Classifications of risk.

12. (a) What is life insurance? How to manage the life insurance?

Or

- (b) What is subrogation? Types of subrogation.

13. (a) Discuss the role of Insurance in economic development.

Or

- (b) What you mean by marine cargo and what are its benefits?

14. (a) What you mean by Insurable Interest? How it helps to the insurers?

Or

- (b) Explain :

- (i) Nomination
- (ii) Health insurance
- (iii) Third party insurance
- (iv) Re-insurance.

15. (a) What is consumer protection act 1986? Explain its procedure.

Or

- (b) Discuss the rules and regulations of IRDA.

**Part C**

(3 × 10 = 30)

Answer **all** questions.

16. (a) What are the importance of Insurance Industry?

Or

(b) Discuss the role of Insurance Industry in social security.

17. (a) Explain :

(i) Arbitration

(ii) Marine Hull

(iii) Salvage value

(iv) Agents

(v) Ombudsmen.

Or

(b) What you mean by insurance grace period? How to calculate the period?

18. (a) What is marine insurance? How it is useful to the import and export?

Or

(b) What you mean by general insurance? What are the classification of general insurance.