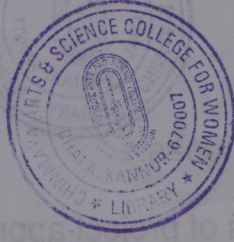


K21U 1927



Reg. No. :

Name :

**III Semester B.Com. Degree CBCSS (OBE) Reg./Sup./Imp.
Examination, November 2021
(2019 – 2020 Admission)
GENERAL AWARENESS COURSE
3A12 COM : Entrepreneurship Development**

Time : 3 Hours

Max. Marks : 40

PART – A

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

1. What is project formulation ?
2. What do you mean by Green channel ?
3. Define entrepreneur.
4. Who is a Fabian entrepreneur ?
5. What is meant by technical appraisal ?
6. What is Project Life Cycle ?
7. What is meant by NIESBUD ?
8. Who is Copreneurs ?

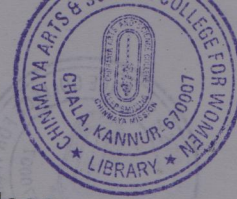
(6×1=6)

PART – B

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

9. Write a note on bridge financing.
10. Distinguish between project appraisal and project evaluation.

P.T.O.



11. Write a note on MSMEs.
12. State the sources of project ideas.
13. Explain the different aspects of project appraisal.
14. State the functions of SIDBI.
15. Distinguish between entrepreneur and intrapreneur.
16. What are the contents of an EDP ?

(6×3=18)

PART – C

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

17. Explain the stages in project identification.
18. Explain the factors affecting the location of a manufacturing enterprise.
19. What are the problems faced by women entrepreneur in India ?

(2×8=16)

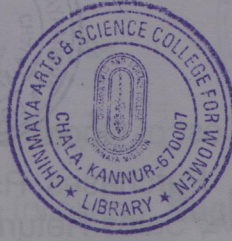
(6×1=6)

P.T.O.



Reg. No. :

Name :

**III Semester B.Com. Degree CBCSS (OBE) Reg./Sup./Imp.****Examination, November 2021****(2019 – 2020 Admission)****Core Course****3B03 COM : ADVANCED ACCOUNTING**

Time : 3 Hours

Max. Marks : 40

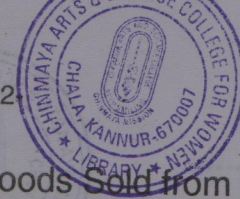
PART – AAnswer **any six** questions from the following. **Each** question carries **1** mark.

1. What do you mean by Recoupment of Shortworking ?
2. What do you mean by "Incorporation of Branch Trial Balance" ?
3. What do you mean by Statement of Affairs ?
4. Describe "Capital Expenditure".
5. Explain "Recurring Expenses" in Consignment account.
6. What do you mean by "Down Payment" ?
7. What is Ground Rent ?
8. What is Nominal Account ?

(6×1=6)**PART – B**Answer **any six** questions from the following. **Each** question carries **3** marks.

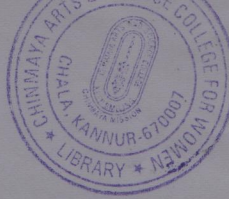
9. Opening balance of creditors Rs. 6,500/-, opening balance of Bills payable Rs. 4,500/-, closing balance of creditors Rs. 5,000/-, closing balance of Bills payable Rs. 7,000/-, Cash paid to creditors during the year Rs. 22,800/-, Bills payable dishonored Rs. 2,100/-, return outwards Rs. 600/-, Discount received Rs. 1,300/-, Cash purchases Rs. 29,100/- and Bills payable discharged during the year Rs. 7,200/-. Calculate total purchases.

P.T.O.



10. Calculate Closing stock and Cost of Goods Sold from the following information.
Opening Stock Rs. 20,000/-, Purchases Rs. 45,000/-, Purchases Returns Rs. 2,500/-, Sales Rs. 60,000/-, Sales Returns Rs. 4,000/-, Carriage Inwards Rs. 2,000/-, Carriage Outwards Rs. 5,000/-, Rate of Gross Profit on Cost – 33.33%.
11. Pia Traders Chennai consigned goods of the cost of Rs. 60,000/- to Mr. Reme Traders at Trivandrum. The consignor paid insurance Rs. 600/- and freight Rs. 2,800/-. The consignee took delivery of the consignment and sold some of the goods for Rs. 75,000/-. They spent Rs. 1,500 for sales expenses. The agency has to get commission of 6% on sales. The unsold goods with the consignee is valued at Rs. 8,000/-. Prepare Consignment Account in the books of Pia Traders Chennai.
12. Explain how to calculate profit or loss of any firm using single entry system, under statement of Affairs method.
13. Pass necessary adjusting journal entries in the books of head office for the following. The head office closes its books on 31st December.
- Goods sent by head office to Delhi Branch on 27th December, but reached Delhi only on 5th January of Rs. 55,000/-.
 - Goods purchased by Delhi Branch but payment for the same made by the head office Rs. 7,500/-.
 - Machinery for Branch bought by Head Office but payments for same made by the Delhi Branch Rs. 43,200/-, assets kept by Head Office.
14. Accounting is based on double entry system – Explain with the help of rules of Accounting.
15. From the information given, ascertain the amount of profit by the Mr. XYZ during the year 2019. Capital on 1-1-2019 Rs. 1,25,000/-, Capital on 31-12-2019 Rs. 2,15,000/-, Drawings during the year Rs. 15,000/-, Additional Capital introduced during the year Rs. 35,000/-, Interest on drawings Rs. 200/- and interest on capital Rs. 450/-.
16. On 1st January 2016 Mr. Bia bought a machinery of Rs. 4,00,000/- from Akai Traders under hire purchase system. Bia paid Rs. 1,25,000/- on signing the agreement and balance is agree to be paid in four equal installment at the end of each year together with interest @ 25% p.a. The machinery is depreciated @20% p.a. under fixed installment. Prepare Akai Traders Account in the books of Mr. Bia.

(6×3=18)



PART – C

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

17. The following is the Trial Balance sent by Thana Branch to Kannur Head Office as on 31st December 2019.

Stock at branch on		Sales	1,10,000
1 st January 2019	12,000	Commission Received	2,000
Goods received from HO	24,000	Interest from Bank	200
Purchases	60,000	HO Account	22,800
Cash in hand	3,000	Creditors	15,000
Bank	4,000		
Wages	4,000		
Salaries	6,000		
Rent	2,000		
Furniture	6,000		
Debtors	20,000		
Sales Return	3,000		
Bills Receivable	6,000		
	1,50,000		1,50,000

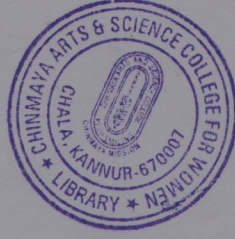
The branch account in the HO books shows a debit balance of Rs. 22,800/-. The stock at branch on 31st December is valued at Rs. 21,000/-, Wages outstanding Rs. 750/-, Salary outstanding Rs. 350/- and furniture requires depreciation @ 10%. Prepare Branch Trading and Profit and Loss A/c in the HO books.

18. What is Hire Purchase ? What are the features of Hire Purchase System ? Explain the differences of Hire Purchase System from 'Installment System' and 'Sales'.

19. Lal Colliery Ltd. took from Mr. Anuraj on lease a coalfield for a period of 30 years from 1st January 2016 on a royalty of Rs. 5/- tone of coal raised with a dead rent of Rs. 20,000/- p.a. and proved to recoup shortworkings during any year of the lease when there is excess of royalty over minimum rent. The annual output during the first 5 years are as

Year	2016	2017	2018	2019	2020
Output in tonnes	2000	3000	4000	4500	5000

Pass necessary journal entries in the books of Lal Colliery Ltd. and prepare Royalty Account, Shortworking Account and Minimum Rent Accounts. (2x8=16)



K21U 1930

Reg. No. :

Name :

**III Semester B.Com. Degree CBCSS (OBE) Reg./Sup./Imp.
Examination, November 2021
Core Course (Optional) (2019 – 2020 Admission)
INTRODUCTION TO COMPUTERS AND NETWORKS
3B04COM : Computer Application – I**

Time : 2 Hours

Max. Marks : 20

PART – A

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

1. What is a tag ?
2. What are hybrid search engines ?
3. What is a host computer ?
4. What is an attribute ?

(3×1=3)

PART – B

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

5. Write a note on the benefits of internet.
6. Write down the features of cloud computing.
7. What are the different types of grid computing ?
8. What are forms ? List down different types of form controls in HTML.

(3×3=9)

PART – C

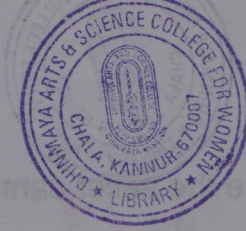
Answer **any one** question from the following. The question carries **8** marks.

9. Explain different types of networks.
10. What is operating system ? Explain windows, UNIX and Linux.

(1×8=8)



K21U 1933



Reg. No. :

Name :

III Semester B.Com. Degree CBCSS (OBE) Reg./Sup./Imp.

Examination, November 2021

(2019 – 2020 Admission)

Complementary Elective Course

3C02COM : BUSINESS REGULATORY FRAMEWORK

Time : 3 Hours

Max. Marks : 40

PART – A

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

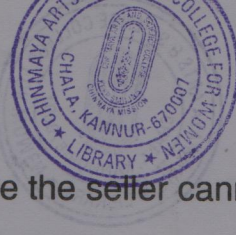
1. What is supervening impossibility ? What is its effect on a contract ?
2. What is contingent contract ? What are the essentials for a contingent contract ?
3. What is a cross offer ? How it is different from a counter offer ?
4. "Agreement in restraint of trade is against the public policy and thus is void". State the exceptions.
5. How does 'Contract Laws' differentiate itself from 'Ordinary Laws' ?
6. List out duties of the buyer under Sale of Goods Act, 1930.
7. "Capacity refers to competency of the parties to enter into a contract". State who all have the contractual competency, as per Indian Contract Act, 1872.
8. "An agency may be created by estoppel". Explain. **(6x1=6)**

PART – B

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

9. What are the different types of 'contracts of guarantee' ? Briefly explain.
10. What is meant by 'Quasi Contracts' ?

P.T.O.

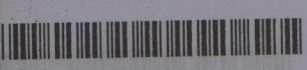


11. List out the situations where the seller cannot claim the benefit of 'Caveat Emptor'.
12. When does an offer come to an end? Briefly explain the situations.
13. Differentiate conditions from warranties, under Sale of Goods Act, 1930.
14. "Guarantee is a tripartite agreement". Explain.
15. Who is an 'unpaid seller'? What are the remedies available to him, if he remains unpaid, against the goods sold?
16. "A surety may be discharged from his obligations by the conduct of creditors". Elucidate. (6×3=18)

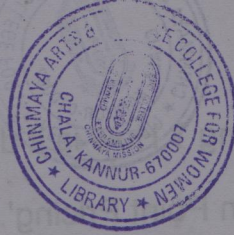
PART – C

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

17. "Free consent is one of the essential requirements for the creation of a valid contract". Explain the circumstances where the law does not find free consent in the formation of contracts and elaborate the consequences, if contracts are formed without such consent.
18. "A contract may get discharged not only by the performance of mutual obligations, but by many other means". Explain the different means of discharging contractual liabilities under Indian Contract Act, 1872.
19. "A valid consideration is essential for a valid contract". Elaborate the essential elements for constituting valid consideration under Indian Contract Act, 1872. (2×8=16)



K21U 1934



Reg. No. :

Name :

**III Semester B.Com. Degree CBCSS (OBE) Reg./Sup./Imp.
Examination, November 2021
(2019-2020 Admission)
COMPLEMENTARY ELECTIVE COURSE
3C03 COM : Business Economics**

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **any six** questions from the following. **Each** questions carries **1** mark. **(6×1=6)**

1. What is the importance of macro economics ?
2. What are the major branches of micro economics ?
3. Write a note on "Isoquants".
4. When does a firm adopt 'Going rate pricing' policy ?
5. What do you mean by "Demonetization in India" ?
6. Distinguish between "Monetary Policy and Fiscal Policy".
7. What do you mean by cross elasticity ?
8. How is GDP deflator used to measure inflation ?

PART – B

Answer **any six** questions from the following. **Each** questions carries **3** marks. **(6×3=18)**

9. Explain different approaches to forecast the demand for new products.
10. How does the 'Law of returns to scale' explain the production function in the long-run ?

P.T.O.



11. What is 'Marginal cost' pricing? How is it different from 'full cost' pricing?
12. Write a note on 'Break-Even Point Pricing'.
13. Explain different pricing policies or strategies that can be adopted in the case of a 'totally innovative product'.
14. Briefly discuss the "Developmental issues of Indian Economy".
15. Write a note on "Kerala Model of Development".
16. Briefly discuss the difficulties connected with the estimation of National Income.

PART - C

Answer **any two** questions from the following. **Each** questions carries **8** marks. **(2×8=16)**

17. What is Managerial Economics? Explain its nature and scope.
18. What is Law of Demand? Why demand curve slopes downward?
19. The benefits of large scale production arises both on account of internal and external causes. Discuss.

PART - B

(8×3=18)

P.T.O.
P.T.O.