

K21U 1065

Reg. No. :

Name :

**IV Semester B.Com. Degree CBCSS (OBE) Regular
Examination, April 2021
(2019 Admission Only)
General Awareness Course
4A 13 COM : GENERAL INFORMATICS SKILLS**

Time : 2 Hours

Max. Marks : 20

PART – A

Answer **any three** questions from the following. **Each** question carries **1** mark. **(3×1=3)**

1. What is Network Topology ?
2. Explain Voucher.
3. What is E-Governance ?
4. What is Spreadsheet ?

PART – B

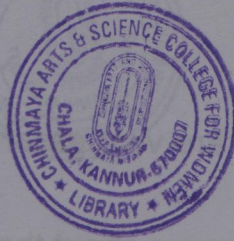
Answer **any three** questions from the following. **Each** question carries **3** marks. **(3×3=9)**

5. Explain the features of computerized accounting.
6. Discuss the application of IT in commerce, business and industry.
7. Explain the uses of internet.
8. How to perform animations in MS Power Point ?

PART – C

Answer **any one** question from the following. The question carries **8** marks. **(1×8=8)**

9. What is cyber ethics ? Explain different cyber-crimes.
 10. Explain the uses of IT in teaching and learning.
-



K21U 1066

Reg. No. :

Name :

IV Semester B.Com. Degree CBCSS (OBE) Regular Examination, April 2021
(2019 Admission Only)

General Awareness Course

4A 14 COM : 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 is "Environment" ?
2. What do you mean by Earthquakes ?
3. What do you mean by "Climate Change" ?
4. What do you mean by "Wasteland development".
5. What is Ozone Depletion ?
6. Explain the main objective of the "National Policy on Disaster Management 2009".
7. Describe the salient feature of National Policy on Disaster Management 2009.
8. Why Solar Energy is more popular in the present scenario ? (6×1=6)

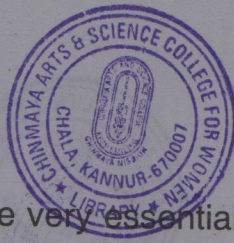
PART – B

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

9. "Dams give many benefits but the environmental issues due to the dams cannot be ignored". Explain the statement.
10. Explain water pollution and the approaches to control water pollution.
11. Explain the measures which are taken to minimize the loss due to flood.
12. What do you mean by Natural Resources ? Explain its components.

P.T.O.

K21U 1066

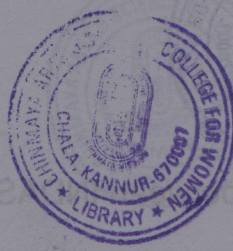


13. Explain the actions which are very essential to face the natural hazards like Cyclone.
14. How to make the people aware about the "Landslides" ?
15. Explain the objectives of environment studies as per "UNESCO – 1971".
16. "Disaster Management is an essential one at present". Explain. (6×3=18)

PART – C

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

17. "Disaster Management is based on many new approaches and it is so professional" – make a comment on the statement by describing the professional approaches of the disaster management.
18. "The wide spread industrialization changed the very complexion of soil". Make a comment on the statement by explaining the sources, effects and measures for the prevention of soil pollution.
19. "Urbanization is one of the reasons for solid waste population". Critically comment the statement by making clarity on the causes and effects of solid waste. (2×8=16)



K21U 1067

Reg. No. :

Name :

**IV Semester B.Com. Degree CBCSS (OBE) Regular
Examination, April 2021
(2019 Admission Only)
Core Course
4B 05 COM : CORPORATE ACCOUNTING**

Time : 3 Hours

Max. Marks : 40

PART - A

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

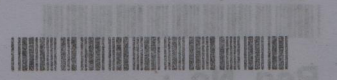
1. Who is a Contributory ?
2. What is External Reconstruction ?
3. What do you mean by Profit prior to incorporation ?
4. What is Calls in Arrears ?
5. What is IFRS ?
6. What do you mean by Purchase Consideration ?
7. Write any two sources of redemption of preference shares.
8. Who is Liquidator ? **(6×1=6)**

PART - B

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

9. X Ltd. acquires the business of Y Ltd. for which X Ltd. pays Rs. 5,00,000 in equity shares of 10 each, Rs. 2,50,000 in 12% Debentures of X Ltd. And Rs. 3,00,000 in cash. Creditors for Rs. 50,000/- and Employees Security deposit Rs. 20,000 are also assumed by X Ltd. Calculate Purchase Consideration under Net payment method.
10. What is weighted Time ratio and how it is calculated ?
11. What do you mean by Amalgamation, explain its types ?

P.T.O.



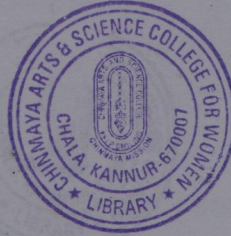
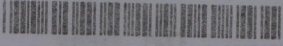
12. Write down the differences between INDAS and IFRS.
13. A liquidator is entitled to receive remuneration @ 4% on the amount paid to unsecured creditors. The amount due to unsecured creditors is 5,00,000 and the amount available for unsecured creditors before charging such commission on amount paid to unsecured creditors is Rs. 2,08,000. Calculate commission.
14. How Securities Premium account can be utilised ?
15. Mention some objectives of financial statements.
16. A Company has equity share capital of Rs. 20,00,000 consisting of 20,000 shares of 100 each.
- It is resolved to sub divide the shares into shares of 10 each.
 - Shareholders are asked to surrender their 50% shares
 - To issue 60% of the surrendered shares to 15% debenture holders of Rs. 8,00,000 in full settlement of their claims.
- Give journal entries. (6×3=18)

PART – C

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

17. K Ltd. was incorporated on 1st April 2019 to acquire the business of M Ltd. with effect from 1st January 2019. The total sales for the year ended on 31st December 2019 amounted to Rs. 3,00,000- of which Rs. 1,00,000 related to first three months. The statement of profit and loss of the company for the year ending 21st December 2019 stood as follows.

Statement of profit and loss	
Particulars	Amount
Revenue from operations (Gross Profit)	60,000
Employee benefit expense ;	
Salaries	10,000
Finance costs ;	
Debenture interest	1,000
Bank charges	1,000



Other Expenses

Carriages	6,000
Discount	3,000
Directors fees	4,200
Bad debts	1,500
Audit Fees	3,800
Repairs	1,000
Miscellaneous expenses	4,000
Total expenses	35,500
Profit	24,500

You are required to prepare a statement showing profits for pre-incorporation and post incorporation periods.

18. Prepare format of statement of Profit & Loss account as per Schedule VI of Companies Act.
19. The Abstract of the Balance Sheet of the ABC Ltd. as at 31st December 2019 are as follows :

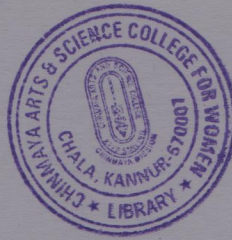
Liabilities – Equity share capital (20000 shares of 100 each) – 20,00,000;
12% Preference share capital (8000 shares of 100 each) – 8,00,000,
8% Debentures – Rs.4,00,000.

On 31st December 2019, XYZ Ltd. agreed to take over ABC Ltd. on the following terms :

- 1) For each preference shares in ABC Ltd. Rs.10 in cash and one 9% preference share of Rs.100 in XYZ Ltd.
- 2) For each equity share of ABC Ltd. Rs. 20 in cash and one equity share in XYZ Ltd. for Rs.100 each. It was decided that the share of XYZ Ltd. will be issued at market price Rs.140 per share.
- 3) Liquidation expenses of ABC Ltd. are to be reimbursed by XYZ Ltd. to the extent of Rs.10,000. You are required to compute the amount of purchase consideration.

(2×8=16)

P.T.O.



K21U 1069

Reg. No. :

Name :

**IV Semester B.Com. Degree CBCSS (OBE) Regular Examination, April 2021
(2019 Admission Only)
Core Course (Optional)
4B 06 COM (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.

(3×1=3)

1. What is an Attribute ?
2. Define DBMS.
3. List out any four applications of Data Warehouse.
4. Why Normalization is necessary ?

PART – B

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

(3×3=9)

5. Write a short note on Aggregate Functions.
6. Discuss the advantages of Database System.
7. Differentiate Unique Key and Primary Key.
8. What are the processes involved in Data Mining ?

PART – C

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

(1×8=8)

9. What is a relationship ? Explain different relationships available in DBMS.
10. Explain different types of queries in Access.

K21U 1072

Reg. No. :

Name :

IV Semester B.Com. Degree CBCSS (OBE) Regular
Examination, April 2021
(2019 Admission Only)
Complementary Elective Course
4C 04 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 is 'Doctrine of Constructive Notice' ?
2. Who is a contributory ?
3. Define 'Company' as per the Companies Act, 2013.
4. What is meant by 'One Person Company' ?
5. Make a short note on 'Register of Members'.
6. Mention any two situations where a director of a company becomes disqualified for reappointment.
7. Make a brief note on the selection of Chairman for the general meeting of a company.
8. What are the provisions of Companies Act, 2013 regarding time and venue of AGM of a company ?

(6×1=6)

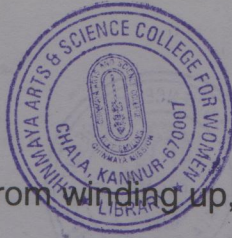
PART – B

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

9. What is a private company ? How does it differ from a public company ?
10. "There are the limitations to the alteration of articles of association".
Elaborate.

P.T.O.

K21U 1072



11. Differentiate dissolution from winding up, in case of closure of a company.
12. "Being an incorporated entity, a company enjoys many advantages".
Comment.
13. Define prospectus. What are the major information to be included in a prospectus ?
14. What are the powers and functions of a company liquidator in case of voluntary winding up of companies ?
15. Differentiate articles of association from memorandum of association.
16. What are the situations in which a company may be voluntarily wound up ?

(6×3=18)

PART – C

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

17. Elaborate different processes involved in the formation of companies.
18. Give an overview on the provisions of the Companies Act, 2013 on the appointment of directors in a company.
19. "The resolutions passed in a general meeting of a company are considered lawful only when they are taken during a valid meeting". What are the essentials for holding a valid general meeting by a company ?

(2×8=16)

PART – B

(6×1=6)

P.T.O.