

## FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fourth Semester B.COM /BCOM CA /BBA Degree Examination, March /April 2019

BCOM4A13/BCCA4A13/BBBA4A13 - Entrepreneurship Development

(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART I***Answer all questions.*

1. Entrepreneurs are
 

(a) Job givers	(b) wealth creators
(c) Risk takers	(d) all of these
2. .... represents activities and events of a project in a logical sequence.
 

(a) Network diagram	(b) arrow diagram
(c) Project graph	(d) none of these
3. The excess of the present value over the cost of the project is.....
 

(a) IRR	(b) ARR
(c) NPV	(d) NTV
4. Which of these are not industries promotional Institutions
 

(a) KFC	(b) KSIDC
(c) KSETDC	(d) KTC
5. KITCO was set up in.....
 

(a) 1971	(b) 1973
(c) 1972	(d) 1970
6. KTRYSEM stands for-----
7. Registration of a small scale industry is.....
8. Expand SIDBI-----
9. ----- is to kindle entrepreneurial spirit among students
10. The first stage of project cycle is.....

**(10x1=10 Marks)**

**PART II (Short Answer Questions)**

Answer any *eight* questions.

11. Define entrepreneurship?
12. What are the functions of SFCs?
13. What is technical analysis?
14. Explain the features of a project?
15. What do you mean by seed capital?
16. What do you mean by quantifiable project?
17. What is project identification?
18. What do you mean by working capital?
19. What do you mean by feasibility report?
20. Define small enterprise?

**(8x2=16 Marks)**

**PART III (Short Essays)**

Answer any *six* questions.

21. What are the services rendered by KITCO to the entrepreneurs?
22. What are the elements of project formulation?
23. Explain the economic factors affecting entrepreneurial growth?
24. What are the phases in EDP?
25. What are the functions of DIC?
26. Discuss the importance & objectives of a project report?
27. What is women entrepreneurship? What are its problems?
28. What do you mean by business incubation? What are the services provided by business incubators?

**(6x4=24 Marks)**

**PART IV (Long Essays)**

Answer any *two* of the following

29. Who is an entrepreneur? Discuss the different types of entrepreneur.
30. What do you mean by MSME? What are the phases involved in setting up of a small scale business?
31. What is factory design? What is its importance? List out factors affecting factory design?

**(2x15=30 Marks)**

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(Pages : 2 )

Reg. No:.....

Name: .....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fourth Semester BCOM/BCOM CA/BBA Degree Examination, March /April 2019

BCOM4A14/BCC4A14/BBBA4A14 - Banking &amp; Insurance

(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART-I****Answer ALL Questions. Each question carries 1 Mark .****Choose the correct Answer from the following.**

Fixed deposits are called

- |                    |                   |
|--------------------|-------------------|
| a) Term Deposit    | b) demand deposit |
| c) Current deposit | d) None of these  |

Apex development bank for Agriculture and rural development are

- |                         |                     |
|-------------------------|---------------------|
| a) Ste Cooperative Bank | b) Agriculture Bank |
| c) NABARD               | d) None of these    |

Note issue is the major function of

- |                          |                  |
|--------------------------|------------------|
| a) Central bank of India | b) Central bank  |
| c) State Bank of India   | d) None of these |

----- insurance is not a contract of indemnity

- |             |                      |
|-------------|----------------------|
| a) Marine   | b) Fire              |
| c) Property | d) Personal Accident |

The principles of subrogation is introduced to protect the interest of-----

- |            |                 |
|------------|-----------------|
| a) Insured | b) Agents       |
| c) Insurer | d) all of these |

**Fill in the blanks with correct answer**

---- is the minimum rate at which RBI grants loans to commercial banks.

Insurance of ship is called ---- policy.

CRR stands for-----

Life insurance is a contract of .....

). Warranties which are mentioned in the policy are called -----warranties.

**(10x1=10Marks)**

## PART-II

Answer ANY EIGHT Questions. Each question carries 2 Marks.

11. What do you mean by open market operations?
12. What is cash credit?
13. What is MICR cheque?
14. What do you mean by no-frills accounts?
15. What is meant by Escrow?
16. State three examples of general insurance.
17. What is meant by indemnity ?
18. What do you mean by insurance policy ?
19. Define Social Insurance.
20. What do you mean by surrender value ?

(8x2=16Marks)

## PART-III

Answer ANY SIX Questions. Each question carries 4 Marks.

21. Write a short note on nationalization of commercial banks in India.
22. Discuss innovative functions of commercial banks.
23. Discuss the different types of negotiable instruments .
24. Explain the concept internet banking.
25. Explain the functions of Central Bank of India.
26. Explain the terms  
a) Double Insurance    b) Reinsurance
27. Discuss the importance of insurance as a social security tool.
28. Distinguish between Life insurance and General insurance.

(6x4=24Marks)

## PART-IV

Answer ANY TWO Questions. Each question carries 15 Marks.

29. Examine the role of banks in the economic development of a country.
30. Define cheque . What are its essentials? Explain different types of crossing.
31. Discuss the features of Life Insurance .Explain the laws relating to Life Insurance Business in India

(2x15=30Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fourth Semester B.COM/BCOM CA Degree Examination, March /April 2019

BCOM4B06/BCCA4B06 – Corporate Regulations

(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

**OBJECTIVE QUESTIONS.****Answer all questions. Each questions carries 1 mark.****A. Fill in the blanks**

1. A company comes into existence by \_\_\_\_\_
2. \_\_\_\_\_ are agents of the proposed company to be incorporated
3. FPO means \_\_\_\_\_
4. The quorum of the Board meeting is \_\_\_\_\_ of the total strength.
5. NCLT stands for \_\_\_\_\_

**B. Multiple Choice Questions.**

6. Official liquidator is appointed by
  - a) contributories
  - b) creditor
  - c) tribunal
  - d) None of these.
7. A formal decision of a meeting is called \_\_\_\_\_
  - a) Motion
  - b) Resolution
  - c) Amendment
  - d) None of these
8. The first director of a company is appointed by
  - a) Articles of Association
  - b) Board of directors
  - c) NCLT
  - d) Central government
9. One-third of director shall be \_\_\_\_\_ directors
  - a) Independent
  - b) Managing director
  - c) Casual
  - d) Deemed.
10. Debenture holders are the \_\_\_\_\_ of the company
  - a) Creditor
  - b) Member
  - c) Debtor
  - d) None of these.

**(1x10=10 Marks)**

## **PART-II**

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

11. What is employee stock option scheme?
12. What is self-prospectus
13. Who is a promoter
14. What is DIN
15. Define corporate governance
16. Define agenda
17. What is meant by resolution by postal ballot?
18. Who is an official liquidator?
19. Who is a whole-time director?
20. Is company a citizen?

**(8 x 2=16 Marks )**

## **PART-III**

**Answer any Six. Each question carries 4 marks each.**

21. Differentiate between private company and public company?
22. Explain the doctrine of constructive notice.
23. Explain different kinds of meeting?
24. Discuss the duties of the liquidator under winding up by tribunal
25. State the difference between an ordinary resolution and special resolution?
26. Define prospectus. List the content in a prospectus.
27. Explain the different kinds of company meetings.
28. Explain the procedure for allotment of shares.

**(6x4=24 Marks)**

## **PART-IV**

**Answer any Two. Each Question carries 15 marks.**

29. Give the SEBI guidelines regarding public issue.
30. Describe rights, duties and liabilities of a director?
31. What is Articles of Association? Explain its content and procedure for its alteration.

**(2x15=30 Marks)**

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fourth Semester BCOM/BCOM CA Degree Examination, March /April 2019

BCCA4B05/BCOM4B05 – Cost Accounting

(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

**PART I**

Answer all ten questions, each carry 1 mark

**Choose the correct answer**

- If a company follows a practice of isolating variances at the earliest point in time, what would be the appropriate time to isolate and calculate a material price variance?
  - a) when material is issued
  - b) when material is purchased
  - c) when material is used in production
  - d) when purchase order is originated.
- The scarce factor of production is known as
  - a) key factor
  - b) linking factor
  - c) critical factor
  - d) all of the above
- In the absence of more realistic information, supervision should be split up according to
  - a) floor area or cubic capacity
  - b) the number of employees
  - c) the replacement value of machinery
  - d) the number of kilowatt hours
- A material pricing method in which the oldest cost incurred rarely have an effect on the closing inventory valuation is
  - a) FIFO
  - b) LIFO
  - c) Simple average
  - d) Weighted average
- In which of the following industries, Process method of costing is not used
  - a) Chemical works
  - b) baby food
  - c) cotton textiles
  - d) cement manufacturing

**Fill in the blanks**

- .....costs are costs not actually incurred in some transaction but which are relevant to the decision as they pertain to a particular situation.
- .....Card records the attendance time of workers and work time of a worker on a single sheet.
- .....budget covers a range of activity.
- The excess over normal wage rate is called.....premium.
- 1. A .....manufacturing system is a purchasing and inventory control method where the materials are purchased and goods are produced only when the customer, internal or external, requires it.

(10 x 1=10 Marks)

## PART II

Answer any Eight out of Ten questions, each carry 2 marks

11. From the following calculate the prime cost:  
Direct materials Rs.4,98,000; Direct Labour Rs.1,71,000; Opening Stock of Work-in-Progress; Rs 51,000 and closing stock of Work-in-progress Rs.45,000; Work-in-Progress is valued at prime cost basis.
12. What is a 'Bill of Material'?
13. Estimated cost of sales of a product is Rs.66,000. The profit is 25% on sales. Calculate the amount of profit. What percentages does it form to the cost of sales?
14. What is labour turnover? How can a company measure it?
15. Calculate the machine hour rate for a Machine 'A' from the following data: Cost of Machine Rs. 16,000 (estimated scrap value Rs.1,000)  
Effective working line 10,000 hrs  
Running time per month 160 hrs  
Repairs and maintenance Rs.120p.m.  
Standing charges allotted to machine for the month Rs.40  
Power used by the machine 4 units per hour @ Rs.50 paise per hour.
16. What is the relevance of the escalation clause provided in a contract?
17. Find out the economic order quantity from the following particulars; Annual usage: Rs.1,20,000. Cost of placing and receiving one order: Rs.60. Annual carrying cost: 10% of inventory value.
18. What is Production account? Why is it prepared?
19. In process B, 75 units of a commodity were transferred from process A at a cost of Rs.1310. the additional expenses incurred by the process were Rs. 190. 20% of units entered are normally spoiled. Prepare Process B account and Abnormal Gain Account.
20. If the activity ratio and capacity ratio of a company are 104% & 96% respectively. Find out the efficiency ratio.

(8 x 2=16 Marks)

## PART III

Answer any Six out of Eight questions, each carry 4 marks

21. For the following inventory problem find out:
  - a) How much should be ordered each time?
  - b) When should the order be placed?
  - c) What should be the inventory level (ideally) immediately before the material ordered is received?Annual consumption- 12000 units (360 days)  
Cost per unit – Re1  
Ordering cost- Rs.12 per order  
Inventory carrying charge is 24%  
Normal lead time- 15 days  
Safety stock – 30 days consumption

22. The following data are available pertaining to a product after passing through two processes A and B: Output transferred to process C from process B, 9120 units for Rs. 49,263.

*Expenses incurred in Process C*

Sundry materials	Rs. 1,480
Direct Labour	Rs.6,500
Direct expenses	Rs.1,605

The wastage of Process C which is 5%, is sold at Rs.1 per unit. The overhead charges were 168% of direct labour. The final product was sold at Rs. 10.00 per unit fetching a profit of 20% on sales. Prepare the Process C Account.

23. Distinguish between Flexible budget and Fixed budget.

24. ABC Ltd have prepared the budget for the production of a lakh units of the only commodity manufactured by them for a costing period as under.

Raw material	Rs.2.50 per unit
Direct labour	Rs.1.00 per unit
Direct expenses	Rs.0.20 per unit
Works overhead (60% fixed)	Rs. 2.50 per unit
Administration overheads (80% fixed)	Rs.0.50 per unit
Selling and distribution overheads (50% fixed)	Rs.0.20 per unit

The actual production during the period was only 60,000 units. Calculate the revised budgeted cost per unit.

25. Explain the following items in the context of material control.

a) ABC analysis b) Perpetual Inventory

26. Data relating to a job are:

Standard rate of wages per hour – Rs.10; standard hours – 300; actual rate of wages per hour – Rs.12; actual hours -200. Calculate (a) Labour cost variance (b) Labour rate variance (c) Labour efficiency variance.

27. Following was the expenditure on a contract for Rs.12,00,000 commenced in January. Materials Rs.2,40,000; Wages Rs.3,28,000; Plant Rs.40,000; overhead Rs.17,200; Cash received on account of the contract upto 31<sup>st</sup> December was Rs.4,80,000 being 80% of the work certified. The value of materials on hand was Rs.20,000. The plant had undergone 20% depreciation. Prepare a Contract Account.

28. From the following data relating to vehicle A compute the cost per running tonne-km:

Kilometer run (annual)	15,000
Tonnes per km. (average)	6
Cost of vehicle	Rs.25,00,000
Road licence (annual)	Rs. 8,000
Insurance (annual)	Rs. 7,000
Garage rent (annual)	Rs.10,300
Supervision and salaries	Rs. 27,000
Driver's wages per hour	Rs.40
Cost of fuel per litre	Rs.50
Kms. Run per litre	20
Repairs and maintenance per km	Rs.2
Tyre allocation per km	Rs.1
Estimated life of the vehicle	1,00,000kms.

Charge interest at 5% per annum on cost of vehicle. The vehicle runs 20 kms. per hour on an average.

(6 x 4=24 Marks )

#### PART IV

Answer any two out of three questions, each carry 15 marks

29. East and West enterprises are currently working at 50% capacity and produces 10,000 units. Estimate the profits of the company when it works at 60% and 70% capacity. At 60% capacity the raw material cost increases by 2% and the selling price falls by 3%. At 70% capacity the raw material cost increases by 4% and the selling price falls by 5%. At 50% capacity working the product costs Rs.180 per unit and is sold at Rs.200 per unit. The unit cost of Rs.180 is made up as follows: Material Rs.100; Wages Rs.30; Factory overhead Rs.20(40% fixed); Administrative overhead Rs.30 (50% fixed).

30. Prepare necessary accounts for the following.

	Process A	Process B
Materials	30,000	3,000
Labour	10,000	12,000
Overhead	7,000	8,600
Input units	20,000	17,500
Output units	17,500	17,000
Normal loss	10%	4%
Sales value of loss	Rs.1	Rs.2

31. What are the similarities and differences between Job and contract costing? How is the value and profit recorded under the Contract Costing?

(2 x 15=30 Marks )

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE  
 Fourth Semester BCOM/BCOM CA Degree Examination, March /April 2019  
 BCOM4C04/BCCA4C04 – Quantitative Techniques for Business  
 (2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

**Part A**  
*Answer all questions.*  
*Each question carries 1 mark*

1. The probability of an event which cannot occur.
 

(a) 0.	(b) 0.25.
(c) 0.50	(d) 1.
2. Regression analysis consists of ..... coefficient
 

(a) 1.	(b) 2.
(c) 3.	(d) 5.
3. The area under the normal curve corresponding to  $Z = 2.58$  is equal to
 

(a) 0.4999	(b) 0.4950
(c) 0.4900	(d) 0.4500
4. A distribution in which mean is equal to variance is :
 

(a) Binominal distribution	(b) Poisson distribution
(c) Normal distribution	(d) None of the above
5. Size of critical region is known as:
 

(a) Power of the test	(b) Size of type II error
(c) Critical value of test statistics	(d) Size of the test

**Fill in the blanks**

6. The probability of getting at least one head in tossing two coins is .....
7. The parameter of Poisson distribution is .....
8. The total area under the standard normal curve is .....
9. If there are two variables X and Y, there can be almost ..... regression lines.
10. Accepting of null hypothesis when it is falls is.....

(10 × 1= 10 Marks)

### Part B

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

11. Define Quantitative Techniques?
12. What is Scatter diagram?
13. What are the properties of regression coefficients?
14. Explain mutually exclusive events.
15. Define Hypothesis
16. What are the two Errors in hypothesis?
17. What is meant by analysis of variance?
18. What is meant by standard normal curve?
19. Distinguish between Linear and non-linear correlation
20. What do you mean by Programming Quantitative Techniques?

**(8 × 2 = 16 Marks)**

### Part C

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

21. Write the applications of quantitative techniques in business
22. A husband and wife appear in an interview for two vacancies in the same post. The probability of husband's selection is  $\frac{1}{7}$  and that of wife's selection is  $\frac{1}{5}$ . What is the probability that
  - a) both of them will be selected
  - b) only one of them will be selected
  - c) none of them will be selected.
23. In a sample study about the tea habit in two towns following data was observed in a sample of size 100 each.

Town A: 51% persons were male, 31% were tea drinkers and 19% were male tea drinkers.

Town B: 46% persons were male, 26% were tea drinkers and 17% were male tea drinkers.

Is there any association between gender and tea habits? If so, which town it is greater?  
(Use Chi- Square test)

24. Consider families with 4 children each. What percentage of families would you expect to have (a) two boys and two girls (b) at the most two girls. (Assume equal probabilities for boys and girls)
25. The probability that a doctor will diagnose a particular disease correctly is 0.6. The probability that a patient will die by his treatment after correct diagnosis is 0.4 and the probability of death by wrong diagnosis is 0.7. A patient of the doctor who had the disease died. What is the probability that his disease was not correctly diagnosed?
26. A lot of 2000 items contain 20 defective items. If a sample of 100 is selected at random, use Poisson to find the probability that the sample will contain at least 2 defectives ( $e^{-1} = 0.3679$ )
27. It is claimed that a random sample of 100 tyres with mean life of 15269 km. is drawn from a population of tyres which has a mean life of 15200 km. and SD of 1248 km. Test the validity of the claim.
28. The ranks of 15 students in two subjects A and B, are given below. The two numbers within brackets denote the ranks of a student in A and B subjects respectively.

(1,10),	(2, 7),	(3, 2),	(4, 6),	(5, 4),	(6, 8),	(7, 3)	(15,13),
(8, 1 ),	(9,11),	( 10,15),	(11 ,9),	( 12,5),	(13,14),	(14,12),	

Find rank correlation coefficient.

(6 × 4 = 24 Marks)

#### Part D

Answer any two questions from the following.

Each question carries 15 marks

29. Fit a normal distribution to the following data:

Marks	:	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No of Students	:	4	22	48	66	40	16	4

30. The following data relate to the yield of four varieties of wheat each sown on 5 plots. Find whether there is a significant difference between the mean yield of these varieties (perform an analysis of variance)

Plot No	Varieties			
	A	B	C	D
I	99	103	109	104
II	101	102	103	100
III	103	100	107	103
IV	99	105	97	107
V	98	95	99	106

31. The Personnel Manager of a large industrial unit is interested in finding a measure that can be used to fix the yearly wages of skilled workers. On an experimental basis, he compiled data on the length of service and the respective yearly wages (in Rs. 000) of a group of ten randomly selected workers.

Length of service(in years)	11	7	9	5	8	6	10	12	3	4
Yearly wages (in Rs' 000)	14	11	10	9	13	10	14	16	6	7

Obtain the regression equation of wages on length of the service.

**(2 × 15 = 30 Marks)**