7)

(Pages : 2)

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

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
First Semester BA/B.Sc./B.Com/BBA Degree Examination, November 2018
CFRC1A01T-Communicative Skills in French
(2018 Admission onwards)

Max. Time: 3 hours

Max. Marks: 80

1. Repondez à*toutes* lesquestions. Chaque question porte 1 point.

I (a). Complétez avec; Le/ La /L' /Les.

1. ----- avenue de Paris.
2. Arc de Triomphe est ---- monument célebre.
3. ------- rue de Rivoli.
4. ------ musée du Louvre.
5. -------- restaurants du quartier Montmartre.

(b). Complétez avec; à/ au/ en/ aux.

6. Où habite Adriano? -------- Mexique? Ou ---------Inde?
7. Il habite ----- Sao Paulo, ------Brésil.
8. Il va ---- Portugal.
9. Je suis ------- Paris ------ France.
10. Nous habitons -------- Etats-Unis.

(10 x 1 = 10 Marks)

II. Répondez à *dix* questions. Chaque question porte 2 points.

11. Conjuguez le verbe;

Tu ----- (connaître); On ----- (connaître); Vous---- (connaître) et Elles…. (connaître)

12. Complétezavec: un, une, et des.

a) ------théâtre,　　b) ------quartier.　　c) ---------avenues,　　d) ----------rue

13. Faites des questions avec les mots suivents;

(a) Qui --------------------------- -----------?

(b) Où ----- ----------- ------- ----------?

14. Qu'est-ce que c'est; Le Monde et La Stella.

15. Transformez les phrases en negation.

a). Tu es seul?　　　b) Elle dit le vrai.

16. Rétrouvez les mots;

a). E-G-H-L-O-O-R.　　b). E-E-H-R-S-U.

c). V-E-A-E-N-U　　d). N-C-I-E-D-A-M-H.

17. Quels sont les pronoms personnels?

18. Posez la question avec; 'Est-ce que' et'Inversion'

→ Vous aimez Paris?

19. Arrangez etFaites des phrases.

a). Chanter- Marina et Sylvie- Italien.

b). Nous- la télévision-regarder.

20. Pluriel des noms et adjectifs.

    a). un beau tableau.   b). un bon journal.

21. Les femmes célèbres, qui est-ce?

    a). Marion Cotillard   b). Christine Lagard.

        c). ÉdithPaif   d). Serena Williams

22. Transformez au futur proche.

    a). Je reste ici.   b). Je lis un roman.

                               (10 x 2 = 20 Marks)

III. Répondez *quatre* questionsaux suivents.Chaque question porte 5 points.

23. Donnez deux exemples pour les accents circonflexe, aigu et grave.

24. Qui est Harry Roselmack?

25. Écrivez une lettre D'invitation. (Postale ou courriel)

26. Conjuguez les verbes;

    Vous (être) français? - Non, Je (être) espagnole et Monica (être) italienne. Mais, Nous (comprendre) le français.

27. Associez les personnes et les professions.

Beethoven	→ HommePolitique
Pablo Picasso.	→ Chanteuse
Immanuel Macron	→Footballeur
Madonna	→Musicien
Zinedin Zidane	→ Artiste.

28. Faites des questions avec ces mots interrogatifs: Quel, Quels, Quelle, Quelles et Comment.

                                 (4 x 5 = 20 Marks)

IV. RédiMez*trois*sujets aux suivents. Chaque question porte 10 points.

29. Qu'est-ce que vous savez en France?

30. Présentez votre ami.

31. Écrivez de "MaVille".

32. La fête de Votre Anniversaire.

                               (3x 10 =30 Marks)

B5N18241   (Pages : 4)   Reg. No:...........................

                                                Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM CA Degree Examination, November 2018

BC5B07 – Accounting for Management

(2015 Admission onwards)

Max. Time: 3 hours   Max. Marks: 80

Part-I

Answer all the questions. Each carries 1 mark

I. Choose the correct answer

1. Analysis of financial statements includes
   (a) Vertical analysis only   (b) Horizontal analysis only
   (c) Vertical or horizontal analysis   (d) Vertical and horizontal analysis
2. Fixed expenses plus profit is equal to sales minus ----------.
   (a) Margin of Safety   (b) Contribution
   (c) Variable cost   (d)Total cost
3. Which of the following ratio expresses the relationship between current assets and current liabilities
   (a) Current ratio   (b) Acid test ratio
   (c) Quick ratio   (d) Liquid ratio
4. Which of the following is a non fund item?
   (a) Salary   (b)Depreciation
   (c)Rent   (d)Commission
5. Find out current asset, if current ratio is 2.5 and working capital is Rs.90,000
   (a) 60,000   (b)1,00,000
   (c) 1,20,000   (d) 1,50,000

II. Fill in the blanks

6. Increase in cash leads to -----------in working capital.
7. Cash receipt from sale of goods is a cash flow from --------------- activities.
8. A point at which there is no profit or loss is called-----------.
9. -------------- is calculated by dividing dividend per equity share by earnings per share.
10. Owners' equity include share capital and ---------------.

                                                   (10 x 1=10 Marks)

Part-II

Answer any 8 questions. Each carries 2 marks.

11. Define Management Accounting
12. What do you mean by common size statements?
13. What is contribution?
14. State any two limitations of financial analysis
15. What do you mean by operating leverage?
16. State any two uses of cash flow statement
17. What is cash from operation?
18. What is marginal cost?
19. What is angle of incidence?
20. What is liquidity ratio?

                                                   (8 x 2 =16Marks)

Part-III

Answer any 6 the questions. Each carries 4 marks.

21. Distinguish between management accounting and financial accounting
22. Explain the requirements of a good management report
23. What is break-even analysis? Discuss its assumptions and limitations
24. What are the various profitability ratios?
25. Prepare a cash flow statement from the balance sheets given below

	31-3-2017	31-3-2016
Assets:	Rs.	Rs.
Cash	80,000	20,000
Debtors	1,00,000	25,000
Stock	1,00,000	60,000
Prepaid expenses	25,000	15,000
Plant & Machinery	3,80,000	3,60,000
Goodwill	35,000	40,000
	7,20,000	5,20,000
Liabilities:		
Creditors	30,000	14,000
Provision for depreciation	1,00,000	60,000
Debentures	1,00,000	1,00,000
Premium on debenture issue	12,000	18,000
Share capital	2,00,000	1,00,000
Share premium	30,000	
Reserves & Surplus	2,48,000	2,28,000
	7,20,000	5,20,000

Additional information:
1. Debenture premium of Rs. 6,000 was amortised during the year
2. Dividend paid Rs. 6,000

26. From the following P& L A/C calculate fund from operation

P&L A/C

To Salaries	40,000	By G/P	1,00,000
" Provision for Bad debts	5,000	" Profit on sale of building	5,000
" Rent	15,000		
" Preliminary exp.	10,000		
" Goodwill written off	5,000		
" Depreciation	5,000		
" Loss on sale of plant	2,000		
" Provision for tax	5,000		
" Net profit	18,000		
	1,05,000		1,05,000

27. Calculate break-even point in units and in sales value

Output   3,000 units

Selling price per unit   Rs.30

Variable cost per unit   Rs.20

Total fixed cost   Rs.20,000

28. The following are the information relating to a company

Current liabilities 50,000

Current Ratio 2.5

Liquid Ratio 1.25.

Calculate:

(a) Current Assets,

(b) Liquid Assets,

(c) Working Capital, and

(d) Stock

(6 x 4 = 24 Marks)

Part-IV
Answer any 2 questions. Each carries 15 marks.

29. What is ratio analysis? What are its uses? Explain turn over ratios.

30. Following information is obtained from the costing records of a company

Sales- Rs. 5,00,000

P/V Ratio- 25%

Margin of Safety- 1,50,000.

Calculate:

(1) BEP

(2) Fixed Cost

(3) Profit earned by the company

(4) Sales required to earn a profit of Rs. 50,000 &

(5) Profit when sales are Rs.6,00,000

31.   Prepare fund flow statement

Balance sheet of XY Company Ltd.

Liabilities	2015	2016	Assets	2015	2016
Share capital	2,00,000	2,00,000	Goodwill	24,000	24,000
General Reserve	28,000	36,000	Land& Building	80,000	72,000
P&L A/C	32,000	26,000	Machinery	74,000	72,000
B/P	2,400	1,600	Investments	20,000	22,000
Creditors	16,000	10,800	Stock	60,000	46,800
Prov. for tax	32,000	36,000	B/R	4,000	6,400
Prov. for baddebts	800	1,200	Debtors	36,000	38,000
			Cash& Bank	13,200	30,400
	3,11,200	3,11,600		3,11,200	3,11,600

Additional Information:

1. Depreciation provided on machinery was Rs.8,000 and on building Rs.8,000
2. Provision for taxation made during the year is Rs.38,000
3. Interim dividend paid during the year Rs.16,000

(2 x 15=30 Marks)

79

Part I
(Fill the following questions carry one mark each)

1. .... research is a concerned with generalisation and with the formulation of a theory.

   a) Basic   b) exploratory   c) causal   d) applied

2. A .... reasoning is drawing conclusion from general to particular

   a) Deductive   b) inductive   c) balanced   d) all of the above

3. The .... scale places events in order

   a) Nominal   b) ordinal   c) Interval   d) ratio.

4. .... is a method of exploring the life of a social unit.

   a) Case study   b) pilot study   c) descriptive study   d) experimental

5. The greatest the sample size, the smaller the ....

   a) standard error   b) mean   c) median   d) mode

6. .... involves representing a situation by creating an artificial setting in which individual behaviour can be observed

7. When the study is related with more than two variables, it is termed as ....

8. .... is the process of recording the classified facts in rows and columns

9. .... is a list of sources used by the researcher to get information for his entire work

10. In ....observation, the researcher acts both as an observer and participants.

(10×1=10 Marks)

Part II
(Answer any Eight each carries 2marks each)

11. Define variable
12. Define research
13. What do you meant by inferential analysis?
14. What is measurement scale?
15. What is a questionnaire?
16. What is pilot study?
17. What is probability sampling?
18. What is non-sampling errors?
19. Give a format for writing bibliography of journals.
20. What is sampling design?

(8×2 =16 Marks)

Part III
(Answer any Six each carries 4 marks)

21. Briefly discuss different methods of sampling.
22. Define a research report and bring out its significance.
23. What is exploratory research? What are the features?
24. Explain different types of observation.
25. Explain the significance of research in various functional areas of business..
26. Explain induction and deduction approach in theory building.
27. Distinguish the term pure research and applied research
28. What are the features and importance of research design?

·(6×4 =24 Marks)

Part IV
(Answer any Two each carries 15 marks each)

29. What is data processing? Discuss different stages of data processing
30   Define Business Research. Explain phases of business research?
31. Explain the different types of measurement scales used in research.

(15×2 =30 Marks)

B5N18243   (Pages : 2)   Reg. No:...........................

                                                 Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BCOM CA Degree Examination, November 2018
BC5B09 – Human Resource Management
(2015 Admission onwards)

Max. Time: 3 hours   Max. Marks: 80

Part I
Answer all the questions
Each question carries 1mark

1. According to Herzberg, ------------------ is a motivational factor.
   - a. Status
   - b. Security
   - c. Growth
   - d. Salary

2. Which is NOT an off the job methods in executive development.
   - a. Lecture
   - b. Committee assignments
   - c. Group discussion
   - d. Role playing

3. A technique used to establish the relative worth of jobs in a job hierarchy.
   - a. Job evaluation
   - b. Job grade
   - c. Job analysis
   - d. Job design

4. A statement of minimum acceptable qualifications that an incumbent must possess to perform a given job successfully.
   - a. Job design
   - b. Job specification
   - c. Job description
   - d. Job analysis

5. The reassignment of an employee to a lower job with lower pay/salary.
   - a. Downsizing
   - b. Dry promotion
   - c. Dismissal
   - d. Demotion

6. -------------------- is a sudden and unexpected occurrence in the industry which interrupts the orderly progress of the work.

7. A permanent termination of an employee's services for economic reasons is known as ------------------.

8. An executive inventory report indicating what individuals are ready to move into higher positions in the organization is known as -------------------.

9. The amount paid by the employer for the services of hourly, daily, weekly, fortnightly employees is known as --------------------.

10. Positive discipline emphasizes the concept of -------------------------.

                                                    (10 x1 = 10 Marks)

Part II
Answer any *eight* of the following questions
Each question carries 2 marks

11. What do you mean by executive development?
12. Name any two internal sources of recruitment.
13. Point out any two objectives of man power planning.
14. What is job rotation?
15. Explain the concept JIT.
16. What is absenteeism?
17. What do you mean by grievance?
18. Selection is a negative process. Do you agree? Explain.
19. What is promotion?

(8 x 2 = 16 Marks)

Part III
Answer any *six* of the following questions
Each question carries 4marks

20. What do you mean by performance appraisal?
21. Briefly describe the concept of job analysis and explain its process.
22. What benefits can induction provide for an employee and organization?
23. Give a note on managerial remuneration.
24. What is the difference between time wage and piece wage methods? When is, in your opinion one suitable?
25. State very briefly the distinguishing features of job analysis, job description, job specification and job evaluation.
26. Explain various methods of training.
27. Discuss the problems faced in Human Resource Planning.
28. Write short notes on:
    a. Delphi technique of HRP
    b. Human Resource Information System
    c. Personnel Audit
    d. Human Resource Inventory

(6 x 4 = 24 Marks)

Part IV
Answer any *two* of the following questions
Each question carries 15 marks

29. What do you mean by performance appraisal? Discuss the methods of performance appraisal.
30. What are the objectives of HRM? Explain the scope of HRM in the light of ongoing changes in management thought.
31. Critically examine the need hierarchy theory of motivation

(2 x 15 = 30 Marks)

8/

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

                                                                    Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BCOM CA Degree Examination, November 2018
BC5B10(CA) – Business Applications of Computers
(2015 Admission onwards)

Max. Time: 3 hours

Max. Marks: 80

Section A
Answer ALL questions. Each question carries 1 Mark

1. The .... topology has highest reliability:
   - A. Ring
   - B. Mesh
   - C. Bus
   - D. Star
2. Personality behind the development of Linux was:
   - A. Bill Gates
   - B. Dennis Ritchie
   - C. Linus Torvalds
   - D. Richard Stallman
3. Which of the following is not a social networking practice:
   - A. Face book
   - B. Twitter
   - C. Whatsapp
   - D. Hotspot
4. IT Act 2000 came in to effect on:
   - A. 17th May, 2000
   - B. 16th May, 2000
   - C. 17th October, 2000
   - D. 16th October, 2000
5. Unauthorised access to computer system or network is called................
   - A. Adware
   - B. Hacking
   - C. Malware
   - D. Virus
6. DOS stands for ....
7. Facebook is founded by ....
8. ....is a malicious software and is typically used as a term to refer to any software designed to cause damage to a single computer, server or computer network.
9. ....is a software whose source code is available for modification or enhancement by anyone.
10. ....are computers that execute many different computer programs at the same time efficiently.

(10 x 1 = 10 Marks)

Section B

Answer any EIGHT questions. Each question carries 2 marks

11. Define Computer?
12. Differentiate between data and information?
13. What is real time operating system?
14. What you meant by cloud computing?
15. Write a note on World Wide Web.
16. Compare intranet and extranet?
17. What is firewall?
18. What is m-business?
19. Discuss the use of clipboard?
20. Write any two limitations of ring topology?

(8 x2 = 16 Marks)

Section C

Answer any SIX questions. Each question carries 4 marks.

21. State the important provisions of IT Act 2000.
22. Differentiate between real time system and time sharing system?
23. Write a note on any two data storage devices.
24. Briefly explain the impact of social communication networking.
25. What control measures can be adopted to secure computer system from attack?
26. What is internet ethics? Briefly explain the relevance of internet ethics.
27. Briefly explain the benefits of Facebook.
28. What is e-mail? What are the importance of e-mail in business communication?

(6 x 4 =24 Marks)

Section D

Answer any TWO Question which Carry 15 marks

29. Discuss the applications of computers in various areas of business.
30. What is network? Write down different kinds of network?
31. What is Linux? What are the components of Linux operating systems? State the advantage of Linux operating system over Windows operating system.

(2 x15= 30 Marks)

B5N18245   (Pages :2)   Reg. No:...........................

Name: ....

FAROOK COLLEGE (AUTONOMOUS). KOZHIKODE

Fifth Semester BCOM CA Degree Examination, November 2018

BC5B11(CA) – Business Information System

(2015 Admission onwards)

Max. Time: 3 hours   Max. Marks: 80

Section A

Answer *ALL* questions. Each question carries 1 Mark

1. Which of the following is not a characteristic of good information?

    (a) Inter changeability   (b) Relevance

    (c) Cost effectiveness   (d) Accuracy

2. Which of the following information systems are used in the daily running of the business?

    (a) TPS   (b) Operational Planning Systems

    (c) OAS   (d) All of the above

3. Which of the following is not an output device?

    (a) Printer   (b) Speaker

    (c) Mouse   (d) Monitor

4. The information system developed to make offices more efficient is called;

    (a) Decision Support System   (b) IT System

    (c) Office automation system   (d) Virtual office

5. Computer software sold to end consumers, usually under restricted licenses.

    (a) Hardware   (b) Software

    (c) Shareware   (d) Retail software

6. ....is any physical device that is attached to a computer which can be seen and felt when touched.

7. SQL stands for ....

8. Strategic information is required by ....level managers.

9. The software needed to execute the users program is known as....................

10. ....is an example of spreadsheet software.

                                       (10 x 1 = 10 Marks)

Section B

Answer any *EIGHT* questions. Each question carries 2 marks

11. What is video conferencing?
12. Who is a database administrator?
13. Mention any two qualities of good information?
14. What is data redundancy?
15. What is an expert system?
16. Enumerate information processing activities?
17. What is Human Resource Information System?
18. What is DDL and DML?
19. What is freeware?
20. What is utility programs?

(8 x2=16 Marks)

Section C

Answer any *SIX* questions. Each question carries 4 marks.

21. Give the characteristics and capabilities of DSS.
22. Differentiate between system software and application software?
23. What is MIS? What are its components?
24. What do you meant by global competition? Mention the role of IT in meeting global competition.
25. Discuss the importance of ERP in payroll and financial accounting.
26. How information act as a competitive weapon in the modern world? Elucidate.
27. What is Transaction Processing System? State its subsystems.
28. What do you meant by DBMS? Write down major functions of DBMS.

(6 x 4 =24 Marks)

Section D.

Answer any *TWO* Question which Carry 15 marks

29. What is database models? Briefly compare the various database models.
30. Define office automation? Discuss the objectives and technology of office automation.
31. What is an information system? Discuss how information system supports various business organizations.

(2 x15= 30 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM CA (Open Course) Degree Examination, November 2018

BC5D01 – E. Commerce

(2015 Admission onwards)

Max. Time: 2 hours   Max. Marks: 40

Part A
Answer all questions
Each question carries 1 mark

1. M-commerce stands for
   - a. Mega Commerce
   - c. Mobile Commerce
   - b. Macro Commerce
   - d. Micro Commerce

2. HTML is a _____
   - a. Programming language
   - c. Scripting language
   - b. Web browser
   - d. Network Protocol

3. TCP stands for _____

4. Companies use _____ networks to automate employee related corporate processes.

(4 x1 = 4 Marks)

Part B
Answer any five questions
Each question carries 2 marks

5. What is a Smart card?
6. Define EDI.
7. What is Spoofing?
8. What is antivirus?
9. What is B2B E-commerce?
10. What is e-cheque?
11. What is firewall?

(5 x 2 = 10 Marks)

Part C
Answer any four questions
Each question carries 4 marks

12. Write a note on the history of E-commerce.
13. What are the difference between e-business and e-commerce?
14. Briefly explain the legal and ethical framework of e-commerce?
15. Discuss the factors considered for successful e-commerce?
16. Explain the basic steps included in an online payment system?
17. Distinguish between prepaid and post-paid payment systems?

(4 x 4 = 16 Marks)

Part D
Answer any one question
The question carries 10 marks

18. Define Biometrics. Explain briefly the various types kof Biometrics.
19. What is supply chain management? Discuss the processes involved in Supply Chain Management?

(1x10 = 10 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BCOM Degree Examination, November 2018
BC5B07 – Accounting for Management
(2015 Admission onwards)

Max. Time: 3 hours   Max. Marks: 80

Part-I
Answer all the questions. Each carries 1 mark

I. Choose the correct answer

1.   Analysis of financial statements includes
       (a) Vertical analysis only   (b) Horizontal analysis only
       (c) Vertical or horizontal analysis   (d) Vertical and horizontal analysis
2.   Fixed expenses plus profit is equal to sales minus ----------.
       (a) Margin of Safety   (b) Contribution
       (c) Variable cost   (d)Total cost
3.   Which of the following ratio expresses the relationship between current assets and
       current liabilities
       (a) Current ratio   (b) Acid test ratio
       (c) Quick ratio   (d) Liquid ratio
4.   Which of the following is a non fund item?
       (a) Salary   (b)Depreciation
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5.   Find out current asset, if current ratio is 2.5 and working capital is Rs.90,000
       (a) 60,000   (b)1,00,000
       (c) 1,20,000   (d) 1,50,000

II. Fill in the blanks

6.   Increase in cash leads to -----------in working capital.
7.   Cash receipt from sale of goods is a cash flow from --------------- activities.
8.   A point at which there is no profit or loss is called-----------.
9.   -------------- is calculated by dividing dividend per equity share by earnings per share.
10.   Owners' equity include share capital and ---------------.

                                                    (10 x 1=10 Marks)

Part-II
Answer any 8 questions. Each carries 2 marks.

11.   Define Management Accounting
12.   What do you mean by common size statements?
13.   What is contribution?
14.   State any two limitations of financial analysis
15.   What do you mean by operating leverage?
16.   State any two uses of cash flow statement
17.   What is cash from operation?
18.   What is marginal cost?
19.   What is angle of incidence?
20.   What is liquidity ratio?

                                                    (8 x 2 =16Marks)

Part-III

Answer any 6 the questions. Each carries 4 marks.

21. Distinguish between management accounting and financial accounting
22. Explain the requirements of a good management report
23. What is break-even analysis? Discuss its assumptions and limitations
24. What are the various profitability ratios?
25. Prepare a cash flow statement from the balance sheets given below

	31-3-2017	31-3-2016
	Rs.	Rs.
Assets:		
Cash	80,000	20,000
Debtors	1,00,000	25,000
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Prepaid expenses	25,000	15,000
Plant & Machinery	3,80,000	3,60,000
Goodwill	35,000	40,000
	7,20,000	5,20,000
Liabilities:		
Creditors	30,000	14,000
Provision for depreciation	1,00,000	60,000
Debentures	1,00,000	1,00,000
Premium on debenture issue	12,000	18,000
Share capital	2,00,000	1,00,000
Share premium	30,000	—
Reserves & Surplus	2,48,000	2,28,000
	7,20,000	5,20,000

Additional information:
1. Debenture premium of Rs. 6,000 was amortised during the year
2. Dividend paid Rs. 6,000

26. From the following P& L A/C calculate fund from operation

P&L A/C

To Salaries	40,000	By G/P	1,00,000
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" Rent	15,000		
" Preliminary exp.	10,000		
" Goodwill written off	5,000		
" Depreciation	5,000		
" Loss on sale of plant	2,000		
" Provision for tax	5,000		
" Net profit	18,000		
	----------		----------
	1,05,000		1,05,000
	======		======

27. Calculate break-even point in units and in sales value

Output	3,000 units
Selling price per unit	Rs.30
Variable cost per unit	Rs.20
Total fixed cost	Rs.20,000

28. The following are the information relating to a company

Current liabilities 50,000

Current Ratio 2.5

Liquid Ratio 1.25.

Calculate:

(a) Current Assets,

(b) Liquid Assets,

(c) Working Capital, and

(d) Stock

(6 x 4 = 24 Marks)

Part-IV
Answer any 2 questions. Each carries 15 marks.

29. What is ratio analysis? What are its uses? Explain turn over ratios.

30. Following information is obtained from the costing records of a company

Sales- Rs. 5,00,000

P/V Ratio- 25%

Margin of Safety- 1,50,000.

Calculate:

(1) BEP

(2) Fixed Cost

(3) Profit earned by the company

(4) Sales required to earn a profit of Rs. 50,000 &

(5) Profit when sales are Rs.6,00,000

31. Prepare fund flow statement

Balance sheet of XY Company Ltd.

Liabilities	2015	2016	Assets	2015	2016
Share capital	2,00,000	2,00,000	Goodwill	24,000	24,00
General Reserve	28,000	36,000	Land& Building	80,000	72,00
P&L A/C	32,000	26,000	Machinery	74,000	72,00
B/P	2,400	1,600	Investments	20,000	22,00
Creditors	16,000	10,800	Stock	60,000	46,80
Prov. for tax	32,000	36,000	B/R	4,000	6,40
Prov. for baddebts	800	1,200	Debtors	36,000	38,00
			Cash& Bank	13,200	30,40
	3,11,200	3,11,600		3,11,200	3,11,6

Additional Information:

1. Depreciation provided on machinery was Rs.8,000 and on building Rs.8,000
2. Provision for taxation made during the year is Rs.38,000
3. Interim dividend paid during the year Rs.16,000

(2 x 15=30 Marks)

B5N18262   (Pages : 2)   Reg. No:..............................

                                               Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BCOM Degree Examination, November 2018
BC5B08 – Business Research Methods
(2015 Admission onwards)

Max. Time: 3 hours   Max. Marks: 80

Part I
(Fill the following questions carry one mark each)

1. .... research is a concerned with generalisation and with the formulation of a theory.

   a) Basic   b) exploratory   c) causal   d) applied

2. A .... reasoning is drawing conclusion from general to particular

   a) Deductive   b) inductive   c) balanced   d) all of the above

3. The .... scale places events in order

   a) Nominal   b) ordinal   c) Interval   d) ratio.

4. .... is a method of exploring the life of a social unit.

   a) Case study b) pilot study   c) descriptive study   d) experimental

5. The greatest the sample size, the smaller the ....

   a) standard error b) mean   c) median   d) mode

6. .... involves representing a situation by creating an artificial setting in which
   individual   behaviour can be observed

7. When the study is related with more than two variables, it is termed as ....

8. .... is the process of recording the classified facts in rows and columns

9. .... is a list of sources used by the researcher to get information for his entire work

10. In ....observation, the researcher acts both as an observer and participants.

                                               (10×1=10 Marks)

Part II
Answer any *eight* of the following questions
Each question carries **2** marks

11. What do you mean by executive development?
12. Name any two internal sources of recruitment.
13. Point out any two objectives of man power planning.
14. What is job rotation?
15. Explain the concept JIT.
16. What is absenteeism?
17. What do you mean by grievance?
18. Selection is a negative process. Do you agree? Explain.
19. What is promotion?

(8 x 2 = 16 Marks)

Part III
Answer any *six* of the following questions
Each question carries **4**marks

20. What do you mean by performance appraisal?
21. Briefly describe the concept of job analysis and explain its process.
22. What benefits can induction provide for an employee and organization?
23. Give a note on managerial remuneration.
24. What is the difference between time wage and piece wage methods? When is, in your opinion one suitable?
25. State very briefly the distinguishing features of job analysis, job description, job specification and job evaluation.
26. Explain various methods of training.
27. Discuss the problems faced in Human Resource Planning.
28. Write short notes on:
    a. Delphi technique of HRP
    b. Human Resource Information System
    c. Personnel Audit
    d. Human Resource Inventory

(6 x 4 = 24 Marks)

Part IV
Answer any **two** of the following questions
Each question carries **15** marks

29. What do you mean by performance appraisal? Discuss the methods of performance appraisal.
30. What are the objectives of HRM? Explain the scope of HRM in the light of ongoing changes in management thought.
31. Critically examine the need hierarchy theory of motivation

(2 x 15 = 30 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BCOM Degree Examination, November 2018
BC5B09 – Human Resource Management
(2015 Admission onwards)

Max. Time: 3 hours   Max. Marks: 80

Part I
Answer **all** the questions
Each question carries **1**mark

1. According to Herzberg, ------------------- is a motivational factor.
   a. Status   c. Growth
   b. Security   d. Salary

2. Which is NOT an off the job methods in executive development.
   a. Lecture   c. Group discussion
   b. Committee assignments   d. Role playing

3. A technique used to establish the relative worth of jobs in a job hierarchy.
   a. Job evaluation   c. Job analysis
   b. Job grade   d. Job design

4. A statement of minimum acceptable qualifications that an incumbent must possess to perform a given job successfully.
   a. Job design   c. Job description
   b. Job specification   d. Job analysis

5. The reassignment of an employee to a lower job with lower pay/salary.
   a. Downsizing   c. Dismissal
   b. Dry promotion   d. Demotion

6. --------------------- is a sudden and unexpected occurrence in the industry which interrupts the orderly progress of the work.

7. A permanent termination of an employee's services for economic reasons is known as ------------------.

8. An executive inventory report indicating what individuals are ready to move into higher positions in the organization is known as -------------------.

9. The amount paid by the employer for the services of hourly, daily, weekly, fortnightly employees is known as --------------------.

10. Positive discipline emphasizes the concept of -------------------------.

(10 x1 = 10 Marks)

Part II
Answer any *eight* of the following questions
Each question carries **2** marks

11. What do you mean by executive development?
12. Name any two internal sources of recruitment.
13. Point out any two objectives of man power planning.
14. What is job rotation?
15. Explain the concept JIT.
16. What is absenteeism?
17. What do you mean by grievance?
18. Selection is a negative process. Do you agree? Explain.
19. What is promotion?

<div align="right">(8 x 2 = 16 Marks)</div>

Part III
Answer any *six* of the following questions
Each question carries **4**marks

20. What do you mean by performance appraisal?
21. Briefly describe the concept of job analysis and explain its process.
22. What benefits can induction provide for an employee and organization?
23. Give a note on managerial remuneration.
24. What is the difference between time wage and piece wage methods? When is, in your opinion one suitable?
25. State very briefly the distinguishing features of job analysis, job description, job specification and job evaluation.
26. Explain various methods of training.
27. Discuss the problems faced in Human Resource Planning.
28. Write short notes on:
    a. Delphi technique of HRP
    b. Human Resource Information System
    c. Personnel Audit
    d. Human Resource Inventory

<div align="right">(6 x 4 = 24 Marks)</div>

Part IV
Answer any **two** of the following questions
Each question carries **15** marks

29. What do you mean by performance appraisal? Discuss the methods of performance appraisal.
30. What are the objectives of HRM? Explain the scope of HRM in the light of ongoing changes in management thought.
31. Critically examine the need hierarchy theory of motivation

<div align="right">(2 x 15 = 30 Marks)</div>

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM Degree Examination, November 2018

BC5B10– Financial Reporting

(2015 Admission onwards)

Max. Time: 3 hours   Max. Marks: 80

PART – I

Objective type questions. Answer all 10 questions.
Each question carries 1 mark

A. Choose the Correct Answer

1. FASB denotes:

   a) Financial awareness standard board   b) Fundamental accounting standard board

   c) Financial accounting standard board   d) None of these

2. Smallest identifiable group assets that generate cash inflows are called....

   a) Depreciable asset   b) Tangible asset

   c) Fixed assets   d) Cash generating unit.

3. Amount attributed to an asset for tax purpose is called

   b) Carrying amount   b) Tax base

   c) Book value   d) Deferred tax asset

4. .... is a reduction in EPS or an increase loss per share

   a) Dilution   b) Net loss

   c)Reserve   d) None of these

5. Activity that results in changes in the size and composition of equity capital is called.....

   a) Investing activity   b) Financing activity

   c) Operating activity   d) None of these

B. Fill in the blanks

6. IFRIC stands for...............

7. Present value of expected future cash flows generated by an asset, plus its expected disposal value is called.............

8. .... is a liability of uncertain timing or amount.

9. .... is a financial reporting period shorter than a full financial year.

10. .... events are those   which provide evidence of condition that existed at the end of the reporting period.

                                                            (10 x1=10Marks)

PART – II
Short Answer type questions.
Answer any Eight questions from Ten. Answer in two or three sentences.

11. Define IFRS.

12. Write a note on IFRS convergence.

13. What is de-recognition?

14. Explain the Concept "entity specific value".

15. Define deferred tax liability.

16. What is share based payment?

17. What do you mean by defined contribution plan?

18. What is an interim financial report?

19. What is prospective application?

20. Write four examples for cash inflow from investing activity.

(8 x 2 = 16 Marks)

PART – III
Short Essay or Paragraph questions.
Answer any 6 questions from 8 . Answer in 150 to 200 words.

21. Explain the functions of ASB.

22. Soya Ltd. bought a heavy load carrier for Rs.3200000 on 1st April 2015 with a useful life of 10 years. On 1st April 2017, the asset was revalued to Rs.4000000. The expected useful life has remained unchanged. Explain the accounting treatment.

23. Mr. Murana, accounts manager of Sushana Wine Ltd. provides you the following information and asks your help to arrive at cost of wine for the sake of valuation of its stock. Cost of grapeRs.5600000, Purchase of other rawmaterials Rs.240000, Freight inwards Rs.84300, Labour charges Rs.301200, Purchase of storage drum (cannot be reused) Rs.203000, Storage cost of aging the wine Rs.1653400, Salary paid to CEO Rs. 640000, Salary paid to marketing staffs Rs.405600, Salary paid to wine tester Rs.293000,
GST rate applicable to wine is 28%.

24. An entity has an amount payable of Rs.45000 in its financial statement, this amount was payable to an employee relating to services already rendered by him to the entity. What will be the effect in deferred tax?

25. Entity X owns 62 % and 7 % respectively of the ordinary shares carrying voting rights at entity Y and entity Z. Entity Y also owns 19% of the ordinary shares carrying voting rights at entity Z. All ordinary shares have equal voting right. How will you treat status of entity X, Y and Z under Ind AS 24?

26. Saynora Ltd. finalized its books of accounts on 31st March 2017 and its books of account got authorized for issue on 30th June 2017. On 14th April 2017 a fire occurred in its premises and that results in a loss of Rs.2406000 worth inventories. Explain the accounting treatment of this particular event in the books of account.

27. Explain the scope of Ind AS 23 (Borrowing cost)

28. Differentiate between provision and contingent liability with suitable examples.

(6 x 4 = 24 Marks)

PART – IV
Essay questions.
Answer any two questions Answer in 600 to 800 words.

29. Define accounting standard. Discuss the procedure of issuing Indian accounting standards.

30. Explain the uses of financial statements.

31. Blue Berry Ltd. had the following figures on 1st April 2016.

Particulars		Amount
Fixed assets		800000
Less: Depreciation		250000
		550000
Bank balance		45000
Other current assets		275000
Share Capital (Rs.10 per share)	225000	
Current liabilities		80000

Blue Berry made the following estimate for the year 2016-2017

i) Profit would be Rs.67500 after deducting depreciation of Rs.65000

ii) The company will pay a dividend of Rs.20000 for the year 2016-2017

iii) The company will acquire fixed assets costing Rs.120000 after selling one machine for Rs.85000 costing Rs.180000 on which depreciation provided amounts to Rs.125000.

iv) The current asset and current liabilities other than bank balance at the end of 2016-2017, are expected to be Rs.197500 and Rs.218500 respectively.

You are required to prepare statement of cash flows of the company for the year ended 31st March 2017.

(2 x 15 = 30 Marks)

B5N18265   (Pages : 3)   Reg. No:...........................

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BCOM Degree Examination, November 2018
BC5B11– Financial Management
(2015 Admission onwards)

Max. Time: 3 hours   Max. Marks: 80

Part I
Fill in the blanks (each carries 1mark)

1. One who takes financial risk is called ....

2. The gross working capital is a ....concept

3. "Operating Leverage 1.5 denotes that percentage change in EBIT is ....the percentage changes in Sales.

4. According to ....theory, the dividend decision is irrelevant.

5. A risk associated with project and way considered by well diversified stockholder is classified as ....

Choose the correct answer(each carries 1 marks)

6. During planning period, a marginal cost for raising a new debt is classified as

    a. debt cost   b. relevant cost

    c. borrowing cost   d. embedded cost

7. A firm's degree of operating leverage (DOL) depends primarily upon its

    a. sales variability   b. level of fixed operating costs.

    c. closeness to its operating break-even point.   d. debt-to-equity ratio.

8. In calculation of net cash flow, depreciation and amortization are treated as

    a. current liabilities   b. income expenses

    c. non-cash revenues   d. non-cash charges

9. _____varies inversely with profitability.

    a. Liquidity   b. Risk

    c. Blue   d. False

10. Working Capital Turnover measures the relationship of Working Capital with:

    a. Fixed Assets   b. Sales

    c. Purchase   d. Stock

(10 x 1=10 Marks)

Part II

Answer any eight of the following (each carries 2marks)

11. What do you meant by "wealth maximization"?

12. What is IRR?

13. What is "CAPM"?

14. What is explicit cost?

15. What is EBIT?

16. What is EOQ?

17. What is Contribution?

18. Define scrip dividend.

19. A firm takes a loan of Rs.25,00,000. If the compounding rate of interest is 12% find out amount of each installment if it is repaid in 5 equal installments.

20. The annual demand for a product is 6,400 units. The unit cost is Rs.6 and inventory carry cost per unit per annum is 25%of the average inventory cost. If the cost procurement is Rs. Calculate

    a.EOQ   b. Number of orders per annum.

(8 x 2=16 Mark

Part III

Answer any six of the following Questions (each carries 4 marks).

21. The cost of a plant is Rs. 5,00,000. It has an estimated life of 5 years after which it would be disposed off (s value nil). Profit before depreciation, interest and taxes (PBIT) is estimated to be Rs. 1,75,000 p.a. Find ou yearly cash flow from the plant. Tax rate 30%.

22. A company has a sales of Rs. 20,00,000, variable cost of Rs. 14,00,000. Fixed cost of 4,00,000 and debt of Rs,10,00,000 at 12% rate of interest. What are the operating and finar and combined leverages?

23. What is capital budgeting? Explain the various steps in Capital budgeting.

24. You are given the following facts about a firm:

    a. .Risk free rate of return is 11%.

    b..Beta co-efficient bl   of the firm is 1.25.

    Compute the cost of equity capital using Capital Asset Pricing Model (CAPM) assuming a market return of

    percent next   year. What would be the cost of equity if bl   rises to 1.75.

25. Define dividend policy ? What are the various factors determining dividend policy.

26. What is receivables management? Explain the various techniques used for receivables management?

27. Calculate the cost of capital in the following case:

   X Ltd. issues 12% Debentures of face value Rs. 100 each and realizes Rs. 95 per Debenture.

   The Debentures are redeemable after 10 years at a premium of 10%.Assume Tax is 50%.

28. Using the following data calculate debtor's turnover :

   Average debtors 350,Annual Credit sales 5,000

(6 x 4=24 Marks)

Part IV

Answer any Two of the Following questions (each carries 15 marks)

29. A firm whose cost of capital is 10% is considering two mutually exclusive projects X and Y, the details of which are:

	Year	Project X	project Y
Cost	0	70,000	70,000
Cash inflows	1	10,000	50,000
	2	20,000	40,000
	3	30,000	20,000
	4	45,000	10,000
	5	60,000	10,000

Compute the Net Present Value at 10% and Profitability Index. of the two projects.

Critically Examine MM . theory of dividend.

The following table gives the capital structure and specific cost of capital . Calculate weighted average cost of capital using book value weights:

Source	Book value Rs.	Specific Cost
Debentures	3,00,000	4.77%
Preference Shares	2,00,000	10.53%
Equity shares	4,00,000	14.59%
Retained Earnings	1,00,000	14.00%

(2 x 15=30 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM (Open Course) Degree Examination, November 2018

BC5D01 Basic Accounting

(2017 Admission onwards)

Max. Time: 2 hours   Max. Marks: 40

PART 1

Objective type questions. Answer all 5 questions

1. Process of recording the transaction from journal to ledger is known as ....

2. Branch of accounting that deals with ascertainment of costof products is known as ....

3. It is on the basis of .... postulate that fixed assets are recorded at original cost, less its depreciation.

4. ....is the total claim against the assets of the business.
   (liability, equity, creditor)

5. Salary outstanding is an example for ....
   (Real account, Nominal account, Personal account)

(5 x 1 mark =5)

PART II

Short answer type questions. Answer in 2-3 sentences. Answer any 4 questions.

6. Differentiate between a Journal and Ledger

7. What you mean by *Narration*.Why is it written?

8. What are the features of a balance sheet?

9. Journalise the transaction
   Cheque received for Rs.4000 from Martin on account.

10. Following transactions were incurred on 20 Sep 2018. Pass compound journal entry.
    Wages paid Rs.700
    Commission paid Rs.1300
    Carriage paid Rs.300

(4 x 2 marks = 8)

PART III

Short essay questions (Answer in 150-200 words). Answer any 3 questions

11. What are the importance of cash book in a business?

12. Differentiate between book keeping and Accounting.

13. Write opening journal entry for the following.

    Cash Rs. 10,000, Bank (Dr) Rs. 10,000, Muthu (Debtor) Rs. 18,000, Furniture Rs. 10,000, Stock Rs. 24,000, Rajan (Creditor) Rs. 9,000

14. Enter the following transactions in purchases book

    2018 Jan 1   Bought from Jyothi& Co. Kollam 12 Chairs @ Rs.600

    Jan 8   Bought from M/s Pleasant LLP, Kovai 6 Tables @ 8000

    Jan 17   Bought from M/s TriveniFurnitures, Mumbai 10 sofa set @ 6000

    Jan 24   Bought from M/s Galaxy interiors Calicut 10 Cushion Set @ 3000

(3x4 marks = 12)

PART IV

Essay questions. Answer any one question

15. Prepare two column cash book from the following information.

January	1	Cash in hand	12000
	5	Purchased goods for cash	5000
	8	Wages paid	2000
	10	Cash withdrawn from bank	2500
	12	Cash sales	2000
	15	Capital introduced	25000
	20	Cash paid to Ridhul	3850
		Discount allowed by him	150
	23	Cash received from Ahmed	6950
		Discount allowed to him	50

16. Prepare final accounts from the following Trial Balance.

Machinery	10000	
Creditors		10000
Interest		200
Rent	1500	
Wages	2000	
Purchases	22000	
Sales		45000
Drawing	5000	
Building	35000	
Debtors	20000	
General expenses	1200	
Salaries	3000	
Bad debts	500	
Purchases return		1000
Sales return	2000	
Stock	14000	
Capital		60000

Closing stock was valued at Rs.40,000/-

(1x15 Marks= 15)