

K22U 1501

Reg. No. : .....

Name : .....

**IV Semester B.Com. Degree CBCSS (OBE) Regular/  
Supplementary/Improvement) Examination, April 2022  
(2019 Admission Onwards)  
GENERAL AWARENESS COURSE  
4A13COM : General Informatics Skills**

Time : 2 Hours

Max. Marks : 20

**PART – A**

Answer **any three** questions from the following. **Each** question carries **1** mark.

1. What is cost center ?

2. What is green computing ?

3. What is internet ?

4. What is ribbon in word ?

**(3×1=3)**

**PART – B**

Answer **any three** questions from the following. **Each** question carries **3** marks.

5. Explain the advantages of computerized accounting.

6. Discuss the application of IT in medicine and health care.

7. Explain different types of networks.

8. What are the ways to create an excel document ?

**(3×3=9)**

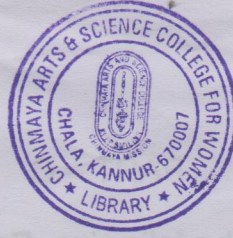
**PART – C**

Answer **any one** question from the following. The question carries **8** marks.

9. What is e-waste ? Explain the health issues in using computer.

10. Explain INFLIBNET and NICENET in detail.

**(1×8=8)**



K22U 1502

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**IV Semester B.Com. Degree CBCSS (OBE) Regular/Supplementary/  
Improvement Examination, April 2022  
(2019 Admission Onwards)  
GENERAL AWARENESS COURSE**

**4A14COM : Environmental Studies and Disaster Management**

Time : 3 Hours

Max. Marks : 40

**PART – A**

Answer **any six** questions from the following. **Each** question carries **1** mark.

1. What do you mean by Environmental Management ?
2. Explain "Acid Rain".
3. What do you mean by Disaster Management ?
4. How can water resources be managed at local level ?
5. What is Green House Effect ?
6. Explain "Landslides".
7. What is Flood ?
8. List out the important types of no-conventional energy sources. **(6×1=6)**

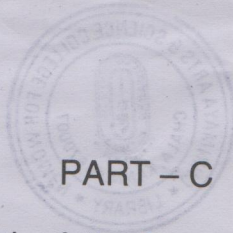
**PART – B**

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. How does the over usage of fertilizers become harmful to the environment ?
10. Make a brief note on "Objectives of Environmental Studies as per UNESCO – 1971".
11. "Disaster Management is an essential process at present". Why ?
12. What are the precautionary measures to be taken during Earthquakes ?
13. Explain the importance of "Environmental Studies".
14. What are the needs and objectives of Disaster Management ?
15. Explain the concept of "Deforestation". Analyze the major causes of Deforestation.
16. Briefly explain the feature and implementing measures of National Disaster Management Act – 2005. **(6×3=18)**

P.T.O.

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PART - C



Answer **any two** questions from the following. **Each** question carries **8** marks.

17. "Water pollution is a state of deviation from the pure condition, whereby its normal properties and functions are affected". Critically comment on the statement by explaining the sources, effects and control of water pollution.
18. Explain the issues involved in the enforcement of the Environmental Protection Acts.
19. "Disaster Management is so professional and it has many professional approaches also". Critically comment.

(2×8=16)



K22U 1503

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**IV Semester B.Com. Degree CBCSS (OBE) Regular/Supplementary/  
Improvement Examination, April 2022  
(2019 Admission Onwards)  
Core Course  
4B05COM – CORPORATE ACCOUNTING**

Time : 3 Hours

Max. Marks : 40

**PART – A**

Answer **any six** questions from the following. **Each** question carries **1** mark.

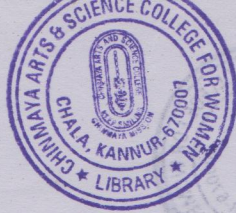
1. What is Pro-rata Allotment ?
2. What is Corporate Dividend Tax ?
3. Write the Journal entry for Re-issue of Surrendered shares.
4. What do you mean by Forfeiture of shares ?
5. Who are Dissenting Shareholders ?
6. Write the Journal entry for recording agreed Purchase Consideration in the books of Vendor Company.
7. What do you mean by liquidator's Final Statement of Account ?
8. What is FASB ? (6×1=6)

**PART – B**

Answer **any six** questions from the following. **Each** one carries **3** marks.

9. Explain various methods of calculating Purchase Consideration.
10. Star Ltd. took over the running business of Moon Ltd. with effect from 1<sup>st</sup> April 2019. The company was incorporated on 1<sup>st</sup> August 2019. The accounts are closed on 31<sup>st</sup> March 2020. Calculate Time Ratio.
11. How Profit prior to Incorporation is utilised ?
12. Geetha Ltd. Forfeits 600 shares of Rs. 10 each issued at par held by Kumar on non-payment of final calls of Rs. 2 per share. Give entry on forfeiture of the shares.

P.T.O.



13. Give a specimen of Liquidator's final statement of accounts.
14. What are the methods of Internal Reconstruction ?
15. Q Ltd. issued 20,000, 8% Debentures of Rs. 100 each at par on which the amount is receivable in lump-sum. Application is received for 22,000 debentures. Give journal entries .
16. What do you mean by Fraudulent Preference ? (6×3=18)

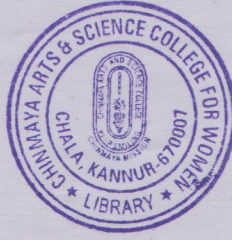
## PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Prepare format of statement of Balance Sheet as per Schedule VI of Companies Act. Give explanation on each item in the Balance Sheet.
18. A Ltd. issued 5000 equity shares of Rs. 10 each payable as Rs. 2 on application, Rs. 3 on allotment and balance on first call. Application were received for 6000 shares. Directors of the company allotted them as under.
- To applicants for 4000 shares : 4000 shares
  - To applicants for 1500 shares : 1000 shares
  - To applicants for 500 shares : Nil.
- Application, allotment and call moneys were duly received except the first call money on 200 shares. Pass necessary Journal Entries.
19. Prepare Realisation Account from the following information  
Statement of assets and liabilities of X Ltd. as on March 2019

Liabilities	Amount	Assets	Amount
10,000 shares of Rs. 10 each fully paid up	1,00,000	Machinery	50,000
		Land and building	20,000
		Stock	5,000
		Sundry Debtors	20,000
		Preliminary expense	5,000
	<b>1,00,000</b>		<b>1,00,000</b>

The company went into voluntary liquidation and the assets were sold to Y Ltd. for Rs. 1,50,000 and the winding up expenses amounted to Rs. 2,000. (2×8=16)



K22U 1505

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**IV Semester B.Com. Degree CBCSS (OBE) Regular/Supplementary/  
Improvement Examination, April 2022  
(2019 Admission Onwards)  
Core Course (Optional)  
4B06COM : (COMPUTER APPLICATION – II) : DATABASE MANAGEMENT  
SYSTEM**

Time : 2 Hours

Max. Marks : 20

**PART – A**

Answer **any three** questions from the following. **Each** question carries **1** mark.

1. What is Referential Integrity ?
2. Define Data Mining.
3. List the features of Data Warehouse.
4. What is an Entity ?

**(3×1=3)**

**PART – B**

Answer **any three** questions from the following. **Each** question carries **3** marks.

5. Write a short note on group by and order by.
6. Discuss different types of Data Warehouse.
7. Differentiate DROP and DELETE.
8. What are the components of DBMS ?

**(3×3=9)**

**PART – C**

Answer **any one** question from the following. The question carries **8** marks.

9. Create a form in Access using Form Wizard.
10. Explain 2NF and 3NF with suitable example.

**(1×8=8)**



K22U 1508

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**IV Semester B.Com. Degree CBCSS (OBE)**  
**Regular/Supplementary/Improvement Examination, April 2022**  
**(2019 Admission Onwards)**  
**Complementary Elective Course**  
**4C04 COM : CORPORATE LAW AND BUSINESS REGULATIONS**

Time : 3 Hours

Max. Marks : 40

**PART – A**

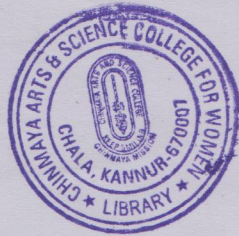
Answer **any six** questions from the following. **Each** question carries **1** mark.

1. What do you mean by stock ? How is it different from ordinary shares ?
2. What is meant by 'shelf prospectus' ?
3. "When a company is deemed to unable to pay its debts, it shall result in compulsory winding up of a company". What are the situations in which a company is deemed so ?
4. What are the different situations where the board of directors may appoint other directors to the existing board ?
5. What are the different minutes books to be kept by a joint stock company registered in India ?
6. What is meant by 'pre-incorporation contracts' ?
7. List out different reasons for which a liquidator may be removed from his position by the Tribunal.
8. What is 'Doctrine of Indoor management' ?

**(6×1=6)**

P.T.O.

K22U 1508



PART – B

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. What is minimum subscription ? How does a company ensure minimum subscription of its shares ?
10. "The Companies Act, 2013 introduced provisions for remote e-voting in order to allow all the members to participate in the decision making process in the companies". Explain the rules regarding remote e-voting.
11. "The general rule is that, in ordinary situations, any reference to the company is a reference only to the corporate entity and the shareholders who constitute the company are spared". Explain the statutory situations where the above general rule will be exempted.
12. What differentiates a private company from a public company ?
13. Who is 'proxy' in a general meeting of a company ? Explain the provisions in the Companies Act, 2013 regarding appointment of proxies.
14. What is meant by 'Government Company' ? What are the special rules applicable for government companies ?
15. What do you mean by 'Quorum' ? What does the Companies Act, 2013 provide for the quorum of a general meeting of a company ?
16. What is meant by 'Illegal Association' ? What are the consequences of being an illegal association ? (6×3=18)

PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Elaborate the provisions of the Companies Act, 2013 on 'Independent Directors'.
18. "The prospectus must tell the truth, the whole truth and nothing but the truth." Elaborate the liabilities that arise from the violation of this golden rule of framing prospectus.
19. "The Companies Act, 2013 provides for voluntary winding up of a company". What are the circumstances that lead to voluntary winding up of a company ? Elaborate the procedure that leads to voluntary dissolution of companies. (2×8=16)