

8209 – D13 – IVSC – R – M – 19

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, MAY 2019

KANNADA

(Basic)

(Revised New Course)

For Reference Only

Time : 3 Hours]

[Max. Marks : 80

ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನಕೊಡಲಾಗುವುದು.

1. ಸ್ವಾತಂತ್ರ್ಯ ಹೋರಾಟದ ಚಿತ್ರಣವನ್ನು 'ಮಾಡಿ ಮಡಿದವರು' ಕಾದಂಬರಿ ಮೂಲಕ ವಿವರಿಸಿರಿ. 15

ಅಥವಾ

'ಮಾಡಿ ಮಡಿದವರು' ಕಾದಂಬರಿಯಲ್ಲಿ ಕ್ಲಿಟ್ ಇಂಡಿಯಾ ಚಳುವಳಿಯ ಹೋರಾಟದ ದೃಶ್ಯ ಹೇಗೆ ಮೂಡಿ ಬಂದಿದೆ ವಿವರಿಸಿರಿ.

2. 'ಮಾಡಿ ಮಡಿದವರು' ಕಾದಂಬರಿಯಲ್ಲಿ ಹೇಮಾವತಿಯ ಪ್ರಯಾಣದ ಕುರಿತು ಬರೆಯಿರಿ. 15

ಅಥವಾ

ಜನಸಾಮಾನ್ಯರ ಸ್ವಾತಂತ್ರ್ಯ ಹೋರಾಟ 'ಮಾಡಿ ಮಡಿದವರು' ಕಾದಂಬರಿಯಲ್ಲಿ ಹೇಗೆ ಚಿತ್ರಿತವಾಗಿದೆ. ವಿವರಿಸಿರಿ.

3. ಬೇಕಾದ ಒಂದಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ : 10

a) ಶೇಖರ.

b) ಪಾರ್ವತಮ್ಮ.

4. 'ವಾಣಿಜ್ಯ ಪರಿಪತ್ರ ವ್ಯಾಪಾರ ಸಂಸ್ಥೆಯ ಒಂದು ಮುಖ್ಯ ಸಾಧನ' ವಿವರಿಸಿರಿ. 15

ಅಥವಾ

ವರದಿಯ ಸ್ವರೂಪ ನಿಷ್ಕರ್ಷೆ ಹಾಗೂ ರಚನೆ ಕುರಿತು ಉದಾಹರಣೆ ಸಹಿತ ವಿವರಿಸಿರಿ.

5. ಬೇಕಾದ ಒಂದಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ : 10

a) ವ್ಯವಹಾರೋಜ್ಜೀವನ ಪತ್ರ.

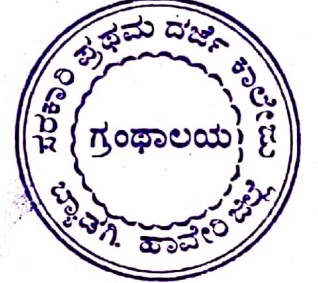
b) ನೇಮಕಪತ್ರ.

6. ಒಂದೇ ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ. 15

a) ಬಸವರಾಜ ಕಟ್ಟಿಮನಿಯವರ ಊರು ಯಾವುದು ?

b) ಬಸವರಾಜ ಕಟ್ಟಿಮನಿಯವರ ತಂದೆ ಹೆಸರೇನು ?

c) ಕ್ಲಿಟ್ ಇಂಡಿಯಾ ಚಳುವಳಿಯ ಕೇಂದ್ರಸ್ಥಳ ಯಾವುದು ?



[P.T.O.]

- ೧) ಪೋಷಣ್ಣನ ಗೀತೆಯನ್ನು ಪಾಠಿಸುವವರು ಯಾರು ?
 - ೨) ಪೋಷಣ್ಣನ ಎಲ್ಲಿಗೆ ಪ್ರಯಾಣ ಬೆಳೆಸಿದರು ?
 - ೩) ಪೋಷಣ್ಣನ ಜಾತಿ ಪಾಠಿಸುವವರು ಯಾವುದು ?
 - ೪) ಪೋಷಣ್ಣನ ಪತ್ರವನ್ನು ಯಾರು ಬರೆದು ಕೊಟ್ಟರು ?
 - ೫) ಪೋಷಣ್ಣನವರು ಎಲ್ಲಿ ಆಶ್ರಯ ಪಡೆದಿದ್ದರು ?
 - ೬) ಪೋಷಣ್ಣನವರ ಪತ್ರ ಯಾರ ಮಧ್ಯೆ ನಡೆಯುತ್ತದೆ ?
 - ೭) ಪೋಷಣ್ಣನ ಪತ್ರವನ್ನು ಓದಿದ ಪ್ರಕಾರ ತಿಳಿಸಿ.
 - ೮) ಪೋಷಣ್ಣನ ಪತ್ರವನ್ನು ಓದಿದ ಹೆಸರೇನು ?
 - ೯) ಪೋಷಣ್ಣನ ಪತ್ರ ಎಷ್ಟು ರೀತಿಯಲ್ಲಿ ಕೆಲಸ ಮಾಡಬೇಕು ?
 - ೧೦) ಪೋಷಣ್ಣನ ಜಾತಿ ಪಾಠಿಸುವವರು ಎಲ್ಲಿ ಪ್ರಕಟವಾಗುತ್ತವೆ ?
 - ೧೧) ಪೋಷಣ್ಣನ ಪೋಷಣ್ಣನವರದಿಗಳು ಏನನ್ನು ವಿವರಿಸುತ್ತವೆ ?
 - ೧೨) ಪೋಷಣ್ಣನ ಪೋಷಣ್ಣನವರದಿ ಮುಖ್ಯ ಲಕ್ಷಣಗಳೇನು ?
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8199 – D02 – IVSC – (R) – M – 19

FOURTH SEMESTER B.Sc. DEGREE EXAMINATION, MAY 2019

LAW AND PRACTICE OF BANKING

(Revised)

Time : 3 Hours]

[Max. Marks : 80

*All questions are compulsory subject to internal choice.
Answers supported by case laws and sections carry due weightage.*

Question No. 13 (Case Study) is Compulsory.

Section – A (Marks : 10 × 2 = 20)

1. Answer any **ten** of the following :

- a) Define the term Banker.
- b) What is Garnishee order?
- c) What is Banker's right of general lien?
- d) What is endorsement?
- e) What is along?
- f) What do you mean by material alteration?
- g) Who is collecting banker?
- h) What do you mean by consortium advances?
- i) Expand – KYC and MICR.
- j) What is overdraft?
- k) What is Mortgage?
- l) What is Core Banking?



Section – B (Marks : 3 × 5 = 15)

*Answer any **three** of the following:*

2. Explain the subsidiary relationship between a Banker and Customer.
3. Briefly explain KYC norms.
4. Briefly explain exception to Banker's obligation to disclose his customer state of account.
5. Distinguish between cash credit and overdraft.
6. What is Bills of Exchange? Give its specimen.
7. Distinguish between traditional banking and e-banking.

[P.T.O.]

Section – C (Marks : $3 \times 15 = 45$)

Answer any **three** of the following. Q. No. 13 (Case Study) is **Compulsory**.

8. Explain in detail the services of modern banker.
9. Define cheque. Explain the essentials of a valid cheque.
10. Who is a Paying Banker? Explain the duties and liabilities of a Paying Banker.
11. Explain the principles of sound lending.
12. Short notes:
 - a) e-banking
 - b) Credit Card
 - c) EFT
13. Case Study (**Compulsory**):

Answer the following:

As a Banker, how you deal in the following cases? Give reasons:

 - a) A customer of a bank has kept his valuables for safe custody, can you exercise a right of lien on the valuables for the overdue debt of the customer?
 - b) An account payee crossed cheque is presented for payment over the counter.
 - c) A customer offers stock as goods stored in the warehouse as security for getting loan.
 - d) A cheque is presented for payment but the customer has countermanded for the payment.
 - e) Amount written in words and figures of a cheque differs and presented for payment.

8198 – D01 – IVSC – R – M – 19

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, MAY 2019

CORPORATE ACCOUNTING

(Revised)

Time : 3 Hours]

[Max. Marks : 80

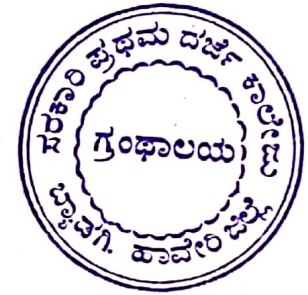
*Attempt all Sections according to internal choice.
Simple and Non-programmable calculator allowed.
Provide working notes as part of answer.*

Question No. 13 is Compulsory.

Section – A (Marks : 10 × 2 = 20)

1. Answer any **ten** of the following:

- Mention any two features of Goodwill.
- What is Super Profit?
- Name any two factors that affect the values of shares.
- What is fair value of equity shares?
- State any two reasons for amalgamation.
- What is purchase consideration?
- What is Liquidation of company?
- What do you mean by Preferential creditors?
- What is pre-acquisition profit in case of Holding Company?
- Calculate the unrealized profit from the following:
The stock of Holding Company includes goods worth Rs. 25,000 purchased from subsidiary company. The goods were supplied by subsidiary company at cost plus 20%.
- What is non-performing assets of a Banking Company?
- Define Banking Company.



Section – B (Marks : 3 × 5 = 15)

*Answer any **three** of the following:*

2. Calculate the amount of Goodwill from the following information.

Year	Profit / Loss	Rs.
2014	Profit	32,000
2015	Loss	30,000
2016	Profit	40,000
2017	Profit	28,000
2018	Profit	50,000

It is agreed that the Goodwill will be valued at 3 years purchase of average profit at last 5 years.

[P.T.O.]

3. The following are the particulars relating to a Limited Company.

Total Assets (at realisable value)	Rs. 6,00,000
External Liabilities	Rs. 1,20,000
<i>Share Capital</i>	
20,000 Equity shares of Rs. 10 each fully paid	Rs. 2,00,000
20,000 Equity shares of Rs. 10 each Rs. 5 paid up	Rs. 1,00,000

Calculate the value of each type of equity shares which are fully paid and partly paid.

4. Compute purchase consideration and Goodwill or capital reserves from the following information.

<i>Particulars</i>	<i>B Ltd.</i>	<i>E Ltd.</i>
	Rs.	Rs.
Assets	6,00,000	5,00,000
Liabilities	2,00,000	1,50,000
Equity shares of Rs. 10 each.	4,00,000	3,50,000

New Company 'BES' Ltd. agreed to issue 40,000 equity shares of Rs. 10 each at a premium of Rs. 5 to B Ltd. and 30,000 equity shares of Rs.10 each at 10% premium to E Ltd.

5. 'S' Co. Ltd. went into voluntary liquidation on 31-3-2017. It furnishes the following information.

Assets realised	Rs. 1,00,000
Unsecured creditors	Rs. 1,50,000
Preferential creditors	Rs. 25,000
Cost of Liquidation	Rs. 2,300
Liquidator's Remuneration.	

- a) 5% on Asset realised.
b) 3% on amount paid to unsecured creditors.
Calculate liquidator's remuneration.

6. Calculate minority interest from the following:

<i>Particulars</i>	<i>A Ltd.</i>	<i>B Ltd.</i>
	Rs.	Rs.
Share Capital (shares of Rs. 10 each)	10,00,000	2,50,000
General reserves on 1.4.2017	1,50,000	1,00,000
Profit and loss a/c on 1.4.2017 (Cr)	2,00,000	50,000
Total General reserves at the end of the year (31.3.2018)	5,50,000	3,00,000
Total profit (on 31.3.2018)	2,50,000	1,25,000

H Ltd. acquired 15,000 equity shares in B Ltd. on 1.10.2017.

7. Write schedule 1 of Balance Sheet and Schedule 16 of Profit and Loss a/c of a Banking Company.

Section - C (Marks : 3 × 15 = 45)**Question 13 is Compulsory. Answer any two of the remaining questions.**

8. The Balance Sheet of 'BE' Company Ltd. as on 31.3.2017 is as follows.

<i>Particulars</i>	<i>Note No.</i>	<i>Amount Rs.</i>
I. Equity and Liabilities		
1. Shareholders funds		
a) Share Capital	1	16,00,000
b) Reserves and Surplus	2	4,20,000
2. Non-current Liabilities		
Long term Borrowings: 10% Debentures	-	2,00,000
3. Current Liabilities : Creditors		
Total	-	<u>5,00,000</u>
		<u>27,20,000</u>
II. Assets		
1. Non-current Assets		
Tangible Fixed Assets	3	15,80,000
Intangible Fixed Assets (Goodwill)	-	1,60,000
2. Current Assets : Debtors		
Total	-	<u>9,80,000</u>
		<u>27,20,000</u>

Notes to Balance Sheet as at 31-3-2017:

Note - 1 Share Capital2,00,000 equity shares of Rs. 10 each Rs. 8 paidup 16,00,000*Note - 2* Reserves and surplusGeneral Reserves 4,00,000Surplus: Profit 40,000Less : Discount on Debentures 20,0004,20,000*Note - 3* Tangible Fixed AssetsFixed Assets 18,00,000Less: Depreciation 2,20,00015,80,000*Additional Information :*

- Fixed Assets and Goodwill were revalued at Rs. 15,00,000 and Rs. 2,00,000 respectively.
- The net profit after tax for the immediate preceding three years were Rs. 2,20,000, Rs. 2,10,000, Rs. 2,90,000 of which 25% were transferred to Reserves.
- The fair return in the industry in which the Company is engaged is considered to be 10%. Compute the value of Company shares by
 - Yield method.
 - Earning capacity method.
 - Fair value method.

[P.T.O.]

9. Following are the Balance Sheet of 'Abhi' Ltd. and 'Anu' Ltd. as on 31-3-2018, which agrees to amalgamate their business and form a new company called 'Abhinava' Ltd. with an authorised capital of Rs. 50,00,000 divided into 50,000 equity shares of Rs. 100 each.

<i>Particulars</i>	<i>Note No.</i>	<i>Abhi Ltd.</i> Rs.	<i>Anu Ltd.</i> Rs.
I. Equity and Liabilities			
Shareholders funds			
Share capital (shares of Rs. 100 each)	-	10,00,000	8,00,000
Reserves and surplus	1	3,80,000	-75,000
Non current liabilities			
Long term Borrowings	2	1,50,000	4,00,000
Current liabilities: Trade payables	3	2,50,000	1,30,000
Total		<u>17,80,000</u>	<u>12,55,000</u>
II. Assets			
Non current Assets			
Tangible Fixed Assets	4	7,00,000	6,50,000
Intangible Fixed Assets (Goodwill)	-	2,00,000	75,000
Non-current investment	-	5,00,000	3,00,000
Current Assets: Inventory (Stock)			
Trade receivables (Drs)	-	1,50,000	1,00,000
Cash and Cash equivalent	-	80,000	60,000
		1,50,000	70,000
Total		<u>17,80,000</u>	<u>12,55,000</u>
<i>Notes:</i>			
1. Reserves and Surplus: General Reserves		1,80,000	-
Profit and Loss A/c		2,00,000	75,000
Total		<u>3,80,000</u>	<u>75,000</u>
2. Long term borrowings: 8% Debentures		1,50,000	-
Public Deposits		-	4,00,000
Total		<u>1,50,000</u>	<u>4,00,000</u>
3. Trade payables : Creditors		2,00,000	1,00,000
Bills payables		50,000	30,000
Total		<u>2,50,000</u>	<u>1,30,000</u>
4. Tangible Fixed Assets			
Buildings		2,00,000	2,50,000
Plant and Machinery		5,00,000	4,00,000
Total		<u>7,00,000</u>	<u>6,50,000</u>

You are required to calculate purchase consideration and pass the closing entries in the books of Abhi and Anu Co.

10. The following particulars are available in respect of 'A' company.
1. Profit earned for the following year are as under 2013 – 1,00,000, 2014 – 1,20,000, 2015 – 1,10,000.
 2. Normal rate of return is 10%
 3. Average capital employed in the business Rs. 6,00,000
 4. Present value of annuity of one rupee for 5 years at 10% is 3.78.
 5. The profit included non-recurring profit on an average basis of Rs. 10,000 per year. You are required to calculate the value of Goodwill of the business on the basis of.
 - a) 5 year purchase of Super Profit.
 - b) Annuity method of valuation of Super Profit.
 - c) Capitalisation of Super Profit method.
11. From the following Balance Sheet as on 31.3.2017 and the information given below, prepare the consolidated Balance Sheet of 'Hd' Ltd. with its 'Sd' Ltd. (Subsidiary) as on 31.3.2017.

<i>Particulars</i>	<i>Note</i>	<i>Hd Ltd.</i> Rs.	<i>Sd Ltd.</i> Rs.
I. Equity and Liabilities			
1. Share capital	1	3,00,000	2,00,000
Reserves and Surplus	2	1,15,000	95,000
2. Non-current Liabilities			
Long term borrowings: 12% Debenture	–	1,00,000	–
3. Current Liabilities : Trades payable	3	75,000	87,500
Total		5,90,000	3,82,500
II. Assets			
1. Non-current Assets			
Tangible Fixed Assets	4	1,50,000	2,50,000
Intangible Fixed Assets (Goodwill)	–	50,000	1,00,000
Non current Investment in 'Sd' Ltd.	5	2,05,000	30,000
2. Current Assets	–		
Inventories : (Stock)	–	75,000	37,500
Trade receivables	6	1,00,000	70,000
Cash and cash equivalents (Bank)	–	10,000	20,000
Total		5,90,000	5,07,500

[P.T.O.]

Notes to Balance Sheet.

Note No.	Particulars	Hd Ltd. Rs.	Sd Ltd. Rs.
1.	Share capital		
	Shares of Rs. 100 each fully paid	3,00,000	2,00,000
	Total	<u>3,00,000</u>	<u>2,00,000</u>
2.	Reserves and Surplus		
	General Reserves	30,000	20,000
	Surplus : Balance on 1.4.2016	35,000	30,000
	Profit for the year	50,000	45,000
	Total	<u>1,15,000</u>	<u>95,000</u>
3.	Trade payables		
	Sundry Creditors	60,000	87,500
	Bills payable	15,000	-
	Total	<u>75,000</u>	<u>87,500</u>
4.	Tangible Fixed Assets		
	Buildings	1,00,000	75,000
	Machinery	50,000	50,000
	Total	<u>1,50,000</u>	<u>1,25,000</u>
5.	Non-current Investment		
	1500 equity shares in 'Sd' Ltd.	1,80,000	-
	In Government Securities	25,000	30,000
	Total	<u>2,05,000</u>	<u>30,000</u>
6.	Trade Receivables		
	Sundry Debtors	1,00,000	60,000
	Bills Receivables	-	10,000
	Total	<u>1,00,000</u>	<u>70,000</u>

Additional Information:

- Hd Ltd. acquired the shares in Sd Ltd. on 1.8.2016.
- The General Reserves of Sd Ltd. on 1.4.2016 was Rs. 17,000.
- Bills Receivable of Sd Ltd. were all accepted by Hd Ltd.
- Debtors of Sd Ltd. included the amount of Rs. 10,000 for supply of goods to Hd Ltd.
- The stock of Hd Ltd. included goods purchased from Sd Ltd. worth Rs. 5,000. The goods were supplied by Sd Ltd. at cost plus 25%.

12. The following is the Trial Balance of 'Krushi' Bank Ltd. as on 31.3.2018.

Sl. No.	Particulars	Amount Rs.
1	Share capital shares of Rs. 100 each.	2,50,000
2	Statutory reserves	1,75,000
3	Fixed Deposits	4,75,000
4	Investments (at cost)	13,00,000
5	Current Account	35,00,000
6	Profit and Loss a/c (on 1.4.2017) Cr.	1,05,000
7	Premises (original cost Rs. 21,50,000)	20,00,000
8	Cash in hand	80,000
9	Cash with RBI	6,50,000
10	Loans from other Banks	2,50,000
11	Bills Discounted and purchased	8,00,000
12	Savings Bank Accounts	20,00,000
13	Bills payables	4,00,000
14	Branch adjustments (Cr)	15,000
15	Unclaimed dividend	15,000
16	Non Banking Assets	1,20,000
17	Stamps on hand	5,000
18	Stocks of stationery	15,000
19	Advance to Building contractor	10,000
20	Loans, Advances and cash credit	23,37,000
21	Rebate on bills discounted	7,000
22	Profit for the year 31.3.2018	1,25,000

Adjustments:

1. Transfer 25% of the profit to Statutory Reserves.
2. Directors proposed a dividend of 20%
3. Acceptance, endorsement Rs. 15,000.
4. Bills for collection Rs. 10,000

Prepare the Balance Sheet in the prescribed forms with schedules.

[P.T.O.]

13. **Compulsory question:** (Case Study)

Following is the position of a company in Liquidation as on 1.1.2016.

3000 5% preference shares of Rs. 100 each fully paid	1,50,000
1000 equity share of Rs. 80 each fully paid	80,000
2000 equity shares of Rs. 80 each Rs. 50 paid	1,00,000
<i>Liabilities</i>	
Mortgage on Buildings	40,000
6% Debentures	1,50,000
Preferential Creditors	10,000
Unsecured creditors	90,000
<i>Assets Realised</i>	
Buildings	1,25,000
Bank	30,000
Other Assets	5,15,000

Preference dividend was in arrear for one year. The preference shares have priority over equity capital cost of winding up come to Rs. 3,000. The liquidator is entitled to a Commission of Rs. 6,000 plus 5% on amount paid to unsecured creditors.

All the payments were made on 1.10.2016. Prepare the liquidator's final statement of Accounts. State the supporting reasons for payment made.

8200 – D03 – IVSC – R – M – 19

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, MAY 2019

FUNDAMENTALS OF FINANCIAL MANAGEMENT

(Revised)

Time : 3 Hours]

[Max. Marks : 80

Answer the questions according to internal choice.

Only simple calculator is allowed.

Question No. 13 Case Study is compulsory.

Section – A (Marks : 10 × 2 = 20)

1. Answer any ten each question carries 2 marks.

- Define Financial Management.
- Give two disadvantages of profit maximisation.
- What is Annuity due?
- Give the meaning of Present Value of Money.
- What is leverage?
- Give the meaning of optimum capital structure.
- Name the classification of Working Capital.
- What is EBIT and EPS analysis?
- Calculate Kd from the following:
10% Debentures of Rs. 5,00,000 issued at 11% premium, The Company is in 35% tax bracket.
- What is Capital Budgeting?
- 'A' Company has sales Rs. 8,00,000 and variable cost Rs. 3,00,000 and Fixed cost Rs. 1,00,000 and Long-term Debt Rs. 2,00,000 at 8% rate of interest. Calculate combined leverage.
- What is Zero Interest Debentures Bond (ZIB)?



Section – B (Marks : 3 × 5 = 15)

Answer any three, each question carries 5 marks.

- Explain the steps for determining Wealth maximisation.
- Briefly explain the effects of inadequate Working Capital.
- 'P' Co. Ltd. issued 40,000 10% Preference shares of Rs. 100 each. The cost of issue 2%. Find out cost of preference shares capital if
 - issued at premium 10%
 - issued at discount 5%
 - issued at par.
- What is trading on Equity? Explain merits and demerits of Trading on Equity.

[P.T.O.]

6. Calculate the present value of the following cashflows assuming a discount rate of 8%.

Year	Cash Flows	Present value factor at 8% discount rate
1.	10,000	0.926
2.	24,000	0.857
3.	10,000	0.794
4.	12,000	0.735
5.	8,000	0.681

7. Earning after Interest and Tax for consecutive five years in respect of an investment project costing Rs. 5,20,000 (Salvage Value Rs. 20,000) are given below.

Year	Earnings (Rs.)
1.	20,000
2.	30,000
3.	40,000
4.	50,000
5.	20,000

Find out Average Rate of Return on average investment.

Section - C (Marks : 3 × 15 = 45)

Answer any **three** questions including Q. No. 13 is **Compulsory**.

Each question carries **15** marks.

8. Explain the various functions of Financial Management.
9. What are the components of capital structure? Explain the factors determining capital structure.
10. Define Working Capital. Explain the factors for determining the working capital.
11. Following is the information relating to R & Co., Ltd.

Sales	60,000 Units
Sales price per unit	Rs. 25
Variable cost per unit	Rs. 17
Fixed cost	Rs. 40,000
Tax bracket	35%

The company's capital structure is as follows:

Equity share capital 10,000 shares of Rs. 10 each	1,00,000
10% Preference shares of Rs. 10 each	50,000
11% Debentures	1,00,000
Total	<u>2,50,000</u>

From the above information calculate:

- i) Operating leverage
- ii) Financial leverage
- iii) Combined leverage
- iv) Earning Per Share (EPS)

12. Happy Home Co. Ltd. wants to set up a new factory at Haveri at an investment of Rs. 40,00,000. The new factory is expected to yield EBIT Rs. 8,00,000. For maximising its EPS, the company is considering the following alternative financial proposals:

- a) All in Equity shares of Rs. 100 each.
- b) Rs. 15,00,000 in 8% Debentures and remaining in Equity shares of Rs. 100 each.
- c) Rs. 10,00,000 in 12% Debentures and Rs. 10,00,000 in 8% Preference Shares and remaining in Equity shares Rs. 100 each.
- d) Rs. 15,00,000 in 10% Preference Shares and remaining in Equity Shares of Rs. 100 each.

The company is in 35% tax bracket. As a Finance adviser which financial proposal do you recommend? Why?

13. Case Study (**Compulsory** question)

On 1st January 2018, the Board of Directors of SPK Ltd. wishes to know the amount of working capital that will be required to meet the production activity of the year.

Issued share capital	Rs.	2,00,000
5% Debenture (Secured on assets)	Rs.	50,000
Fixed assets on 1st January	Rs.	1,25,000

Production during the previous year 60,000 units. Same level of activity is expected to be maintained during the current year. The expected ratio of cost to selling price is as follows:

Raw materials	60%
Direct wages	10%
Overheads	20%

Raw materials are expected to remain in stores on an average for two months before issued to production. Each unit of production is expected to be in process for one month. Finished goods will stay in warehouse awaiting despatch to customers approximately three months. Work-in-progress may be assumed to be 100% completion with regard to materials and 50% complete with regards to wages and over heads. Credit given to debtors is three months from the date of despatch. Credit allowed by creditors is two months from the date of delivery of raw materials. Cash at bank is found to be Rs. 21,250 selling price per unit is Rs. 5. Provide for contingency at 12%.

Comment:-

1. The financial manager has estimated Rs. 175,000 as working capital. Do you agree with him?
2. Which cost do you consider as most important while estimating the requirement of Working Capital of a manufacturing Company?

[P.T.O.]

8203 – D06 – IVSC – R – M – 19

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, MAY 2019

ECONOMICS

(Revised)

(International Economics)

Time: 3 Hours]

[Max. Marks : 80

All sub-questions should be answered continuously at one place.

All sections should be answered in the same answer book.

Diagram should be drawn, if necessary.

Section – A (Marks : 10 × 2 = 20)

1. Answer any **ten** of the following in **2–3** sentences each:

- a) What is international trade?
- b) Expand SAARC.
- c) Write the year of establishment of WTO.
- d) What do you mean by Trips?
- e) Give the meaning of Balance of Trade.
- f) Write the meaning of visible trade.
- g) What is exchange control?
- h) What is favourable Balance of Payments?
- i) Where is the Headquarters of IMF?
- j) Who has given the purchasing power parity theory?
- k) Name the currencies of Germany & France.
- l) State the meaning of Foreign Institutional Investors.



Section – B (Marks : 3 × 5 = 15)

*Answer any **three** of the following:*

2. Differentiate between internal and international trade.
3. What are the objectives of WTO?
4. Distinguish between Balance of Trade and Balance of Payments.
5. Explain the merits of flexible exchange rate.
6. Explain the objectives of IMF.

[P.T.O.]

7. Find out the BOT position of india from the following data:

Sl.No.	Items	Amount in Crores of Rupees
i)	Exports of Spices	30,000
ii)	Exports of computers	15,000
iii)	Exports of Handicrafts	10,000
iv)	Export of Sugar	21,000
v)	Export of Jute	8,000
vi)	Import of Machinery	4,000
vii)	Import of Petroleum	25,000

Section - C (Marks : 3 × 15 = 45)

Answer any three of the following, including Q.No.13 which is Compulsory.

8. Critically examine the comparative cost theory of international trade.
9. Describe the objectives and functions of SAARC.
10. Discuss the objectives and functions of IBRD.
11. Write the meaning of foreign capital. Explain its merits and demerits.
12. Critically examine the purchasing power parity theory.
13. CASE STUDY:

Following are the items of Exports and Imports of India.

Sl.No.	Particulars	Amount in Crores of Rupees
i)	Exports of Goods	50,000
ii)	Exports of Services	35,000
iii)	Exports of raw materials	500
iv)	Exports of IT (software) products	10,000
v)	Gifts Received	15,000
vi)	Capital Received	20,000
vii)	Imports of Goods	80,000
viii)	Imports of Services	13,500
ix)	Imports of raw materials	10,500
x)	Imports of IT (software) products	10,000
xi)	Gifts offered	12,000
xii)	Capital payments	4,500

Questions:

1. Distinguish visible trade and invisible trade.
2. Prepare current account and capital account of BOP from the above data.
3. What is BOP position of India?

8201 – D04 – IVSC – R – M – 19

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, MAY 2019

INDIAN FINANCIAL SYSTEM

(Revised)

Time : 3 Hours]

[Max. Marks : 80

Answer **all** questions subject to choice.
Question No. 13 is Compulsory. (Case Study).

Section – A (Marks : 10 × 2 = 20)

1. Answer any **ten** of the following questions:

- a) What is Financial System?
- b) What do you mean by Financial Assets?
- c) What is Treasury Bill?
- d) What is IPO?
- e) What is Commercial Paper?
- f) What is Rights Issue?
- g) What is Money Market?
- h) What is Greenshoe Option?
- i) Whom do you call a Bull speculator?
- j) Who appoints the Chairman of SEBI?
- k) Expand : i) OTCEI ii) SGX
- l) Mention the types of NBFCs.



Section – B (Marks : 3 × 5 = 15)

Answer any **three** of the following questions.

2. What are the objectives of Financial System?
3. Distinguish between Money Market and Capital Market.
4. Explain the benefits of Stock Exchange to Investors.
5. Explain briefly the functions of SIDBI.
6. What are the powers of SEBI?
7. Explain briefly the types of Development Banking.

[P.T.O.]

Section – C (Marks : 3 × 15 = 45)

Question No. 13 is Compulsory. (Case Study).

Answer any two of the remaining questions.

8. Explain the different components of Financial System.
9. Classify Financial Markets and explain it.
10. Explain the importance and functions of Stock Exchange.
11. What are NBFCs? Explain their role as financial intermediaries and in mobilising savings from the public.
12. Explain the organisation and Functions of SEBI.
13. Vinay Company Ltd. is listed in Stock Exchange, manufacturing I-phones, having an authorised capital of Rs.300 crores and its issued and paid-up capital of Rs. 160 crores. It wants to raise funds to meet the Working Capital requirements of Rs. 100 crores.

Give your opinion to the following issues:

- a) What are the options of raising capital?
- b) Which option can be used during recession period? Why?
- c) Which option of the following do you recommend at present (recession)?
 - i) Right issue
 - ii) Public issue
 - iii) Both.

8206 – D08 – IVSC – R – M – 19

FOURTH SEMESTER B.Com. DEGREE EXAMINATION, MAY 2019

BUSINESS STATISTICS – II

(Revised Syllabus)

Time: 3 Hours]

[Max. Marks: 80

- 1) Graph papers and mathematical tables are supplied on request.
- 2) Simple calculators are allowed to use.

Section – A (Marks: 10 × 2 = 20)

1. Answer any **ten** of the following:

- a) What do you mean by positive correlation?
- b) Define Karl Pearson's correlation coefficient between two variables.
- c) Write any two properties of regression coefficients.
- d) If $\sum d^2 = 0$, then what is the value of Spearman's correlation coefficient?
- e) Define time series and give an example.
- f) Name the different methods of measuring secular trend.
- g) Write down the normal equations used for fitting a stright line trend equation
 $\hat{y} = a + bx$.
- h) Why Fisher's Index number is called as "Ideal Index number"?
- i) Define cost of living Index number.
- j) What is random sampling?
- k) Define mutually exclusive events and give one example.
- l) In a Gambler's coin, If chance of getting head is 0.6, then what is the chance of getting tail?

Section – B (Marks: 3 × 5 = 15)

Answer any **three** of the following.

2. Calculate Spearman's correlation coefficient from the following data and comment.

Roll no	1	2	3	4	5	6	7	8
Rank in Mathematics	2	1	3	5	7	6	4	8
Rank in Statistics	1	2	4	3	5	6	8	7

[P.T.O.

3. Following data gives the summary statistics available in a company's records.

	Sales (Rs. in Crores)	Advertisement Expenditure. (Rs. in Crores)
Mean	40	6
Standard deviation	10	1.5

Correlation coefficient $r = 0.9$.

Use the theory of regression to estimate the amount of advertisement expenditure required to achieve sales target of Rs 60 crores.

4. Calculate the trend values using 4 yearly centered moving averages.

Year	2011	2012	13	14	15	16	17
Production (000 Units)	90	94	98	95	105	110	108

5. Calculate consumer price Index number from the data given below:

Groups	Prices in		Weights%
	Base Year	Current Year	
Food	2000	2500	30
House rent	1200	1500	25
Clothing	800	1000	15
Education	1000	1300	10
Misc. expences	1800	2000	20

6. Explain the method of simple random sampling. What methods are used to ensure randomness?
7. The probabilities of the three students A, B & C solving a problem are $\frac{1}{2}$, $\frac{1}{3}$ & $\frac{1}{4}$ respectively. If a randomly selected problem is given to them, what is the chance that
- the problem will be solved?
 - the problem will not be solved?

Section - C (Marks: $3 \times 15 = 45$)

Answer any **three** of the following,
of which Case Study Analysis (Q.No 13) is **Compulsory**.

8. Calculate Fisher's Price Index number from the following data:

Items	Year 2010		Year 2015	
	Price	Quantity	Price	Quantity
A	16	20	20	25
B	30	10	35	12
C	25	15	25	15
D	50	30	60	35
E	70	10	80	15

Using the data show that Fisher's price index number satisfies

- Time Reversal Test (TRT)
 - Factor Reversal Test (FRT)
9. Calculate product moment correlation coefficient from the following data & interpret the value.

Weight (kgs)	50-55	55-60	60-65	65-70	70-75
160-165	4	—	—	—	—
165-170	3	5	8	1	—
170-175	1	10	12	3	1
175-180	—	2	14	6	1
180-185	—	—	8	1	—

10. In a partially destroyed laboratory record, the following results are only legible. Variance of $x = 9$, two regression equations are $4x - 5y + 33 = 0$ and $20x - 9y - 107 = 0$. Using this information, find out
- Mean value of x and mean value of y .
 - Correlation coefficient.
 - Standard deviation of y .

[P.T.O.]

11. Define the following terms and give one example each.

- a) i) Random experiment
 ii) Sample space
 iii) Event
 iv) Independent events
 v) Dependent events
- b) A fair coin is tossed twice. Find the probability that the tosses result in
 i) Two heads
 ii) at least one head.

12. Following are the production and price statistics of an agriculture commodity:

Production (Hundred tonnes)	120	121	115	120	124	126
Price Rs/Kg	13	10	25	14	08	07

- i) Calculate correlation coefficient.
 ii) What is the expected price of the commodity if the production is 130 hundred tonnes?

13. Case study analysis (**Compulsory question**) :

15

Following data relates to the production of sugar in a factory.

Year	2011	2012	2013	2014	2015	2016
Production (000 Quintals)	12	15	20	18	25	30

- i) Assuming linear trend fit a straight line using least squares method.
 ii) What is the expected production during the year 2018?
 iii) Plot the graph of original data and trend line.
 iv) Show that least squares condition is satisfied by the trend values.

8208 – D10 – IVSC – R – M – 19

**FOURTH SEMESTER B.Com. DEGREE EXAMINATION, MAY 2019
COMPUTER APPLICATIONS - II
(Revised)**

Time : 3 Hours]

[Max. Marks :80

*Answer all Sections subject to internal choices.
Question No. 12 is Compulsory.*

Section A – (Marks: 10 × 2 = 20)

Answer any ten questions. Each question carries 2 marks.

1. a) Define Column.
- b) What is Data?
- c) Define Workbook.
- d) What is Cell?
- e) What is meant by legend?
- f) What do you mean by Sort order?
- g) What is grid?
- h) Define data validation.
- i) What is SAP?
- j) Expand PP & MM.
- k) What is MIS?
- l) Define DSS.

Section B – (Marks: 3 × 5 = 15)

Answer any three questions. Each question carries 5 marks.

2. Explain the features of MS-Excel.
3. Explain the different types of charts available in MS-Excel 2007.
4. Explain any five financial functions.
5. Explain "Page Setup" group in "Page Layout" tab.
6. Explain the advantages of SAP ERP.
7. Explain the objectives of MIS.

[P.T.O.]

Section C - (Marks: 3 × 15 = 45)

Answer any three questions, including question No. 12 which is Compulsory.

Each question carries 15 marks.

8. Explain the parts of MS-Excel-2007 window with a neat labelled diagram.
 9. Explain the illustrations, charts and text groups in Insert tab of MS-Excel 2007.
 10. Explain the Statistical and Text functions with Syntax and examples.
 11. Explain the characteristics of MIS.
 12. Calculate Statement of Marks Card in MS-Excel 2007 with classwise with the columns: R-No., Name, Class, Sub1, Sub2, Sub3, Sub4, Sub5, Sub6, Total, Percentage, Result, Maximum, Minimum. Enter 10 records and calculate the following:
 - i) Total, Percentage
 - ii) Result : avg > 70 = "Distinction", avg > 60 = "First", avg > 50 = "Second", avg > 35 = "pass" otherwise "Fail" AND if any sub > 35 = "Fail".
 - iii) Find out the Maximum and Minimum of total marks among all students.
 13. Write short notes on any **three** of the following:
 - a) Font group in Home tab.
 - b) Cell referencing.
 - c) Advantages of functions in MS-Excel 2007.
 - d) Financial Accounting Module in SAP.
 - e) Types of Information.
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