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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester B.COM/BCOM CA Degree Examination, November 2019

BCOM3B03/BCCA3B03– Business Regulations

(2018 Admission onwards)

Time: 3 hours   Max. Marks: 80

SECTION - I

Answer all questions. Each question carries 1 mark

I. Choose the correct answer

1. Legally a Contract of Sale includes . . . .

   [a] Sale   [b] Barter
   [c] Agreement to Sell   [d] None

2. 'Caveat Emptor' means:

   [a] Provide facilities   [b] Take responsibility
   [c] Consumer benefit   [d] Buyer beware

3. An agent acting under the original agent is called:

   [a] General agent   [b] Sub agent
   [c] Co-agent   [d] Special agent.

4. Jurisdiction of state forum under consumers protection act is up to:

   [a] One crore   [b] 20 lakhs
   [c] 5 lakhs   [d] No limit

5. Contract which is imposed by Operation of Law:

   [a] Contract of Agency   [b] Contract of Guarantee
   [c] Contract of Indemnity   [d] Quasi Contract

II. Fill in the Blanks

6. Novation is Discharge of Contract by . . . .

7. In bailment, there is transfer of . . . .

8. Partnership at will is partnership formed for . . . . period.

III. Match the following:

9. Indemnity   Element of Contract

10. Insolvent   Three Parties

                             Disqualified from Contract

                             Compensate Loss

(10x1=10 marks)

SECTION - II

Answer any eight questions in two or three sentences. Each question carries 2 marks

11. Define acceptance.

12. Who are the two types of consumers under consumer protection Act?

13. What are the essentials for the constitution of partnership?

14. What do you mean by undue influence?

15. What is bailment?

16. Explain sale by non-owners.

17. Explain the term Doctrine of Frustration.

18. What are the essentials of Contract of Indemnity?

19. Define Consumer.

20. Explain agency by ratification.

(8x2=16 marks)

SECTION - III

Answer any six questions in 150 to 200 words. Each question carries 4 marks

21. Explain the rights of agent?

22. What are rights of unpaid sellers?

23. Minor as a partner – discuss his rights and liabilities.

24. What are the objects of state and central councils?

25. Mention the various modes of termination of agency.

26. What are the difference between fraud and misrepresentation?

27. What are the essentials of valid acceptance?

28. What is pledge, what are the rights of pledger?

(6 x 4 = 24 marks)

SECTION - IV

Answer any two questions in 600 to 800 words. Each question carries 15 marks

29. What are the rights and duties of bailor and bailee in a contract of bailment?

30. What are the essentials of valid contract and state different types of contract?

31. Define unpaid seller. What are the remedies available to an unpaid seller?

(2 x 15 = 30 marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester B.COM/BCOM CA Degree Examination, November 2019

BCOM3B04/BCCA3B04 – Corporate Accounting

(2018 Admission onwards)

Time: 3 hours   Max. Marks: 80

PART – 1

Choose the correct answer from the following questions.
Each question carries 1 mark.

1. Ind AS 17 deals with

   a. Investment Property   b. Income Tax   c. Leases   d. Borrowing Cost

2. Mastheads and publishing titles are .... assets

   a. Tangible asset   b. Fictitious asset   c. Intangible Asset   d. None of these

3. Divisible Profit means that which would otherwise be available for ....

   a. Dividend   b.Profit   c.Capital   d. None of the above

4. Trade Mark is a -------asset

   a. Current   b. Fictitious   c. Tangible   d. Intangible

5. Removing of an asset from the balance sheet is called...........

   a. Recognition   b. Derecognition   c. Presentation   d. None of these.

(5 x 1=5 Marks)

II. Fill in the blanks.Each question carries 1 mark.

6. FASB stands for ....

7. Bonus issue is also known as.............. of profit.

8. Under double account system, fixed asset are shown at ....

9. Ind AS 36 deals with ....

10. When smaller number of shares of larger denomination is converted into larger number of shares of smaller denomination, it is called ....

(5 x 1=5 marks)

PART – II

Answer any eight questions from the following questions. Each question carries 2 marks.

11. What is CRR?

12. What is Minimum lease payment?

13. Define IFRS.

14. What is preference share?

15. What do you mean by Value In Use?

16. What is buyback of shares?

17. What is contingent asset?

18. What is sinking fund?

19. What do you mean by secured debentures?

20. What do you mean by capital account in double account system? (8 x 2=16 Marks)

PART – III

Answer any six questions from the following questions. Each question carries 4 marks.

21. What are the contents of Financial Statement?

22. Explain the acquisition method for business combination.

23. What are the various methods of alteration of share capital?

24. Discus the various methods of redemption of preference shares?

25. Beta Ltd. purchased raw materials for Rs. 2, 00,000 less a rebate of 5%. It paid Rs. 30,000 as customs duty including Rs. 15,000 towards a special duty, against which it will avail credit. It spent Rs. 5000 on ocean freight, clearing agent's charges of Rs. 4,000, Rs.10,000 on warehouse rent and Rs. 5,000 on security guard's wages. Please determine the cost of inventory.

26. D Ltd had 9,000, 8% Redeemable Preference Shares of Rs. 20 each, fully paid up. The company decided to redeem these shares by issue of sufficient No. of equity shares of Rs. 10 each fully paid at 10% discount. Pass necessary journal entries in company's book.

27. On 1ˢᵗ May, 2006, Saya Co. Ltd., Issued 5000, 13% debentures of Rs. 100 each at a discount of 5% redeemable on 30ᵗʰ April 2018 at a premium of 10%. Pass journal entries in the book of the company on Issue and redemption of debentures

28. Raj Ltd, had issued 30,000 equity shares of Rs. 10 each, Rs. 8 per share called up. The company made the following decisions:

   1. To make shares fully paid-up through bonus issue out of general reserve of Rs. 1,00,000

   2. To issue right shares in the ratio of one fully paid share for every 3 existing shares held at Rs. 15 per share. The prevailing market price per share is Rs. 25.

      Compute the value of freight and give the journal entries.

(6 x 4=24 Marks)

PART IV

Answer any two questions from the following questions. Each question carries 15 marks

29. X Ltd. Acquires all the shares of Y Ltd. On 31ˢᵗ March 2016, on which date the statements of financial position of the two companies were as under:

| Particulars | Note No. | Amount as on 31.3.2016 | |
		X Ltd Rs.	Y Ltd Rs.

I.	Equity and liabilities			
	1. Shareholders' funds			
	(a) Share capital	1	10,00,000	4,00,000
	(b) Reserves and surplus	2	2,00,000	----
	2. Current liabilities			
	Trade payable		1,30,000	1,20,000
			13.30.000	5.20.000
II	Assets			
	1. Fixed assets		9,30,000	5,20,000
	2. Non-current investments	3	4,00,000	-----
			13,30,000	5,20,000

Notes

		X Ltd Rs.	Y Ltd Rs.
1.	Share Capital		
	Issued, subscribed and paid up		
	Equity shares of Rs. 10each	10,00,000	4,00,000
		10,00,000	4,00,000
2.	Reserves and surplus	1,30,000	----
	General reserves	70,000	
	Surplus	200000	

3.	Non-current Investments	4,00,000	-----
	100% Equity shares in Y Ltd	4,00,000	---

Prepare consolidated statement of financial position as on 31-3-2016.

30. The following balances are extracted from the books of AB Ltd.

10.000 11% Preference Shares of Rs.10 each, fully paid up; 5,000 10% Preference shares of Rs.10 each, Rs. 8 paid up; 20.000 Equity Shares of Rs.10 each, fully paid up; General Reserve Rs. 2,00,000; Profit and Loss A/C Rs. 1,00,000; Capital Reserve Rs. 20,000; Security Premium Rs. 15,000. Preference Shares are redeemed at 10% premium to the extent possible. For this purpose 5,000, Rs. 10 Equity Shares are issued at 10% premium.

Holders of 500 11% preference shares are untraceable. For creation of Capital Redemption Reserve, if any; minimum use of free reserve is to be made. Pass journal entries.

31. The following are balances in the books of Noida Electricity Company Ltd. As on 31.03.2016

Particulars	Dr.	Cr.
Land on 1.4.2015	900000	
Land acquired during the year	30000	
Machinery on 1.4.2015	3600000	
Machinery purchased during the year	30000	
Mains including cost of laying on 1.4.2015	1200000	
Mains laid during the year	306000	
Ordinary share capital		3294000
Debentures		1200000
Trade payables		6000
Depreciation reserve		1500000
Sundry Debtors for energy supplied	240000	
Other debtors	3000	
Cash in hand and cash at bank	30000	
Cost of generation of electricity	210000	
Cost of distribution of electricity	30000	
Rent, rates and taxes	30000	
Expenses of management	72000	
Depreciation	120000	
Sale of energy		780000
Rent of meters		30000
Interest on Debentures	60000	
Interim dividend	120000	
Balance of net revenue a/c (1.4.2015)		171000
	6981000	6981000

Prepare Final accounts of the company under double account system.

(2 x 15=30 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Third Semester B.COM/BCOM CA Degree Examination, November 2019
BCOM3C03/BCCA3C03 – Human Resource Management
(2018 Admission onwards)

Time: 3 hours   Max. Marks: 80

Part I
Answer all questions
Choose the correct answer

1. .... is related with a decision to place a selected individual in one job than other.

   a) Placement   b) Selection   c) Recruitment   d) Induction.

2. Which among the following are Casual Emoluments.

   a) Perks   b) Incentives   c) Wages   d) None of these

3. The statement which shows the maximum acceptable human qualities necessary to perform a job satisfactorily is called ....

   a) Job evaluation   b) Job description   c) Job specification   d) None of these.

4. The process of allocating tasks among the members for achieving organizational objectives is known as............

   a) Controlling   b) Directing   c) Planning   d) Organizing.

5. .... is the process of negotiations between employers and the representatives of a unit of employees aimed at reaching agreements that regulate working conditions.

   a) Participation management   b) Collective bargaining   c) Code of conduct

   d) None of these.

Fill in the blanks

6. The feeling of dissatisfaction or injustice in connection with one's employment situation that is brought to the attention of management is called ....

7. Name the incentive plan in which the benefit of time saved goes to the worker and the supervisor in the ratio of 3:1.

8. The process of evaluating an employee's performance of a job in terms of its requirements is known as ....

9. .... means employing a competent and experienced person in an organization by buying talent rather than developing.

10. Name the process of shifting an employee from one job to another without any change in the nature of the job.

                                                     (10 x 1 = 10 Marks)

Part II (Short Answers)
Answer any Eight Questions

11. What is compensation management?

12. Define vestibule training.

13. Is human resources management and personnel management the same? Comment.

14. Define Job Analysis.

15. What is merit rating?

16. Give an account of T.Q.M

17. What does job simplification mean?

18. What is outsourcing?

19. Explain any two ways of separation in an organization.

20. Define exit interview.   (8 x 2 = 16 Marks)

Part III (Short Essays)
Answer any Six Questions

21. What is Performance Appraisal? Explain the process of Performance Appraisal.

22. Define Job Evaluation. Explain briefly the different methods of Job Evaluation.

23. Discuss the objectives of HRM.

24. Explain the main contents of job description.

25. Define Interview. Give an account of the various types of Interview.

26. What are the prerequisites of a sound incentive system?

27. Explain the fundamental principles of a good grievance procedure?

28. Give a brief account of the important factors influencing wage incentive system?

                                                        (6 x 4 = 24 Marks)

Part IV (Long Essays)
Answer any Two Questions

29. Define HRM. Explain the important functions of HRM.

30. Explain the training methods used in organizations to train their employees and also explain the methods to evaluate the training methodology adopted.

31. What is workers' participation in management? Explain the various methods to ensure worker's participation in management.   (2 x 15 = 30 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester B.COM / B.COM CA/ BBA/BA MC Degree Examination, November 2019

BCOM3A11/BCCA3A11/BBBA3A11/A11 – Basic Numerical Skills

(2018 Admission onwards)

ime: 3 hours   Max. Marks: 80

Part I
Answer all questions.

.Choose the correct answer

. A square matrix in which all the elements except leading diagonals are zero is called---

   (a) Column matrix   (b) Triangular matrix   (c) Diagonal matrix(d) Unit matrix.

. Given the term in the sequence 1,3,7,15,31, next term is

   (a) 62   (b) 46   (c)60   (d) 63

. Which of the following is a measure of Central Tendency

   (a) Standard Deviation   (b) Range (c) Median   (d) Mean Deviation

. A------------- enquiry is the one in which all the units connected with the problem are

   surveyed.

   (a) Sample enquiry   (b) Confidential enquiry   (c) Survey enquiry   (d) None

5. Bar diagram is a ----

   (a) One dimensional diagram   (b)Two dimensional diagram

   (c) Three dimensional diagram   (d) Cartogram

II. Fill in the blanks

6. ----------Index isknown as 'Ideal Index'.

7. If Set A={ 1, 3, 5, 7} B={ 5, 9, 13, 17 } Then A∩ B =----

8. Quadratic equation $ax^2+bx+c=0$ has equal roots if----

9. When a frequency curve is more flat topped than the normal curve, it is called------

10. Value of the determinant $A=\begin{vmatrix} 2 & 4 \\ 8 & 2 \end{vmatrix}$ is ----.

(10×1=10 Marks).

Part II (Short Answers Questions)
Answer any eight questions

11 $A=\begin{bmatrix} 2 & 3 & 1 \\ 0 & -1 & 5 \end{bmatrix}$;$B=\begin{bmatrix} 1 & 2 & -1 \\ 0 & -1 & 3 \end{bmatrix}$ find 2A-3B

12. What do you mean by Harmonic Mean?

13. Represent $A \cap B^C$ using Venn diagram.

14. Find the sum of 10 terms of the AP 50,46,42.......

15. What is an Index Number?

16. What is Skewness?

17. What is Unit Matrix?

18. Solve $3x+8=17$

19. Find the interest earned on Rs.100 invested for two years at 10% compounded semi annually.

20. Find the 10th term of GP 1,3,9,27 …

(8×2=16 Marks)

Part III (Short Essays)
Answer any six questions

21. Define Primary Data .What are the Various methods of collecting Primary data?

22. Given that $A+B=\begin{bmatrix} 2 & 5 \\ 7 & 8 \end{bmatrix} A-B=\begin{bmatrix} 6 & 8 \\ 4 & 3 \end{bmatrix}$ Find 2A

23. Calculate Median form the following data

Class	:	0-5	5-10	10-15	15-20	20-25
Frequency	:	5	10	15	12	8

24. Find two numbers whose sum is 18 and the product is 72

25. What are the components of Time Series? Explain.

26. In an election 72,000 votes were casted .Out of four candidates the first got 24,000 votes, the second got 20,000 votes ,the third got 18,000 votes and the fourth got 10,000 votes .Draw a Pie Chart for these data.

27. Which term of AP 4, 9, 14,.......is 109.

28. Index Numbers are Economic Barometers. Explain.

(6×4=24 Marks)

Part IV (Long Essays)
Answer any two questions

29. From the following data calculate Standard Deviation and its Coefficient of Variation.

Marks	2	4	6	8	10
No of students	8	10	16	9	7

30. Solve the following using Matrix

$3x+2y+z=0$

$2x-3y+3z=2$

$X +y+ z =3$

31. Explain in detail the steps in Statistical Investigation

(2×15=30 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester BCOM / BCOM CA/ BBA/BA MC Degree Examination, November 2019

BCOM3A12/BCCA3A12/BBA3A12/A12 – General Informatics

(2018 Admission onwards)

Time: 3 hours

Max. Marks: 80

Part A

Answer all questions, each question carries 1 mark.

A. Choose the correct answer

1. Viruses that travel from computer to computer on their own(independent of host) are called

   a) Worms   b) Stealth viruses

   c) Logic bombs   d) Macro viruses

2. In Open Office.org. Impress is ....program

   a) Presentation tool   b) Word processor

   c) Spreadsheets   d) None of these

3. PDF stands for ....

   a) Portable Document Format   b) Portable Document File

   c) Pre Defined Format   d) Pixel Dots Format

4. This is a plastic card embedded with a computer chip that stores and transacts data between users:

   a) Credit card   b) Smart card

   c) Debit card   d) None of these

5. Computer to computer exchange of business information is done through:

   a) CAM   b) CAD

   c) ERP   d) EDI

B. Fill in the blanks

6. G2E e-governance means...........................

7. .... is the primary large printed circuit board within a personal computer

8. TRIPS means.................

9. ....refers to sending large number of mail to the victim, which may be an individual or a company or even mail servers there by ultimately resulting into crashing.

10. W3C stands for .... (10 x 1=10 marks)

Part B
(Short Answer Questions)
Answer any eight questions, each question carries 2 marks

11. What is router?

12. What is Plagiarism?

13. What is a client-server network?

14. Define UNICODE?

15. What is Kernel?

16. What is a web portal?

17. Write any two differences between Data and Information?

18. What do you mean by "copy left" license?

19. What is embedded operating system?

20. What is Telnet?   (8 x 2=16 marks)

Part C
(Short Essay Questions)
Answer any six questions, each question carries 4 marks

21. What is e-waste and green computing?

22. Write a note on INFLIBNET.

23. What are the risk factors of cyber addiction?

24. Explain the advantages of DNA computing.

25. Explain the application of IT in Education.

26. Write a note on Information Technology Act.

27. Explain the effect of digital divide.

28. What are the advantages of open sources software?   (6 x 4=24 marks)

Part D
(Essay Questions)
Answer any two questions, each question carries 15 marks

29. What is e-governance? Explain the various e-governance initiatives of the government.

30. What is IPR? What are its basic components? Give a brief account of patent act in India.

31. Define computer network. Explain the different types of network topologies.

(2 x 15=30 marks)