

(2010BFS15)

**B.Com. (Honours) DEGREE (CBCS) EXAMINATION,
APRIL 2017.**

(Examination at the end of Second Semester)

Part II

BANKING FINANCIAL SERVICES

(Regulation 2015 – 16)

Time : Three hours

Maximum : 75 marks

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Explain the general utility services of commercial banks.
2. Explain the uses of ATM.
3. Explain the mutual funds.
4. Explain the types of cheques.
5. What is Lien?
6. Functions of Exchange Banks.
7. Explain the surrender value.
8. Features of Fire Insurance.

PART B — (5 × 10 = 50 marks)

Answer any ONE of the following questions from each Unit.

UNIT I

9. What is RBI? Explain its functions.

Or

10. What is Internet Banking? Explain its advantages and disadvantages.

UNIT II

11. Explain the difference between money market and capital market.

Or

12. What are stock exchanges? Explain its functions.

UNIT III

13. What are the various types of special customers of a banker?

Or

14. What is charge? Explain the modes of creating a charge.

UNIT IV

15. What is Life Insurance? Explain its principles.

Or

16. Explain the procedure for issuing Life Insurance Policy.

UNIT V

17. What is Marine Insurance? Explain its characteristics.

Or

18. Discuss the powers and functions of IRDA.

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B.Com. (Honours) DEGREE (CBCS) EXAMINATION, APRIL 2017.

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Part – II

FINANCIAL ACCOUNTING – II

(Regulation 2015–16)

Time : Three hours

Maximum : 75 marks

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Define single entry system.
2. Distinguish between receipts and payments account.
3. What are the fixed and fluctuation capital methods?
4. Give the important provision of Garner Vs Murray Decision.
5. What is meant by dissolution?
6. What is a profit and loss appropriation account?
7. Distinguish between admission and retirement of a partner.
8. How do you treat the following items in the final account of a non-trading concern
(a) legacies (b) donation for specific purpose?

PART B — (5 × 10 = 50 marks)

Answer the following questions.

9. Sinha kept his books on single entry system. Their position on 31.3.2012 was as follows.
Cash in hand Rs. 200, cash at bank Rs. 3,000, stock Rs. 20,000, debtors Rs. 8,500, Fixtures and fittings Rs. 1,800, plant and machinery Rs. 15,000, creditors Rs. 22,000. Sinha put Rs. 5,000, during the year as new capital and his drawings were Rs. 750 per month.
His position on 31.3.2013 was as follows.
Cash in hand Rs. 300, cash at bank Rs. 2,000, debtors Rs. 14,000, stock Rs. 19,000, plant and machinery Rs. 27,000, fixtures and fittings Rs. 1,500, creditors Rs. 29,000. From the above information prepare a statement of affairs showing profit or loss during the year ending on 31.3.2013.

Or

10. Mr. A does not maintain complete double entry books of accounts from the following details determine the profits for the year and prepare revised statement of affairs at the end of the year.

Rs. 1000 (cost) furniture was sold for Rs. 5000 on 1.1.2012, 10% depreciation is to be charged on furniture Mrs A has drawn Rs. 1000 per month. Rs. 2000 was invested by Mr A in 2012.

	1.1.2012	31.12.2012
Stock	40,000	60,000
Debtors	30,000	40,000
Cash	2,000	1,000
Bank	10,000	5,000 (OD)
Creditors	15,000	25,000
Outstanding expenses	5,000	8,000
Furniture (cost)	3,000	2,000

Bank balance on 1.1.2012 is as per cash book, but the bank overdraft on 31.12.2012 is as per bank statement. Rs. 2,000 cheque drawn in December 2012 have not been encashed within the year.

11. From the figures given below. Prepare an income and expenditure account for 2012.

Receipts		Payments	
To opening balance		By salaries	4,800
In hand	200	" rent	500
In bank	1,600	" stationary and postage	200
To subscriptions		" cycle purchased	300
2011	500	" national saving certificates	3,000
2012	8,300	" help to needy students	2,000
2013	600	" balance	
" sales of investment	2,000	In hand	300
" sale of old furniture (book value Rs. 400)	300	In bank	2,400
	<u>13,500</u>		<u>13,500</u>

Subscriptions for 2012 still receivable were Rs. 700. Interest due on savings certificates Rs. 100 and rent unpaid but due was Rs. 60.

Or

12. From the following trial balance and the necessary information given below for Saraswathi public school prepare income and expenditure A/c for the year 31.3.2013 balance sheet as on 31.3.2013.

Debit balances		Credit balances	
Buildings	2,50,000	Admission fees	5,000
Furniture	40,000	Tuition and other fees	2,00,000
Library books	60,000	Creditors	6,000
Investment at 9%	2,00,000	Rent for the half	4,000
Salaries	2,00,000	Miscellaneous receipts	12,000
Stationery	15,000	Govt Grant	1,40,000
General expenses	8,000	General fund	4,00,000
Annual sports expenses	6,000	Donation for library books	25,000
Cash at bank	21,000	Sale of furniture	8,000
	<u>8,00,000</u>		<u>8,00,000</u>

Tuition and other fees yet to be received for the year are Rs. 10,000 salaries yet to be paid amounted to Rs. 12,000, furniture costing Rs. 15,000 was purchased on 1.10.2012. Book value of furniture sold (on 30.9.2012) was Rs. 20,000 on 1.4.2012 depreciate furniture at 10%, library books at 15% and building at 5%.

13. Arjun and Bheem are partners in a firm sharing profit and losses as Arjun $\frac{3}{4}$ th and Bheem $\frac{1}{4}$ th the P and L A/c of the firm for the year ended 31st March 2013 show a net profit of Rs. 75,000. You are required to prepare the profit and loss appropriation A/c by taking into consideration the following information.

(a) the partners capital accounts - Arjun Rs. 40,000, Bheem Rs. 30,000, interest on capital was to be calculated at 5% p.a. (b) the current accounts of partners – Arjun Rs. 15,000 (cr) Bheem Rs. 10,000 (cr) (c) partners drawing amounted to Arjun Rs. 10,000 and Bheem Rs. 7,500, interest on drawings was to be charged at 10% p.a. at an average of 6 months (d) partners salaries – Arjun Rs. 6,000 and Bheem Rs. 4,500 (e) Arjun loan account Rs. 25,000 (the loan was contracted two years back) Give the parties current account also.

Or

14. A and B are partners and on 31st December 2011 the capital of the partners was Rs. 2,10,000 of which Rs. 1,40,000 stood at the credit of A and B 70,000 at the credit of B. Profit and losses were to be divided as to 2/3 and 1/3 respectively.

On 31st December 2012 the following information was given to you as to the positions of affairs.

- (a) The total combined capital was Rs. 2,46,500
- (b) B had drawn Rs. 3,000
- (c) C had to be credited with Rs. 5,000 as special salary earned during the year 2012 as agreed by the partners the partners were to be credited with 5% interest on capital.

You are required to prepare statement showing how the capital of Rs. 2,46,500 individed between A and B.

15. The following was the balance sheet of A and B who were sharing profits 2/3 and 1/3 on 31.12.2012.

Creditors	65,900	Cash at bank	1,200
Capitals :		Debtors	9,700
A	30,000	Stock	20,000
B	20,000	Plant and machinery	35,000
		Building	50,000
	<u>1,15,900</u>		<u>1,15,900</u>

They agreed to admit C into partnership on the following terms.

- (a) C was to be given 1/3 share in profit and was to bring Rs. 15,000 as capital.
- (b) That the value of stock and plant were to be reduced by 10%.
- (c) That a provision of 5% was to be created for doubtful debts.
- (d) That the building account was to be appreciated by Rs. 9,500.
- (e) Investments worth Rs. 400 (not mentioned in the balance sheet were taken into account)
- (f) That the value of liabilities and assets other than cash are not to be alered.

Prepare memorandum revaluations account and opening balance sheet of the firm as newly constituted.

Or

16. A, B and C were partners sharing profits in the ratio of 10 : 7 : 3.

Liabilities	Rs.	Assets	Rs.
Creditors	40,000	Fixed assets	1,00,000
Reserve	20,000	Stock	70,000
A's capital a/c	80,000	Debtors	30,600
B's capital a/c	60,000	(-) provisions	600
C's capital a/c	20,000	Cash	20,000
	<u>2,20,000</u>		<u>2,20,000</u>

C retires on that date subject of the following conditions.

- Fixed assets are to be depreciated by 20% except building worth Rs. 40,000 (book value) which is to be valued at Rs. 60,000
- Rs. 600 to be written off as bad debts and provision for doubtful debts to be done at 4% on debtors
- The goodwill of the firm to be valued at Rs. 32,000
- Liability for outstanding expenses Rs. 4,000 to be provided
- There were office equipments which were 100% depreciated to be valued at Rs. 8,000 on the date of retirement. It was brought into books
- It was agreed that A and B will share profit equally in future pass journal entries and balance sheet after C's retirement.

17. The following was the balance sheet as on 31.6.2012 of the firm of Arun and Aditya who were sharing profits and losses in the ratio of 3 : 2.

Creditors	97,500	Land and building	30,000
Capitals :		Motor vehicles	18,300
Arun	77,500	Stocks	72,800
Aditya	58,000	Debtors	90,750
General reserve	12,500	Cash	33,650
	<u>2,45,500</u>		<u>2,45,500</u>

The partners decided to dissolve the firm on and from the date of Balance sheet. Motor vehicles and stocks were sold for cash at Rs. 16,950 and Rs. 77,600 respectively. All debtors accounts were realised in full. Aditya took over the land and buildings at an agreed valuation of Rs. 43,500. Creditors were paid off subject to a discount of Rs. 1,700. Expenses of realisation were Rs. 1,250.

Prepare and close the realisation account, cash account and capital accounts of partners.

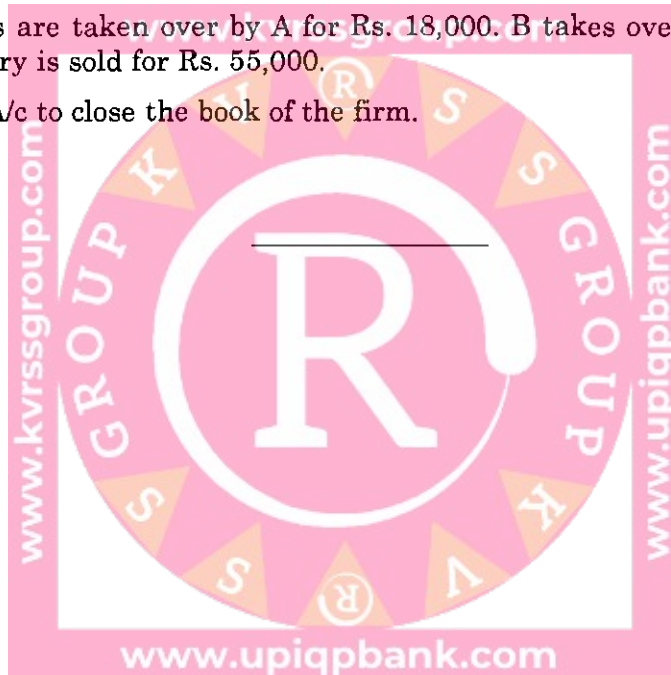
Or

18. A, B, C sharing profits in the ratio of 3 : 2 : 1 agreed upon the dissolution of the firm. A was appointed to realise the assets and pay off the liabilities for which he was entitled to a remuneration of Rs. 1,000, the balance sheet of the firm on 31.3.2013. Which is the date of dissolution is as follows.

Liabilities	Rs.	Assets	Rs.
Capital :		Machinery	40,500
A	50,000	Stock	7,500
B	20,000	Investments	20,000
Creditors	18,500	Debtors	9,300
General reserve	6,000	(-) provisions	600
		C's capital	11,500
		Cash	6,300
	<u>94,500</u>		<u>94,500</u>

The investments are taken over by A for Rs. 18,000. B takes over the stock and debtors for 13,650. Machinery is sold for Rs. 55,000.

Prepare ledger A/c to close the book of the firm.



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**B.Com. (Honours) DEGREE (CBCS) EXAMINATION,
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Part II

**FUNDAMENTALS OF INFORMATION
TECHNOLOGY**

(Regulation 2015 -16)

Time : Three hours

Maximum : 75 marks

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. What are the parts of a computer system? Explain
2. Difference between primary and secondary memory.
3. Write any five internal commands in dos. Explain with example.
4. Explain the various features of word processing.
5. Explain about spread sheet in excel.
6. Write the procedure for inserting and deleting slides in Ms-power point.
7. List the common Multimedia presentation devices.
8. What are the difference between Tele — Conference and Video — conference?

PART B — (5 × 10 = 50 marks)

Answer the following questions

9. Define computer and explain the logical organisation of a computer.
Or
10. Describe about various output and input devices.
11. Define operating system and give their functions and types.
Or
12. Define Windows operating system and explain various functions of task bar.
13. Explain the procedure of creating a mail merge letter.
Or
14. What is table? Write the procedure to create table in Ms word.
15. How can you create a new worksheet? Explain any five in-built mathematical functions.
Or
16. What is chart? Write the different charts available in Excel.
17. Write the procedure to create a presentation using Autocontent wizard.
Or
18. Explain about different types of network and their architecture.

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Part II

PRINCIPLES OF MANAGEMENT

(Regulation 2015-16)

Time : Three hours

Maximum : 75 marks

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. What are the advantages of scientific management?
2. Describe management as a social process.
3. Explain the purpose of planning.
4. What are the characteristics of decision making?
5. Explain briefly informal organisation.

6. Describe the elements of delegation.

UNIT III

7. Write any five techniques of effective co-ordination.

13. What are the causes of conflict between line and staff?

Or

8. Time management.

14. What do you mean by an organisation? Explain its importance.

PART B — (5 × 10 = 50 marks)

Answer the following questions.

UNIT IV

UNIT I

9. Describe Fayol's general principles of management.

15. Which factors influence the degree of centralisation?

Or

Or

10. Define scientific management. What are its important principles?

16. Define leadership. What is the importance in management?

UNIT II

UNIT V

11. Explain the concept of planning. Discuss the nature and planning.

17. What do you mean by controlling? What are the pre-requisites of a control system?

Or

Or

12. What do you mean by decision-making? Explain various steps involved in it.

18. Explain various steps required in controlling process.