B3N18121	(Pages :2)	Reg. No:
THE BANKET AND COME OF THE PROPERTY.		Name:
FAROOK COLLEGE (	AUTONOMOUS), K	OZHIKODE
Third Semester B.Com CA	Degree Examination,	November 2018
BCCA3B03	- Business Regulation	ns
	dmission onwards)	
Max. Time: 3 hours		Max. Marks: 80
S	ECTION-I	entale out to the
Answer All questions	s. Each question carri	es 1 Mark
I. Choose the most appropriate answer	r from the following:	
Fraud is defined in section		
(a) 31	(b) 17	
(c) 65	(d)-20	
2. Caveat Emptor means :	(4) 20	
	(b) Buyer beware	
(c) Seller beware	(d) Dealer beware	minute san trade
3. Nudum Pactum means:	Billion extra disconnesse in	o delegiones (Care de la Care de
	(b) An agreement w	ith consideration
(c) a contract without consideration	on(d) a sale for Price	
4. Right to Securities:	4) D. 1. C	
(a) Right of Debtor	(b) Right of suerty	menter violent - Late 1
<ul><li>(c) Right of creditor</li><li>5. Authentication of any electronic</li></ul>	(d) Right of co-suer	
	(b) Digital signature	
(c) Digital Certification	(d) Electronic Author	
II. Fill in the blanks with suitable answ	vers	
11. I'm m the olding with saltdore answ	(C13	
6. Quantum Merit means		
7. As per English Law Duress	is an equivalent term	to
8 is a stipulation which		
III. Match the following		De la contraction de la contra

9. 10. 'Ex nudo pacto non oritun actio' Implied offer :

 $(10 \times 1 = 10 \text{ marks})$ 

(a) Suerty(b) Consideration(c) Agreement(d) Conduct

### SECTION-II

Answer Any Eight questions in two or three sentences. Each question carries 2 Mark

- 11. What is lien.
- 12. What is warranty.
- 13. What is Executory Contract.
- 14. Who is sub Agent
- 15. What is cross offer.
- 16. What is Bailment
- 17. Who is indemnifier.
- 18. What is Earnest.
- 19. Who is Acceptance.
- 20. What is Guaranty.

 $(8 \times 2 = 16 \text{ marks})$ 

### SECTION-III

Answer Any Six questions in 150 to 200 words. Each question carries 4 marks.

- 21. What is Commercial law.
- 22. What are objects of Information Technology Act 2000.
- 23. Define Perticular lien.
- 24. Distinguish between condition and warranty.
- 25. What is the performance of contract and by whom must contract be performed.
- 26. Rights of Consumers. Explain.
- 27. Distinguish between sale and Agreement to sell.
- 28. Define consumer, Complaint, Complainant, Goods and Service

 $(6 \times 4 = 24 \text{ marks})$ 

### SECTION -IV

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

- Classification of Agent and Explain the Rights, Duties and Liabilities of Principal and Agent.
- 30. What is mean by 'Consent' and 'Free Consent' Explain with the elements which are viating the free consent.
- 31. What are the Rights and Liabilities of Principal debtor, Creditor and sureties in a contract of guarantee.

 $(2 \times 15 = 30 \text{ marks})$ 

			Name:	
	FAROOK COL	LEGE (AUTONOMO	US), KOZHIKOD	DE .
		OM CA Degree Exam		2018
	BCCA	3BO4 – Corporate A		
Max.	Time: 3 hours	(2017 Admission onwa	rds)	Max. Marks: 80
				Alexandria (C.)
I. Ch	oose the correct answer fro	PART – 1 om the following ques	stions. Each ques	tion carries 1 mark.
1.	Ind AS 40 deals with			
	a. Investment Property	b. Income Tax	c. Leases	d. Borrowing Cost
2.	Pre-incorporation profit is	s a		
	a. Revenue Profit	b. Capital Profit	c. Revenue Re	eserve d. Capital Reserv
3.	Debenture holders are the	of the compar	ny.	
	a. Creditors	b. Owners	c. both a and l	d. None of the above
4.	Goodwill is a asse	et.		
	a. Current	b. Fictitious	c. Tangible	d. Intangible
5.	Balance in Capital reducti	on is transferred to		
	a. Revenue Reserve		b. Capital Res	erve
	c. Capital Redemption Re	serve	d. None of the	above
				(5 x1=5 Marks)
II. Fi	ll in the blanks.Each quest	ion carries 1 mark.		
6.	NCI stands for			
7.	Securities premium is sho	wn on the liability side	e of the balance sh	eet under the heading
8.	Dividend is calculated on	the Capital		
9.	Ind AS 102 deals with	exists managed a second		
10.	When smaller number of of shares of smaller denor			ed into larger number
			AND LESS SUPLIES	(5 x 1=5 Marks)

1B3N18122

(Pages : 2) Reg. No:....

### PART-II

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

- 11. What is double account system?
- 12. What do you mean by IFRS?
- 13. What is finance lease?
- 14. What is intra-group trading in consolidated balance sheet?
- 15. Define divisible profit.
- 16. What do you mean by business combination?
- 17. What is contingent asset?
- 18. What is Statement of Changes in Equity (SOCE)?
- 19. What do you mean by operating activities in Cash flow statement?
- 20. What are the share based payments?

(8 x 2=16 Marks)

### PART-III

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

- 21. What are the difference between bonus shares and Right shares?
- 22. ABC Ltd. Issued 40,000 Equity shares of Rs. 10 each. On 10th December, 2011, it wanted to buy back 20,000 shares at par. It issued 10% 2000 preference shares of Rs. 100each at par and the proceeds were used for buy-back of equity shares. But back expenses amounted to Rs. 26,000. Give Journal entries for buyback of shares.
- 23. Explain the acquisition method for business combination.
- 24. What are different types of the alteration of share capital?
- 25. XYZ Ltd. issued the following debentures. Pass journal entries in the books of the company in connection with the issue and redemption of debentures.
- 1. 14% debentures of Rs. 4, 00,000 issued at par and redeemable at par.
- 2. 14% debentures of Rs. 4, 00,000 issued at a discount of 10% but redeemable at par.
- 3. 14% debentures of Rs. 4, 00,000 issued at a premium of 10% but redeemable at par.
- A company had issued 1, 00,000 on equity shares of Rs. 10 each at par. It had a General Reserve of Rs. 1, 30,000 and security premium of Rs.4, 00,000. The Company decided to buy back 20,000 Equity Shares at Rs. 25 per share. For this purpose they issued 10,000 10% preference shares of Rs.10each at Par. Give journal entries.

- 27. What do you mean by Redemption of debentures? What are the different methods of debentures?
- 28. A company offers new shares of Rs.100 each at 25% premium to existing shareholders on one for four bases. The cum-right market price of a share is Rs. 150.Calculate the value of right?

(6 x 4=24 Marks)

#### PART IV

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

29. On January 1, 2001 X Ltd., issued 800, 12% debentures of Rs.100 each repayable at the end of 3 years. It has been decide toa institute a sinking fund for the purpose. The investments were expected to earn 5% interest per annum. Sinking fund tables show that Rs.0.317208 invested annually at 5% amount to Rs. 1 in three years. Investments were made in multiples of hundreds only.

Give journal entries and ledger accounts to deal with the redemption, assuming investments realize Rs.55000 and that the bank balance was Rs.35000 on the date of redemption.

- 30. Explain in detail the structure and contents of financial statement (SOFP & SOPL)
- 31. The following are the balance sheets of H Ltd and SLtd as at 31st March 2017:-

Particulars	Note No.	Amount As at 31st March, 2012	
		H Ltd.	S Ltd
I. Equity and Liabilities Shareholders 'funds			
Share Capital	1	5,00,000	2,00,000
Reserves and Surplus	2	1,00,000	44,000
Current liabilities	Anti-single in the		
Trade payables		80,000	60,000
		6,80,000	3,04,000
II. Assets			,
Sundry Assets		5,17,600	3,04,000
Non-current investments	3	-1,62,400	
		6.80.000	3.04.000

	H Ltd	S Ltd
Share Capital Issued, Subscribed and paid up:		
Equity Shares of Rs. 10each, fully paid	5,00,000	2,00,000
Reserves and Surplus		
Reserve	100,000	50,000
Preliminary expenses		(6,000)
Consideration of all times and and a constant and a second		44,000
Non-current Investments		
60% Equity Shares of Rs. 10 each in S Ltd.		
Acquired on 31 <sup>st</sup> March, 2017(cost)	162,400	
Prepare a consolidated balance sheet as at 31st March, 2017.		
	(2 x 15=3(	) Marks)

1B3N18123	(Pages: 2)	Reg. No:
		Name:
FAROOK COI	LLEGE (AUTONOMOUS)	, KOZHIKODE
	COM CA Degree Examinati O3 - Human Resources M	
	(2018 Admission onwards)	
Max. Time: 3 hours		Max. Marks: 80
	Part I	permanent de la period
	Answer all questions.	
	I. Choose the correct ans	wer:
1 is the first main o	perative function of person	nel management.
(a) Training (b) Selection(c)	Procurement (d) Develop	oment.
2. The results of the job analysis	are written in a statement k	known as
(a) Job evaluation (b) Job de	escription (c) Job specific	cation (d) None of these
3 can be defined as	s downgrading an employee	by reducing his salary, decreasing
his responsibility, authority an	d status.	
(a) Transfer (b) Promo	otion (c) Demotion (d) Abs	sconding
4 method is a combin	nation of graphic rating scal	es and critical incidents method.
(a) MBO (b) BARS (c) A	ssessment Centres (d) Hu	man Resource Accounting Method
5. Under 50% of time	me saved is given to worker	rs as bonus.
(a) Rowan System (b) Halsey	System (c) Halsey-Weir F	Plan (d) Barth Scheme
	II. Fill in the blanks.	
6. The process of including wor	kers in the decision making	is called

- 7. Non-monetary incentives are called ...... benefits.
- 8. ..... is the process of enhancing the knowledge, skills and abilities of employees.

training is known as...... (10 x 1= 10 marks)

## Part II (Short Answer Questions)

Answer any eight questions

- 11. Explain hot stove rule.
- 12. What is workers participation in Management?

- 13. What is MBO?
- 14. State the limitations of piece wage system.
- 15. what is career planning?
- 16. What is retrenchment?
- 17. What is supplementary compensation?
- 18. Explain job enrichment.
- 19. Differentiate between recruitment and selection.
- 20. Define SHRM.

 $(8 \times 2=16 \text{ marks})$ 

### Part III (Short Essays)

Answer any six questions

- 21. Explain the scope of HRM.
- 22. Discuss the need and importance of Human Resource Planning.
- 23. Briefly explain the evolution of HRM.
- 24. Write a note on different methods of interviews that are conducted for the selection of employees
- 25. Explain the limitations of job evaluation.
- 26. What is separation? What are the causes of separation?
- 27. Explain the methods of training evaluation.
- 28. What are different types of fringe benefits?

(6x4=24 marks)

### Part IV (Long Essays)

Answer any two questions

- 29. What are employee grievances? Explain the procedure for handling of grievances.
- 30. Scientific recruitment of personnel and their proper placement are important in effectively achieving corporate objectives. Discuss.
- 31. What are performance appraisals? Explain the major problems related with performance appraisal.

	$(2 \times 15 = 30 \text{ marks})$
1	

1B3N	18124	(Pa	ges : 2)		Reg.	No:		
					Nam	e:		
	FAROOK COL	LEGE (AU	TONO	MOUS),	KOZHI	KODE		
	Third Semester B.0							
		A3A11 - Ba						
		(2016 Adm	ission o	nwards)				
Max.	Time: 3 hours							Max. 80
		ALGORE AL		AT 12				is an it
		Answer	Part I	tions.				
I Ch	oose the correct answer:	Allswei	an ques	tions.				
1.	The equation $X^2+4=0$ is a							
	(a) Quadratic equation			) Cubic	equation	1		
	(c) Simple equation			d) none o				
2.	Find the 7th term of the serie	es 1,4,7			1			
	(a) 22			0) 19				
	(c)16			d) 25				
3.	The component of a time se	eries which					itions is	
	(a) Seasonal variation			b) Cyclic				
	(c) Irregular variation		-(0	d) all the	above.			
4.	is filled by the enu	umerator.	W					
	(a) Questionnaire			b) Sched	lule			
	(c) Questionnaire or schedu		The second second	d) All				
5.	Index number is	s called idea						
	(a) Kelley's			b) Paasc				
	(c) Laspeyer's		(	(d) Fishe	ers			
	ill in the blanks.							
6.	The sum of the deviations t					.1		
7.	When the upper limit of a c	class is the l	ower III	mit of th	e next cl	ass, the	series is	known
8.	as  A square matrix in which a	ll the eleme	ents exc	ent those	in leadi	ing diag	onal are	zero is
0.	called matrix.	in the cicine	ints exc	ept those	o in readi	ing diag	Sonar are 2	Left 13
9.	The sum at the end of 2 year	ars for Rs 1	000 at 1	0% p.a.	compou	nded ve	early is	
10.	What is the common differ			State of the state	The state of the s			
							$(10 \times 1 =$	10 marks)
	Par	rt II (Short	Answe	r Questi	ions)			Date:
		Answer an		1000				14.6
11.	What is a pie diagram?							
- 12.	What do you understand by	y classificat	ion of d	lata?				
13.	What is a skew symmetric	matrix?						
14.	What is power set?				1			
15.	Explain the term skewness							
16.	Find median							
		60-69		40-49			10-19	
	No. of students :	13	15	21	20	19	12	
17.	Solve $5x^2 - 125 = 0$							

18. 19.

20.

Rs.800 for 4 years.

For the following values find Quartile Deviation

170, 82, 110, 100, 150, 120, 200, 116, 250.

 $(8 \times 2=16 \text{ marks})$ 

## Part III (Short Essays) Answer any six questions

- 21. Define trend. What are the various methods of measuring it?
- 22. Calculate standard deviation and the coefficient of variation from the following data Class: 0-5 5-10 10-15 15-20 20-25 25-30 Frequency: 6 8 10 15 12 9
- 23. Among 60 people, 35 can speak in English, 40 in Malayalam and 20 can speak in both the languages. Find the number of people who can speak in at least one of the languages. How many cannot speak in any of these languages?
- 24. Draw the less than ogive.

  Weights (kg) :10-19 20-29 30-39 40-49 50-59

  Frequency : 7 15 34 18 8
- 25. The sum of 3 numbers in A. P is 15. If 1,3,9 are added to them respectively, the resulting numbers are in G P. Find the numbers.
- 26. If  $A = \begin{bmatrix} 1 & 2 & 3 \\ 2 & 3 & 4 \\ -1 & 1 & 2 \end{bmatrix}$   $B = \begin{bmatrix} 0 & 2 & -1 \\ 1 & 3 & 4 \\ 0 & -2 & -3 \end{bmatrix}$  find AB.
- 27. In Mumbai city, there are 1000 families. A survey indicated that 300 subscribe to "The Hindustan Times" daily newspaper and 250 subscribe to "The Indian Express" daily newspaper. Of these two categories, 100 subscribe to both. Express the data using Venn diagram.
- 28. A man sells 7 horses and 8 cows at Rs.2940 and 5 horses and 6 cows at Rs.2150. What is the selling price of each?

 $(6 \times 4=24 \text{ marks})$ 

## Part IV (Long Essays) Answer any two questions

- 29. Solve  $\frac{x}{2} + \frac{y}{3} = 5$ 3x-2Y=6
- 30. Find the inverse of a matrix A where  $A = \begin{bmatrix} 3 & 5 & 7 \\ 2 & -3 & 1 \\ 1 & 1 & 2 \end{bmatrix}$
- 31. Calculate (1) Laspeyer's (2)Paasche's (3)Fischer's Index Numbers from the following data.

PRI		ICE	QUANTITY	UANTITY CONSUMED	
COMMODITY	2009	2010	2009	2010	
A	0.80	0.70	10	11.0	
В	0.85	0.90	8	9.0	
С	1.30	0.80	5	5.5	

(2 x 15=30 marks)

1B3	N18125	(Pages: 2)	Reg. No:	
		- Canada in Changa A Indi	Name:	
	FAROOK	COLLEGE (AUTONOMOUS	), KOZHIKODE	
		er B.Com CA Degree Examina		
		BCCA3A12 - General Information (2016 Admission onwards		
Max	k. Time: 3 hours	(2010 Admission onwards		Max. 80
		Part A		
	A	nswer all questions.	To Constitute of the American	
	Each	question carries 1 mark.	Lant out survey it still i	
A. C	hoose the correct answer	And Small		
1.	Modern computers can b	be used for a wide variety of p	ourposes at the same	
	time ,this feature is know			
	a) Accuracy	b) Storage	tone a market	
	c) Versatility	d) Diligence	of side of transfer of building	
2.	Which of the following	period is the third generation	of computing?	
	a) 1964-1971	b) 1956-1963		
	c) 1971-1984	d) None of these		
3.	Intellectual Property Rig	ghts does not cover the followi	ng area:-	A
	a) Copy right	b) Patent		
	c) Trade mark	d) None of these		
4.	refers to the gap be	etween people who posses regi	ular access to	
	information technology	and those who do not have thi	s access.	
	a) Digital Divide	b) Computer Divide		
	c) Discrimination	d) None of these		
5.	Which of the following	is not an output device?	i augustus viden rad-	
	a) Speaker	b) Plotter	middle trees entrest	
	c) Scanner	d) Monitor		4
В. І	Fill in the blanks:			
6.	USB stand for			
7.	is a set of comput	er programs used on a comput	ter to help perform tasks.	

In ----- network each node connected to the network can communicate

---- is a computing industry standard for the encoding, representation and

Linux is a ---- operating system.

directly without having a central node.

8.

9.

10.

handling text expressed in most of the worlds writing languages. (10 x 1=10 marks)

# Part B (Short Answer Questions) Answer any eight questions. Each question carries 2 marks.

- 11. What is network?
- 12. What is Patent?
- 13. What is Plagiarism?
- 14. Who is a white hat hacker?
- 15. Define Information Technology.
- 16. What is Knowledge Management?
- 17. What is meant by phishing?
- 18. What is E-waste?
- 19. What is meant by the term GPS?
- 20. What is DNA computing?

 $(8 \times 2 = 16 \text{ Marks})$ 

## Part C (Short Essay Questions) Answer any six questions. Each question carries 4 marks.

- 21. Explain various input devices?
- 22. List and explain the various kinds of Cyber crimes.
- 23. What are the functions of INFLIBNET?
- 24. Briefly explain the different components of a computer networks.
- 25. List out the guidelines for proper usage of computer.
- 26. Explain about Mobile computing.
- 27. What do you mean by EDI? What are the advantages of EDI?
- 28. Write a short note on Linux.

 $(6 \times 4 = 24 \text{ marks})$ 

## Part D (Essay Questions) Answer any two questions. Each question carries 15 marks

- 29. What is operating system? Discuss the different types of operating system.
- 30. What do you mean by E-governance? Explain the different types of interactions in e-governance.
- 31. Explain the application of IT in education.

 $(2 \times 15 = 30 \text{ marks})$ 

B3N18140	(Pages :2)	Reg. No:
		Name:
FAROOK COLLEGE (	AUTONO	MOUS), KOZHIKODE
Third Semester B.Com I	Degree Exa	mination, November 2018
		s Regulations
	Admission of	
Max. Time: 3 hours	raimssion	Max. Marks :
	SECTION	-I Seman is took 81
Answer All question	ıs. <b>Each</b> qu	estion carries 1 Mark
I. Choose the most appropriate answe	er from the	following:
Fraud is defined in section		
(a) 31	(b) 17	
(c) 65	(d) 20	
2. Caveat Emptor means:		
(a) Owner beware	(b) Buye	er beware
(c) Seller beware	(d) Deal	er beware
3. Nudum Pactum means:		
(a) a contract with consideration		greement with consideration
(c) a contract without consideration	on(d) a sal	e for Price
4. Right to Securities:	THE PER TH	
(a) Right of Debtor		t of suerty
(c) Right of creditor		t of co-suerty
5. Authentication of any electronic		
(a) Digital Authentication		tal signature
(c) Digital Certification	(d) Elec	tronic Authentication
II. Fill in the blanks with suitable answ	wers	
6. Quantum Merit means		netrone A to he had a discussion of Automotive
<ol><li>As per English Law Duress</li></ol>	is an equi	valent term to
		tial to the main purpose of the contract.
III. Match the following		
9. 'Ex nudo pacto non oritun a	actio' (	(a) Suerty
10. Implied offer:		(b) Consideration
		c) Agreement
		(d) Conduct

 $(10 \times 1 = 10 \text{ marks})$ 

### SECTION-II

Answer Any Eight questions in two or three sentences. Each question carries 2 Mark

- 11. What is lien.
- 12. What is warranty.
- 13. What is Executory Contract.
- 14. Who is sub Agent
- 15. What is cross offer.
- 16. What is Bailment
- 17. Who is indemnifier.
- 18. What is Earnest.
- 19. Who is Acceptance.
- 20. What is Guaranty.

 $(8 \times 2 = 16 \text{ marks})$ 

### SECTION-III

Answer Any Six questions in 150 to 200 words. Each question carries 4 marks.

- 21. What is Commercial law.
- 22. What are objects of Information Technology Act 2000.
- 23. Define Perticular lien.
- 24. Distinguish between condition and warranty.
- 25. What is the performance of contract and by whom must contract be performed.
- 26. Rights of Consumers. Explain.
- 27. Distinguish between sale and Agreement to sell.
- 28. Define consumer, Complaint, Complainant, Goods and Service

 $(6 \times 4 = 24 \text{ marks})$ 

### SECTION-IV

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

- Classification of Agent and Explain the Rights, Duties and Liabilities of Principal and Agent.
- 30. What is mean by 'Consent' and 'Free Consent' Explain with the elements which are viating the free consent.
- 31. What are the Rights and Liabilities of Principal debtor, Creditor and sureties in a contract of guarantee.

4

 $(2 \times 15 = 30 \text{ marks})$ 

B3N1	8141	(Pages: 2)	* Reg. No:
			Name:
	FAROOK COL	LEGE (AUTONOMOU	JS), KOZHIKODE
	Third Semester B	COM Degree Examina	tion, November 2018
	BCOM	I3BO4 - Corporate A	
May T	ime: 3 hours	(2017 Admission onward	ds) Max. Marks: 80
iviax. i	inic. 5 nours		
		PART - 1	
I. Cho	ose the correct answer fro	om the following ques	tions. Each question carries 1 mark.
1.	Ind AS 40 deals with		
	a. Investment Property	b. Income Tax	c. Leases d. Borrowing Cost
2.	Pre-incorporation profit i	s a	
	a. Revenue Profit	b. Capital Profit	c. Revenue Reserve d. Capital Reserve
3.	Debenture holders are the	of the compan	y.
	a. Creditors	b. Owners	e. both a and b d. None of the above
4.	Goodwill is a ass	et.	
	a. Current	b. Fictitious	c. Tangible d. Intangible
5.	Balance in Capital reduct	ion is transferred to	
	a. Revenue Reserve		b. Capital Reserve
	c. Capital Redemption Re	eserve	d. None of the above
			(5 x1=5 Marks)
II. F	ill in the blanks.Each ques	tion carries 1 mark.	in also believed a supplementable believed by south
6.	NCI stands for		
7.		own on the liability sid	e of the balance sheet under the heading
,			
8.	Dividend is calculated or	n the Capital	
9.	Ind AS 102 deals with		
10.	When smaller number of shares of smaller deno	f shares of larger denon omination, it is called	nination is converted into larger number

(5 x 1=5 Marks)

### PART-II

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

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- 12. What do you mean by IFRS?
- 13. What is finance lease?
- 14. What is intra-group trading in consolidated balance sheet?
- 15. Define divisible profit.
- 16. What do you mean by business combination?
- 17. What is contingent asset?
- 18. What is Statement of Changes in Equity (SOCE)?
- 19. What do you mean by operating activities in Cash flow statement?
- 20. What are the share based payments?

 $(8 \times 2=16 \text{ Marks})$ 

### PART - III

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

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- 22. ABC Ltd. Issued 40,000 Equity shares of Rs. 10 each. On 10th December, 2011, it wanted to buy back 20,000 shares at par. It issued 10% 2000 preference shares of Rs. 100each at par and the proceeds were used for buy-back of equity shares. But back expenses amounted to Rs. 26,000. Give Journal entries for buyback of shares.
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- 24. What are different types of the alteration of share capital?
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- 27. What do you mean by Redemption of debentures? What are the different methods of debentures?
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 $(6 \times 4=24 \text{ Marks})$ 

### PART IV

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

- 29. On January 1, 2001 X Ltd., issued 800, 12% debentures of Rs.100 each repayable at the end of 3 years. It has been decide toa institute a sinking fund for the purpose. The investments were expected to earn 5% interest per annum. Sinking fund tables show that Rs.0.317208 invested annually at 5% amount to Rs. 1 in three years. Investments were made in multiples of hundreds only.
  - Give journal entries and ledger accounts to deal with the redemption, assuming investments realize Rs.55000 and that the bank balance was Rs.35000 on the date of redemption.
- 30. Explain in detail the structure and contents of financial statement (SOFP & SOPL)
- 31. The following are the balance sheets of H Ltd and SLtd as at 31st March 2017:-

Particulars	Note No.	Amount As at 31 <sup>st</sup> March, 2012		
		H Ltd.	S Ltd	
I. Equity and Liabilities  Shareholders 'funds				
Share Capital	1	5,00,000	2,00,000	
Reserves and Surplus	2	1,00,000	44,000	
Current liabilities				
Trade payables		80,000	60,000	
		6,80,000	3,04,000	
II. Assets				
Sundry Assets		5,17,600	3,04,000	
Non-current investments	3	1,62,400	*	
		6.80,000	3,04,000	

	H Ltd	S Ltd
Share Capital		dans in
Issued, Subscribed and paid up:		
Equity Shares of Rs. 10each, fully paid	5,00,000	2,00,000
Reserves and Surplus	I III III AWA A MATA	
Reserve	100,000	50,000
Preliminary expenses		(6.000)
		44.000
Non-current Investments	ACK COME COM	
60% Equity Shares of Rs. 10 each in S Ltd.		
Acquired on 31 <sup>st</sup> March, 2017(cost)	162,400	
Prepare a consolidated balance sheet as at 31st March, 2017.		
	(2 x 15=30 Marks)	

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FARO	OK COLLEGE (AUTONOMOUS	S), KOZHIKODE		
	emester BCOM Degree Examinati COM3CO3 - Human Resources I			
	(2018 Admission onwards			
Max. Time: 3 hours		Max. Marks: 80		
	Part I	arenastarany dog reals at		
	Answer all questions	s. In wantered resident harden hix		
	I. Choose the correct an	swer:		
1 is the firs	t main operative function of perso	nnel management.		
(a) Training (b) Selection(c) Procurement (d) Development.				
2. The results of the job	analysis are written in a statement	known as		
(a) Job evaluation (b	) Job description (c) Job specif	fication (d) None of these		
3 can be do	efined as downgrading an employe	ee by reducing his salary, decreasing		
his responsibility, auth	ority and status.			
(a) Transfer (b	) Promotion (c) Demotion (d) A	bsconding		
4 method is a	combination of graphic rating sca	ales and critical incidents method.		
(a) MBO (b) BARS	S (c) Assessment Centres (d) H	Iuman Resource Accounting Method		
5. Under 50	0% of time saved is given to work	ers as bonus.		
(a) Rowan System (b)	Halsey System (c) Halsey-Weir	Plan (d) Barth Scheme		
	II. Fill in the blank	s.		
6. The process of includ	ing workers in the decision makin	g is called		
7. Non-monetary incent	ives are called benefits	inkyx if Sesonavuria, takini sessan tistii/		
8 is the pro-	ocess of enhancing the knowledge	e, skills and abilities of employees.		
9. A dispute or disagree	ement about any terms and conditi	ons of employment is called		
10. The place of training, amenities, physical conditions and the general atmosphere selected for				

## Part II (Short Answer Questions)

 $(10 \times 1 = 10 \text{ marks})$ 

Answer any eight questions

11. Explain hot stove rule.

training is known as......

12. What is workers participation in Management?

- 13. What is MBO?
- 14. State the limitations of piece wage system.
- 15. what is career planning?
- 16. What is retrenchment?
- 17. What is supplementary compensation?
- 18. Explain job enrichment.
- 19. Differentiate between recruitment and selection.
- 20. Define SHRM.

 $(8 \times 2=16 \text{ marks})$ 

## Part III (Short Essays)

Answer any six questions

- 21. Explain the scope of HRM.
- 22. Discuss the need and importance of Human Resource Planning.
- 23. Briefly explain the evolution of HRM.
- 24. Write a note on different methods of interviews that are conducted for the selection of employees
- 25. Explain the limitations of job evaluation.
- 26. What is separation? What are the causes of separation?
- 27. Explain the methods of training evaluation.
- 28. What are different types of fringe benefits?

(6x4=24 marks)

### Part IV (Long Essays)

Answer any two questions

- 29. What are employee grievances? Explain the procedure for handling of grievances.
- 30. Scientific recruitment of personnel and their proper placement are important in effectively achieving corporate objectives. Discuss.
- 31. What are performance appraisals? Explain the major problems related with performance appraisal.

(Aphille of New		$(2 \times 15 = 30 \text{ marks})$
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