1B3N23029

Reg. No:........................

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester BCOM/BCOM CA Degree Examination, November 2023

BCM3B03/BCC3B03 – Business Regulations

(2022 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

Part A
All questions can be attended

1. When do a contract become voidable?

2. What is a contingent contract ?

3. Define acceptance.

4. Define offer

5. What is coercion?

6. Who are the parties to a contract of guarantee?

7. What you mean by gratuitous bailment?

8. What is a contract of agency?

9. Define 'goods' as given in Sale of Goods Act 1930

10. What is doctrine of caveat emptor?

11. What you mean by unascertained goods?

12. What is unfair trade practice?

13. What is the composition and term of office of central consumer protection council?

14. What you mean by LLP Form 8?

15. State any two features of Limited Liability Partnership

(15 x 2 = 30, Maximum ceiling 25 marks)

Part B
All questions can be attended

16. What are the essentials of a valid offer?

17. What are the different kinds of quasi contracts?

18. Differentiate between mistake of law and mistake of fact

19. What are the conditions of undue influence?

20. What are the different modes of creation of agency?

21. Differentiate between sub agent and substituted agent.

22. Differentiate between sale and agreement to sell

23. What are the remedies available to consumer under Consumer Protection Act?

(8x5 = 40, Maximum ceiling 35 marks)

24. Discuss different modes of discharge of a contract

25. Discuss the personal liability of an agent.

26. What are the implied conditions and warranties in a contract of sale?

27. Discuss the procedures of winding up of LLP.

(2x10 = 20 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester BCOM/BCOM CA Degree Examination, November 2023

BCM3B04/BCC3B04 – Corporate Accounting

(2022 Admission onwards)

Time: 2 ½ hours   Max. Marks: 80

Section A
Answer All Questions, Each carries 2 Marks

1. List out major components of interim financial reports?

2. What is diluted EPS?

3. What is ex-interest quotation ?

4. Write down any two circumstances of issuing bonus shares?

5. What is DRR?

6. How do you compare substandard assets with doubtful assets?

7. What is slip system of ledger posting ?

8. What is surrender value?

9. What is premium? How premium treat in revenue account?

10. Write a note on bearer debentures?

11. What is operating segment?

12. What is negative goodwill?

13. What is group financial statements?

14. Write a note on sinking fund method of redemption?

15. What is stock split?

(15 x 2 = 30, Maximum ceiling 25 marks)

Section B
Answer All Questions. Each Carries 5 Marks

16. What is book building? What are the advantages of book building?

17. What is related party transaction? How it is measured and recognised ?

18. Himalayas limited had Rs. 10,00,000, 8% debentures of Rs. 100 each as on 31ˢᵗ March 2022. The company purchased in the open market following debentures for immediate cancellation:

On 01-07-2022: 1000 debentures @ Rs. 97 (cum-interest)

On 29-02-2023: 1800 debentures @ Rs. 99 (ex-interest)

Debenture interest due date is 30ᵗʰ September and 31ˢᵗ March

Give journal entries in the books of the company for the year ended 31ˢᵗ March 2023.

19. The life fund of a company was Rs.26,80,000. The interim bonus paid during the last three years was Rs. 12,420. The total outstanding liability as per the actuarial valuation was Rs. 19,65,000 and the surplus brought from the previous valuation was Rs. 2,38,000. It was proposed to carry forward a sum of Rs. 1,87,420 and to divide the balance between the shareholders and the policy holders in the ratio of 2:7

Show net profit for the three-year period and the distribution of the surplus.

20. XYZ limited purchased 80% shares of ABC limited on 1st January, 2016 for Rs. 1,40,000. The issued capital of ABC limited on 1st January, 2016 was Rs. 1,00,000 and the balance in P/L A/c was Rs. 60,000.

During the year ended 31st December, 2016, ABC limited earned a profit of Rs. 20,000 and at the year end, declared and paid a dividend of Rs. 15,000.

What is the amount of minority interest as on 1st January, 2016 and 31st December, 2016? Also check whether there should be any goodwill or capital reserve at the date of acquisition.

21. Given below is an extract from the trial balance a bank as on 31st March, 2020:

Items	Dr. Rs. ('000)	Cr. Rs. ('000)
Bills discounted	1,264	
Rebate on bills discounted on April 1, 2019		8
Discount received		85

An analysis of the bills discounted as shown above shows the following:

Amount	Due date	Rate of discount (% p.a)
1,40,000	June 4, 2020	5
4,26,000	June 10, 2020	4.5
2,82,000	June 24, 2020	6
3,80,000	July 5, 2020	4

Show how the relevant items will appear in the bank's balance sheet as at 31st March, 2020 and in the bank's profit and loss account for the period to 31st March, 2020.

22. A company is planning to raise funds by making right issue of equity shares to finance its expansion. The existing equity share capital of the company is Rs. 50,00,000. The market value of its share is Rs. 42. The company offers to its shareholders the right to buy 2 shares @ Rs. 11 each for every 5 shares held.

You are required to calculate:
a) Value of right
b) Percentage increase share capital

23. PS Ltd reported net earnings of Rs. 2,50,000 for the year ending 2020. It had 1,25,000 shares of Rs. 1 par value common stock and 30,000 shares of Rs. 40 par value convertible preference shares outstanding during the year. The dividend rate on the preference shares was Rs. 2 per share. Each share of the convertible preference shares can be converted into two shares of PS Ltd Class A common shares. Assuming that the convertible preference shares were converted, what would be PS Ltd's diluted earnings per share?

(8 x 5 = 40 Marks, Max ceiling 35 Marks)

Section C
Answer Any TWO Questions. Each Carries 10 Marks

24. From the following balance sheets as on 31st March, 2019 given below. Prepare a consolidated balance sheet of A limited and its subsidiary company B limited.

Details	A Ltd ₹.	B Ltd ₹.
I. Equity & Liabilities:		
(1) Shareholder's funds		
(a) Share capital: Equity shares of Rs. 10 each	25,00,000	6,00,000
(b) Reserve & Surplus:		
General Reserve	3,60,000	1,20,000
Surplus A/c	2,40,000	1,80,000
(2) Current liabilities		
Trade creditors	3,50,000	1,00,000
Total Equity & Liabilities	34,50,000	10,00,000
I. Assets:		
(1) Non-current assets:		
(a) Fixed assets:		
Land & Building	6,40,000	2,00,000
Machinery	12,60,000	3,40,000
Furniture	1,40,000	60,000
(b) Investment: 40,000 shares in B Ltd.	5,00,000	-
(2) Current assets:		
Stock	4,10,000	2,50,000
Debtors	3,80,000	1,00,000
Bank balance	1,20,000	50,000
Total Asserts	34,50,000	10,00,000

At the date of acquisition of A Ltd. of its holding of 40,000 share in B Ltd. the latter company had undistributed profits and reserves amounting to Rs. 1,00,000, none of which has been distributed since then.

25. Prepare Profit and Loss Account for the year ended 31st March, 2023 of Sound Bank Limited from the following balances:

	₹
Interest on loans	3,50,000
Interest on savings account	1,50,000
Interest on cash credits	1,60,000
Interest on fixed deposits	1,90,000
Interest on overdraft	50,000
Amount charged against current accounts	20,000
Rebate on bills discounted	19,000
Establishment	1,20,000
Discount on bills discounted	40,000
Rents	5,000
Dearness allowances	35,000
Commission, exchange and brokerage	15,000
Managing director's salary	15,000
Contribution to provident fund	10,000
Locker rent	1,000
Transfer fees	1,000

Adjustments:

a. Adequate provision is o be made for bad debts

b. Advances of the bank have been classified as follows:

Standard assets – ₹ 25,00,000

Sub-standard assets – ₹ 3,00,000

Doubtful assets:

Unsecured portion – ₹ 50,000

Secured portion:

Up to 1 year – ₹ 2,00,000

1 to 3 year – ₹ 1,00,000

More than 3 year – ₹ 20,000

Loss assets – ₹ 20,000

26. The following trial balance was extracted from the books of Exe Life Insurance Company Limited as on 31st December 2020.

Particulars	Dr. (₹)	Cr. (₹)
Paid up capital – Rs. 10,000 shares of Rs. 10 each		1,00,000
Life assurance fund – 1st January, 2020		29,72,300
Dividends paid	15,000	
Bonus to policy holders	31,500	
Premium received		1,61,500
Claims paid	1,97,000	
Commission paid	9,300	
Management expenses	32,300	
Mortgages in India	4,92,200	
Interest and dividends received		1,12,700
Agent's balances	9,300	
Freehold premises	40,000	
Investments	23,05,000	
Loans on company's policies	1,73,600	
Cash on deposits	27,000	
Cash in hand and on current account	7,300	
Surrenders	7,000	
Total	33,46,500	33,46,500

You are required to prepare the company's revenue account for the year ended 31st December, 2020 and its balance sheet as on that date after taking into consideration the following-

a. Claims admitted but not paid – ₹ 9,000

b. Management expenses due – ₹ 200

c. Interest accrued – ₹ 19,300

d. Premiums outstanding – ₹ 10,000

e. Bonus utilised in reduction of premium – ₹ 2,000

f. Claims covered under re-insurance – ₹ 2,300

27. What are the merits and demerits of issuing bonus shares? Also explain SEBI guidelines for issue of bonus shares.

(2 x 10 = 20 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester BCOM/BCOM CA Degree Examination, November 2023

BCM3C03/BCC3C03 – Human Resource Management

(2022 Admission onwards)

Time: 2 ½ hours   Max. Marks: 80

PART A
All questions can be attended.
Each question carries 2 marks

1. What are the operative functions of human resource management?

2. What is workforce diversity?

3. Define personnel management.

4. What is performance appraisal?

5. Define job specification.

6. Define manpower planning.

7. Write any three internal sources of recruitment.

8. Define Selection.

9. What do you mean by formal interview?

10. What do you mean by industrial dispute?

11. What is critical incident appraisal?

12. What is career development?

13. What is the hot stove rule?

14. What is vestibule training?

15. What is E-recruitment?

(15 x 2 = 30 , Maximum ceiling 25 marks)

PART B
All questions can be attended.
Each question carries 5 marks.

16. What is E-HRM? What are the features of E-HRM?

17. Explain the objectives of human resource management.

18. Briefly explain the significance of job analysis.

19. Discuss methods of job evaluation.

20. Explain the advantages of training.

21. Compare strategic human resource management and traditional human resource management?

22. What is the importance of employee health and safety?

23. Explain the career planning process.

(8x5 = 40, Maximum ceiling 35 marks)

PART C
Answer any two questions

24. What is the importance of human resource planning? Briefly explain types of human resource planning. What are the per-requisites of human resource planning?

25. What are the features of personnel management? Explain the scope of personnel management.

26. What is the role of HR manager in grievance handling? Explain the essentials of a good grievance procedure.

27. Explain in brief the methods of performance appraisal? What are the problems related to performance appraisal?

                                          (2x10 = 20 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester BCOM/BCOM CA/ BBA Degree Examination, November 2023

BCM3A11/BCC3A11/ BBA3A11– Basic Numerical Methods

(2022 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

PART – A
Answer *all* questions.
Each question carries Two mark.
Ceiling -25 Marks

1. What is EMI?

2. What is trace of a matrix?

3. Define Harmonic progression.

4. What is minor of a determinant?

5. Find the sum of 10 terms of the series 3, 5, 7, 9, ...

6. What is annuity?

7. What is the chance of getting a king in a draw from the pack of 52 cards?

8. What do you meant by mutually exclusive events?

9. What do you meant by an equation?

10. Solve the equation $4x + 4 = 3x + 11$

11. If $A = \begin{pmatrix} 6 & 0 & 7 \\ 7 & -2 & 3 \end{pmatrix}$, Find 4A

12. Find the 8th term of the series 2, 6, 18, 54, ...

13. A bag contains 7 red, 12 white and 4 green balls. What is the probability that 3 balls drawn are all white?

14. Find simple interest on ₹3,000 at 7% rate of interest for one year.

15. What is the chance that a leap year selected at random will contain 53 Sundays ?

PART – B
Answer *all* questions.
Each question carries Five marks.
Ceiling -35 Marks

16 Solve $4x^2 + 7x + 2 = 0$

17. Briefly explain Permutations and Combinations with suitable examples.

18. Solve the equations $2x + y = 11$ and $3x - y = 9$

19. Find the inverse of matrix $B = \begin{pmatrix} 2 & 5 & 7 \\ 1 & 1 & 1 \\ 2 & 1 & -1 \end{pmatrix}$

20. Find the adjoint of the matrix $A = \begin{pmatrix} 1 & 4 & 2 \\ -3 & 0 & 3 \\ 7 & 5 & 6 \end{pmatrix}$

21. If third term of an Arithmetic Progression is 7 and the 9th term is 19, find the 31st term.

22. Karunya Bank pays 12% interest and compounds it quarterly. If ₹. 1,000 are deposited initially, how much shall it grow at the end of five year.

23. A six faced dice is so biased that it is twice as likely to show an even number as an odd number when it is thrown. What is the probability that the sum of the two numbers is even ?

PART - C
Answer any *two* questions.
Each question carries Ten marks.

24. Solve the equations by using Crammer's Rule.

$3x + y - z = 8$

$x + y + z = 6$

$2x + y - z = 1$

25. The sum of three numbers in G.P is 35 and their product is 1000. Find the numbers.

26. The compound interest on a sum for 3 years at 5% is ₹.252.20. What is the simple interest?

27. A bag contains 5 white and 3 black balls and four balls are drawn successively without replacement. What is the probability that they are alternatively of the same colour?

$(2 \times 10 = 20$ Ma

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Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester BCOM/BCOM CA/ BBA Degree Examination, November 2023

BCM3A12/BCC3A12/BBA3A12 – Professional Business Skills

(2022 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

PART A
Answer all questions

1. Distinguish between data science and data analytics.

2. Expand FRIENDS in e-governance.

3. Define e-learning.

4. What is verbosity?

5. Explain the role of SEO e-marketing.

6. What is email etiquette?

7. What is cyber vandalism?

8. Mention any four e-learning platforms.

9. Name any two data visualization tools?

10. Difference between E-learning and Online Learning.

11. What is CPC advertising?

12. Who are grayhat hackers?

13. Name any three MOOC platforms in India.

14. What is Opt-in Email?

15. What are Cookies in web browsing?

(15 x 2 = 30, Maximum ceiling 25 marks)

PART B
Answer all questions

16. What methods can be used to address and manage missing data?

17. What are the potential social and psychological effects of prolonged e-learning, and how can educators and institutions address the well-being of students in virtual learning environments?

18. Describe the concept of Social Networking Analysis.

19. In what ways do Massive Open Online Courses (MOOCs) democratize education, and what factors contribute to their popularity among learners worldwide?

20. What are the benefits of Green Computing?
21. What is the role of gamification in e-learning, and how can gamified elements improve engagement and retention in educational content?
22. What are the factors that contribute to the digital divide ?
23. What are the key advantages of using big data analysis in business decision-making processes? .

(8x5 = 40, Maximum ceiling 35 marks)

PART C
Answer any two questions

24. What are the different types of non verbal communication?
25. Who is a professional? What professional traits and qualities do you believe are most critical for individuals to cultivate in order to excel in their careers and make a positive impact in the workplace?
26. What are the key phases involved in conducting a comprehensive business data analysis?
27. Discuss the role of e-mail in business. Explain the do's and don'ts in e-mail communication.

(2 x 10 = 20 Marks)