

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM Degree Examination, November 2019

BCOM5B11 – Fundamentals of Investment

(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

Part-1**Answer all questions****Each carries 1 mark****(A) Choose the correct answer:**

1. Bear market means _____
(a) price of stocks continuously moves up (b) confidence of investor increases
(c) Price of stocks keep falling continuously (d) confidence of investor decreases
2. How many stocks included in NSE Nifty _____
(a) 20 (b) 25 (c) 30 (d) 50
3. Interest rate risk is associated with _____.
(a) Inflation (b) Taxation (c) Business cycle (d) Bank rate
4. Estimating the return and risk for individual securities is known as _____.
(a) Market Analysis (b) Security analysis
(c) Environment analysis (d) none of these
5. The high price is represented on a candlestick chart by the _____.
(a) Trend line (b) Real Body (c) Channel (d) Shadow

Fill in the blanks (Each carries 1 marks)

6. The process of finding the future value, based on the initial amount, the interest per period and the number of years, is called _____.
7. _____ is the degree of uncertainty about expected return from an investment.
8. SCORES stands for _____.
9. _____ was the father of technical analysis.
10. _____ is the statistical measure used to calculate portfolio risk.

(10x1=10 marks)

Part-II
(Short Answer Questions)
Answer any eight questions
Each question carries 2 marks

11. Define zero coupon bond?
12. What do you mean by fixed income securities?
13. What is efficient frontier?
14. What do you mean by mutual funds?
15. Write any two objectives of portfolio management?
16. Explain CAPM?
17. What is single index model?
18. Distinguish between primary market and secondary market?
19. Explain insider trading?
20. What do you mean by expected return?

(8x2=16 marks)

Part-III
Answer any six questions
Each question carries 4 marks

21. Define technical analysis? Discuss the advantages and disadvantages of technical analysis?
22. Distinguish between investment and speculation?
23. Explain some of the important money market instruments?
24. Explain the portfolio management process?
25. Explain P/E Ratio? What are its limitations?
26. A two year bond of face value of Rs 5000 issued at a discount for Rs 4132.23. What is the spot interest rate?
27. Mr Ashok plans to invest in Z Ltd. The correlation coefficient between the company's returns and the return on the market is 0.5. The standard deviation of the returns on the stock is 12.23. The standard deviation of the return on the market is 7.2. Find out the beta value and determine whether Z Ltd is aggressive share or defensive share or neutral share.
28. X Ltd paid a dividend of Rs 1 per share during the last year. It is expected to pay a dividend of Rs 2 per share during the next year. Investors forecast a dividend of Rs 3 and Rs 4 per share in the next two years. It is expected that annual dividend will grow

at 8% per year into an indefinite period. If the investors required rate of return is 15%, find intrinsic value of shares? Also comment would you buy or sell the share if the current price of the share is Rs 42.

(6x4=24 marks)

Part-IV

**Answer any two questions.
Each question carries 15 marks**

29. Explain the objectives of SEBI and discuss the important strategies developed by SEBI to redress investor's grievances?
30. Explain Dow theory?
31. Stock A and B have the following returns for the past two years.

Year	Return-%	
	Y	Z
2018	10	12
2019	14	15

1. What is the expected return on portfolio made up of 75% of A and 25% of B
2. Find out the standard deviation of each stock
3. What is the covariance and coefficient of correlation between stock A and B?
4. What is the portfolio risk of a portfolio made up of 75% of A and 25% of B?

(2x15=30 marks)

PART II

**Short Answer type questions. Answer any 8 questions from 10.
Answer in two or three sentences.**

11. What do you mean Financial Service?
12. Define a Mutual Fund.
13. State is the role of Regulatory Institutions in Indian Financial Market.
14. Define Venture Capital.
15. What is a Financial Asset?
16. State any 4 features of a developed Money Market.
17. What is Factoring?
18. Define Forfeiting.
19. State any 4 participants in Money Market.
20. State the role of Financial Instruments in Financial System.

(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. State the Objectives of Money Market.
22. Discuss the weakness of Indian Financial System.
23. Describe the structure of Stock Exchanges.
24. State the advantages of Listing.
25. Write a paragraph on Insurance Companies in India.
26. Write a note on the Powers of SEBI.
27. Write a note on Lease Financing.
28. Write a note of Recent Developments in Indian Money Market.

(6 x 4 = 24 Marks)

PART -IV

Essay questions. Answer any two questions. Answer in 600 to 800 words.

29. Explain the Significance of Financial System.
30. Describe the Major Stock Indices in India.
31. Discuss the Objectives and Functions of SEBI.

(2 x 15 = 30 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BCOM/BCOM CA Degree Examination, November 2019
BCOM5B09/BCCA5B09 – Income Tax Law & Accounts
(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

Part A*Choose the correct answer. Each question carries 1 mark.*

1. The apex body of income tax department is.....
a. Finance Ministry b. Central Government of India
c. Department of Revenue d. Central Board of Direct Taxes
2. The ceiling limit of deduction in respect of interest on loan taken on 01-04-2018 for repairs of a self-occupied house is
a. 30,000 p.a. b. 1,50,000 p.a. c. 2,00,000 p.a. d. No limit
3. Composite rent is taxable under the head....
a. Income from house property b. Income from other sources
c. Capital gain d. None of these
4. Capital gain on depreciable asset will always be
a. Short term capital gain b. Long term capital gain
c. Tax free d. None of these
5. Agricultural income in Pakistan is taxable for
a. Resident b. Not ordinarily resident
c. Non resident d. All of these

Fill in the blanks. Each question carries 1 mark.

6. Standard deduction available for salaried class is
7. Rate of depreciation for intangible assets is
8. Salary of MP will be taxable under the head.....
9. If cash payment exceed 10,000,..... % will be disallowed.
10. The annual value of self-occupied house is

(10 x 1=10 Marks)

Part B

Answer any eight questions. Each question carries 2 marks

11. Define assessment year.
12. What do you mean by Maximum marginal rate?
13. What is PPF?
14. Write any two exempted incomes.
15. What do you mean by Angel tax?
16. What is Bond washing transaction?
17. What is LTCA?
18. What is pre construction period?
19. What is tax free government security?
20. List out any two fully exempted allowances

(8 x 2=16 Marks)

Part C

Answer any six questions. Each question carries 4 marks.

21. Briefly explain partly agricultural income.
22. Explain the residential status of HUF.
23. Explain any four transactions come under transfer of capital asset.
24. State the expenses disallowed in computing business income.
 1. Income tax
 2. Fire Insurance premium
 3. GST
 4. Life Insurance premium
25. Mr.Prakash retires in September 2018 after having put in 42 years of service in a company. His average salary for 10 months preceding September 2018 is Rs.50,000 per month. He receives a gratuity of Rs.12,50,000. Compute his taxable gratuity.
26. Mr.Hareesh is a member of housing co-operative society in Delhi and resides in half portion of the house under HP scheme of the society. The remaining half portion is let out @ 2,000/month. The fair rental value of the house assessed by the corporation is Rs. 30,000 p.a. Local tax paid Rs. 12,000. Expenses incurred include Fire Insurance premium Rs. 400, Ground rent Rs. 400. Interest payable to society is Rs. 16,000. Compute Income/Loss from house property.
27. Mr.Denny purchased a building on June 2002 for Rs.5,00,000. During March 2012, he spent Rs.7,00,000 for additions to the building and sold the same in February 2019 for Rs.60,00,000. Selling expenses Rs.50,000. Findout the taxable capital gains.
Cost inflation Index 2002-03 – 105, 2011-12 – 184, 2018-19 - 280

28. Mr Govind's Income particulars are as under for the previous year 2018-19.
1. Net amount received from the prize of Haryana state lottery Rs.1,40,000.
 2. Profit on sale of a plot Rs.16,000.
 3. Royalty from mine Rs.69,000.
 4. Income from agricultural land in India Rs.15,000.
- Collection charges of royalty Rs.3,850. He bought lottery tickets worth Rs. 1760. During the previous year. Compute taxable income from other sources for the assessment year 2019-20.

(6 x 4=24 Marks)

Part D

Answer any two questions. Each question carries 15 marks.

29. What do you mean by capital gain? What are the rules regarding exemptions of capital gains.
30. Following are the particulars of taxable income of Mr Kumar for the previous year ending on 31-03-2019.
1. Income from house property in Canada Rs.10,000 which was deposited in a bank there. Out of this Rs.4,000 were remitted to India.
 2. Royalty received in India Rs.24,000
 3. Income from a business in Sri Lanka Rs.25,000 of which Rs.15,000 were received in India. Business is controlled from India.
 4. Income from Investment in Paris Rs.15,000
 5. Interest received from a non-resident Rs.5,000 against a loan given to him to run a business in India.
- Calculate the Gross Total Income of Mr Kumar for the assessment year 2019-20 if he is
- a. Resident
 - b. Not ordinarily Resident &
 - c. Non-resident in India
31. Mrs Indira a readymade garment manufacturer in Chennai gives you the following particulars for financial year 2018-19. Compute the income from business.
- Net profit as per Profit and Loss account – Rs.5,10,000 after debiting the following expenses
1. Contribution to unrecognised PF – Rs.1,20,000
 2. Consideration paid on 10-06-2018 for acquiring know how Rs.2,00,000

3. Provision for income tax Rs.3,00,000
4. Provision for bad debt Rs.75,000
5. Provision for discount Rs.35,000
6. Holiday home expenses Rs.25,000
7. Health insurance premium paid for employees Rs.40,000
8. Penalty for violation of GST law Rs.30,000
9. Interest on late payment of GST Rs.10,000
10. Interest on late payment of income tax Rs.5,000
11. Amount spent on acquisition of patent right Rs.2,00,000
12. Guest house expenses Rs.20,000
13. Amount paid to Madras University for scientific research not related to business
Rs.60,000
14. Advertisement in souvenir of a political party Rs.50,000

(2 x 15 = 30 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BCOM/BCOM CA Degree Examination, November 2019
BCOM5B07/BCCA5B07 – Accounting for Management
(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

Part I

Answer all questions. Each carries 1 mark

I. Choose the correct answer

1. The ratio which shows relation between current assets and current liabilities is
a. Net Profit ratio b. Working capital ratio c. Current ratio d. Quick ratio
2. Which among the following is a static statement?
a. Income statement b. Balance sheet c. Fund flow statement d. Cash flow statement
3. Internal analysis is done by
a. Creditors b. Debenture holders c. Management d. Bankers
4. Fund from operations are
a. Regular source of funds b. Recurring source of fund c. Internal source of fund
d. All of these
5. Contribution is the excess of sales over
a. Total cost b. Variable cost c. Fixed cost d. Profit

II. Fill in the blanks

6. At breakeven point, contribution will be equal to
7. Cash flow statement is prepared as per of Accounting standards
8. An increase in current assets results in in working capital
9. EPS stands for
10. Marginal costing is a of costing

(10 x 1 = 10 Marks)

Part II

Answer any eight questions. Each carries 2 marks

11. Define Management accounting.
12. What are financial statements?
13. What is vertical analysis?
14. How Liquid ratio is computed?
15. What is stock turnover ratio?
16. Define the term fund.
17. Is depreciation a source of funds?
18. Define marginal costing.
19. Give two examples for investing activities.
20. What is Angle of incidence?

(8 x 2 = 16 Marks)

Part III

Answer any six questions. Each carries 4 marks

21. Distinguish between Management accounting and financial accounting.
22. What are the objectives of financial statements?
23. Differentiate fund flow statement from cash flow statement.
24. Explain the nature of Management accounting.
25. Calculate trend percentages for sales figures from the following data.

Year	Sales (In 000)
2014	1881
2015	2340
2016	2655
2017	3021
2018	3768

26. The net profit of X Ltd after considering the following items was Rs 60000 for the year ended 31-03-2018.

Depreciation on assets	Rs 30000
Transfer to General reserve	Rs 10000
Interim dividend paid	Rs 15000
Goodwill written off	Rs 5000
Profit on sale of plant	Rs 3000

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Other information:

Items	31-03-2017	31-03-2018
Stock	20000	16000
Debtors	32000	24000
Creditors	10000	15000
Cash	3000	5000

Calculate cash from operations for the year ended 31-03-2018.

27. Calculate debt equity ratio and solvency ratio from the following data

10% Debentures	Rs 200000
Long term loans	Rs 25000
Equity share capital	Rs 300000
9% Preference share capital	Rs 100000
Reserves	Rs 50000
Fixed assets	Rs 600000
Current assets	Rs 300000

28. The following information relates to a firm

Total fixed costs – Rs 6000

Variable costs – Rs 10000

Sales – Rs 20000

Calculate:

- P/V Ratio
- Breakeven point
- Profit at current sales
- Profit when sales are Rs 24000

(6 x 4 = 24 Marks)

Part IV

Answer any two questions. Each carries 15 marks

29. Explain the various techniques of Management accounting.

30. The following information relates to A Ltd for the year ending 31-12-2018

Stock turnover ratio	6 times
Gross profit ratio	20% on sales
Sales for 2017	Rs 300000
Closing stock	Rs 10000 more than opening stock

Opening creditors	Rs 20000
Closing creditors	Rs 30000
Trade debtors at the end	Rs 60000
Net working capital	Rs 50000

Calculate:

- Average stock
- Purchases
- Creditors turnover ratio
- Average payment period
- Average collection period

31. The Balance sheet of Alpha Ltd as on 31-12-2017 and 31-12-2018 are given below:

Liabilities	2017	2018	Assets	2017	2018
Equity share Capital	500000	600000	Fixed Assets (cost)	450000	700000
Reserves	120000	160000	Investments (Long term)	250000	300000
Profit & Loss a/c	30000	68000	Stock	176000	102000
10% debentures	200000	150000	Cash and Bank	35000	50000
Provision for depreciation	60000	104000	Debtors	84000	68000
Sundry creditors	90000	123000	Discount on issue of shares	20000	10000
Bank loan (short term)	15000	25000			
Total	10,15,000	10,15,000	Total	10,15,000	10,15,000

Additional information:

- An old asset costing Rs 30000 having a book value of Rs 12000 was sold for Rs 10000 during 2018.
- Depreciation provided on fixed assets during the year was Rs 62000.
- An interim dividend of Rs 20000 was paid during the year.

Prepare a schedule of Changes in Working Capital and a Fund Flow Statement for the year ended 31-12-2018.

(2 x 15 = 30 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2019

BCOM5B08/BCCA5B08 – Business Research Methods

(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

Part – 1

Objective questions carry one mark each

Multiple choice Questions

1. Action research is
 - a) Empirical research
 - b) Applied research
 - c) Simulation research
 - d) longitudinal research
2. concepts are the _____ of theory building.
 - a) information
 - b) ideas
 - c) equations
 - d) basic units
3. A list of all the works used by a research, arranged in an alphabetical order is termed as
 - a) Reference
 - b) Bibliography
 - c) Bibliography and reference
 - d) None of these
4. Select the Non-probability sampling technique from the following
 - a) systematic sampling
 - b) cluster sampling
 - c) sequential sampling
 - d) snow-ball sampling
5. For a nominal data the best used descriptive statistic is
 - a) Mean
 - b) Median
 - c) Mode
 - d) None of these

Fill in the blanks

6. _____ research is generally spending over a long period of time
7. Errors that arise due to reasons other than sampling is _____
8. variable which contain data that have only two categories is _____
9. _____ is the highest level of measurement scale
10. A case study carried out at two points of time is called _____

(1 x10=10 Marks)

Part II

Answer any eight each carry two marks each

11. Differentiate qualitative research and quantitative research.
12. What do you mean by scientific attitude?
13. What is pre-testing the questionnaire?
14. Define measurement?
15. What is the need for reviewing literature for research?
16. What is ex-post facto research?
17. How schedule is different from questionnaire?
18. What is factor analysis?
19. In what situations is the open ended questions most useful?
20. What is Likert scale?

(8 x 2=16 Marks)

Part III

Answer any six each carry 4 marks

21. What is meant by formulation of research problem? What does it involve?
22. Explain the features of a business research.
23. Discuss the essentials of a good sample.
24. Define observation. Explain the types of observation.
25. Differentiate between Inductive reasoning and Deductive reasoning.
26. Why data processing assumes significance in research?
27. "The term 'pure' and 'applied' research just represents the polar ends of a continuum" - comment.
28. Define concept. And discuss its significance in a research context.

(6 x 4=24 Marks)

Part IV

Answer any two each carries 15 marks

29. Write an essay on the various types of research.
30. What is reporting? What are the stages in the preparation of a research report?
31. Define Research design. What are the characteristics of a good research design?

(2x15=30 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester B.Com(CA)Degree Examination, November 2019
BCCA5B11(CA) –Business Information System
(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

Answer all the questions, each question carries 1 marks

1. The word datum originated from
 - a. Latin
 - b. Greek
 - c. Spanish
 - d. Others
2. Tactical information are used by level managers
 - a. Top
 - b. Middle
 - c. Lower
 - d. Operational
3. Snapdragon is 730 is an example for
 - a. CPU
 - b. RAM
 - c. ROM
 - d. Memory
4. Windows is a
 - a. Application software
 - b. System Software
 - c. Operating system
 - d. All of the above
5. Use of computers to manage, process and communicate information is called
 - a. Computing
 - b. MIS
 - c. DSS
 - d. DBMS
6. A collection of inter related data is called
7. SAP is a.....
8. gives the details of data maintained in a data base
9. Gained or acquired information is called
10. DBMS stands for.....

(10 x 1 = 10 Marks)**Answer any eight questions, each question carries two marks**

11. What is business process reengineering?
12. What is dark web?
13. Define information.
14. What is subsystem?
15. What is DML
16. Define MIS.

17. What is data validity?
18. What is a structured decision?
19. What is DSS?
20. List any four features of ERP

(8 x 2 = 16 Marks)

Answer any six questions, each question carries four marks

21. Discuss database structure.
22. Give on account of operational, tactical and strategic decision with the help of examples
23. Describe qualities of good information.
24. Explain functions of TPS?
25. Explain the merits and demerits of BPR.
26. 'ERP reduces the wastage in manufacturing to the great extent'- comment
27. Why do companies go for BPR?
28. Explain expert system?

(6 x 4 = 24 Marks)

Answer any two questions, each question carries 15 marks

29. 'No organisation can run its business without a good information system-explain'
30. Explain DSS and its types with examples.
31. Explain different models of database.

(2 x 15 = 30 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester B.Com(CA) Degree Examination, November 2019
BCCA5B10(CA) – Computer Applications in Business
(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

Section A**Answer ALL questions. Each question carries 1 Mark**

1. 1 MB represents:
 - A. 1042 KB
 - B. 1024 KB
 - C. 1240 KB
 - D. 1402 KB
2. Which of the following is a principle of developing website?
 - A. Accessibility
 - B. Simplicity
 - C. Navigation
 - D. All of these
3. Which of the following is not a web standard?
 - A. HTML
 - B. XML
 - C. DOS
 - D. DOM
4. Social networking involves communication between
 - A. Two computers
 - B. Computer and a router
 - C. A human and a computer
 - D. Two or more people
5.are programs that attach themselves to a computer or a file and then circulate themselves to other files and other computers on a network
 - A. SPAM
 - B. Spyware
 - C. Malware
 - D. Virus
6.refers to the process in which the content is published on the internet.
7.is concerned with the buying and selling information, products and services over computer communication networks.
8.refers to the policies, procedures and technical measures and to prevent unauthorised access, alteration, theft or physical damage to information systems.
9. UPS stands for
10. Theattribute allows to specify cascading style sheet rules within the element.

(10 x 1 = 10 Marks)

Section B

Answer any EIGHT questions. Each question carries 2 marks

11. What is the usage of modem?
12. What is client server network?
13. What is navigation?
14. Differentiate between data encryption and data decryption?
15. Write a note on HTML?
16. What is web publishing?
17. What is reseller hosting?
18. What is M-POS?
19. List out any two advantages of mobile banking?
20. Compare spyware and malware?

(8 x 2 = 16 Marks)

Section C

Answer any SIX questions. Each question carries 4 marks.

21. What control measures can be adopted to secure computer system from attack?
22. Write down the importance of computers in business?
23. Explain the principles involved in developing website?
24. What are the different types of web hosting?
25. What is a web page? How to save it?
26. What is ALU? Explain its functions?
27. State important provisions included in Information Technology Act, 2000.
28. What is the impact of social media marketing on business?

(6 x 4 = 24 Marks)

Section D

Answer any TWO Question which Carry 15 marks

29. What is computer network? Explain the different types of computer network with its merits and demerits?
30. What is e-commerce? Explain the scope and importance of e-commerce in the present scenario of India?
31. Define biometrics? Briefly explain various types of biometrics?

(2 x 15 = 30 Marks)