

B.Com. / B.B.A DEGREE EXAMINATION - DECEMBER 2020.

First Year

BUSINESS ORGANIZATION

Time : 3 Hours

Maximum Marks : 75

SECTION A

(3 × 5 = 15 Marks)

Answer any THREE questions.

1. State the requirements of a successful business.
வெற்றிகரமான வணிகத்தின் தேவைகளை குறிப்பிடுக.
2. Differentiate partnership with a sole proprietorship.
தனி வணிகம் எவ்வாறு கூட்டு நிறுவன வேறுபடுத்துங்கள்.
3. What is the quorum for general meeting?
பொதுக் கூட்டத்திற்கான குறைவெண் என்ன?
4. What are differences between shares and debentures?
பங்குகள் மற்றும் கடன் பத்திரங்களுக்கு இடையிலான வேறுபாடுகள் என்ன?
5. Who are the major stakeholders of the business?
வணிகத்தின் முக்கிய பங்குதாரர்கள் யார்?

SECTION B

(4 × 15 = 60 Marks)

Answer any FOUR questions.

6. Explain the importance of business organization in detail.
வணிக அமைப்பின் முக்கியத்துவத்தை விரிவாக விளக்குங்கள்.
7. Describe the various forms of business organization.
வணிக அமைப்பின் பல்வேறு வடிவங்களை விவரிக்கவும்.
8. Discuss the content of memorandum of articles.
சங்க அமைப்பு விதிகள் உள்ளடக்கத்தைப் பற்றி விவாதிக்கவும்.
9. What are various kind of shares?
பல்வேறு வகையான பங்குகள் என்ன?

10. Explain the different kinds of resolution.

பல்வேறு வகையான தீர்மானங்களை விளக்குங்கள்.

11. Explain the power and duties of company director.

நிறுவன இயக்குநரின் அதிகாரத்தையும் கடமைகளையும் விளக்குங்கள்.

12. Explain the different types of business combinations.

பல்வேறு வகையான வணிக சேர்க்கைகளை விளக்குங்கள்.

B.COM DEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****FIRST YEAR****BUSINESS ORGANISATION****Time: 3 Hours****Maximum Marks : 70****PART - A****(3 × 3 = 9 Marks)**

Answer any three questions out of five questions in 100 words
All questions carry equal marks

1. What do you mean by business?
2. Who are you? What is a joint stock company?
3. What is underwriting?
4. What is dividend?
5. What is business combination?

PART - B**(3 × 7 = 21 Marks)**

Answer any three questions out of five questions in 200 words

All questions carry equal marks

6. Discuss the importance of business organisation.
7. What are the merits and demerits of a sole Trader business.
8. What are the characteristics of cooperative societies?
9. Briefly explain the features of Public Utilities.
10. Explain the powers and duties of a director.

PART - C**(4 × 10 = 40 Marks)**

Answer any Four questions out of Seven questions in 500 words.

All questions carry equal marks

11. Discuss in detail social responsibility for business.
12. Discuss different types of Dividend and bonus shares.
13. Explain articles of Association and memorandum of association
14. Discuss about partnership firms.
15. Explain the social responsibility of an organization.
16. Discuss the effect of business combinations.
17. Discuss the Structure of company management

UG-C-311

BCO-12/BBCA-12

B.COM DEGREE EXAMINATION - DECEMBER- 2020

FIRST YEAR

FINANCIAL ACCOUNTING

Time: 3 Hours

Maximum Marks: 75

SECTION A — (3 * 5 = 15 marks)

Answer any THREE questions.

1. Ananth is a trader dealing in textiles. For the following transactions, pass journal entries for the month of January, 2018.
 - Commenced business with cash 70,000
 - Purchased goods from X and Co. on credit 30,000
 - Cash deposited into bank 40,000.

அனந்த் ஜவுளிவியாபாரி. பின்வரும்பரி வர்த்தனைகளுக்கு, 2018 ஜனவரி மாதத்திற்கான பத்திரிகை உள்ளீடுகளை அனுப்புக.

- 70,000 ரொக்கத்துடன் வணிகத்தைத் தொடங்கினார்
- கிரெடிட் 30,000 இல் எக்ஸ் அண்ட் கோ நிறுவனத்திடமிருந்து வாங்கிய பொருட்கள்
- வங்கி 40,000 வங்கியில் டெபாசிட் செய்யப்படுகிறது

2. What is the double-entry system?

இரட்டை நுழைவு முறை என்றால் என்ன?

3. What is Departmental Accounting?

துறைசார்கணக்கியல் என்றால் என்ன?

4. What is the Written down Value Method?

எழுதப்பட்ட மதிப்பு முறை என்ன?

5. What is a Balance Sheet?

இருப்புநிலை என்றால் என்ன?

SECTION B — (4 * 15 = 60 marks)

Answer any FOUR questions.

6. The following trial balance has been taken out from the books of XYZ as on 31st December 2009.

Particulars	Dr.	Cr.
Plant and Machinery	100,000	
Opening stock	60,000	
Purchases	160,000	
Building	170,000	
Carriage inward	3,400	
Carriage outward	5,000	
<u>Wages</u>	32,000	
Sundry debtors	100,000	
Salaries	24,000	
Furniture	36,000	
Trade expense	12,000	
Discount on sales	1,900	
Advertisement	5,000	
Bad debts	1,800	
Drawings	10,000	
Bills receivable	50,000	
Insurance	4,400	
Bank balances	20,000	
Sales		480,000
Interest received		2,000
Sundry creditors		40,000
Bank loan		100,000
Discount on purchases		2,000
Capital		171,500
	795,500	795,500

Closing stock is valued at INR 90,000. Prepare the trading and profit and loss account of the business for the year ended 31.12.2009.

டிசம்பர் 31, 2009 நிலவரப்படி XYZ

புத்தகங்களிலிருந்துபின்வரும்சோதனைஇருப்புஎடுக்கப்பட்டுள்ளது.

விவரங்கள்	Dr.	Cr.
ஆலைமற்றும்இயந்திரங்கள்	100,000	
திறப்புபங்கு	60,000	
கொள்முதல்கள்	160,000	
கட்டிடம்	170,000	
வண்டிஉள்	3,400	
வண்டிவெளிப்புறம்	5,000	
கூலி	32,000	
சன்ட்ரிகடனாளர்கள்	100,000	
சம்பளம்	24,000	
தளபாடங்கள்	36,000	
வர்த்தகசெலவு	12,000	
விற்பனைக்குதள்ளுபடி	1,900	
விளம்பரம்	5,000	
மோசமானகடன்கள்	1,800	
வரைபடங்கள்	10,000	
பெறத்தக்கபில்கள்	50,000	
காப்பீடு	4,400	
வங்கிநிலுவை	20,000	
விற்பனை		480,000
வட்டிபெற்றது		2,000
சன்ட்ரிகடன்வழங்குநர்கள்		40,000
வங்கிகடன்		100,000
வாங்கியதில்தள்ளுபடி		2,000
மூலதனம்		171,500
	795,500	795,500

7. The cash transactions of the Beach Club have been given below:

Cash at the commencement of the year: Rs.4,500

Entrance fees received: Rs.18,300

Life membership subscription received: Rs.2,605

Lockers rent received: Rs.465

Subscription:

Received during the year: Rs.3,500

Arrears of the last year: Rs.2,360

This year advance: Rs.346

Printing and Stationary:

Paid during the year: Rs.2,160

Payable .this year: Rs.94

Payable last year: Rs.312

Rent and Rates:

Paid during the year: Rs.370

Payable this year: Rs.230

Sports material purchased: Rs.348

A receipt and payment account for the year ended on 30 June 2017.

பீச்சிளப்பின்பணபரிவர்த்தனைகள்கீழேகொடுக்கப்பட்டுள்ளன.

ஆண்டுதொடக்கத்தில்ரொக்கம்: ரூ .4,500

நுழைவுகட்டணம்: ரூ .18,300

ஆயுள்உறுப்பினர்சந்தாபெறப்பட்டது: ரூ .2,605

லாக்கர்ஸ்வாடகைபெறப்பட்டது: ரூ .465

சந்தா:

ஆண்டில்பெறப்பட்டது: ரூ .3,500

‘கடந்தஆண்டின்நிலுவைத்தொகை: ரூ .2,360

இந்தஆண்டுமுகூட்டியே: ரூ .346

அச்சிடுதல்மற்றும்நிலையான:

ஆண்டில்செலுத்தப்பட்டவை: ரூ .2,160

செலுத்தவேண்டிய .இந்தஆண்டு: ரூ .94

கடந்தஆண்டுசெலுத்தவேண்டியது: ரூ .312

வாடகைமற்றும்விகிதங்கள்:

ஆண்டில்செலுத்தப்பட்டவை: ரூ .370

இந்தஆண்டுசெலுத்தவேண்டியது: ரூ .230

வாங்கியவிளையாட்டுப்பொருள். ரூ .348

30 ஜூன் 2017 அன்றுமுடிவடைந்தஆண்டிற்கானரசீதுமற்றும்கட்டணகணக்கு.

8. A company acquired a machine on 1-1-98 at a cost of Rs.40000 and spent Rs.1000 on its installation. The firm writes off depreciation at 10% on the diminishing balance. The books are closed on 31st December of each year. Show the Machinery A/c for 3 years.

ஒரு நிறுவனம் 1-1-98 அன்று ரூ .40000 செலவில் ஒரு இயந்திரத்தை வாங்கியது மற்றும் அதன் நிறுவலுக்கு ரூ .1000 செலவிட்டது. குறைந்து வரும் சமநிலையில் நிறுவனம் 10% தேய்மானத்தை எழுதுகிறது. ஒவ்வொரு ஆண்டும் டிசம்பர் 31 ஆம் தேதி புத்தகங்கள் மூடப்படும்.

இயந்திரங்களை ஏ / சி 3 வருடங்களுக்கு காட்டுக.

9. A fire occurred at the premises of a trader on 31.5.94 destroying a great part of his goods. His stock at 1.1.94 was Rs.60,000. The value of stock salvaged was a Rs.13,500. The 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.103 500. Prepare a statement of claim.

ஒருவர்த்தகரின் வளாகத்தில் 31.5.94 அன்று தீவிபத்து ஏற்பட்டது, அவரது பொருட்களின் பெரும் பகுதியை அழித்தது. 1.1.94 ஆக இருந்த அவரது பங்கு ரூ .60,000. மீட்கப்பட்ட பங்குகளின் மதிப்பு ரூ .13,500 ஆகும். விற்பனையின் மொத்த லாபம் 30% ஆகவும், விற்பனை ஜனவரி முதல் இன்று வரை ரூ .1,53,000 ஆகவும், அதே காலகட்டத்தில் கொள்முதல் ரூ .103 500 ஆகவும் இருந்தது. உரிமை கோரல் அறிக்கையைத் தயாரிக்க.

10. P.O. Ltd. Calcutta, started a branch in Bombay on 1st April, 1983 to which goods were sent at 20% above cost. The branch does not maintain double entry books of account and necessary accounts relating to branch are maintained in H.O. Following further details are given for year ended on 31st March, 1984

Cost of goods sent to Branch 50,000

Goods received by Branch till 31st March, 1984 at invoice price 54,000

Credit sales for the year 58,000

Debtors as on 31st March, 1984 20,800

Bad Debts and Discount written off 200

Cash remitted to H. O. 43,000

Cash in hand at Branch on 31st March, 1984 2,000

Cash remitted by H.O. to Branch during the year 3,000

Closing stock at Branch (at invoice price) 6,000

Expenses incurred at Branch 12,000

Determine the Profit or Loss of the Branch for the year ended on 31st March, 1984, according to Stock and Debtors system in the books of the Head Office.

10.பி.ஓ. லிமிடெட் கல்கத்தா, 1983 ஏப்ரல் 1

ஆம் தேதி பம்பாயில் ஒரு கிளையைத் தொடங்கியது, அதற்காக 20%

விலைக்கு பொருட்கள் அனுப்பப்பட்டன.

கிளைகணக்கின் இரட்டை நுழைவு புத்தகங்களைப் பராமரிக்கவில்லை மற்றும் கிளை தொடர்பான தேவையான கணக்குகள் H.O. 1984 மார்ச் 31

ஆம் தேதியுடன் முடிவடைந்த ஆண்டிற்கான கூடுதல் விவரங்கள் கொடுக்கப்பட்டுள்ளன கிளைக்கு அனுப்பப்படும் பொருட்களின் விலை 50,000

1984 மார்ச் 31 வரை கிளை மூலம் பெறப்பட்ட பொருட்கள் விலைப்பட்டியல் விலையில் 54,000

58,000 ஆண்டிற்கான கடன் விற்பனை

கடனாளிகள் மார்ச் 31, 1984 நிலவரப்படி 20,800

படுக்கை கடன்கள் மற்றும் தள்ளுபடி 200

H. O. 43,000 க்கு பணம் அனுப்பப்பட்டது

மார்ச் 31, 1984 அன்று கிளையில் பணம் 2,000

எச்.எம். 3,000 ஆம் ஆண்டில் கிளைக்கு

கிளையில் பங்குகளை மூடுவது (விலைப்பட்டியல் விலையில்) 6,000

கிளை 12,000 செலவாகும்

தலைமை அலுவலகத்தின் புத்தகங்களில் பங்கு மற்றும் கடனாளிகள் முறையின் படி, 1984 மார்ச் 31

ஆம் தேதியுடன் முடிவடைந்த ஆண்டிற்கான கிளையின் லாபம் அல்லது இழப்பைத் தீர்மானிக்க.

11. Distinction between Balance sheet and Statement of Affairs.

இருப்புநிலை மற்றும் விவகார அறிக்கைக்கு இடையிலான வேறுபாடு.

12. What are the Main Features of consignment transactions?

சரக்கு பரிவர்த்தனைகளின் முக்கிய அம்சங்கள் யாவை?

B.COM DEGREE EXAMINATION - DECEMBER- 2020

COMPUTER APPLICATIONS

First Year

FINANCIAL ACCOUNTING

Time: 3 Hours

Maximum Marks : 70

PART – A (3 X 3 = 9)

Answer any three questions out of five questions in 100 words

All questions carry equal marks

1. What is Trial Balance?
2. What is Receipts and Payments of Accounts?
3. What is Net worth Method?
4. What are the various methods of providing depreciation?
5. What are the different types of branches?

PART – B (3 X 7 = 21)

Answer any three questions out of five questions in 200 words

All questions carry equal marks

6. Write a short note on:
 - Dual aspect Concept
 - Trading Account

7. Find out the amount of salaries to be debited to income and expenditure account for 1999 from the details give below:

	Rs.
Payments made for salaries during 1999	48,000
Outstanding salary as on 31-12-1998	2,000
Outstanding salary as on 31-12-1999	3,200
Prepaid salary as on 31-12-1998	1,200
Prepaid salary as on 31-12-1999	1,600

8. Calculate insurance claim from the following facts assuming that the insurers met their liability under the policy on 'average basis'

A trader's stock valued at Rs.40000 was totally destroyed. The stock in the godown was insured for Rs.30000 subject to average clause. The balance of stock, left after fire, appeared in the books at Rs.24000.

9. What are the objectives of branch accounts?
10. What are the causes of Depreciation?

PART – C (4 X 10 = 40)

Answer any four questions out of seven questions in 500 words

All questions carry equal marks

11. The following balances were extracted from ledger of Ramakrishna Engineering Works on 31st March 1997. You are required to prepare a trial balance as on that date in proper form.

	Rs		Rs.
Drawings	6000	Salaries	9500
Capital	24000	Sales Return	1000
Sundry Creditors	43000	Purchase Return	1100

Bills Payable	4000	Travelling Expenses	4600
Sundry Debtors	50000	Commission Paid	100
Bills Receivable	5200	Trading expenses	2500
Loan from Karthick	10000	Discount earned	4000
Furniture's & Fixtures	4500	Rent	2000
Opening stock	47000	Bank Overdraft	6000
Cash in hand	900	Purchases	70800
Cash at bank	12500		
Tax	3500		
Sales	128000		

12. Receipts and Payments A/c of a club for the year ended 31st Dec. 1999 from the following particulars:

Receipt	Rs	Payment	Rs.
Opening balance of cash	40000	Rent paid	1200
Receipt of entrance fees	8000	Payment for Purchase	500
Subscription received for 1999	16000	Payment for purchase of cricket bats	1600
Previous year's subscription received	1600	Payment for stationery in cash	100
Paid salaries	2000		
Paid for miscellaneous expenses	200		

13. Describe the procedure for computation of claim under 'Loss of Profits' policy.

14. Distinction between Straight Line Method and Written Down Value Method:

15. From the following particulars relating to Hyderabad branch for the year ended 31.12.90. Prepare Branch A/c in the head office books:

	Rs	Rs.
Stock at the Branch on 1-1-90		15000
Debtors at the Branch on 1-1-90		30000

Petty Cash at the Branch on 1-1-90		300
Goods sent to Branch during 1990		252000
Cash sales 1990		60000
Received from Debtors 1990		210000
Credit Sales during 1990		228000
Cheques sent to branch during 1990:		
For salaries	9000	
For Rent & Rates	1500	
For Petty cash	1100	11600
Stock at the Branch on 31-12-90		25000
Petty cash 31-12-90		200
Goods returned by the branch		2000
Debtors on 31-12-90		48000

16. Company acquired a machine on 1-1-88 at a cost of Rs.40000 and spent Rs.1000 on its installation. The firm writes off depreciation at 10% on the diminishing balance. The books are closed on 31st December of each year. Show the Machinery A/c for 3 years.

17. Prepare Trading Account of Archana for the year ending 31-12-96 from the following information:

	Rs
Opening Stock	80000
Purchases	860000
Freight Inward	52000
Wages	24000
Sales	1440000
Purchase Returns	10000
Sales Returns	316000
Closing Stock	100000
Import duty	30000

B.Com. / B.B.A DEGREE EXAMINATION - DECEMBER 2020.

First Year

**COMPUTER APPLICATIONS
FUNDAMENTALS OF COMPUTERS**

Time : 3 Hours

Maximum Marks : 75

SECTION A

(3 × 5 = 15 Marks)

Answer any THREE questions.

1. What do you mean by Hardware and Software?
2. What are the functions of operating system?
3. How do you open and modify a saved document?
4. What are the elements of an excel chart?
5. How do you use headers and footers in PowerPoint presentation?

SECTION B

(4 × 15 = 60 Marks)

Answer any FOUR questions.

6. Explain in detail the block diagram of a computer.
7. Discuss the internal and external commands of MS-DOS.
8. Explain the major components in a document window.
9. What is mail merge? How to create mail merge?
10. Write a note on:
 - (a). Word processing
 - (b). Word wrapping
 - (c). Booting
11. How do you move, copy, insert and delete works sheets?
12. Explain in detail how to use templates, graphs in PowerPoint presentation?

B.COMDEGREE EXAMINATION - DECEMBER- 2020

COMPUTER APPLICATIONS

FIRST YEAR

FUNDAMENTALS OF COMPUTERS

Time: 3 Hours

Maximum Marks : 70

PART - A (3 × 3 = 9 Marks)

Answer any three questions out of five questions in 100 words

All questions carry equal marks

1. What is hard ware and software?
2. Define GUI
3. List out any five font style in MS-word
4. Write short note on work sheet
5. What is auto wizards in powerpoint ?

Part – B(3x7=21Marks)

Answer any three out of five in 200 words

6. What are the types of computer hardware and software?
7. List out functions of operating system?
8. Where to find MS word on your computer?
9. White how to create and save new document?
10. Write the procedure s to Adding, editing, deleting copying and hiding slides in power presentation.

PART - C (4 × 10 = 40 Marks)

Answer any Four questions out of Seven questions in 500 words.

All questions carry equal marks

11. Discuss the features and data process cycle of computer
12. Write about different types of computers
13. What are features of MS excel?
14. List out any 10 short cut keys
15. Draw a flow chart how to do deleting of cells, Rows and columns – switching between worksheet
16. Draw a flow chart - Formatting a Worksheet – creating and editing charts – Elements of an Excel chart.
17. Discuss the steps involved in Animating text – Special effects in power point.

B.Com. DEGREE EXAMINATION-DECEMBER-2020**COMPUTER APPLICATIONS****SECOND YEAR****FINANCIAL & MANAGEMENT ACCOUNTING****Time: 3 Hours****Maximum Marks: 75****PART- A (3 x 5 = 15 Marks)****Answer any THREE questions. All questions carry equal marks.**

1. List out the any three accounting concept.
2. Differentiate between Financial Accounting and Management Accounting.
3. What are the objectives of preparing a Trial Balance?
4. What do you mean by Cash flow statement?
5. Calculate Break Even Point in units and value from the following data :

Sales (Rs. 10 per units) = Rs. 2,00,000

Variable cost (Rs. 4 per unit)

Fixed cost Rs. 80,000.

PART B (4 × 15 = 60 Marks)

Answer any FOUR questions. All questions carry equal marks.

6. Briefly discuss about accounting concepts of conventions.
7. From the following details prepare a Trial Balance :

	Rs.
Capital	9,000
Machinery	12,000
Purchases	8,000
Rent outstanding	1,000
Opening stock	2,000
Sales	12,000
Sales returns	4,000
Investment	14,000
Creditors	8,000
Bank loan	22,000
Debtors	12,000

8. From the following trial balance, prepare trading, profit and loss account for the year ended 31st December 2009 and a balance sheet as on that date :

Particulars	Debit Rs.	Credit Rs.
Cash in hand	5,000	
Cash at bank	10,000	
Machinery	40,000	
Wages	10,000	
Purchases	80,000	
Stock (1.1.2009)	60,000	
Sundry debtors	69,000	
Rent	4,000	

Particulars	Debit Rs.	Credit Rs.
Interest on bank loan	500	
Commission received		3,000
Salaries	19,500	
Discount received		4,000
Capital		90,000
Sales		1,20,000
Bank loan		40,000
Sundry creditors		40,000
Purchases returns		5,000
Sales returns	4,000	
	<u>3,02,000</u>	<u>3,02,000</u>

Adjustments :

- Closing stock was Rs. 80,000.
- Interest on bank loan not yet paid Rs. 400.
- Commission received in advance Rs. 1,000.

9. How accounting ratios are classified? Explain any six ratios.

10. Prepare a production budget from the following information :

Product	Estimated stock on 1.1.98 (units)	Estimated sales during Jan. to March 98 (units)	Desired closing stocking on 31.3.98
A	2,000	10,000	3,000
B	3,000	15,000	5,000
C	4,000	13,000	3,000
D	3,000	12,000	2,000

11. From the following Balance Sheet of Kumar prepare a Funds Flow statement

Liabilities	2001 Rs.	2002 Rs.	Assets	2001 Rs.	2002 Rs.
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Liabilities	2001	2002	Assets	2001	2002
	Rs.	Rs.		Rs.	Rs.
Capital	1,00,000	1,25,000	Land	1,00,000	95,000
General reserve	25,000	30,000	Machinery	75,000	84,500
P & L A/c	15,250	15,300	Stock	50,000	37,500
Bank loan	35,000	–	Debtors	40,000	32,000
Creditors	75,000	67,500	Cash	250	300
Provision for tax	15,000	17,500	Bank	–	4,000
			Goodwill	–	2,000
	2,65,250	2,55,300		2,65,250	2,55,300

Additional information :

Depreciation on plant during the year 2002 Rs. 7,000.

12. ABC Ltd. furnishes the following information :

	2008	2009
	Rs.	Rs.
Sales	8,10,000	10,26,000
Profit earned	21,600	64,800

Assuming the fixed cost remains the same in both periods, calculate :

- Profit – volume ratio.
- Fixed cost.
- The amount of sales required to earn a profit of Rs. 1,08,000.

B.COMDEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****Second Year****BUSINESS STATISTICS****Time : 3 Hours****Maximum Marks : 75****PART-A****(3X5 = 15 marks)****Answer any THREE questions**

1. State different the methods of classification.
2. Write short notes on :
 - (a) Rank correlation
 - (b) Range
3. State three properties of the coefficient of correlation.
4. Karl Pearson's coefficient of skewness of a distribution is 0.4, its standard deviation is 6.5 and mean 29.6. Find the mode and median of the distribution.
5. Explain about components of time series.

PART-B**(4X15 = 60 Marks)****Answer any FOUR questions.**

6. Explain about measures of central values of Mean, Median, Mode.
7. Calculate mean, medium and mode for the data given below.

Daily earnings (Rs.)	No. of persons
50-53	3
53-56	8
56-59	14
59-62	30

62-65	36
65-68	28
68-71	16
71-74	10
74-77	5

8. In a correlation study the following values are obtained :

	X	Y
Mean	65	67
Standard Deviation	2.5	3.5
Coefficient of correlation(r)	0.8	

Find the two regression equations that are associated with the above values

9. Calculate co-relation co-efficient for the marks in Accountancy and Statistics of 8 students.

Students :	A	B	C	D	E	F	G	H
Marks in Accountancy :	15	20	28	12	40	60	20	80
Marks in Statistics :	40	30	30	30	20	10	30	60

10. Find the Quartile Deviation from the following data:

X	10-20	20-30	30-40	40-50	50-60	60-70	70-80
F	8	14	30	16	14	4	10

11. Write the method, types, and characteristics of constructing index number.

12. Compute the trend values for the following data using the method of least squares :

Year :	1980	1981	1982	1983	1984	1985	1986
Price of X :	83	60	54	21	22	13	23

B.COM DEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****SECOND YEAR****MARKETING****Time : 3 Hours****Maximum Marks : 75****PART- A****(3 X 5 = 15 Marks)****Answer any THREE questions:**

1. Define the modern concepts of marketing.
2. State the meaning of consumer behavior.
3. What is market targeting?
4. What are industrial goods? Bring out the needs of sales forecasting.
5. state any three objectives of pricing

PART- B**(4 x1 5 = 60 Marks)****Answer any four questions**

6. Explain the various elements of marketing mix. State the various forces that affect the marketing function.
7. What are the major factors influencing consumer behaviour?
8. Briefly describe the various market positioning strategies.
9. Discuss the various objectives of sales forecasting.
10. What do you mean by channel of distribution? explain the various kinds of marketing channel
11. What are the characteristics of good package?
12. Explain the objectives advertising state its importance.

B.COMDEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****SECOND YEAR****E-COMMERCE****Time: 3 hours****Maximum Marks: 75****PART - A****(3 x 5 = 15 Marks)****Answer any THREE questions.**

1. List out the driving forces of E-commerce.
2. What is C2B e-commerce ?
3. List out the advantages of E-Marketing
4. What is digital signature?
5. What is M-commerce?

PART - B**(4 x 15 = 60 Marks)****Answer any FOUR questions.**

6. Explain the evolution of E- commerce
7. Difference between E-commerce and traditional commerce.
8. Discuss the classification E-commerce business.
9. What are the different forms of E- advertising?
10. Discuss the process of E-CRM.
11. Write famous electronic payment methods
12. Explain the various applications of M-commerce

B.COMDEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****SECOND YEAR****INTERNET & WEB DESIGNING****Time: 3 hours****Maximum Marks: 75****PART- A****(3 x 5 = 15 Marks)****Answer any THREE questions**

1. State about Internet address and Domain name.
2. How do you manage address book in email?
3. Write notes on information file creation.
4. What is BG color?
5. State the functions of Web server and browser.

PART-B**(4 × 15 = 60 Marks)****Answer any FOUR questions**

6. Discuss the important features of Internet. Explain the modem installation and configuration procedure for Internet services.
7. Explain the procedure of sending files via email attaching a signature.
8. Explain the creation of HTML document with suitable example.
9. What is list? What way you add graphics to HTML document?
10. Discuss the usage of any two attributes in DHTML.
11. Explain the two type of hyperlinks with example.
12. Write short note on :
 - (a) Footer
 - (b) Title
 - (c) Spacing.

B.COM DEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****THIRD YEAR****ADVANCED ACCOUNTING****Time : 3 Hours****Maximum Marks : 75****PART - A****(3 x 5 = 15 Marks)****Answer any THREE questions**

1. State the explain the different modes of dissolution.
2. Calculate the amount of goodwill at three years purchase of last five years average profits. The profits were: I Year Rs. 9,600, II year – Rs. 14,400, III year- Rs. 20,000, IV year – Rs. 6,000, V year- Rs. 10,000.
3. State the different methods of computing purchase consideration
4. How are the following items treated in bank final accounts?
(a) Bad debts (b) provision for taxation
5. Make a Performa for Bank final account statement.

PART - B**(4 x 15 = 60 Marks)****Answer any FOUR questions**

6. Distinction between Hire purchase and Instalment system.
7. What are the factors affecting the value of goodwill?

8. Following is the Balance Sheet of Mohan and Madan on 31st dec.1990, after adjustment of profit for 1990 and drawings :

	Rs.		Rs.
Capitals:		Land	16000
Mohan 40000		Building	72000
Madan <u>48000</u>	88000	Other assets	48000
		Madan's drawings	8000
Creditors	32000		
P&L appropriation A/c	24000		
	<u>144000</u>		<u>144000</u>

During the year 1990, (1) profits were Rs. 40,000 (2) Drawings of mohan were Rs.12,000 (3) Interest is to be charged at 5% p.a. on opening capitals.
Calculate interest on capitals of Mohan and Madan.

9. Kandan Ltd. Issued 40,000 shares of Rs. 10 each payable in full an application as per a 'private placement agreement'. The company received application for 40,000 shares. Applications were accepted in full. Show journal entries in the books of Kandan Ltd.

10. From the following data, calculate profit prior to incorporation:

Time ratio: 1:2
Sales ratio: 1:3
Gross profit: Rs. 1,70,500
Administrative expenses: Rs. 69,600
Expenses relating to sales: Rs. 18,600
Preliminary expenses: Rs. 11,560

11. A Life Assurance Company prepared its Revenue A/c for the year ending 31.12.2017 and ascertained its Life Assurance Fund to be 28, 35,000. It was found later that the following had been omitted from the accounts.

- a) Interest accrued on investments Rs. 39,000. Income tax liable to be deducted there on is estimated to be Rs. 10,500
- b) Outstanding premium Rs. 32,800
- c) Bonus utilized for reduction of premium Rs.6,750
- d) Claims intimated but not admitted Rs.17,400
- e) Claims covered under reinsurance Rs.6,500

What is the true Life Assurance Fund?

12. Explain the legal provisions relating to the final Accounts of a Banking company.

B.COM DEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****THIRD YEAR****COMMERCIAL LAW AND INDUSTRIAL LAW****Time : 3 Hours****Maximum Marks : 75****PART - A****(3 x 5 = 15 Marks)****Answer any THREE questions**

1. List down different types of contract
2. What is Quasi -contract ?
3. What is meant by sale by non- owner ?
4. Define Factory Act .1948
5. What is meant by Industrial Disputes?

PART - B**(4 x 15 = 60 Marks)****Answer any FOUR questions.**

6. Discuss the essential element of contract.
7. What are the different modes of creation of Agency ?
8. Discuss the rights of unpaid seller
9. State the provision of factories with regard to safety and health
10. State how industrial disputes are adjudicated.
- 11 Discuss about powers of ESI corporation.
12. State the rules regarding the notice of accident and its proper manner under workmen compensation act

B.COM DEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****THIRD YEAR****COST ACCOUNTING****Time : 3 Hours****Maximum Marks : 75****SECTION -- A****(3 x 5 = 15 Marks)****Answer any THREE questions**

1. Define Cost Accounting.
2. What is bin card?
3. Definition of job costing
4. What is Primary Distribution of Overhead?
5. Write a short note on Contribution.

SECTION - B**(4 x 15 = 60 Marks)****Answer any FOUR questions**

6. Prepare a cost sheet of the following data relating to the manufacture of Jeans:

Number of Jeans manufactured during the month 1,000

Direct materials consumed 20,000

Direct labour 8,000

Indirect labour (in factory) 2,500

Supervision costs (in factory) 1,000

Factory premises rent 1,600

Factory lighting 600

Oil for machines 100

Depreciation of machines 500

Office overheads 8,000

Office salaries 2,000

Misc. office expenses 1,000

Selling and distribution overheads 6,000

Note: A profit margin of 20% on the total cost of goods is expected on the sale of Jeans.

7. Calculation of Maximum, Minimum and Reorder Stock Levels.

Two Components, A and B are used as follows:

Normal usage = 50 units per week each

Minimum usage = 25 units per week each

Maximum usage = 75 units per week each

Reorder quantity A: 400 units

Reorder quantity B: 600 units

Reorder period A: 4 to 6 weeks

Reorder period B: 2 to 4 weeks

Required:

Calculate for each component

(i) Reorder Level

(ii) Minimum level

(iii) Maximum level

(iv) Average stock level

8. The following is a summary of the receipts and issues of materials in a factory during the month of April. The following is a summary of the receipts and issues of material in a factory during the month of April.

Date	Particulars	Qty.	Rate per unit
			Rs.
1	Received	2000	10
5	Received	300	12
8	Issued	1200	-
10	Received	200	14
12	Issued	1000	-
23	Received	300	11
31	Issued	200	-

Prepare a statement showing the pricing of issues on the basis of - FIFO method

9. The following are the particulars applicable to a process:

Time Rate —Rs.8 per hour

High Task — 200 units per week.

In a 40 hour week, the production of the workers was:

A — 180 units;B — 200 units;C — 205 units

Calculate the total earnings of the workers under Gantt's Task Bonus system. s

10. The IQIZ Company estimated its factory overhead of the next period at Rs.160,000. It estimated that 40,000 units will be produced at a materials cost of Rs.200,000. Production will require 40,000 man-hours at an estimated wage cost of Rs.80,000. The machines will run about 25,000 hours. The factory overhead rate that may be used in applying FOH to production on each of the following bases:

(1). Materials cost

(ii). Direct labour cost

(iii). Direct labour hours

(iv). Machine hours

(v). Prime cost

11. Prepare a Process Account, Abnormal Loss Account and Normal Loss Account from the following information.

Input of Raw material	1000 units @ Rs.20 per unit
Direct Material	Rs.4,200/-
Direct Wages	Rs.6,000/-
Production Overheads	Rs.6,000/-
Actual output transferred to process II	900 units
Normal Loss	5%
Value of Scrap per unit	Rs.8/-

12. From the following information calculate:

- (a) Break – Even Point.
 - (b) P/V Ratio
 - (c) Profit
 - (d) Profit at 75% capacity,
 - (e) Profit at 100% capacity
- (1) Budgeted Sales Rs. 2,00,000 (80% capacity)
 - (2) Direct Materials 30% of Sales.
 - (3) Direct labor 20% on sales.
 - (4) Variable Overheads (Factory) 10% on sales.
 - (5) Variable Overheads (Administration) 15% of sales.
 - (6) Fixed Cost Rs. 30,000

B.COM DEGREE EXAMINATION - DECEMBER- 2020

COMPUTER APPLICATIONS

Third Year

BUSINESS INFORMATION SYSTEMS

Time : 3 Hours

Maximum Marks : 75

PART-A (3X5 = 15 Marks)

Answer any THREE questions

1. What are Real Time Operating Systems?
2. What is Data transformation and management?
3. Write the functions of Transaction Processing Systems.
4. State the functions of network model.
5. Distinguish between shareware and freeware

PART-B (4X15 = 60 Marks)

Answer any FOUR questions

6. Discuss the various types of database management systems.
7. Explain the process of Inter-organization information systems.
8. Explain the Components and Structure of Decision Support Systems.
9. Describe the transaction processing information systems
10. Discuss and compare between the various data base models.
11. Discuss the various classification of software processor.
12. Explain its mechanism towards DBMS.

B.COM DEGREE EXAMINATION - DECEMBER- 2020**COMPUTER APPLICATIONS****THIRD YEAR****BUSINESS ACCOUNTING SOFTWARE****Time : 3 Hours****Maximum Marks : 75****PART - A****(3X5 = 15 Marks)****Answer any THREE questions**

1. State any five user-friendly features of TALLY.
2. Distinguish between cost centres and cost categories
3. What are the salient features of VAT?
4. Write on the payment voucher.
5. How is bank reconciliation statement generated in Tally?

PART - B**(4X15 = 60 Marks)****Answer any FOUR questions**

6. Explain the sequence of generating vouchers in TALLY.
7. Explain the steps performed in creating invoices.
8. Explain the procedure for generating a sales order
9. What is VAT? Explain its method of compilation.
10. What is an inventory voucher? Explain its various types.
11. What is TDS? Discuss its detailed report.
12. Discuss the steps followed in creating multiple stock categories.