

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022**(CBCSS—UG)****B.Com.****BCM 6B 16—RESEARCH METHODOLOGY****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 15****Maximum : 15 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 15.
2. The candidate should check that the question paper supplied to him/her contains all the 15 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 6B 16—RESEARCH METHODOLOGY

(Multiple Choice Questions for SDE Candidates)

1. _____ is a preferred sampling method for the population with finite size.
(A) Systematic sampling. (B) Purposive sampling.
(C) Cluster sampling. (D) Area sampling
2. Evaluation research is concerned with _____.
(A) Why are we doing ? (B) What are we doing ?
(C) How well are we doing ? (D) None of the above.
3. Which of the following is NOT the characteristic of a research ?
(A) Research is systematic. (B) Research is not passive.
(C) Research is not a process. (D) Research is problem oriented.
4. Books and records are the primary sources of data in :
(A) Clinical research. (B) Historical research.
(C) Laboratory research. (D) Participatory research.
5. Which one is called non-probability sampling ?
(A) Quota sampling. (B) Cluster sampling.
(C) Systematic sampling. (D) Stratified random sampling.
6. Formulation of hypothesis may NOT be required in :
(A) Survey method. (B) Historical studies.
(C) Normative studies. (D) Experimental studies.
7. A statistical measure based upon the entire population is called parameter while measure based upon a sample is known as :
(A) Inference. (B) Statistics.
(C) Sample parameter. (D) None of these.

8. All cause non-sampling errors except :
- (A) Faulty tools of measurement. (B) Defect in data collection.
(C) Non-response. (D) Inadequate sample.
9. The word research is related with :
- (A) Discovery of new idea. (B) Solution of a problem.
(C) Investigation of a problem. (D) All of the above.
10. A formal document that presents the research objectives, design of achieving these objectives, and the expected outcomes/deliverables of the study is called :
- (A) Research design. (B) Research proposal.
(C) Research hypothesis. (D) Research report.
11. Sampling is advantageous as it _____.
- (A) Saves time. (B) Helps in capital saving.
(C) Both (A) and (B). (D) Increases accuracy.
12. The essential qualities of a researcher are :
- (A) Spirit of free enquiry.
(B) Reliance on observation and evidence.
(C) Systematization or theorizing of knowledge.
(D) All the above.
13. In a research report certificate and declaration are included in _____.
- (A) Introduction Part. (B) Main Body.
(C) End matter. (D) None of these.

14. A schedule is generally filled up by _____.
- (A) Researcher. (B) Informants.
(C) Government. (D) Educational Institutions.
15. The population to be sampled is divided into units which are known as :
- (A) Sampling frame. (B) Sampling error.
(C) Sampling gap. (D) Sampling units.

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SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CBCSS—UG)

B.Com.

BCM 6B 16—RESEARCH METHODOLOGY

Time : Two Hours

Maximum : 60 Marks

Section A

Answer atleast eight questions.

Each question carries 3 marks.

All questions can be attended.

Overall Ceiling 24.

1. Define Research.
2. What do you mean by secondary sources of data ?
3. Give a note on Delphi technique.
4. What is Pilot Study.
5. Explain observation as a method of data collection.
6. Describe mail survey.
7. What is sampling size ?
8. Explain snowball sampling method.
9. What is sample size ?
10. Write a short note on quota sampling.
11. What is research report ?
12. What is briefing ?

(8 × 3 = 24 marks)

Section B

Answer atleast five questions.

Each question carries 5 marks.

All questions can be attended.

Overall Ceiling 25.

13. Differentiate pure and applied research.
14. Explain different kinds of scales of measurement.

Turn over

15. How do you choose a method of data collection ?
16. State the merits and demerits of interview method.
17. Describe systematic sampling method.
18. Explain the characteristics of a good sample.
19. What is a footnote ? Explain the purpose of stating footnotes.

(5 × 5 = 25 marks)

Section C

Answer any one question.

Each question carries 11 marks.

20. Define Questionnaire. Explain the procedure for the construction of a questionnaire.
21. What is non-probability sampling ? Describe different kinds of non-probability sampling techniques.

(1 × 11 = 11 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022**(CBCSS—UG)****B.Com.****BCM 6B 15—ISLAMIC INVESTMENT FUNDS AND INSURANCE
(ISLAMIC FINANCE SPECIALISATION)****(2019 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
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BCM 6B 15—ISLAMIC INVESTMENT FUNDS AND INSURANCE
(ISLAMIC FINANCE SPECIALISATION)

(Multiple Choice Questions for SDE Candidates)

1. _____ is a profit sharing contract whereby one party provides the capital and others party supply the expertise.

(A) Mudarabah.	(B) Takaful operator.
(C) Salam.	(D) Istisha.
2. _____ is the contract whereby one party acts on the behalf of another for a fee.

(A) Rahan.	(B) Mudarabah.
(C) Wakala.	(D) Salam.
3. In mudaraba contract capital provides is known _____.

(A) Rab-al-maal.	(B) Mudarib.
(C) Fund supplier.	(D) Wakila.
4. _____ takaful products which can cover private dwellings.

(A) Motor takaful.	(B) Marine takaful.
(C) Fire takaful.	(D) Family takaful.
5. The mortgage takaful plan is a specific plan offered for _____.

(A) House buyers.	(B) Vehicle buyers.
(C) Group plans.	(D) Family plans.
6. Riba means _____.

(A) Usury.	(B) Gambling.
(C) Uncertainty.	(D) Donation.
7. An alternative to the contemporary insurance contract is _____.

(A) Sukuk.	(B) Rahan.
(C) Qard.	(D) Takaful.

8. _____ refers to any action taken to protect any one of the five basic objectives of the shariah.
- (A) Maslahah. (B) Fiqh.
(C) Fatwa. (D) Dayn.
9. FTSE stands for :
- (A) Financial times stock exchange. (B) Financial times share exchange.
(C) Final time stock exchange. (D) Financial sukuk exchange.
10. _____ is a contract according to which a party purchases and causes out equipment by the client for rental for.
- (A) Sukuk -al-ijarah. (B) Sukuku-al-salam.
(C) Sukuk-al-istisha. (D) Sukukul-al-musharaka.
11. Sukuku-al-_____ are issued with the aim of mobilising the funds required for production.
- (A) Ijara. (B) Musharakah.
(C) Istisna. (D) Salam.
12. Sukuk structure is always _____.
- (A) Asset backed.
(B) May not be backed by asset.
(C) May or may not backed by the asset.
(D) Backed by the only in tangible asset.
13. Commercial paper is a _____.
- (A) Short term borrowings. (B) Long term borrowings.
(C) Medium term borrowings. (D) Over draft.
14. _____ funds are similar to the socially responsible investment.
- (A) Equity fund. (B) Hedge fund.
(C) Commodity fund. (D) Mixed fund.
15. Commodity funds are used in purchasing _____ for resale.
- (A) Fixed asset. (B) Goods.
(C) Short sale. (D) Forward sale.

Turn over

16. _____ invt vehicles that pool the money to buy and sell commercial properties.
- (A) Real estate. (B) Hedge fund.
(C) Ijra fund. (D) Venture capital.
17. _____ fund manager picks a stock whols market price will fall at a future date.
- (A) Bai-Al-Arbur. (B) Bai-al-salam.
(C) Sale and promise. (D) Wa'dan.
18. Capital investment in risky, new and high growth potential business is called _____.
- (A) Hedge financing. (B) Venture capital.
(C) Real estate. (D) Risky business.
19. _____ risk arise due to delay in settlement.
- (A) Liquidity risk. (B) Foreign exchange.
(C) Rate of return risk. (D) Default risk.
20. Sukuk rating is used to evaluate the _____ of the companies.
- (A) Credit or the hers. (B) Employee performance.
(C) Company performance. (D) Shareholders value.

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CBCSS—UG)

B.Com.

BCM 6B 15—ISLAMIC INVESTMENT FUNDS AND INSURANCE
(ISLAMIC FINANCE SPECIALISATION)

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

*Answer atleast ten questions.
Each question carries 3 marks.
All questions can be attended.
Overall Ceiling 30.*

1. Islamic equity participation.
2. Define Islamic investment funds.
3. What is Shariah compliance ?
4. Why are Islamic business ethics important ?
5. Tawarruq financing.
6. How banks are using camels in measuring their performance ?
7. Characteristics of *Sukuk*.
8. What is Islamic investment tools ?
9. Islamic Hedge Funds.
10. REIT.
11. Family Takaful.
12. What is *Wakalah* charge ?
13. *Qard* contract.
14. FTSE.
15. Islamic financial derivatives.

(10 × 3 = 30 marks)

Turn over

Section B

Answer atleast five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Describe the Islamic capital market product.
17. Assess the role of a Shariah Advisory Council.
18. Explain the main principles of Islamic Finance.
19. Evaluate the role of Shariah Supervisory Committee in an Islamic bank.
20. Make a note on the permissible finance transactions in Islam.
21. Analyse the working principles of Shariah-compliant Real Estate Investment Trusts.
22. Trace the difference between takaful and insurance.
23. Outline the difference between reinsurance and retakaful.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Explain how to recognize liquidity issues in the Islamic capital market.
25. Write an essay on the role of Islamic finance in international trade.
26. Elucidate the key differences between *sukuk* and conventional bonds.
27. Briefly explain the types of Takaful.

(2 × 10 = 20 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022**(CBCSS—UG)****B.Com.****BCM 6B 14—FOUNDATIONS OF ISLAMIC ACCOUNTING THEORY AND PRACTICE
(ISLAMIC FINANCE SPECIALISATION)****(2019 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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BCM 6B 14—FOUNDATIONS OF ISLAMIC ACCOUNTING THEORY AND PRACTICE
(ISLAMIC FINANCE SPECIALISATION)

(Multiple Choice Questions for SDE Candidates)

1. MASB stands for _____.
 - (A) Malaysian Accounting service Board.
 - (B) Malaysian Accounting Standard Board.
 - (C) Malaysian Auditing Service Board.
 - (D) Malaysian Auditing Standard Board.
2. _____ concept denote 'unity of God'.
 - (A) Taklif.
 - (B) Tawhid.
 - (C) Falah.
 - (D) Amanathi.
3. _____ implies that all professional duties must be according to sharia.
 - (A) Objectivity.
 - (B) Legitimacy.
 - (C) Diligence.
 - (D) Faith- driven conduct.
4. FAS stand for _____.
 - (A) Financial Accounting Service.
 - (B) Financial Auditing Service.
 - (C) Financial Accounting Standard.
 - (D) Financial Auditing Standard.
5. FAS _____ deal with general presentation and disclosure in the financial statement of Islamic Banks.
 - (A) FAS 1
 - (B) FAS 2
 - (C) FAS 3
 - (D) FAS 4
6. In Mudaraba, the person who contribute capital to the business is called _____.
 - (A) Contributor.
 - (B) Rabbul maal.
 - (C) Mudarib.
 - (D) Client.
7. Mudaraba mutlaqa implies _____.
 - (A) Restricted mudaraba.
 - (B) Unrestricted mudaraba.
 - (C) Diminishing musharka.
 - (D) Agency.

8. Under pooling method, administrative expenses will be borne by _____.
- (A) Client. (B) Both bank and client.
(C) Bank. (D) Share holders.
9. Mudaraba structure consisting three parties called _____.
- (A) Simple mudaraba. (B) Bilateral.
(C) Multilateral. (D) Re-mudaraba.
10. Several parties of capital provider and one party of entrepreneur is called _____.
- (A) Simple mudaraba. (B) Bilateral.
(C) Multilateral. (D) Re-mudaraba.
11. _____ implies that partner's share in the Musharaka capital remain constant through out the year.
- (A) Constant musharaka. (B) Diminishing musharaka.
(C) Simple musharaka. (D) Multi musharaka.
12. _____ refers to a sale against deferred payment.
- (A) Murabaha. (B) Bai Muajjal .
(C) Musawama. (D) Hire purchase.
13. Assets acquired in ijara financing is recognized at _____.
- (A) Fair value. (B) Market value.
(C) Historical cost. (D) Past cost.
14. AAOIFI registered in the state of _____.
- (A) Malaysia. (B) Saudi Arabia.
(C) Bahrain. (D) Egypt.
15. _____ accounting system requires cash to be paid or received for the recording to take place.
- (A) Accrual basis. (B) Cash basis.
(C) Cost basis. (D) Value basis.

16. _____ deals with where the financial statements are prepared on the assumption that the business will continue for foreseeable future.
- (A) Money measurement. (B) Going concern.
(C) Accounting entity. (D) Cost principle.
17. Conventional accounting measurement is based on cost principle that considers _____ cost.
- (A) Historical. (B) Current.
(C) Market. (D) Fairvalue.
18. _____ principle requires accountant to be competent and adequately qualified.
- (A) Integrity. (B) Piety.
(C) Righteousness. (D) Sincerity.
19. The total number of Auditing standards issued by AAOIFI is _____.
- (A) 5. (B) 26.
(C) 2. (D) 10.
20. To develop accounting and auditing thoughts relevant to Islamic financial institution's the basic objective of _____.
- (A) IAB. (B) ISDB.
(C) MASB. (D) AAOIFI.

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CBCSS—UG)

B.Com.

**BCM 6B 14—FOUNDATIONS OF ISLAMIC ACCOUNTING THEORY AND PRACTICE
(ISLAMIC FINANCE SPECIALISATION)**

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. *Al-Qard Al Hasana* fund.
2. What are the main ethical principles in Islam ?
3. AAOIFI.
4. Reliability principle in accounting.
5. *Musharaka*.
6. What is *Ijarah* contract ?
7. What is financial reporting process ?
8. Profit sharing investment account.
9. Types of Islamic finances.
10. What is *Mudarabah* investment account ?
11. *Bai'al dayn*.
12. *Takaful*.
13. What is wadiah contract ?
14. *Bai' bithamanajil*.
15. How is *Ijarah* financing different from conventional lending ?

(10 × 3 = 30 marks)

Turn over

Section C

*Answer at least **five** questions.*

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Describe the key differences between Islamic and conventional accounting.
17. Briefly explain the Islamic ethical theory.
18. Assess the elements of Islamic financial statements.
19. Elucidate major modes of Islamic banking and finance.
20. Analyse the meaning of financial reporting by financial institutions.
21. Describe the difference between *wakalah* and *kafalah*.
22. Discuss the basic rules of *musharakah*.
23. Explain the functions of *zakat* funds under the Islamic banks.

(5 × 6 = 30 marks)

Section C

*Answer any **two** questions.*

Each question carries 10 marks.

24. Evaluate the issues and challenges of Islamic finance today.
25. Write an Essay on the elements of Islamic financial statements.
26. Describe Islamic accounting; history, development and prospects.
27. Outline the principles and types of Islamic finance.

(2 × 10 = 20 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022**(CBCSS—UG)****B.Com.****BCM 6B 15—HOSPITALITY MANAGEMENT****(TRAVEL AND TOURISM SPECIALISATION)****(2019 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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BCM 6B 15—HOSPITALITY MANAGEMENT
(TRAVEL AND TOURISM SPECIALISATION)
(Multiple Choice Questions for SDE Candidates)

1. Accommodation units located near the Highways with Garage facilities are known as ?
 - (A) Cabana hotels.
 - (B) Motels.
 - (C) Downtown hotels.
 - (D) Casino Hotels.
2. Types of rooms mostly situated on the highest floors of hotel building are known as :
 - (A) Penthouses.
 - (B) Suite rooms.
 - (C) Parlour.
 - (D) Single room.
3. Skippers in hotel terminology means :
 - (A) Guest who reserves accommodation but fails to check in.
 - (B) Guest who is not paying the hotel bills.
 - (C) A walk in guest.
 - (D) None of these.
4. Which department in hotel is responsible for sending C Form to FRRO ?
 - (A) Housekeeping.
 - (B) Human Resource.
 - (C) Front Office.
 - (D) Security.
5. The guest with minimum number of luggage is termed as :
 - (A) Scanty Baggage.
 - (B) No Luggage.
 - (C) Left Luggage.
 - (D) Some Luggage.
6. When was the first hotel in India established ?
 - (A) 1903.
 - (B) 1803.
 - (C) 1947.
 - (D) 1957.
7. Which kind of F & B service includes partial cooking and preparation ?
 - (A) On premise.
 - (B) Off premise.
 - (C) Room service department.
 - (D) Bar & lounge.

8. What is the other name for English Service ?
- (A) Silver Service Style. (B) Buffet Service Style.
(C) Gueridon Service Style. (D) Tray Service Style.
9. A hotel room with all guest rooms occupied is called :
- (A) Green House. (B) Full House.
(C) Houseful. (D) None of these.
10. Guest Cycle - which one is correct sequence in below options ?
- (A) Registration ———— Checked -In ———— Reservation ———— Checked Out.
(B) Reservation ———— Checked -In ———— Registration ———— Checked Out.
(C) Reservation ———— Checked Out ———— Registration ———— Checked In.
(D) Reservation ———— Registration ———— Checked -In ———— Checked Out.
11. Which term refers to a dining system where the guests serve themselves ?
- (A) Back bar. (B) Banquet.
(C) Cocktail. (D) Buffet.
12. What is used as the benchmark quotation of a hotel's room rate ?
- (A) Corporate Rate. (B) Restricted Rate.
(C) Discount Rate. (D) Rack Rate.
13. Which fruit is the symbol of hospitality ?
- (A) Cherry. (B) Mango.
(C) Pineapple. (D) Apple.
14. Freeway hotels are located ————.
- (A) Near Metro stations. (B) On highways.
(C) In rural villages. (D) Besides Hill stations.
15. A ———— is known for its leisure attraction.
- (A) Resort. (B) Hospital.
(C) Hotel. (D) Hospitality.

16. _____ is responsible for maintaining the guests' bills and receiving payments when the guests checkout.
- (A) Front Office Cashier. (B) Front Office Supervisor.
(C) Receptionist. (D) Front Office Manager.
17. It is the authorization given by a company to another company or individual to sell its unique product /services and use its trademark according to the guidelines given by former, for a specified time, and a specified place :
- (A) Management Contracts. (B) Franchise.
(C) Chain. (D) Referral Groups.
18. The primitive lodging house in India were known as _____.
- (A) Hotels. (B) Inns.
(C) Restaurants. (D) Home.
19. A houseboat hotel is referred to as a _____.
- (A) Floatel. (B) Boatel.
(C) Motel. (D) Rotel.
20. A _____ comprises two room situated on different floors, which are connected by an internal staircase.
- (A) Twin Room. (B) Hospitality Room.
(C) Duplex. (D) Sample Room.

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CBCSS—UG)

B.Com.

BCM 6B 15—HOSPITALITY MANAGEMENT

(TRAVEL AND TOURISM SPECIALISATION)

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is the major objective of hospitality management ?
2. What is Buffet service ?
3. What is Housekeeping ?
4. Which are the different F and B Service outlets of a hotel ?
5. What is guest cycle ?
6. What are the duties of Bell Desk ?
7. What is a Quad Room ?
8. Differentiate between EP and AP.
9. Who is Night Auditor ?
10. What is Chain Hotel ?
11. What is Paging ?
12. How does hotels manage internal air quality ?
13. Write any *one* of the precautions while handling chemicals in hotel.
14. What is a suite room ?
15. Which are the methods of cooking food ?

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Which are the essential reception office equipment ?
17. Differentiate between Management Contract and Franchise of hotel ownership.
18. Give a brief account on Time Share Hotels.
19. Give a brief account on the basic responsibilities of front office department ?
20. Briefly explain about different types of restaurants.
21. Give an account of staffing in kitchen.
22. Which are the possible dangerous and unsafe conditions in a hotel ?
23. Explain the various styles of food service.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Explain the various functions of housekeeping department. Give the departmental staff structure.
25. Describe the different types of accommodations available in the hospitality industry.
26. Explain the classification criteria of hotels.
27. Which are the different types of menu ? Write a note on menu planning.

(2 × 10 = 20 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022**(CBCSS—UG)****B.Com.****BCM 6B 14—TOURIST TRANSPORT AND TOUR OPERATION
(TRAVEL AND TOURISM SPECIALISATION)****(2019 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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BCM 6B 14—TOURIST TRANSPORT AND TOUR OPERATION
(TRAVEL AND TOURISM SPECIALISATION)

(Multiple Choice Questions for SDE Candidates)

1. CRS stands for :
 - (A) Computer Reservation system.
 - (B) Customer Reservation system.
 - (C) Consumer Reservation system.
 - (D) Computer Reservation software.
2. Which of the following is not the global leader ?
 - (A) World span.
 - (B) Sabre.
 - (C) International.
 - (D) World Wide web.
3. _____ can be used on land and water.
 - (A) Motorcar.
 - (B) Hovercraft.
 - (C) Aircraft.
 - (D) Helicopter.
4. Validity of student VISA :
 - (A) Duration of the course.
 - (B) 5 years c.
 - (C) Duration of the course or 5 years whichever is less.
 - (D) None of these.
5. A direct flight with one or more stops is called _____.
 - (A) Direct flight.
 - (B) Non-stop flight.
 - (C) Connecting flight.
 - (D) None of these.
6. PNQ is the city code for :
 - (A) Patna.
 - (B) Pondichery.
 - (C) Pune.
 - (D) Porbander.
7. The *three* letter city code for Chennai is _____.
 - (A) CHI.
 - (B) CHE.
 - (C) MAA.
 - (D) MAD.

8. International Civil Aviation Organization is a specialized agency of :
- (A) United Nations Development Group.
 - (B) International Monetary Fund
 - (C) United Nations.
 - (D) European Union.
9. International Civil Aviation Organization is headquartered in :
- (A) Canada.
 - (B) Vienna.
 - (C) Australia.
 - (D) Switzerland.
10. According to definitions of the tourists, which of the following is counted as a tourist ?
- (A) Excursionist.
 - (B) Refugee.
 - (C) Diplomat.
 - (D) Soldier.
11. The Maharajas Express runs on 5 circuits mainly centered on Rajasthan and also connects tourist destinations of _____.
- (A) North West and South India.
 - (B) North East and Central India.
 - (C) South West and Central India.
 - (D) North West and Central India.
12. _____ offers luxury travel experience on the route western and south India to boost tourism on the Maharashtra.
- (A) Deccan Odyssey.
 - (B) Golden Chariot.
 - (C) Maharaja.
 - (D) None of these.
13. ABP expand :
- (A) All Beyond Pilot.
 - (B) Above Beyond Pilot.
 - (C) Above Bus Pole.
 - (D) Able Bodied Person.
14. COMAT expand :
- (A) Company Material.
 - (B) Cockpit material.
 - (C) City Material.
 - (D) Company mail.

15. An _____ system is a management tool that processes and catalogs customer service requests.
- (A) Mixed ticketing. (B) Pin pointer.
(C) Automated ticketing. (D) Manual ticketing.
16. RES expand :
- (A) Reservation. (B) Reverse.
(C) Revolve. (D) Rest room.
17. VOBG is the ICAO for :
- (A) Beijing International Airport. (B) Venice International Airport.
(C) Bombay International Airport. (D) Bengaluru International Airport.
18. _____ is the process of loading a passenger ship or an airplane with passengers or military personnel, related to and overlapping with individual boarding on aircraft and ships.
- (A) Codification. (B) Disembarkation.
(C) Discodification. (D) Embarkation.
19. AI is the IATA Code for :
- (A) Air India. (B) Air Asia.
(C) Air Arabia. (D) Air Indonesia.
20. The _____ is a travel plan that includes all details such as the route of the trip, distance, travel time, activities, accommodation type, and mode of transportation.
- (A) Tour. (B) Package.
(C) Travel Book. (D) Itinerary.

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CBCSS—UG)

B.Com.

**BCM 6B 14—TOURIST TRANSPORT AND TOUR OPERATION
(TRAVEL AND TOURISM SPECIALISATION)**

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What are the major components of a tour ?
2. What is an Information Kiosk ?
3. Write any four airports in India with their three letter codes.
4. What do you understand by Car Rentals ?
5. Write a short note on Coach Travel.
6. What is free baggage allowance ?
7. What is GIT ?
8. Define Itinerary.
9. What is 'Visa on Arrival' ?
10. Write the airline codes of the following :
 - 1 Vistara.
 - 2 Air India.
 - 3 British Airways.
 - 4 Indigo.

Turn over

11. Differentiate between CRS and GDS.
12. Write two advantages of e-ticketing ?
13. What is the difference between official and diplomatic passport ?
14. Write any *four* major air routes in India.
15. Which are the basic elements of air fare ?

(10 × 3 = 30 marks)

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. What is a tour package ? Explain different types of tour packages.
17. Which are the different types of itineraries ?
18. Give an account on fixed costs and variable costs in a tour operating company ?
19. Discuss about National Highways in India.
20. Which are the two types of baggage in airline travel ? Write about the free baggage allowance for different classes of travel.
21. How does tourist trains promote Indian tourism ?
22. Discuss about tourist transport systems.
23. Which are the functions of IATA ?

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Explain the different types of travel agencies.
25. Elucidate Package Four Formulation Process.
26. Which are the factors influencing tour costing ? Describe any *two* types of costing in tour operation.
27. "Information Technology has revolutionized the travel industry". Examine the statement.

(2 × 10 = 20 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022**(CBCSS—UG)****B.Com.****BCM 6B 15—COMPUTERISED ACCOUNTING WITH TALLY
(COMPUTER APPLICATION SPECIALISATION)****(2019 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 6B 15—COMPUTERISED ACCOUNTING WITH TALLY
(COMPUTER APPLICATION SPECIALISATION)

(Multiple Choice Questions for SDE Candidates)

1. Which menu appears after starting Tally for the first time ?
(A) Gateway of Tally. (B) Company Info.
(C) Display. (D) None of these.
2. Which option from Company Info. menu is selected to create a new Company in Tally ?
(A) Company Create. (B) Create Company.
(C) Create. (D) New Company.
3. Salary Account comes under which head ?
(A) Indirect Incomes. (B) Indirect Expenses.
(C) Direct Incomes. (D) Direct Expenses.
4. Which option is used to view list of Primary and Secondary groups in Tally ?
(A) List of Accounts. (B) Accounts.
(C) List. (D) None of these.
5. Which option is used to make changes in created Groups of Ledgers in Tally ?
(A) Create. (B) Display.
(C) Alter. (D) Change.
6. Which shortcut key is pressed for voucher entry or deleting a ledger ?
(A) Alt + A. (B) Alt + C.
(C) Alt + X. (D) Alt + D.
7. Which will be group of VAT Adjustment ledger ?
(A) Indirect Expenses. (B) Indirect Incomes.
(C) Duties and Taxes. (D) None of these.

8. The shortcut used to activate calculator is :
- (A) Ctrl + N. (B) Ctrl + M.
(C) Ctrl + A. (D) Ctrl + B.
9. MRP formula for inclusive of vat is :
- (A) $\{Vat \% * (MRP * QTY)\} / 100$. (B) $(100 * rate\ of\ vat) / (100 + rate\ of\ vat)$.
(C) Both (A) and (B). (D) None of these.
10. In Tally, there are _____ predefined ledgers.
- (A) One. (B) Three.
(C) Two. (D) Four.
11. Input Vat Ledger is created under which account ?
- (A) Duties and Taxes. (B) Sales.
(C) Sales Return. (D) None of these.
12. Input Vat Credit on Capital goods should be defined under :
- (A) Capital Account. (B) Current Liabilities.
(C) Duties and Taxes. (D) Misc. Expenses (Assets).
13. To hide the name of the Company you need to define :
- (A) Security Control. (B) Tally Audit.
(C) Create at least one User. (D) Tally Vault Password.
14. Branch / Division is a group defined under :
- (A) Liabilities. (B) Assets.
(C) Income. (D) Expenditure.
15. What is TAN ?
- (A) Tax Account Number. (B) Tax Assessment Number.
(C) Tax Assignment Number. (D) None of these.

16. "Alias" represents :
- (A) Short name. (B) Nick name.
(C) Code name. (D) All of these.
17. Service Tax Report can be seen from :
- (A) Display > Day Book. (B) Display > Account Books.
(C) Display > Statutory Masters. (D) Display > Statutory Reports.
18. Budget represents _____.
- (A) Estimation. (B) Forecasting.
(C) Assumption. (D) All of these.
19. A 'credit note' is sent by _____ to _____.
- (A) Seller, buyer. (B) Buyer, seller.
(C) Customer, seller. (D) Creditor, seller.
20. In 1988 _____ product is renamed as Tally.
- (A) Peutronics. (B) Calc.
(C) Coral Softwares. (D) Vedika Softwares.

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SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CBCSS—UG)

B.Com.

**BCM 6B 15—COMPUTERISED ACCOUNTING WITH TALLY
(COMPUTER APPLICATION SPECIALISATION)**

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is Tally vault ?
2. What is zero valued entries ?
3. How to delete a voucher entry ?
4. How can you display stock summary report ?
5. Explain stock groups.
6. Explain IGST ?
7. What is overdue receivable ?
8. How can you display bank reconciliation statement ?
9. What is account invoice ?
10. What is physical stock voucher ?
11. How can you enable Tally Audit ?
12. How can you alter and delete a stock item ?
13. What is memorandum voucher ?

Turn over

14. Explain Stock Journal.
15. What is the use of Receipt Note in Tally ?

(10 × 3 = 30 marks)

Section B

*Answer at least five questions.
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.*

16. Explain the need for inventory management.
17. How can you create Godown ?
18. Explain GST Reports.
19. Explain Optional Vouchers used in Tally.
20. Explain the relevance of voucher class.
21. Explain statement of inventory.
22. Explain the process of creating ledger accounts in Tally.
23. Explain the screen components of Tally.

(5 × 6 = 30 marks)

Section C

*Answer any two questions.
Each question carries 10 marks.*

24. List out and explain all the inventory book reports.
25. Explain the features of Tally. Also discuss its screen components.
26. What do you mean by voucher types ? Explain various accounting vouchers. What are the steps for entering transactions in a voucher ?
27. Explain different procedures followed to display, alter and delete a stock group in Tally.

(2 × 10 = 20 marks)

**SIXTH SEMESTER U.G. (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

**BCM 6B 15—ISLAMIC FINANCE SPECIALIZATION—IV
ISLAMIC INVESTMENT FUNDS AND INSURANCE**

(2017 and 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each carries 1 mark.

(A) Select the most appropriate answer from brackets :

1 _____ is not a stock market index.

(a) S and P.

(b) FTSE.

(c) BSE.

(d) HSBC.

2 Capital markets supported by Islamic Finance covers different aspects such as :

(a) Islamic Banking.

(b) Islamic Insurance.

(c) Islamic Bonds.

(d) All of the above.

3 The measure conventionally used to assess the level of indebtedness of a company is the debt _____.

(a) Equity ratio.

(b) Sale ratio.

(c) Interest ratio.

(d) Production ratio.

4 _____ is a contractual agreement for manufacturing goods.

(a) Ijrah.

(b) Istisna.

(c) Murabaha.

(d) None of the above.

Turn over

- 5 According to Dow Johns Shariah index a share is to be acceptable if the ratio of liquid assets to the total assets is _____.
- (a) Less than 33%. (b) Less than 49%.
(c) Less than 25%. (d) Less than 30%.

(B) Fill in the blanks :

- 6 IETF stands for _____.
- 7 The word Thakaful means _____.
- 8 Shariah Screening means _____.
- 9 Istisna'a is a _____ sale
- 10 In _____ Thakaful the operator invests the policyholders' fund in Shariah compatible assets.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each carries 2 marks.

- 11 What are the general Thakaful products ?
- 12 What are the Primary functions of insurance ?
- 13 What is venture capital ?
- 14 Write any four functions of the FTSE/JSE Shariah Index Series.
- 15 What is Caravan Sukuk ? Who introduced it ?
- 16 What is REIT ?
- 17 On what basis the return of Mudaraba Sukuk has been calculated ?
- 18 What are the Shariah Principles that Istisna' Sukuk must comply to ?
- 19 Enumerate the Islamic Capital Market Products.
- 20 Why Salam contract is most attractable for the buyer ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

- 21 Wakala-Based Takaful.
- 22 Nature and features of Musharakah Sukuk.
- 23 Different forms of Reinsurance.
- 24 Structure of Profit-based Sukuk.
- 25 Components of the Islamic Capital Market.
- 26 Areas of differences between Islamic Takaful and Commercial Insurance.
- 27 Nature and structure of Takaful.
- 28 Important factors affecting innovation in Islamic banking and capital market.

(6 × 4 = 24 marks)

Part D (Essay Questions)

Answer any two questions.

Each carries 15 marks.

- 29 Explain the function of Dow Jones Islamic market index (DJIM).
- 30 Commend on the Current Developments and Prospects of Sukuk in the World.
- 31 Analyze the differences between Conventional Insurance and Islamic Thakaful.

(2 × 15 = 30 marks)

**SIXTH SEMESTER U.G. (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

**BCM 6B 14—ISLAMIC FINANCE SPECIALIZATION III FOUNDATIONS OF
ISLAMIC ACCOUNTING : THEORY AND PRACTICE**

(2017 and 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.
Each question carries 1 mark.*

(A) Select most appropriate answer from brackets.

1. Mudaraba Mutlaqa implies _____

- (a) Restricted Mudaraba. (b) Unrestricted Mudaraba.
(c) Diminishing Musharka. (d) Agency.

2. _____ relates to morals and treating of moral questions.

- (a) Accountability. (b) Fiqh.
(c) Ethics. (d) Responsibility.

3. Islamic Accounting includes _____.

- (a) Recording. (b) Recognition.
(c) Measurement. (d) All of these.

4. _____ is not a fund for Islamic banks.

- (a) Current Account. (b) Saving Account.
(c) Investment Account. (d) Account receivable.

5. _____ principle requires accountant to be competent and adequately qualified.

- (a) Integrity. (b) Piety.
(c) Righteousness. (d) Sincerity.

Turn over

(B) Fill in the blanks :

6. IASB stands for _____.
7. Under pooling method, administrative expenses will be borne by both _____.
8. Mudaraba structure consisting three parties is called _____.
9. _____ accounting is based on the concept that every transaction affects and is recorded in at least two accounts on an organization's books.
10. In Musharaka financing, the Islamic Bank's unpaid share of the proceeds shall be recorded in _____ account.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

11. What is Going concern concept ?
12. What is the role of Zakat Agency in Islamic Accounting ?
13. What is the difference between Profit and Loss account and Balance Sheet ?
14. Define the term Sukuk.
15. What is accounting assumption ?
16. Explain FAS - 1.
17. What is the statement of sources ?
18. What is the journal entry for profit received from Mudarib ?
19. What is Murabah ?
20. Write the principles of ethics for accountants.

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

*Answer any six questions.
Each question carries 4 marks.*

21. Main concepts of Islamic Accounting.
22. Accounting for Ijara financing.
23. Accounting for Musharaka financing.
24. Prepare Journal entries for the following:
 - (a) Islamic bank entered in to BBA financing contract.
 - (b) Islamic bank received installment for the BBA contract.
 - (c) Installment has become due, but not received.
25. Differentiate Mudaraba and Musharaka financing.
26. Al- Rehma Islamic Bank provides a financing facility based on Murabahah to Ahmad bin Ali for the purpose of house purchase. The financing is amounting to RM 3,00,000 at a constant rate of return 8 % for a period of 5 years. At the end of the contract, Ahmad owes the bank amounting to RM 32,000. As part of the normal requirements, the customers will be charged a penalty fee of 3 % per annum for any outstanding amount due at the end of the contract and the amount collected is normally disbursed as charity. You are required to prepare an extract of the balance sheet of Al-Rehman Islamic Bank.

Prepare Journal entries for the following :
 - (a) Islamic bank entered in to BBA financing contract.
 - (b) Islamic bank received installment for the BBA contract.
 - (c) Instalment has become due, but not received.
27. Ijara Munthahia Bithamleek.
28. Al- Falah Islamic bank provides a financing of Rs. 1,00,000 at a constant rate of return of 10 % for a period of 5 years and requires an annual installment payment of Rs. 30,000. Prepare an extract of Balance sheet and income statement at the beginning and end of Year 1.

(6 × 4 = 24 marks)

Turn over

Part D (Essay Questions)*Answer any two questions.**Each question carries 15 marks.*

29. Analyze the code of ethics instructed by AAOIFI for Accountants and Auditors.

30. Al Madeena Islamic Bank gives the following information :

Income from sales	...	Rs. 30000
Cost of Sales	...	Rs. 15000
Fee based income	...	Rs. 1500
Administrative expense	...	Rs. 4000
Profit Sharing Ratio		7 : 3 (Bank : Depositors).

You are required to :

- Pass journal entries : (1) Deposit received from Rabbulmal ; (2) Deposit repaid to Rabbulmal ; (3) Profit disbursed to Rabbulmal.
- Prepare Al Madeena Islamic Bank's financial statements based on : (1) Separate investment account method ; and (2) Pooling method.

31. ABC Islamic bank invested in the following securities in terms of shares :

	<i>Company A</i>	<i>Company B</i>	<i>Company C</i>
Acquisition date	1 st Febuary 2006	20 th May 2008	1 st January 2000
Types	<i>Held for trading</i>	<i>Available for Sale</i>	<i>Held to maturity</i>
Acquisition price per share	Rs. 2	Rs. 15	Rs. 1
Quantity of shares	7,00,000 units	10,00,000 units	5,00,000 units
Quoted price per share on 30 th June 2009	Rs. 1.50	Rs. 18	Rs. 2

Prepare Journal entries to recognise for the above investment in shares according to AAOIFI FAS.

(2 × 15 = 30 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS-UG)

B.Com.

BCM 6B 15—COMPUTER APPLICATION SPECIALIZATION IV :
COMPUTERIZED ACCOUNTING WITH TALLY

(2017 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.
Each question carries 1 mark.*

1. Press _____ key to create a parent group, if there is no parent group.
(a) Alt + D. (b) Alt + C.
(c) Alt + C. (d) Alt + N.
2. The voucher type for recording goods received _____.
(a) Stock report. (b) Receipt note.
(c) Purchase note. (d) Receipt summary.
3. _____ is the key for purchase order.
(a) Alt + F5. (b) Alt+F6.
(c) Alt + F2. (d) Alt+F4.
4. The key to activate main area of gateway of Tally _____.
(a) Ctrl + N. (b) Ctrl + O.
(c) Ctrl + V. (d) Ctrl + M.
5. Key for payment voucher is _____.
(a) F4. (b) F5.
(c) F6. (d) F7.
6. There are _____ predefined groups in Tally.
7. _____ key is used for getting Company Info menu.
8. Tally start up screen is called _____.
9. _____ is the key for deleting stock categories.
10. _____ is used for recording stock transfer from one location to another.

(10 × 1 = 10 marks)

'Turn over

Part B

*Answer any eight questions.
Each question carries 2 marks.*

11. What is a memo voucher ?
12. What is the operation of reversing journal ?
13. How can you enable Tally Audit Features ?
14. What is a debit note ?
15. What input Tax Credit ?
16. How can you enable Budget in Tally ?
17. How can you alter and delete a stock item ?
18. What is IGST ?
19. How can you display Trial Balance ?
20. What is Hot Key ?

(8 × 2 = 16 marks)

Part C

*Answer any six questions.
Each question carries 4 marks.*

21. Explain the screen components of Tally.
22. Explain different GST report in Tally.
23. How can you display physical stock voucher ?
24. Explain the process of creating ledger accounts in Tally.
25. Explain Optional Vouchers used in Tally.
26. How can we modify existing company details ?
27. Explain the technology advantages of Tally.
28. How can we modify an existing voucher ?

(6 × 4 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

29. Explain and enumerate various accounting vouchers used in Tally.
30. Explain how GST calculation is activated in Tally. Also give the detailed steps for creating GST accounts.
31. Explain various advantages and disadvantages of Computerised accounting.

(2 × 15 = 30 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS—UG)

B.Com.

BCM 6B 14—COMPUTER APPLICATION SPECIALIZATION III : OFFICE AUTOMATION
TOOLS

(2017 and 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.
Each question carries 1 mark.*

Choose the correct answer :

1. To exit the PowerPoint :
 - (a) click the application minimize button.
 - (b) click the document close button.
 - (c) double click the applications control menu icon.
 - (d) double click the document control menu icon.
2. A file in Ms Excel is called _____.
 - (a) Work sheet.
 - (b) Work book.
 - (c) Work field.
 - (d) Work file.
3. Which of the following option is not available in Insert>> Picture ?
 - (a) Chart.
 - (b) Graph.
 - (c) Clip Art.
 - (d) Word Art.
4. Which item appears dimly behind the main body text ?
 - (a) Water Color.
 - (b) Background.
 - (c) Watermark.
 - (d) Back Color.
5. The process of arranging the items of a column in some sequence or order in MS Excel is known as _____.
 - (a) Auto complete.
 - (b) Autofill.
 - (c) Sorting.
 - (d) Filtering.

Turn over

Fill up the blanks :

6. A file which contains readymade styles that can be used for a presentation is called _____.
7. What is maximum zoom percentage in Microsoft Power Point ?
8. Expansion of HTML is _____.
9. An educational institution would generally have _____ as its domain name.
10. The process of trading goods over the Internet is known as _____.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

11. Mention two advanced functions of MS Excel.
12. Write the procedure for inserting recorded sound in Power Point.
13. What is TCP ?
14. What is a search engine ?
15. How do we merge the main document and the source in MS word ?
16. Mention any four financial function of MS Excel.
17. Which are the different templates in MS Word ?
18. Explain steps for creating table in MS Word.
19. How can we insert text into a drawing in Word ?
20. What is ISP ?

(8 × 2 = 16 marks)

Part C

Answer any six questions.

Each question carries 4 marks.

21. Explain spell check in MS Word.
22. Explain linking in MS Excel and its advantages.

23. Explain four applications of Internet.
24. What is Internet protocol suite ?
25. Explain Country Code Top Level Domain with example.
26. Explain Goal seek in MS excel with the steps to use.
27. What is the function of record in macros in MS Word and mention the steps for doing it ?
28. Explain second level domain with example.

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

29. Explain the process of formatting a MS Word document.
30. Explain how to create chart in MS Excel.
31. Explain the Internet protocol suite.

(2 × 15 = 30 marks)

**SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

BCM 6B 15—CO-OPERATION SPECIALIZATION IV—CO-OPERATIVE MANAGEMENT
AND ADMINISTRATION

(2017 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

A. Choose the correct answer :

1 In the words of ———, co-operation is, “a form of organisation where in persons voluntarily associate together as human beings on a basis of equality for the promotion of economic interest of themselves.

(a) H. Calvert.

(b) Herrick.

(c) Horrace Plunkett.

(d) Robert Owen.

2 ——— is concerned with grouping the activities into a logical pattern, framework, or structure.

(a) Planning.

(b) Organizing.

(c) Directing/Motivating.

(d) Controlling.

3 ——— may be called at any time during the year whenever necessary.

(a) Annual General Meeting.

(b) Board of Directors meeting.

(c) Operational meetings.

(d) Special or Ordinary General Meetings.

4 A quorum for a meeting should be one person more than ——— of all members of the co-operative.

(a) 10 %.

(b) 30 %.

(c) 50 %.

(d) 60 %.

Turn over

- 5 The name of the magazine published by Kerala State Co-operative Union is ———.
- (a) "The Co-operative Journal".
 - (b) "The Co-operator".
 - (c) "The Indian Cooperative Review".
 - (d) All the above.

B. Fill in the blanks:

- 6 A ——— is documentary evidence in support of a transaction in the Books of account
- 7 Every Co-operative society shall submit to the ——— annually within April each year a copy of each of the statements specified in the act.
- 8 Every society shall maintain ——— showing deposits and other borrowings of all kinds.
- 9 What is NCUI to India is the ——— to Kerala.
- 10 The ——— is in overall charge of planning and co-ordination in the entire training programme on co-operation in the country.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

- 11 What is co-operative accounting ?
- 12 Explain Path-goal theory of leadership.
- 13 Write short note on co-operative leadership.
- 14 What do you mean by Day book ?
- 15 Explain triple column cash book.
- 16 What is vouching ?
- 17 Define balance sheet in the context of co-operatives.
- 18 What audit memorandum ?
- 19 What is acid test ratio ?
- 20 Explain co-operative audit.

(8 × 2 = 16 marks)

Part C (Short Essays)

Answer any six questions.

Each question carries 4 marks.

21. Explain the concept of cross-cultural leadership.
22. Describe main features of Co-operative Audit.
23. Write short note on KSCU.
24. Briefly describe the role of NCCE in co-operative education in India.
25. What do you mean by the democratic structure of the co-operative ?
26. What is the role of management in the development of Co-operative Organizations ?
27. Distinguish between co-operative audit and general audit.
28. Write short note on audit notebook.

(6 × 4 = 24 marks)

Part D (Long Essays)

Answer any two questions.

Each question carries 15 marks.

29. Explain the duties, rights and responsibilities of a co-operative auditor.
30. Describe the organization structure of a co-operative.
31. What is computerized accounting system ? Explain the benefits of computerized accounting system in co-operatives.

(2 × 15 = 30 marks)

**SIXTH SEMESTER U.G. (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

**BCM 6B 14—CO-OPERATION SPECIALIZATION III : INTERNATIONAL
CO-OPERATIVE MOVEMENT**

(2017 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

(A) Choose the correct answer :

1 Expand CCW :

- (a) Consumer Cooperative Worldwide.
- (b) Consumer Cooperative Wild Life.
- (c) Co-operatives of Consumers Worldwide.
- (d) World Consumers Cooperatives.

2 The products of ——— is popularly known by the brand name 'Amul'.

- (a) Katra Cooperative Dairy Society.
- (b) Kaira District Cooperative Milk Producers Union.
- (c) Baroda Dairy.
- (d) All of the above.

3 The word "co-operation" derived from which language :

- (a) German.
- (b) Latin.
- (c) Italian.
- (d) Greek.

4 ——— and ——— are the two pioneers of cooperative movement in Germany.

- (a) F. W. Raiffeisen and Franz Schulze.
- (b) Robert Owen and Dr. William King.
- (c) F. W Raiffeisen and Dr. William King.
- (d) Robert Owen and Dr. William King.

Turn over

5 ————— is the father of cooperation in England.

- (a) Robert Owen. (b) Dr. William King.
(c) C. R. Fay. (d) Rochdale Pioneers.

Match the following : (Organization and its year of Inception)

- 6 International Cooperative Alliance - 1867
7 Rochdale Friendly Cooperative Society - 1895
8 Cooperative Insurance Society - 1830
9 First co-operative bank at Milan - 1883
10 First co-operative bank in Italy - 1866

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks

- 11 What is NCUI ?
12 Write short note on co-operative movement in Great Britain.
13 What is Rochdale Society of Equitable Pioneers ?
14 Describe WCCU. What is its main task ?
15 What is Dairy Society Denmark ?
16 Explain the meaning and purpose of Gung Ho.
17 What is ICA ?
18 Describe the meaning of Collective farming.
19 What are the objective of ACCOSCA ?
20 Briefly explain KNCU.

(8 × 2 = 16 marks)

Part C (Short Essays)

Answer any six questions.

Each question carries 4 marks.

21. Why Robert Owen is called father of co-operation?
22. Explain the contribution of Vaikunthbhai Mehta to Indian co-operative movement.
23. Describe the role of the international co-operative alliance in development
24. Narrate the functions of International Co-operative Banking Association (ICBA)
25. Explain the role of ILO in the development of co-operative movement
26. What is the role of Co-operatives in Millennium Development Goals ?
27. Explain the organisation and structure of World Bank.
28. What do you mean by World Assembly of Youth? What are its functions ?

(6 × 4 = 24 marks)

Part D (Long Essays)

Answer any two questions..

Each question carries 15 marks.

29. What is IFFCO ? Explain its objectives and functions.
30. Explain the history of International co-operative movements.
31. Discuss the co-operative movement in Russia.

(2 × 15 = 30 marks)

**SIXTH SEMESTER U.G. (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

**BCM 6B 14—BANKING AND INSURANCE SPECIALIZATION—III
FOREIGN EXCHANGE MANAGEMENT**

(2017 and 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each carries 1 mark.

A. Multiple choice questions :

1 Imports can be restricted through _____.

- (a) Currency control. (b) Establishment of EPZs.
(c) Tarrif cut. (d) None of these.

2 GATT was formed in the year _____.

- (a) 1947. (b) 1955.
(c) 1952. (d) 2006.

3 Loro account refers to _____.

- (a) Current Account Maintained by one Domestic Bank on behalf of other domestic bank in foreign bank in foreign currency.
(b) Normal current account.
(c) Fixed account.
(d) None.

4 LERMS refers to _____.

- (a) Liberalized Exchange Rate Management System.
(b) Liberty in Exchange Rate Management System.
(c) Liberalized Exchange Rate Migration System.
(d) None.

Turn over

5 Swap means _____.

- (a) A derivative contract through which two parties exchange the cash flows or liabilities from two different financial instruments.
- (b) Normal contract through which two parties exchange the cash flows or liabilities from two different financial instruments.
- (c) Agreement.
- (d) None.

B. Fill in the blanks :

- 6 Smithsonian agreement refers to _____.
- 7 Switch means _____.
- 8 Current account convertibility refers to _____.
- 9 Non-deliverable forwards are _____.
- 10 Hedging refers to _____.

(10 × 1 = 10 marks)

Part II

Answer any eight questions.

Each carries 2 marks.

- 11 What is meant by vostro account ?
- 12 Define FEMA.
- 13 What is fixed ex-change rate system ?
- 14 What is bidding ?
- 15 What is meant by future ?
- 16 What is Interest rate risk ?
- 17 Define PPP.
- 18 What is IMF ?
- 19 Explain devaluation.
- 20 Explain forward contracts.

(8 × 2 = 16 marks)

Part III

Answer any six questions.

Each question carries 4 marks.

- 21 Differentiate FERA and FEMA.
- 22 Explain Administrative setup of foreign exchange in india.
- 23 Differentiate between Depreciation and Devaluation.
- 24 What is meant by derivatives ?
- 25 Explain components of BOP.
- 26 Define FEDAI.
- 27 What is accounting exposure ?
- 28 What is meant by Autonomous and Accommodating transaction ?

(6 × 4 = 24 marks)

Part IV

Answer any two questions.

Each question carries 15 marks.

- 29 What are types of derivatives ?
- 30 Explain functions of foreign exchange Department.
- 31 What are the foreign exchange risk management techniques ?

(2 × 15 = 30 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS—UG)

B.Com.

BCM 6B 15—FINANCE SPECIALIZATION IV : FINANCIAL MANAGEMENT

(2017 and 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.**Each question carries 1 mark.*

(A) Choose the Correct Answer :

- 1 The primary goal of the financial management is _____.
 - a) To maximize the return.
 - b) To maximize the profit.
 - c) To maximize the wealth of the owners.
 - d) To minimize the risk.
- 2 The valuation of a financial asset is based on determining :
 - a) The present value of future cash flows.
 - b) The current yield to maturity on long term corporate bonds.
 - c) The capital budgeting process.
 - d) What the corporation is paying to attract preferred shareholders.
- 3 According to traditional approach, average cost of capital _____.
 - a) Remains constant up to a degree of leverage and rises sharply thereafter with every increase in leverage.
 - b) Rises constantly with increase in leverage.
 - c) Decreases up to a certain point, remains unchanged for moderate increase in leverage and rises beyond a certain point.
 - d) Decreases at an increasing rate with increase in leverage.
- 4 Which of the following is the first step in capital budgeting process ?
 - a) Approval of the proposal.
 - b) Screening the proposal.
 - c) Implementing the proposal.
 - d) Identification of investment proposal.

Turn over

Part C

*Answer any six questions.
Each question carries 4 marks.*

- 21 Explain the different types of dividend.
- 22 What are the stages of capital budgeting process ?
- 23 Explain various inventory control techniques.
- 24 What are the assumptions of Walter's model ?
- 25 There are two projects A and B. Each involves an investment of Rs. 50,000. The expected cash inflows and the certainly co-efficient are as under :

Year	Project A		Project B	
	Cash inflows	Certainly Co-efficient	Cash inflows	Certainly Co-efficient
1	35,000	.8	25,000	.9
2	30,000	.7	35,000	.8
3	20,000	.9	20,000	.7

Risk-free cutoff rate is 10 %. Suggest which of the two projects should be preferred.

- 26 Simplified Income statement of Z Ltd. is given below. Calculate and interpret its degree of operating leverage, financial leverage and combined leverage :

Sales	10,50,000
Variable Cost	7,67,000
Fixed Cost	<u>75,000</u>
EBIT	2,08,000
Interest	1,10,000
Taxes (30%)	<u>29,400</u>
Net Income	<u><u>68,600</u></u>

- 27 ABC Ltd. issues 20,000, 8 % preference shares of Rs. 100 each. Redeemable after 8 years at a premium of 10 %. The cost of issue is Rs. 2 per share. Calculate the cost of preference share capital.

Turn over

- 28 Prepare an estimate of working capital requirement from the following information of a trading concerns :

Projected annual sales 10,000 units Selling price Rs. 10 per unit

Percentage of net profit on sales 20 %

Average credit period allowed to customers 8 Weeks

Average credit period allowed by suppliers 4 Weeks

Average stock holding in terms of sales requirements 12 Weeks

Allow 10 % for contingencies

(6 × 4 = 24 marks)

Part D

Answer any **two** questions.

Each question carries 15 marks.

- 29 Explain Finance Function, approaches to Finance Function and the relationship of Finance Function with other Business Function.
- 30 A company has on its books the following amounts and specific costs of each type of capital :

Type of Capital	Book Value	Market value	Specific Cost
Debt	4,00,000	3,80,000	5
Preference	1,00,000	1,10,000	8
Equity	6,00,000	9,00,000	15
Retained Earnings	2,00,000	3,00,000	13
Total	13,00,000	16,90,000	

Determine the weighted average cost of capital using :

- (a) Book value weights, and
(b) Market value weights.

How are they different ? Can you think of a situation where the weighted average cost of capital would be the same using either of the weights ?

- 31 The following information relates to XYZ Ltd:

Paid-up capital	Rs. 20,00,000
Earnings of the company	Rs. 2,00,000
Dividend paid	Rs. 1,60,000
Price earnings ratio	12.5
Number of shares outstanding	... 20,000

You are required to find out the whether the company's dividend pay out ratio is optimal using Walter's model.

(2 × 15 = 30 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS—UG)

B.Com.

**BCM 6B 14—FINANCE SPECIALIZATION III
(FINANCIAL DERIVATIVES)**

(2017 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.
Each question carries 1 mark.*

(A) Choose the correct answer :

- 1 _____ means a forward, future, option or any other hybrid contract of a fixed duration
- (a) Swaps. (b) Derivative.
(c) Currency. (d) Stock.
- 2 A _____ option the option holder has the right to buy the underlying asset.
- (a) Call. (b) Buy.
(c) American. (d) European.
- 3 _____ is the minimum amount by which the buyers and sellers are required to deposit in the form of cash or security.
- (a) Delivery price. (b) Intrinsic value.
(c) Time value. (d) Margin.
- 4 _____ derivative market is the largest market for derivatives.
- (a) OTC. (b) Forward.
(c) Financial. (d) Commodities.
- 5 Under Commodity futures the _____ is exchanged for cash in the spot market at the previously determined price.
- (a) Currency. (b) Commodity.
(c) Stock. (d) Bonds or shares.

Turn over

(B) Fill in the blanks :

- 6 The forward price is the _____ price of an asset in a forward contract.
- 7 _____ is the most common hedging instrument being used for known currency receivables
- 8 Equity index options is an example of _____ options.
- 9 Firms are used _____ derivative to tap international markets.
- 10 _____ is done to protect the investment from the market risk.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

- 11 What is Double option ?
- 12 Distinguish between Swaps and Swaptions.
- 13 What is free commodities on future trading ?
- 14 Distinguish between Long hedge and Short hedge.
- 15 What is Stock index option ?
- 16 What is Currency Forward Contracts ?
- 17 Define Derivative.
- 18 What do you mean by Interest Rate Swaps ?
- 19 What are the advantages of OTC Derivative Contracts ?
- 20 What are the significance of the Futures Market ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any six question.

Each question carries 4 marks.

- 21 Distinguish between Commodity Futures and Financial Futures.
- 22 What is Swaps ? Explain its Disadvantages.

- 23 Explain the features of Hedging.
- 24 Discuss the differences between Currency Futures and Currency Forwards.
- 25 Explain the merits of Forward Contracts
- 26 Discuss the components of Options.
- 27 What are the advantages of Swaps ?
- 28 Distinguish between Forwards contracts and Future contracts.

(6 × 4 = 24 marks)

Part D (Essay Questions)

Answer any two questions.

Each question carries 15 marks.

- 29 What is Derivatives ? Discuss in detail the types of Derivative products.
- 30 What are SEBI guidelines with regard to derivatives ?
- 31 What is Future Contracts ? Explain its objectives and features.

(2 × 15 = 30 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS—UG)

B.Com.

BCM 6B 13—AUDITING AND CORPORATE GOVERNANCE

(2017 and 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part AI. Answer *all* questions. Each question carries 1 mark :

Chose the most appropriate answer from the following :

1 Teeming and Lading is :

- (a) Manipulation of accounts. (b) Misappropriation of cash.
(c) Error of duplication. (d) Error of commission.

2 _____ audit is done between two annual audits of an organization for a part of year

- (a) Partial. (b) Internal.
(c) Interim. (d) Post and Vouch.

3 Audit papers are the property of _____.

- (a) Client. (b) Auditor.
(c) Both the client and the auditor. (d) The audit committee.

4 Auditor's plan of action _____.

- (a) Audit Programme. (b) Audit Note book.
(c) Audit working papers. (d) Audit files.

5 Preliminary expenses not written off are treated as :

- (a) Fixed assets. (b) Intangible assets.
(c) Fictitious assets. (d) None of the above.

Turn over

Fill in :

- 6 A document in support of a transaction is called _____.
- 7 If a casual vacancy in the office of auditor arises by his resignation it should only be filled by the company in a _____ meeting.
- 8 The audit that is made compulsory under statute is called _____.
- 9 Accounting standards are prepared by _____.
- 10 The term 'Audit' is derived from a Latin word "audire" which means to _____.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

II. Answer any *eight* questions. Each question carries 2 marks :

- 11 What is Surprise checking ?
- 12 What is the meaning of Corporate governance ?
- 13 What is the role of Audit Committee ?
- 14 What are Contingent Liabilities ?
- 15 What is Insider trading ?
- 16 How to verify Income received in advance ?
- 17 What is Audit in Depth ?
- 18 What is meant by Internal Control ?
- 19 What is Balance Sheet audit ?
- 20 Explain briefly the objective of AAS - 3 : Documentation.

(8 × 2 = 16 marks)

Part C

III. Answer any *six* questions. Each question carries 4 marks :

- 21 How is the following vouched ?
 - (i) Receipt from the sale of fixed assets.
 - (ii) Loan received.
- 22 State the advantages of Continuous Audit.

- 23 What is internal check ? What are its advantages ?
- 24 What are the common governance problems noticed in various corporate failures ?
- 25 What are the objectives of vouching ?
- 26 Differentiate between Government Audit and Commercial Audit
- 27 Explain briefly different audit techniques.
- 28 What are the major recommendation and thrust areas of Cadbury committee ?

(6 × 4 = 24 marks)

Part D

IV. Answer any *two* questions. Each question carries 15 marks :

- 29 Explain the Models of Corporate Governance
- 30 What is Auditing ? What are the principles of auditing ?
- 31 Define Continuous Audit. What are its merits and demerits ?

(2 × 15 = 30 marks)

SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, MARCH 2022

B.Com.

BCM 6B 12—INCOME TAX AND GST

(2017 and 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I*Answer all questions.**Each question carries 1 mark.*

1. Loss from house property can be carried forward for _____ years.
2. Deduction of Rs. _____ is available for maintenance of disabled dependent with disability of 80 percent or above.
3. Statement, downloadable from income tax login showing a summary of tax already paid by the assessee against the PAN is _____.
4. Under Reverse Charge, liability to pay GST is with the _____.
5. In inter-state supply of goods, the only authority that can impose tax called IGST is _____.
6. Income of minor child will not be clubbed with the income of the parent if :
 - (a) If minor earns income using his personal skill or talent.
 - (b) If minor earns income from his manual work.
 - (c) If minor is handicapped.
 - (d) All of the above.
7. For a company where accounts are to be audited under the Act, the return has to be filed on or before _____ of A.Y.:
 - (a) 31st July.
 - (b) 30th November.
 - (c) 31st March.
 - (d) 30th September.
8. GST is a _____ based tax.
 - (a) Destination.
 - (b) Source.
 - (c) Manufacturing.
 - (d) Purchase.

Turn over

9. _____ is levied on supply of goods and services to compensate for the loss of revenue due to GST implementation in India.
- (a) IGST. (b) CGST.
(c) SGST. (d) GST Cess.
10. Simplified GST payment system for small payers where they are not authorised to collect tax from recipients or not eligible to claim input tax credit is _____.
- (a) Mixed levy. (b) Composite levy.
(c) Integrated GST. (d) Composition levy.

(10 × 1 = 10 marks)

Part II

*Answer any eight questions.
Each question carries 2 marks.*

11. What do you mean by assessment under income tax ?
12. Who are liable to submit application for PAN within prescribed time limit as per Income tax rules ?
13. Who is a TRP ?
14. Who is an Assessing Officer under Income Tax ?
15. Which are the commodities which have been kept outside the purview of GST ?
16. What is IGST ?
17. What is GST Council ? What are its functions ?
18. How is the value of taxable supply determined under Sec. 15 of CGST Act ?
19. What is Input tax under GST ?
20. What is composition levy under GST ?

(8 × 2 = 16 marks)

Part III

*Answer any six questions.
Each question carries 4 marks.*

21. Explain the provisions of Section 80C. Name any four contributions allowed under the Section for deduction.

22. Explain any *four* powers of Central Board of Direct Taxes.
23. What is Aggregation of income (deemed income) ? Specify four examples.
24. From the following information of Mr.X, compute Gross Total Income :

Income from house property	1,50,000
Business loss	60,000
Current year depreciation	10,000
Business loss of preceding year	50,000
Unabsorbed depreciation of preceding year	30,000
Short term capital loss	40,000
Long term capital gain	50,000

25. Compare mixed supply and composite supply.
26. What is Supply ? What are the six parameters of supply ?
27. What are some of the taxes replaced by GST ? What are the advantages of GST ?
28. What is a Debit note under GST ? What is its purpose ?

(6 × 4 = 24 marks)

Part IV

Answer any two questions.

Each question carries 15 marks.

29. Explain the various types of assessment under income tax.
30. Mr. X aged 50 years submitted the following details of income and investments for the P.Y. 2020-21. Compute taxable income for A.Y. 2021-22 :

Basic Salary	:	5,00,000
Bonus	:	17,500
D.A.	:	1,00,000
Income tax paid	:	12,500
Interest on housing loan (self-occupied house, loan taken in 2014)	:	70,000

Turn over

Principal amount on housing loan repaid	30,000
Dividend from foreign company	1,12,000
Interest on bank fixed deposit	15,000
Interest on bank savings deposit	18,000
Deposit in Public Provident Fund	1,30,000

31. Who are the persons not liable for registration under GST ? What are the cases where GST registration is compulsory ?

(2 × 15 = 30 marks)

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SIXTH SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION, MARCH 2022.

B.Com.

**BCM 6B 15—CORPORATE TAXATION AND TAX PLANNING
(TAXATION SPECIALISATION)**

(2014 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I*Answer all questions.
1 mark each.*

1. AMT stands for _____.
2. Availing Tax Holiday by a new industrial undertaking in backward areas is a case of _____.
3. Using loopholes of law to reduce tax is known as _____.
4. The total income of a domestic company is taxable at the rate of _____.
5. A company which is neither an Indian Company nor has made the prescribed arrangement for the declaration and payment of dividends within India is called _____.
6. Company is defined under Section _____.
 - (a) Sec 2(17) Income Tax Act.
 - (b) Sec 2(14) Income Tax Act.
 - (c) Sec 2(32) Income Tax Act.
 - (d) Sec 2(12) Income Tax Act.
7. MAT provisions are applicable to _____.
 - (a) Non Domestic Company.
 - (b) Foreign Company.
 - (c) Public Sector.
 - (d) Provincial Company.
8. A Company can carry forward the eligible tax credit under MAT for a maximum of _____.
 - (a) 5 A.Y.
 - (b) 8 A.Y.
 - (c) 10 A.Y.
 - (d) 12 A.Y.
9. A Domestic company is liable to pay Dividend Tax at the rate of _____ of dividend declared.
 - (a) 10%
 - (b) 18%.
 - (c) 18.5%.
 - (d) 15%.

10. Expenses incurred on replacement of an asset is :
- Capital expenditure.
 - Revenue expenditure.
 - Preliminary expenditure.
 - Deferred Expenditure.

(10 × 1 = 10 marks)

Part II

*Answer any eight questions.
Each question carries 2 marks.*

- Which are the different areas for Tax Management ?
- What do you mean by STT ?
- Differentiate between Tax Planning and Tax Management.
- Briefly explain the tax considerations before taking a make or buy decision.
- What are the Tax Planning related to Export Promoting Zones ?
- What is a Closely Held Company ?
- What are the liabilities of Director of a Private Company during Liquidation as per Section 179 ?
- Indicate whether the following acts can be considered as tax evasion/tax avoidance or otherwise :
 - PQR industries Ltd installed an air-conditioner costing Rs. 75,000 at the residence of a director as per terms of his appointment but treats it as fitted in quality control section in the factory. This is with the objective to treat it as plant for the purpose of computing depreciation.
 - SQL limited maintains a register of tax deduction at source affected by it to enable timely compliance.
- Briefly explain the residential status and tax incidence under INCOME TAX ACT, 1961.
- What are the Special provisions in respect of newly established hundred per cent export oriented undertakings (10 B) ?

(8 × 2 = 16 marks)

Part III

*Answer any six questions.
Each question carries 4 marks.*

- What is Tax Planning ? Explain the need and significance of Tax Planning.
- Write a note on deductions available to Corporate Assesses.

23. What is MAT credit ? Explain the Period for which MAT credit can be carried forward.
24. What are the precautions to be taken before tax planning ?
25. Compute the tax payable by a company for the AY 2019-20 if Its total income is Rs. 4,00,000 and book profit (sec 115 JB) is Rs 15,00,000, company turnover exceeds Rs 250 cr during the Previous Year.
26. The written down value of the block of Machinery and Plant (Rate of depreciation: 15%) consisting of three plants A, B and C, on 1 April 2019 was Rs 10,00,000. Machine D was acquired as well as put to use on 7 July 2019 for Rs 3,00,000 and Machine E was acquired as well as put to use on 9 August 2019 for Rs. 4,00,000. Machine B and C were sold for Rs. 5,00,000 (expenses on sale : Rs. 50,000). Ignore the additional depreciation, if any.
27. Teerath Ltd. is a widely held company. It is currently considering a major expansion of its production facilities and the following alternatives are available :

Particulars	Alt-1	Alt-2	Alt-3
Share capital	10,00,000	20,00,000	50,00,000
14% Debentures	15,00,000	20,00,000	—
18% Loan from Bank	25,00,000	10,00,000	—

Expected rate of return before tax is 30%. Rate of dividend of the company since 2000 has not been less than 22% and date of dividend declaration is 30th June every year. Corporate tax rate is 30%. Which alternative should the company opt with reference to tax planning?

28. X owns a block of assets (consisting of plants A and B, depreciation rate is 15%). On April 1, 2019, WDV of block of assets is Rs. 10,40,000. On July 7, 2019, block of assets is transferred to Y by X in a scheme of amalgamation for Rs. 30,70,000.

Find out tax consequences as well as the amount of depreciation allowed, in the following case :

X is an amalgamating company and Y is an Indian amalgamated company and the block of assets is transferred by X to Y in scheme of amalgamation as per section 2 (1B). Y does not own any other asset.

(6 × 4 = 24 marks)

Turn over

Part IV

*Answer an two questions.
Each question carries 15 marks.*

PQR Ltd. is engaged in manufacturing of goods. It provides following information for the previous year 2018-19 :

Particular	Rs.	Particular	Rs.
Cost of Goods sold	7,02,52,000	Sales	7,36,19,350
Entertainment Expenses	19,500		
Travelling Expenses	31,500		
Salary & Wages	1,75,000	Interest on FD	1,54,900
Salary to Directors	4,50,000		
Professional fee	29,000	Dividend (from Indian Companies)	1,00,000
Depreciation	5,17,000		
Provision for bad debt	16,000		
Penalty as per IT ACT	10,000	Deferred Tax	25,000
Interest for late filing IT return	2,000		
Wealth Tax (PY 2013-2014)	15,000	share from AOP	
O/S custom duty	21,000	(where AOP had paid tax at Maximum Marginal Rate)	41,100
Prov. for unascertained Liability	75,000		
Loss of subsidiary co.	39,000		
Prov. For IT	2,25,000		
Proposed dividend & CDT	64,350		
Net profit	19,99,000		
Total	7,39,40,350	Total	7,39,40,350

Additional Information :

1. Depreciation of Rs. 5,17,000 includes depreciation of Rs. 17,000 on account of upward revaluation of fixed asset.
2. Brought forward loss and unabsorbed depreciation as per books of accounts is Rs. 2,10,000 and Rs. 6,000 respectively.
3. Depreciation allowable under section 32 of Income Tax Act was Rs. 5,36,000.
4. Brought forward business loss for tax purpose Rs. 13,52,000.
5. Brought forward unabsorbed depreciation for tax purpose Rs. 13,000.
6. Company is eligible for deduction under section 80-IC at 30%.
7. Total turnover of the company for the previous year 2018-2019 was Rs. 256.05 Cr.

Compute tax liability.

30. A Ltd. wants to acquire a machine on 1st April, 2017. It will cost Rs 1,50,000. It is expected to have a useful life of 3 years. Scrap value will be Rs 40,000. If the machine is purchased through borrowed funds, rate of interest is 15% p.a. The loan is repayable in three annual instalments of Rs 50,000 each. If machine is acquired through lease, lease rent would be 60,000 p.a. Profit, before depreciation and tax is expected to be Rs. 1,00,000 every year. Rate of depreciation is 15%. Average rate of tax may be taken at 33.99%. A ltd. seeks your advice whether it should :
 - (i) Acquire the machine through own funds, or borrowed funds; or
 - (ii) Take it on lease.

Advice whether asset should be taken on lease or on purchase. Whether it should be acquired through own funds or borrowed funds? Present value factor shall be taken at 10%.

Note : The Profit or loss on sale of the asset is to be ignored.

31. Show the computation of Book Profit using imaginary figures for the purpose of Section 115 JB.
(2 × 15 = 30 marks)

SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, MARCH 2022

B.Com.

BCM 6B 15—HOSPITALITY MANAGEMENT (TRAVEL AND TOURISM
SPECIALISATION)

(2014 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

I. Answer *all* questions. Each question carries 1 mark. Choose the best answer from the given alternatives :

1 Head of department of housekeeping is known as :

- (a) Housekeeping Manager. (b) Executive Manager.
(c) Executive Housekeeper. (d) Executive Room Manager.

2 The hotel employee can get their uniform replaced from :

- (a) Linen Room. (b) Uniform Room.
(c) Sewing Room. (d) Laundry.

3 What is Job Description ?

- (a) Document of job.
(b) Statement having duties and responsibilities assigned to a job position.
(c) Statement having qualification and experience required at a job position.
(d) None of the above.

4 Which of the following section is known as nerve center of housekeeping department ?

- (a) Linen Room. (b) Housekeeping Control Desk.
(c) Laundry. (d) Horticulture.

5 SOP stands for :

- (a) Store Operation Policy. (b) Standard Opening Practices.
(c) Special Opening Procedure. (d) Standard Operating Procedure.

Turn over

- 6 Which of the following could be an in-room feature of a boutique hotel ?
- Electronic game programmes and facilities.
 - Round or oval shaped bath tubs.
 - Artistic decorations.
 - All of the above.
- 7 A date by which a provisional booking needs to be confirmed is called :
- Final date.
 - 6.00 PM release.
 - Guaranteed booking.
 - Deadline date.
- 8 The Lobby manager controls a team of :
- Bell attendants.
 - Door Attendants.
 - Valet parking supervisors.
 - Room Boys.
- 9 Guest who have reservation but have not arrived are called :
- Never Show.
 - Waitlisted.
 - No Show.
 - Cancelled.
- 10 Half Board is also called as :
- Demi Pension.
 - En Pension.
 - AP.
 - MAP.

(10 × 1 = 10 marks)

II. Short Answer Questions. Answer any *eight* questions from the following. Each question carries 2 marks :

- What is a YatriNivas ?
- What do you mean by extended stay hotel ?
- What is Heritage Grand Hotel ?
- Name two resort hotels and their location.
- What do you mean by Franchise hotel ?
- Write any *two* role of sales and marketing department.
- What is Paging ?
- What is a buffet service ?
- What is Brewing ?
- Name any *three* hazardous chemicals found in hotel.

(8 × 2 = 16 marks)

III. Short Essay Questions. Answer any *six* questions from the following. Each question carries 4 marks :

- 21 What are the exclusive facilities provided in a Five Star Hotel ?
- 22 How does tourism affect the Hotel Industry ?
- 23 Write about the various sections of the front office department.
- 24 What is overbooking and how is it done ?
- 25 Explain the different modes of payment.
- 26 What is a "table d' hote menu" ?
- 27 How will you deal with suspicious guest ?
- 28 Write the role of a restaurant Hostess.

(6 × 4 = 24 marks)

IV. Answer any *two* questions from the following. Each question carries 15 marks :

- 29 Trace the origin and growth of Hotel Industry.
- 30 How will you classify complaints and explain the procedure of effective complaint handling ?
- 31 How can we improve the internal air quality in a hotel, explain in detail the steps to be taken ?

(2 × 15 = 30 marks)

**SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

BCM 6B 15—COMPUTERISED ACCOUNTING WITH TALLY

(Computer Application Specialisation)

[2014 to 2016 Admissions]

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

1. Which short cut key is used in 'Company Features' screen to use 'Accounting Features' in Tally ?
 - (a) F1.
 - (b) F2.
 - (c) F3.
 - (d) F4.
2. Which file in tally is used to record the import activity ?
 - (a) Tally.dat.
 - (b) Tally.imp.
 - (c) Tally.ini.
 - (d) None of the above.
3. Which of the following is compulsory to create while entry in Accounts with Inventory ?
 - (a) Stock Group.
 - (b) Stock item.
 - (c) Unit of measures.
 - (d) All of the above.
4. Which of the following files is usually used as a master file ?
 - (a) Inventory subsidiary.
 - (b) Cash disbursement.
 - (c) Cash receipt.
 - (d) Payroll transaction.
5. What is TAN ?
 - (a) Tax Account Number.
 - (b) Tax Assessment Number.
 - (c) Tax Assignment Number.
 - (d) None of the above.

Turn over

6. Which is the key used to post entry in Debit Note in Tally ?
7. Trail balance is prepared on ——— basis.
8. ——— serves the purpose of both journal and ledger accounts.
9. In Tally there are ——— predefined ledgers.
10. Input vat ledger is created under ——— account.

(10 × 1 = 10 marks)

Part B

*Answer any **eight** questions.
Each question carries 2 marks.*

11. How can create a company in Tally ?
12. What is the short cut to select the credit note voucher in tally.
13. What do you mean by Account Voucher?
14. Explain ODBC.
15. What do you mean by stock summery ?
16. Who is required to file e-TDA return ?
17. What is revers journal entry ?
18. Explain product name.
19. What do you mean by real account ?
20. What is L/F ?

(8 × 2 = 16 marks)

Part C

*Answer any **six** questions.
Each question carries 4 marks.*

21. What are the features of the company ?
22. Explain Godown creation.
23. How to create bill of material ?
24. How can activate interest calculation ?

25. How to manage and operate groups ?
26. Give short note on-Back up, Restore, Merge and split of Data Base.
27. Explain cost category.
28. Distinguish between accounting and book-keeping.

(6 × 4 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

29. What are the merit and demerits of computerized accounting ?
30. Explain what are the type of Tally voucher ? Also give the short cut for creating this voucher.
31. Explain the items displayed in Gateway of Tally.

(2 × 15 = 30 marks)

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Fill in the blanks with appropriate Answers :

6. Writing off the bad debts and loans of a society needs the approval and sanction of _____.
7. The vigilance officer who is investigating the cases in a society need to report before _____.
8. _____ fund is established by societies that has secured money from the Govt, for the purchase of shares.
9. _____ is the considered as the Supreme authority of a co-operative society.
10. The report containing the step by step activities to be performed by an auditor is called

(10 × 1 = 10 marks)

Part II

Answer any eight questions.

Each question carries 2 marks.

11. What is the principle of co operative society ?
12. What is audit memorandum ?
13. What is receipt and disbursal account.
14. Who is a Liquidator ?
15. Explain democratic control ?
16. What is path goal theory of leadership ?
17. Which are the societies exempted from the payment of audit fees ?
18. What are the restrictions on loan by a co operative bank ?
19. Write short note on the investment of cooperative fund.
20. What are the restrictions on borrowings of a society ?

(8 × 2 = 16 marks)

Part III

Answer any six questions.

Each question carries 4 marks.

21. Explain the disposal of net profit of a society

22. What are the powers of an arbitrator ?
23. What is the need for professional management in co-operative society ?
24. What do you mean by representative general body ?
25. What are the procedures for conducting enquiry ?
26. What are the procedures to be followed by the arbitrator ?
27. Explain the final accounting system followed by co-operative society ?
28. Explain the rules relating to the provident fund of the society ?

(6 × 4 = 24 marks)

Part IV

*Answer any two questions.
Each question carries 15 marks.*

29. Explain the privileges of a co operative society.
30. What are the powers and functions of a managing committee ?
31. What is liquidation? Explain the liquidation procedure.

(2 × 15 = 30 marks)

**SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

BCM 6B 15—FUNDAMENTALS OF INVESTMENT (FINANCE SPECIALISATION)

(2014 to 2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Answer may be written either in English or in Malayalam

Part I

Answer all questions.

Each question carries 1 mark.

(A) Multiple choice Question :

- 1 _____ is known as Un-diversifiable risk.
 - (a) Systematic Risk.
 - (b) Unsystematic risk.
 - (c) Business Risk.
 - (d) Demand Risk.
- 2 _____ is a long term debt instrument used by a company.
 - (a) Debenture.
 - (b) Equity.
 - (c) Preference share.
 - (d) Both (a) and (b).
- 3 Fundamental analysis includes :
 - (a) Economic Analysis.
 - (b) Company analysis.
 - (c) Industry analysis.
 - (d) All of these.
- 4 _____ model is also known as Bird in the hand Theory.
 - (a) Walter's Model.
 - (b) Dividend discount model.
 - (c) Gordon's model.
 - (d) None of these.
- 5 _____ is an OTC derivative.
 - (a) Futures.
 - (b) Options.
 - (c) Forward.
 - (d) Both (a) and (b).

Turn over

(B) Fill in the blanks :

- 6 _____ is the commitment of fund with a expectation of future earnings.
- 7 A _____ is an institution where second hand securities are bought and sold.
- 8 Dow theory was first introduced by _____.
- 9 In the _____ form of market efficiency , the securities price reflect all the publicly available information
- 10 The price at which the underlying asset trades in the spot market is called _____.

(10 × 1 = 10 marks)

Part II

*Answer any **eight** questions.*

Each question carries 2 marks.

- 11 What do you mean by Financial assets ?
- 12 A bond has a coupon rate of 6% on the face value of Rs. 1,000. It was purchased for Rs. 900 at a discount to face value. Calculate the current yield.
- 13 What is unsystematic risk ?
- 14 What do you mean by default risk ?
- 15 What is P/E ratio ?
- 16 What do you mean by fundamental analysis ?
- 17 What is preference share ?
- 18 What is put option ?
- 19 What is portfolio ?
- 20 What is inside trading ?

(8 × 2 = 16 marks)

Part III

*Answer any **six** questions.*

Each question carries 4 marks.

- 21 Explain the factors affecting investment decision.
- 22 Write a short on various investment avenues.

- 23 Briefly explain any *two* functions of SEBI.
- 24 The net earnings of ABC Ltd. Declining at a rate of 6 % per annum .The present dividend is 3 % per share and dividend decline proportionately to earnings . The required rate of return is 14.5 % What is the present value of the stock ?
- 25 Explain the risk involved in investment of funds in bonds.
- 26 What are the different types of debentures ?
- 27 Explain briefly the theory of Elliot Wave theory.
- 28 What are the uses of derivatives ?

(6 × 4 = 24 marks)

Part IV

Answer any two questions.

Each question carries 15 marks.

- 29 Explain the portfolio management process.
- 30 Discuss various measures taken by SEBI for investor protection.
- 31 The share of a chemical company are selling at Rs. 20 per share . The firm had paid dividend at Rs. 2 per share for last year. The estimated growth of the dividend from the company is 5 % per annum. The required rate of return is 15.5 %. Determine the market price of the equity share if the growth rate of dividend (i) Is constant ; (ii) Risen to 8 % ; and (iii) Falls to 3 %.

(2 × 15 = 30 marks)

SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, MARCH 2022

B.Com.

**BCM 6B 14—ISLAMIC FINANCIAL INSTITUTIONS (ISLAMIC FINANCE
SPECIALISATION)**

(2014 to 2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.**Each question carries 1 mark.*

Choose the correct answer :

1. The first, experimental, local Islamic bank was established in the late _____.
 - a) 1980s.
 - b) 1950s.
 - c) 1900s.
 - d) 1990s.
2. Ijar means _____.
 - a) Interest.
 - b) Leasing.
 - c) Banking.
 - d) Lending.
3. The First International Conference on Islamic Economics in _____.
 - a) Mecca.
 - b) Pakistan.
 - c) Saudi Arabia.
 - d) Dubai.
4. In Islamic finance, the term “loan” refers only to a _____.
 - a) Benevolent loan (*qard al hasan*).
 - b) Salam.
 - c) Hiba.
 - d) Gharar.
5. Islamic financial institutions are based on _____.
 - a) Shariah.
 - b) Gulf law.
 - c) International financial law.
 - d) None of the above.

Turn over

Fill in the blanks :

6. Aqd is the shorter version of _____.
7. _____ is grounded in Islamic muamalat
8. _____ is the headquarters of Islamic Development Bank..
9. AAOIFI is the short form of :
10. _____ imposed by Shari'ah on all Muslims who meet specific minimum levels of income and wealth to assist the less fortunate and foster social solidarity.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

11. What is Gharar ?
12. What is Bai-salam ?
13. What do you mean by takaful ?
14. What is Al-Maisir ?
15. What do you mean by Riba ?
16. What is Waqala ?
17. What are the two principles behind Islamic banking ?
18. Explain Islamic finance.
19. Write about Principle of ownership in according to Islamic finance ?
20. What is Qard-E-Hasan ?

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any six questions.

Each question carries 4 marks.

21. What are the difference between Mudaraba and Musharaka ?
22. Write about Islamic development bank.
23. What are the functions of Islamic development bank ?

24. What are the conditions of salam ?
25. What is Baimuajjal ?
26. What is the difference between Islamic Banks and Islamic Windows ?
27. How Do Islamic Banks Earn Money Without Using Interest ?
28. What is the History of Islamic Banking ?

(6 × 4 = 24 marks)

Part D (Essay Questions)

*Answer any two questions.
Each question carries 15 marks.*

29. Explain about the Islamic banking model ? And also draw Islamic bank financial statement.
30. Explain in detail about sources of funds of Islamic banks ?
31. What are the key instruments in Islamic finance ?

(2 × 15 = 30 marks)

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SIXTH SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION, MARCH 2022

B.Com.

BCM 6B 14—INCOME TAX ASSESSMENT (TAXATION SPECIALISATION)

(2014 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

1 mark each.

(a) Choose the most appropriate answer from the following :

1. Due date of 1st instalment of advance tax payable by all assesseees :

- (a) On or before 15th March.
- (b) On or before 15th June.
- (c) On or before 30th June.
- (d) On or before 15th February.

2. Loss from house property can be carried forward for how many years?

- (a) 8 years.
- (b) 4 years.
- (c) 5 years.
- (d) 7 years.

3. Income of a minor (who is physically handicapped) for the assessment year shall be included in the :

- (a) Total income of minor.
- (b) Total income of mother.
- (c) Total income of father.
- (d) None of the above.

4. Specified limit on the first Rs. 3,00,000 of book profit or in the case of loss shall be :

- (a) 1,50,000 or 60% of book profits, whichever is more.
- (b) 1,50,000 or 30% of book profits, whichever is more.
- (c) 1,50,000 or 90% of book profits, whichever is more.
- (d) 90% of book profits.

5. If total income of a co-operative society exceeds 1 crore rupees, surcharge is payable at the rate of :

- (a) 6%.
- (b) 12%.
- (c) 15%.
- (d) None of the above.

Turn over

(b) Fill in the blanks :

6. Tax will be deducted at source by race clubs from winnings from horse races when the payment exceeds _____.
7. Tax rate applicable where the total income of a co-operative society exceeds Rs. 20,000.
8. The deduction under section 80 U is available to _____.
9. If an individual makes a willful attempt to evade payment of tax be punishable with imprisonment for at least _____ months.
10. Income tax on other income of the firm will be levied at _____ %.

(10 × 1 = 10 marks)

Part II

*Answer any eight questions.
Each question carries 2 marks each.*

11. Mention any four deductions under section 80 C.
12. Distinction between tax evasion and tax avoidance.
13. What is 'Regular Assessment' ?
14. Who is liable to pay tax on the following incomes :
 - (a) Mr. P transferred a property worth Rs. 2 lakh to his son's wife on 10th June, 2014. The income accrued to her from the property Rs. 20,000 during the previous year 2020-2021.
 - (b) Mr. P, a member of HUF, transferred his personal property worth Rs. 1,00,000 to the HUF on 10th July, 2019 without consideration. The income accrues to the family from the property Rs. 20,000 during the previous year 2020-2021.
15. What are conditions for allowing deduction under section 80 D ?
16. Briefly explain the type of trusts.
17. Explain Tax Deduction at source. Give an example.
18. Briefly explain any two-income exempted from tax under section 10.
19. What is penalty under income tax ? When it is paid ?
20. State any two income not to be treated as family income of H.U.F.

(8 × 2 =16 marks)

Part III

Answer any **six** questions.
Each question carries 4 marks.

21. Describe how Income Tax Appellate Tribunal is constituted and explain its appealable orders (appeals).
22. Briefly clubbing of income and aggregation of income.
23. Dev furnishes you the following particulars of his income for the previous year ended 31st March, 2021 :
- Profits from proprietary business Rs. 6,50,000.
 - Share of loss from a firm Rs. 22,000.
 - Agricultural income from land situated in U.K. Rs. 10,000.
 - Share of income received from H.U.F Rs. 9,000.
 - Gift from mother-in-law on marriage anniversary Rs. 2,500.
 - Sale proceeds of a motor-car, Rs. 1,36,000 which he purchased for his personal use in 2019 at Rs. 1,21,000.
- Compute his total income for the Assessment Year 2021-2022.
24. Explain the assessment of a firm u/s 184.
25. College co-operative society ltd., Kanpur had the following income during the year ended 31st March, 2021 :
- Income from the college canteen Rs. 10,000.
 - Income from the General Merchandise Business Rs. 43,000.
 - Income from Credit Facilities given to members Rs. 8,000.
 - Interest on Govt. Securities Rs. 10,000.
 - Taxable Income from House Property Rs. 6,000.
 - Dividends (gross) on shares held in another co-operative society Rs. 5,000. Determine the total income and tax liability of the society for the Assessment year 2021–2022.
26. How Book profit of the firm is ascertained ?
27. Mr. Arun submits following particulars of his income and loss for the Assessment year 2021-2022 :
- Income from house property (computed) Rs. 8,000.
 - Profits and gains of personal business Rs. 25,000.
- A. Profits from specified business Rs. 70,000.

Turn over

- (c) Share of profit from an A.O.P (A.O.P has paid at maximum marginal rate) Rs. 10,000.
- (d) Short-term capital gains Rs. 8,000.
- (e) Long-term capital gains Rs. 17,000.
- (f) Long-term capital loss Rs. 24,000.

The following items have been brought forward from the Assessment year 2020-2021.

- 1 Business loss Rs. 30,000.
- 2 Loss of specified business Rs. 1,00,000.
- 3 Loss from house property Rs. 10,000.

Compute his gross total income for the Assessment Year 2021-2022.

28. For the Assessment year 2021-2022, Pune co-operative society derived total income from the following sources :

- (a) Income from processing with the aid of power Rs. 10,000.
- (b) Income from collective disposal of labour of its members Rs. 15,000.
- (c) Interest from another co-operative society (gross) Rs. 30,000.
- (d) Income from house property Rs. 20,000.
- (e) Income from other business Rs. 10,000.

Determine its taxable income and tax payable for the Assessment Year 2021-2022.

(6 × 4 = 24 marks)

Part IV

*Answer any two questions.
Each question carries 15 marks.*

29. Compute net tax liability of Prof. Sam, a disabled person, who is 68 years on 1-4-2021, for the Assessment Year 2021-2022 from the particulars given below :

- (a) Professional gain Rs. 6,20,000.
- (b) Income from House Property (computed) Rs. 41,000.
- (c) Punjab state lottery prize Rs. 1,50,000.
- (d) Short-term Capital gain Rs. 6,000.
- (e) Long-term Capital gain Rs. 20,000.
- (f) Agricultural income(net) Rs. 20,000.
- (g) Amount invested in NSC VIII issue Rs.30,000.

30. What is Assessment ? Explain the type of Assessment.
31. L, M and N are equal partners in a firm which disclosed a net income of Rs. 1,50,000 for the year ended 31st March, 2021. Besides, the firm have house property income of Rs. 50,000 before deducting local taxes paid and repairs in the house property amounting to Rs. 5,000 and Rs. 7,500 respectively. During the year the long-term capital gains are Rs. 50,000.

The net income has been calculated considering the following :

- (a) Rs. 15,000 paid as rent to M for the premises.
- (b) Rs.60,000 paid to N as salary and Rs. 16,000 paid as salary to A who was admitted to the firm as an equal partner on 1-12-2020 in place of L who retired a day before. N and A are working partners.
- (c) Admissible depreciation on office furniture Rs. 5,000.
- (d) General expenses Rs. 40,000.
- (e) Bad debts reserve Rs. 15,000.

Compute the total income of the firm and its tax liability assuming that the firm does not fulfil the conditions of section 184.

(2 × 15 = 30 marks)

SIXTH SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION, MARCH 2022

B.Com.

**BCM 6B 14—TOURIST TRANSPORT AND TOUR OPERATION
(TRAVEL AND TOURISM SPECIALISATION)**

(2014 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A*Answer all questions.**Each question carries ½ mark.**Decode the following City Codes.*

1. DXB.
2. YMQ.
3. RUH.
4. MEX.
5. SCL.
6. MEL.
7. SIN.
8. CMB.
9. KHI.
10. AUH.
11. TLV.
12. LAX.

(12 × ½ = 6 marks)

Section B*Write short answer to any ten questions.**Each question carries 2 marks.*

13. What is an Information Kiosk ?
14. Write a short note on Coach Travel.
15. Define travel itinerary.

Turn over

16. Write any *four* airports in India with their three letter codes.
17. Identify the codes of the following airlines :
 - 1 Vistara.
 - 2 Air India.
 - 3 Singapore Airlines.
 - 4 Spice Jet.
18. What is the difference between official and diplomatic passport in India ?
19. What is a tatkal passport ?
20. Write any four major air routes in India.
21. Write a note on cruise tourism.
22. What is an Online Travel Agency ?
23. Explain Embarkation and Disembarkation.
24. Write *two* advantages of *e*-ticketing.

(10 × 2 = 20 marks)

Section C

Write short answer to any six questions.

Each question carries 5 marks.

25. Give an account on fixed costs and variable costs in a tour operating company.
26. What is meant by Baggage ? Which are the *two* types of baggage in airline travel.
27. How will you differentiate between CRS and GDS ?
28. Discuss about different types of Visas.
29. Give an account on major tourist trains in India.
30. Explain the various categories of passengers who require special handling in airline travel.
31. What is the difference between travel agent and tour operator ?
32. Explain the process of designing a tour itinerary.

(6 × 5 = 30 marks)

Section D

*Write short answer to any **two** questions.*

Each question carries 12 marks.

33. What is a travel agency ? Give an account of different types of travel agencies.
34. Elucidate package tour formulation process.
35. Which are the major functions of travel companies ? Which are the recent trends in travel business ?
36. Detail the role of IATA and ICAO in air transportation.

(2 × 12 = 24 marks)

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SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, MARCH 2022

B.Com.

BCM 6B 14—OFFICE AUTOMATION TOOLS (COMPUTER APPLICATION
SPECIALISATION)

(2014 to 2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.**Each question carries 1 mark.*

I. Choose the correct answer from the following :

1 Which is not a feature of MS word that adds readability of a text ?

- (a) Bold. (b) Italic.
(c) Underline. (d) Mail merge.

2 The intersection of a row and column in a spread sheet package is called :

- (a) Cell. (b) Label.
(c) Table. (d) Formula.

3 The default number of worksheets in a Excel workbook :

- (a) 1. (b) 2.
(c) 3. (d) 4.

4 The default font in MS word :

- (a) Rachana. (b) Times New Roman.
(c) Karthika. (d) Windings.

5 Which is not a font type :

- (a) Calibri. (b) Kartika.
(c) Algerian. (d) Drop cap.

Turn over

II. Fill in the Blanks :

- 6 In MS Word, _____ means the distance of text from the margin.
- 7 To insert a column between column A and Column B, you should have the active cell in Column _____.
- 8 In Domain name systems, _____ is the domain name of information providers.
- 9 _____ feature in MS Word determines the amount of vertical space between the lines of text.
- 10 A collection of Web pages linked to a home page is called a _____.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

- 11 What is an electronic spreadsheet ?
- 12 How do you make handouts in Powerpoint ?
- 13 What is grid computing ?
- 14 Expand TCP/IP.
- 15 What is mainframe computing ?
- 16 How to delete text in MS Word ?
- 17 What is cloud computing ?
- 18 Write any *two* domain names and their usage.
- 19 Write format of any *two* financial functions used in MS Excel.
- 20 Write any *two* limitations of Internet.

(8 × 2 = 16 marks)

Part C

Answer any six questions.

Each question carries 4 marks.

- 21 What is Macro ? How would use it ?
- 22 Which are the different “views” in a Powerpoint ? Briefly explain.

- 23 How Internet can be effectively applied in Education Sector ?
- 24 Discuss the various types of charts which can be created through MS Excel.
- 25 What are the features of MS Excel ?
- 26 Write a note on Domain name system.
- 27 What is slide master ? How to work with it in a Powerpoint software ?
- 28 Briefly explain the applications of Internet in governance.

(6 × 4 = 24 marks)

Part D

*Answer any two questions.
Each question carries 15 marks.*

- 29 Briefly explain the formatting features available in MS Word.
- 30 Give a brief account of technological foundations of Internet.
- 31 Briefly explain various menus available in MS Excel.

(2 × 15 = 30 marks)

SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, MARCH 2022

B.Com.

BCM 6B 14—INTERNATIONAL CO-OPERATIVE MOVEMENT

(Co-operation Specialisation)

[2014 to 2016 Admissions]

Time : Three Hours

Maximum : 80 Marks

Part I*Answer all questions.**Each question carries 1 mark.*

(A) Fill in the blanks :

- 1 "The Co-operator" is the book written by _____.
- 2 IFFCO stands for _____.
- 3 Urban banks in Germany are known as _____.
- 4 The collective farms in Russia are _____.
- 5 _____ is the father of Co-operation.

(B) Choose the correct answer from the bracket :

6 Consumer Co-operatives originated in :

- | | |
|--------------|--------------|
| (a) England. | (b) Germany. |
| (c) Japan. | (d) Russia. |

7 Which among the following is famous for Dairy Co-operatives :

- | | |
|--------------|--------------|
| (a) England. | (b) Germany. |
| (c) Denmark. | (d) China. |

8 Gung Ho International was founded in _____.

- | | |
|-----------|-----------|
| (a) 1938. | (b) 1940. |
| (c) 1941. | (d) 1939. |

Turn over

9 The highest authority of the ICA Governing Body is :

- (a) President. (b) General Assembly.
(c) Regional Assembly. (d) Board.

10 The Memorandum of Understanding between ICA and ILO was signed in :

- (a) 2004. (b) 2003.
(c) 2005. (d) 2001.

(10 × 1 = 10 marks)

Part II

*Answer any eight questions.
Each question carries 2 marks.*

- 11 Who is William King ?
12 What do you mean by "Tripartism" ?
13 What is Lurbrand ?
14 What is a Labour Exchange ?
15 What is FDB ?
16 State any two objectives of NCUI.
17 What is ICAO ?
18 What is AMUL ?
19 Write a short note on INDUSCOS.
20 Explain Schulze Banks.

(8 × 2 = 16 marks)

Part III

*Answer any six questions.
Each question carries 4 marks.*

- 21 State the features of Raiffeisen Societies.
22 Explain the factors responsible for the success of Danish Co-operatives.
23 Write a note on Multi-purpose Societies in Japan.
24 What are the duties of a WAY member ?

- 25 Write a note on Co-operative Colonies.
- 26 What is IICO ? State its objectives.
- 27 State the objectives ACCOSCA.
- 28 What are the objectives of NCUI ?

(6 × 4 = 24 marks)

Part IV

*Answer any two questions.
Each question carries 15 marks.*

- 29 Discuss the objectives and functions of ICA.
- 30 Write a note on Danish Co-operative Movement.
- 31 Briefly explain the Co-operative Movement in Russia.

(2 × 15 = 30 marks)

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SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, MARCH 2022**B.Com.****BCM 6B 14—FINANCIAL MARKETS AND SERVICES (FINANCE SPECIALISATION)****(2014 to 2016 Admissions)****Time : Three Hours****Maximum : 80 Marks***Answers may be written either in English or in Malayalam.***Part I***Answer all questions.**Each question carries 1 mark.***(A) Multiple Choice Question :**

- 1 In case of _____ factoring the client will carry the credit risk.
 - a) Recourse factoring.
 - b) Advance factoring.
 - c) Maturity factoring.
 - d) Invoice factoring.
- 2 _____ is an unsecured promissory notes issued by a well rated company for a maturity of 3 months to one year.
 - a) Treasury bill.
 - b) Commercial paper.
 - c) Certificate of deposit.
 - d) Call money fund.
- 3 The working of merchant banks are regulated by _____.
 - a) SEBI.
 - b) RBI.
 - c) IDBI.
 - d) NABARD.
- 4 _____ is a capital market instrument.
 - a) Commercial Papers.
 - b) Treasury bill.
 - c) Debenture.
 - d) None of these.
- 5 The best suited fund to the business people is :
 - a) Income fund.
 - b) Balanced fund.
 - c) Growth fund.
 - d) Taxation fund.

Turn over

(B) Fill in the blanks :

- 6 Loan against the security of immovable property is called _____ loan.
- 7 BSC was established in the year _____.
- 8 In _____ market companies offer shares to the public for subscription.
- 9 _____ is a financial institution engaging in issue management.
- 10 _____ is an arrangement between two parties for the use of an asset for an agreed period of time for a fixed rent.

(10 × 1 = 10 marks)

Part II

*Answer any **eight** questions.*

Each question carries 2 marks.

- 11 What is gilt edged market ?
- 12 What is financial market ?
- 13 What is price rigging ?
- 14 Define call money market.
- 15 What do you mean by capital market ?
- 16 What is secondary market ?
- 17 What is right issue ?
- 18 What is contract note ?
- 19 Define Cornering.
- 20 What are development banks ?

(8 × 2 = 16 marks)

Part III

*Answer any **six** questions.*

Each question carries 4 marks.

- 21 Discuss the features of Indian money market.
- 22 What are the functions of the financial system ?
- 23 Distinguish between money market and capital market.

24. Explain the nature of insurance.
25. Describe any two types of insurance.
26. What are the advantages of listing of securities?
27. What is mutual fund? Explain the importance of mutual funds.
28. What is venture capital? Explain its features.

(6 × 4 = 24 marks)

Part IV

Answer any two questions.
Each question carries 15 marks.

29. Discuss the role of RBI in the development of Indian Capital Market.
30. Discuss various services offered by a merchant bank.
31. Explain the SEBI guidelines for primary market.

(2 × 15 = 30 marks)

SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION, MARCH 2022**B.Com.****BCM 6B 13—AUDITING****(2014 to 2016 Admissions)****Time : Three Hours****Maximum : 80 Marks****Part A***Answer all questions***I. Choose the most appropriate answer from the following :****1 Which type of audit is conducted throughout the year :**

- (A) Annual audit. (B) Continuous audit.
(C) Complete audit. (D) Interim audit.

2 Luca Paciolo evolved double entry system in the year :

- (A) 1549. (B) 1494.
(C) 1594. (D) 1454.

3 Treatment of capital expenditure as revenue expenditure is :

- (A) Error of commission. (B) Error of duplication.
(C) Error of principle. (D) Error of omission.

4 The ownership of audit working papers rests with :

- (A) Shareholders. (B) Client.
(C) Auditor. (D) None of these.

5 The liabilities of an auditor can be :

- (A) Civil. (B) Criminal.
(C) Civil and criminal. (D) Official.

Turn over

II. Fill in the blanks :

- 6 The audit of accounts of government departments are done by _____.
- 7 Detailed verification of individual transaction of a business is made from its entry in Journal till its posting ledger is called _____.
- 8 Intangible assets are valued at _____.
- 9 A casual vacancy caused by resignation of an auditor can be filled by _____.
- 10 A qualified report is also known as _____.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

- 11 What is Book keeping ?
- 12 What is internal control ?
- 13 What is management audit ?
- 14 What do you mean by audit working papers ?
- 15 What is vouching ?
- 16 What are contingent liabilities ?
- 17 What do you mean by deferred revenue expenditure ?
- 18 As an auditor, how will you verify copy right ?
- 19 Write short notes on appointment of company auditor by the central government.
- 20 What is CAAT ?

(8 × 2 = 16 marks)

Part C

Answer any six questions.

Each question carries 4 marks.

- 21 State the qualities of an auditor.
- 22 Distinguish between internal audit and independent audit.
- 23 What is audit programme ? Briefly explain different types audit programme.

- 24 What are the essentials of a good internal check system ?
- 25 Distinguish between verification and valuation of assets.
- 26 State the rights and powers of company auditor.
- 27 Discuss the status of auditor of joint stock company.
- 28 What is EDP ? State its advantages.

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

- 29 Define auditing. Discuss its advantages and disadvantages.
- 30 Describe the preliminary steps to be taken by an auditor before the commencement of a new audit.
- 31 Explain auditor's duties regarding verification of : (a) Trade creditors ; (b) Bills payable and (c) Debentures.

(2 × 15 = 30 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS—UG)

B.Com.

BCM 6B 12—INCOME TAX LAW AND PRACTICE

(2014 to 2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I*Answer all questions.**Each question carries 1 mark.*

I. Choose the most appropriate answer from the following :

- 1 An example of casual income is ———.
 - (a) Dividend.
 - (b) Winning from lottery.
 - (c) Royalty.
 - (d) Bonus.
- 2 Gratuity received by a government employee is ———.
 - (a) Fully taxable.
 - (b) Partly taxable.
 - (c) Fully exempt.
 - (d) 50 % taxable.
- 3 The rent fixed under the Rent Control Act is called ———.
 - (a) Standard rent.
 - (b) Annual rent.
 - (c) Actual rent.
 - (d) Fair rental value.
- 4 Depreciable assets are considered as ——— asset always for the computation of capital gain.
 - (a) Long term.
 - (b) Short term.
 - (c) Both long term and short term.
 - (d) All of these.
- 5 Loss in speculation business which could not be set off in the same assessment year can be carried forward for ——— years.
 - (a) 3.
 - (b) 4.
 - (c) 5.
 - (d) 8.

Turn over

- 6 A person who is bound to pay tax in respect of the income of another one is called _____.
- 7 Pre-construction period interest can be deducted in _____ instalments.
- 8 Agricultural income is taxable when it exceeds _____.
- 9 Long term capital gain is taxable at the rate of _____.
- 10 Donations made during the previous year are deductible U/S _____.

(10 × 1 = 10 marks)

Part II

Answer any eight questions.

Each question carries 2 marks.

- 11 Define previous year ?
- 12 What do you mean by total income ?
- 13 Explain Section 87A.
- 14 What do you mean by annual accretion ?
- 15 What are perquisites ?
- 16 What is cost of acquisition ?
- 17 Briefly explain clubbing of income ?
- 18 What do you mean by intra head set-off ?
- 19 How deduction is allowed u/s 80TTA.
- 20 Define agricultural income ?

(8 × 2 = 16 marks)

Part III

Answer any six questions.

Each question carries 4 marks.

- 21 What do you mean by Accelerated assessment ? Explain the situations.
- 22 What is aggregation of income ? Explain the contexts of aggregation of incomes.
- 23 Mr. A was born in India in 1987. From 2007 to 2017 he was in Canada. From 01/04/2017 to 31/03/2018 he was in India. From 01/04/2018 to 31/03/2020 he was in Australia. On 01/04/2020 he came to India and is staying in India. What will be his residential status in India, for the previous year 2020-21 ?
- 24 Mr. Amal retired from service on 31.03.2021 after serving 34 years and 9 months. At the time of retirement his basic salary was ₹ 48,500 per month and DA ₹ 20,000 per month (not forming part of pay). He was also getting commission of ₹ 10,000 per month. At the time of retirement he was paid death cum retirement gratuity ₹ 16,00,000. Compute taxable amount of gratuity for the previous year 2020-21, if he is covered under Payment of Gratuity Act 1972.

25 From the following information compute income from house property :

	₹
Municipal valuation	1,50,000
Standard rent	1,60,000
Fair rental value	1,80,000
Actual rent	... 13,000 per month.

Interest on loan taken for repairing the property ₹ 40,000

Municipal taxes @ 5 % paid by the owner.

26 The following information relate to the income of Mr. X during the year 2020-21 :

- 1 Agricultural income from Sikkim ₹ 50,000.
- 2 Amount received from sub-letting half of his rented house ₹ 10,000 (municipal taxes paid for the house ₹ 2,000).
- 3 Dividend from an foreign company engaged in agricultural activities ₹ 11,50,000.
- 4 Dividend from a foreign company ₹ 2,00,000.
- 5 Income from consultancy services ₹ 1,00,000
- 6 Income stone quarry in Kerala ₹ 1,50,000 (expenses in connections with stone extraction ₹ 1,00,000).
- 7 Agricultural income from USA ₹ 1,00,000.
- 8 Received ₹ 35,000 as lottery winnings.

Compute income from other sources.

27 From the following information compute capital gain for the year 2020-21 :

	<i>House</i>
Date of purchase :	... 02-05-1997
Purchase price	3,80,000
Cost of additional construction in 1999	20,000
Cost of additional construction in 2013-14	... 3,00,000
FMV on 01-04-2001	... 3,50,000
Sold the property on January 2021	15,00,000
Selling expenses	25,000

CII 2001-02-100, 2013-14-220, 2020-21-301.

28 The following particulars are submitted by Mr. A regarding his income during the year 2020-21 :

- 1 Salary income ₹ 2,00,000.
- 2 Income from house property ₹ 2,70,000 (gross).
- 3 Long term capital gain ₹ 30,000.
- 4 Interest income ₹ 1,30,000.
- 5 Current year loss from business ₹ 50,000.
- 6 Repayment of house building advance ₹ 60,000.
- 7 Medical insurance premium paid ₹ 27,000.
- 8 Approved donations ₹ 20,000

Compute his total income for the year 2020-21.

(6 × 4 = 24 marks)
Turn over

Part IV

*Answer any two questions.
Each question carries 15 marks.*

- 29 Explain the provision regarding set-off and carry forward of losses while computing the total income
- 30 Mr. Alex joined a company in Delhi, on 01/06/2020. His monthly emoluments included: Basic pay ₹ 25000, D.A pay ₹ 10,000 and Bonus ₹ 50,000. TA ₹ 1,000 per month and uniform allowance ₹ 600, EA ₹ 1,000 per month (spent the whole amount for the purpose). His perquisites were :
- (1) Furnished accommodation owned by the employer and provided free of cost ; Value of furniture there is ₹ 3,00,000 ;
 - (2) Motor car owned by the company (small, with driver) for official and personal use ;
 - (3) Sweeper's salary paid by the company ₹ 1,500 per month ;
 - (4) Educational facility for 2 children provided free of cost. The school is owned and maintained by the company; annual cost amounted to ₹ 10,000 per child.
 - (5) Interest free housing loan ₹ 5,00,000 repayable within 7 years given on 1.10.2020. No repayment was made during the year. (SBI interest rate 14 %).

Compute the income from salaries for the year 2020-21 assuming that the employer has deducted professional tax ₹ 2,500 and income tax ₹ 1, 20,000 from his salary, during the year 2020-21.

- 31 Mr. A gives the following details of income, compute total income, during the year 2020-21 :
- (a) Business income ₹ 5,00,000.
 - (b) Long term capital gain on transfer of gold ₹ 1,00,000.
 - (c) Short term capital gain on transfer of equity shares ₹ 30,000.
 - (d) Interest on debentures ₹ 27,000.
 - (e) Salary and bonus received ₹ 30,000 per month (20,000 + 10,000).
 - (f) Current year house property loss ₹ 2,50,000.

He made the following donations during the previous year :

1. Zillasaksharathasamithy ₹ 5,000.
2. Africa fund ₹ 8,000.
3. Welfare fund of Indian Army ₹ 10,000.
4. Approved charitable trust ₹ 60,000.
5. Approved university for national eminence ₹ 7,500.
6. Government of India for promotion of family planning ₹ 10,000

During the year he paid for the maintenance of his disabled dependent sister ₹ 20,000 and ₹ 10,000 tuition fee of two children.

(2 × 15 = 30 marks)

SIXTH SEMESTER B.Com./B.B.A. DEGREE EXAMINATION, MARCH 2021

(CUCBCSS—UG)

B.Com.

BCM 6B 15—RISK MANAGEMENT AND INSURANCE

(Banking and Insurance Specialisation)

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part I*Answer all questions.**Each question carries 1 mark.*

1. _____ is defined as the situation in which either profit or loss is possible.

A) Speculative risk.	B) Pure risk.
C) Fundamental risk.	D) Basic risk.

2. _____ is a financial loss that results from the physical damage destruction or theft of the property.

A) Indirect loss.	B) Peril.
C) Direct loss.	D) Risk.

3. Insurance of insurance is otherwise called _____.

A) Reinsurance.	B) Double insurance.
C) Special insurance.	D) None of these.

4. Doctrine of subrogation is used in _____.

A) Marine.	B) Life Insurance.
C) Joint life.	D) Fire Insurance.

- 5 _____ is a condition that creates or increases the chance of loss ?

A) Probability.	B) Hazard.
C) Peril.	D) Risk.

Turn over

6. _____ is a risk that affects the entire economy or large number of persons or groups within the economy.
7. Premium of a policy is calculated on the basis of _____.
8. The first step in risk management process is _____.
9. IRDA stands for _____.
10. The major recommendation to the IRDA bill is given by _____ committee.

(10 × 1 = 10 marks)

Part II

*Answer any eight questions.
Each question carries 2 marks.*

11. What is commodity price risk ?
12. Explain personal risk.
13. What is a risk map ?
14. What do you mean by grace period ?
15. What is casualty insurance ?
16. What is insurable interest ?
17. What is speculative risk ?
18. What is financial risk management ?
19. What is pooling of risk ?
20. Define Derivatives.

(8 × 2 = 16 marks)

Part III

*Answer any six questions.
Each question carries 4 marks.*

21. What are the advantages of insurance ?
22. Explain the advantages of non-insurance transfer.
23. What are the common conditions attached to commercial package policy ?
24. Explain the role of risk management.

25. Explain the role of derivatives in risk management.
26. What are the advantages and disadvantages of hedging ?
27. Explain the importance of insurance product pricing.
28. Explain the coverage parts of commercial package policy.

(6 × 4 = 24 marks)

Part IV

Answer any two questions.

Each question carries 15 marks.

29. Explain the features and functions of IRDAI.
30. What are the methods of handling risks ?
31. What is financial derivative ? Explain different types of derivatives and its features.

(2 × 15 = 30 marks)

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SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS-UG)

B.Com.

BCM 6B 15—COMPUTER APPLICATION SPECIALIZATION IV :
COMPUTERIZED ACCOUNTING WITH TALLY

(2017 to 2018 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 6B 15—COMPUTER APPLICATION SPECIALIZATION IV :
COMPUTERIZED ACCOUNTING WITH TALLY

(Multiple Choice Questions for SDE Candidates)

1. Tally package is developed by :
 - (A) Peutronics.
 - (B) Tally Solutions.
 - (C) Coral Softwares.
 - (D) Vedika Softwares.
2. Oldest version of tally was _____.
 - (A) 5.2.
 - (B) 5.5.2.
 - (C) 4.93.
 - (D) None of these.
3. Which option is selected from Company Info Menu to divide company data into two financial years ?
 - (A) Change Tally Vault.
 - (B) Alter.
 - (C) Split Company Data.
 - (D) New Company.
4. Salary Account comes under which head ?
 - (A) Indirect Incomes.
 - (B) Indirect Expenses.
 - (C) Direct Incomes.
 - (D) Direct Expenses.
5. How many secondary groups are there in Tally ?
 - (A) 15.
 - (B) 13.
 - (C) 28.
 - (D) 34.
6. Which ledger is created by Tally automatically as soon as we create a new company ?
 - (A) Cash.
 - (B) Profit & Loss A/c.
 - (C) Capital A/c.
 - (D) A and B both.
7. Which key is used to post entry in Debit Note in tally ?
 - (A) F7.
 - (B) F8.
 - (C) Ctrl + F9.
 - (D) Ctrl + F8.

8. Which shortcut key is used to view Report with all details in Tally ?
- (A) F1. (B) Alt + F1.
(C) F3. (D) Alt + F2.
9. Which shortcut key is pressed for voucher entry or deleting a ledger ?
- (A) Alt + A. (B) Alt + C.
(C) Alt + X. (D) Alt + D.
10. By which report we can come to know if VAT is payable or refundable ?
- (A) E-VAT forms. (B) VAT Computation.
(C) VAT forms. (D) None of these.
11. TDS is applied on which of the following incomes ?
- (A) Commission of lottery ticket. (B) Professional Fee.
(C) Salary Income (Contract). (D) All of these.
12. Amount payable as TDS can be known by which report in Tally ?
- (A) Computation. (B) E-Return.
(C) Print Form 16A. (D) Form-26.
13. Which website should be visited to get any information related to TDS ?
- (A) www.income tax.gov.in. (B) www.incometax india.gov.in.
(C) www.tdsindia.gov.in. (D) www.incometax india.org.in.
14. How many inbuilt Accounts group are in tally by default ?
- (A) 29. (B) 31.
(C) 25. (D) 34.
15. MRP formula for inclusive of vat is :
- (A) $\{Vat \% * (MRP * QTY)\} / 100$. (B) $(100 * rate\ of\ vat) / (100 + rate\ of\ vat)$.
(C) Both (A) and (B). (D) None of these.

16. To create Manufacturing Journal which option must be activated :
- (A) Use Common Narration. (B) Narrations for each entry.
(C) Prefilled with Zero. (D) Use as manufacturing Journal.
17. What is TAN ?
- (A) Tax Account Number. (B) Tax Assessment Number.
(C) Tax Assignment Number. (D) None of these.
18. BOM represents :
- (A) Billing of Machines. (B) Bill of Materials.
(C) Bill of Maintenance. (D) None of these.
19. Which of the following user type can view audit list ?
- (A) Tally Vault. (B) Owner.
(C) Data Entry. (D) Administrator.
20. Which of the following can be budgeted in tally ?
- (A) Net transactions. (B) Closing Balance.
(C) Closing Balance. (D) (A) and (B).

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS-UG)

B.Com.

BCM 6B 15—COMPUTER APPLICATION SPECIALIZATION IV :
COMPUTERIZED ACCOUNTING WITH TALLY

(2017 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all questions.**Each question carries 1 mark.*

1. Press _____ key to create a parent group, if there is no parent group.
(a) Alt + D. (b) Alt + C.
(c) Alt + C. (d) Alt + N.
2. The voucher type for recording goods received _____.
(a) Stock report. (b) Receipt note.
(c) Purchase note. (d) Receipt summary.
3. _____ is the key for purchase order.
(a) Alt + F5. (b) Alt+F6.
(c) Alt + F2. (d) Alt+F4.
4. The key to activate main area of gateway of Tally _____.
(a) Ctrl + N. (b) Ctrl + O.
(c) Ctrl + V. (d) Ctrl + M.
5. Key for payment voucher is _____.
(a) F4. (b) F5.
(c) F6. (d) F7.
6. There are _____ predefined groups in Tally.
7. _____ key is used for getting Company Info menu.
8. Tally start up screen is called _____.
9. _____ is the key for deleting stock categories.
10. _____ is used for recording stock transfer from one location to another.

(10 × 1 = 10 marks)

Turn over

Part B

*Answer any **eight** questions.
Each question carries 2 marks.*

11. What is a memo voucher ?
12. What is the operation of reversing journal ?
13. How can you enable Tally Audit Features ?
14. What is a debit note ?
15. What input Tax Credit ?
16. How can you enable Budget in Tally ?
17. How can you alter and delete a stock item ?
18. What is IGST ?
19. How can you display Trial Balance ?
20. What is Hot Key ?

(8 × 2 = 16 marks)

Part C

*Answer any **six** questions.
Each question carries 4 marks.*

21. Explain the screen components of Tally.
22. Explain different GST report in Tally.
23. How can you display physical stock voucher ?
24. Explain the process of creating ledger accounts in Tally.
25. Explain Optional Vouchers used in Tally.
26. How can we modify existing company details ?
27. Explain the technology advantages of Tally.
28. How can we modify an existing voucher ?

(6 × 4 = 24 marks)

Part D

*Answer any **two** questions.
Each question carries 15 marks.*

29. Explain and enumerate various accounting vouchers used in Tally.
30. Explain how GST calculation is activated in Tally. Also give the detailed steps for creating GST accounts.
31. Explain various advantages and disadvantages of Computerised accounting.

(2 × 15 = 30 marks)

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2022

(CUCBCSS—UG)

B.Com.

**BCM 6B 14—COMPUTER APPLICATION SPECIALIZATION—III : OFFICE
AUTOMATION TOOLS**

(2017 and 2018 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes**Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 6B 14—COMPUTER APPLICATION SPECIALIZATION—III : OFFICE
AUTOMATION TOOLS

(Multiple Choice Questions for SDE Candidates)

1. Which of the following is / are the additional features of Ms Word 2007 ?
 - (A) Quick access toolbar.
 - (B) Ms Button.
 - (C) Ribbon.
 - (D) All the above.
2. Why headers and footers used in MS -Word ?
 - (A) To enhance the overall appearance of the document.
 - (B) To mark the starting of a page.
 - (C) To make large document more readable.
 - (D) To allow page headers and footers to appear on document when it is printed.
3. A _____ is a small program that helps to automate a frequently used series of commands in most productivity software tools.
 - (A) Macro.
 - (B) Utility.
 - (C) Template.
 - (D) Wizard.
4. If you will be displaying or printing your document on another computer, you'll want to make sure and select the _____ option under the 'Save' tab.
 - (A) Embed True Type Fonts.
 - (B) Embed Fonts.
 - (C) Save True Type Fonts.
 - (D) Save Fonts.
5. Which of the following button will allow you to add, delete, or change records in your Data Source ?
 - (A) 'Edit' button.
 - (B) 'Data editing' button.
 - (C) 'Data Source' button.
 - (D) 'Edit Data Source' button.
6. A file in Ms Excel is Called _____.
 - (A) Work sheet.
 - (B) Work book.
 - (C) Work field.
 - (D) Work file.
7. A function inside another function is called _____.
 - (A) Nested function.
 - (B) Round function.
 - (C) Sum function.
 - (D) Text function.

8. Can you set 0.5 inch left indentation for a cell in Excel ?
- (A) Excel does not have indentation feature.
 - (B) You can specify indentation only if you turn the rulers on.
 - (C) Indentation can be set from Format Cells dialog box.
 - (D) The indentation can be specified only when printing.
9. Formatting a cell in Currency, you can specify :
- (A) Decimal Places.
 - (B) Currency Symbol.
 - (C) Both of above.
 - (D) None of above.
10. Which function will you use to enter current time in a worksheet cell ?
- (A) = today().
 - (B) = now().
 - (C) = time().
 - (D) = current Time ().
11. Which of the following you can paste selectively using Paste Special command ?
- (A) Validation.
 - (B) Formats.
 - (C) Formulas.
 - (D) All of above.
12. Edit >> Delete command :
- (A) Deletes the content of a cell.
 - (B) Deletes Formats of cell.
 - (C) Deletes the comment of cell.
 - (D) Deletes selected cells.
13. In slide layout panel how many layouts are available for text layout by default ?
- (A) 4.
 - (B) 7.
 - (C) 12.
 - (D) None of above.
14. What lets you to create new presentation by selecting ready-made font color and graphics effects ?
- (A) Presentation Template.
 - (B) Master Slide.
 - (C) Design Template.
 - (D) Animation Scheme.
15. What PowerPoint feature will you use to apply motion effects to different objects of a slide ?
- (A) Slide Transition.
 - (B) Slide Design.
 - (C) Animation Objects.
 - (D) Animation Scheme.

16. What is the best way to create another copy of a slide ?
- (A) Click the slide then press Ctrl+A and paste in new slide.
 - (B) From Insert Menu choose Duplicate Slide.
 - (C) Redo everything on a new slide that you had done on previous slide.
 - (D) None of above.
17. What are the three options available in Insert>> Picture menu ?
- (A) Clipart, Pictures, Shapes.
 - (B) Clipart, From File, Shapes.
 - (C) Clipart, From Files, AutoShapes.
 - (D) Clipart, Pictures, AutoShapes.
18. The HTML programming uses _____.
- (A) Tags.
 - (B) Numbers.
 - (C) Pictures.
 - (D) Tables.
19. _____ provides the continuous access to the wireless network services and the flexible communication between the people.
- (A) Network.
 - (B) Laptop.
 - (C) Mobile Computing.
 - (D) Personal Computing.
20. _____ is a software program that secretly collects information and monitors your actions without your knowledge.
- (A) Ad ware.
 - (B) Freeware.
 - (C) Spy ware.
 - (D) Hidden ware.

SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH, 2022

(CUCBCSS—UG)

B.Com.

BCM 6B 14—COMPUTER APPLICATION SPECIALIZATION III : OFFICE AUTOMATION
TOOLS

(2017 and 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.
Each question carries 1 mark.*

Choose the correct answer :

1. To exit the PowerPoint :
 - (a) click the application minimize button.
 - (b) click the document close button.
 - (c) double click the applications control menu icon.
 - (d) double click the document control menu icon.
2. A file in Ms Excel is called _____.
 - (a) Work sheet.
 - (b) Work book.
 - (c) Work field.
 - (d) Work file.
3. Which of the following option is not available in Insert>> Picture ?
 - (a) Chart.
 - (b) Graph.
 - (c) Clip Art.
 - (d) Word Art.
4. Which item appears dimly behind the main body text ?
 - (a) Water Color.
 - (b) Background.
 - (c) Watermark.
 - (d) Back Color.
5. The process of arranging the items of a column in some sequence or order in MS Excel is known as _____.
 - (a) Auto complete.
 - (b) Autofill.
 - (c) Sorting.
 - (d) Filtering.

Turn over

Fill up the blanks :

6. A file which contains readymade styles that can be used for a presentation is called _____.
7. What is maximum zoom percentage in Microsoft Power Point ?
8. Expansion of HTML is _____.
9. An educational institution would generally have _____ as its domain name.
10. The process of trading goods over the Internet is known as _____.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

11. Mention two advanced functions of MS Excel.
12. Write the procedure for inserting recorded sound in Power Point.
13. What is TCP ?
14. What is a search engine ?
15. How do we merge the main document and the source in MS word ?
16. Mention any four financial function of MS Excel.
17. Which are the different templates in MS Word ?
18. Explain steps for creating table in MS Word.
19. How can we insert text into a drawing in Word ?
20. What is ISP ?

(8 × 2 = 16 marks)

Part C

Answer any six questions.

Each question carries 4 marks.

21. Explain spell check in MS Word.
22. Explain linking in MS Excel and its advantages.

23. Explain four applications of Internet.
24. What is Internet protocol suite ?
25. Explain Country Code Top Level Domain with example.
26. Explain Goal seek in MS excel with the steps to use.
27. What is the function of record in macros in MS Word and mention the steps for doing it ?
28. Explain second level domain with example.

(6 × 4 = 24 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

29. Explain the process of formatting a MS Word document
30. Explain how to create chart in MS Excel
31. Explain the Internet protocol suite

(2 × 15 = 30 marks)

**SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

**BCM 6B 15—CO-OPERATION SPECIALIZATION IV—CO-OPERATIVE MANAGEMENT
AND ADMINISTRATION**

(2017 to 2018 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes**Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM 6B 15—CO-OPERATION SPECIALIZATION IV—CO-OPERATIVE MANAGEMENT
AND ADMINISTRATION

(Multiple Choice Questions for SDE Candidates)

1. _____ movement can be an important instrument in furthering the socialist progress.
(A) Co-operative. (B) Privatization.
(C) Both (A) and (B). (D) None of the above.
2. _____ is nothing but “self-help made effective by organisation.”
(A) Co-operation. (B) Joint stock companies.
(C) Cartels. (D) Trusts.
3. In the words of Horrace Plunkett, it is nothing but “self-help made effective by organisation.”
(A) Horrace Plunkett. (B) Robert Owen.
(C) H. Calvert. (D) Herrick.
4. A _____ society is a union of weak and needy individuals who have equal rights and has one vote irrespective of the number of shares held by him.
(A) Co-operative. (B) Charitable.
(C) Both (A) and (B). (D) None of these.
5. In the _____ the board of directors reports to membership, reviewing the past business year and the year’s financial statements.
(A) Annual General Meeting. (B) Board of Directors meeting.
(C) Operational meetings. (D) All meetings.
6. In the _____ an auditor is appointed.
(A) Annual General Meeting. (B) Board of Directors meeting.
(C) Operational meetings. (D) All meetings.
7. In the _____ the board evaluates the co-operative society’s financial position to determine whether or not the budgeted objectives are being met and what actions should be taken to improve the situation.
(A) Annual General Meeting. (B) Board of Directors meeting.
(C) Operational meetings. (D) All meetings.

8. In the ——— the Board members discuss long-term goals and strategy and ensure that a good planning process is in place to guide the co-operative society in the coming years.
- (A) Annual General Meeting. (B) Board of Directors meeting.
(C) Operational meetings. (D) All meetings.
9. In the ——— consultation and decision-making about daily activities takes place between members and management.
- (A) Annual General Meeting. (B) Board of Directors meeting.
(C) Operational meetings. (D) All meetings.
10. A committee on co-operative education and training was formed in 1935 under the Chairmanship ———.
- (A) Sir Malcom Darling. (B) Sir Frederick Nicolson.
(C) Edward Maclagan. (D) Swaminathan Committee.
11. ——— was established as per the recommendations of Swaminathan Committee of 1973 on 1st July 1976 with its headquarters in New Delhi.
- (A) National Council for Co-operative Training.
(B) National Council for Education.
(C) University Grants Commission (UGC).
(D) Agricultural Universities.
12. NCCT stands for ———.
- (A) National Centre for Co-operative Training.
(B) National Council for Co-operative Training.
(C) National Council for Central Trade.
(D) Naital Center for Co-opertive Trade.
13. The ——— is in overall charge of planning and co-ordination in the entire training programme on co-operation in the country.
- (A) NCCE. (B) NCE.
(C) NCCT. (D) ICM.
14. ——— committee suggested that Education and training programme should be separated.
- (A) Sir Malcom Darling. (B) Sir Frederick Nicolson.
(C) Edward Maclagan. (D) Swaminathan Committee.

15. What is NCUI to India is the ——— to Kerala.
- (A) Kerala State Co-operative Union.
 - (B) National Council for Co-operative Training.
 - (C) National Council for Education.
 - (D) National Co-operative Union of India.
16. The name of the magazine published by ——— is "The Co-operative Journal".
- (A) Kerala State Cooperative Union.
 - (B) National Council for Cooperative Training.
 - (C) National Council for Education.
 - (D) National Cooperative Union of India.
17. ——— are the expenses paid on account of rent, rates and taxes, insurance premiums, subscriptions membership fee etc. for periods that extent beyond the date of the balance sheet.
- (A) Prepaid expenses.
 - (B) Interest receivable.
 - (C) Deferred Revenue Expenditure.
 - (D) Outstanding expenses.
18. Interest accrued up to the date of balance sheet are known as :
- (A) Prepaid expenses.
 - (B) Interest receivable.
 - (C) Deferred Revenue Expenditure.
 - (D) Outstanding expenses.
19. In farming societies producing crops with an annual cycle the basis of valuation of by products may be ———.
- (A) The selling price.
 - (B) Cost.
 - (C) Pre determined prices.
 - (D) Average prices.
20. The main object of audit today is to ———.
- (A) Find out whether the accounts of a particular concern exhibits a true and fair view of the financial State of affairs.
 - (B) To detect errors, fraud etc.
 - (C) Both (A) and (B).
 - (D) None of the above

**SIXTH SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
MARCH 2022**

B.Com.

BCM 6B 15—CO-OPERATION SPECIALIZATION IV—CO-OPERATIVE MANAGEMENT
AND ADMINISTRATION

(2017 to 2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

A. Choose the correct answer :

- 1 In the words of ———, co-operation is, “a form of organisation where in persons voluntarily associate together as human beings on a basis of equality for the promotion of economic interest of themselves.
(a) H. Calvert. (b) Herrick.
(c) Horrace Plunkett. (d) Robert Owen.
- 2 ——— is concerned with grouping the activities into a logical pattern, framework, or structure.
(a) Planning. (b) Organizing.
(c) Directing/Motivating. (d) Controlling.
- 3 ——— may be called at any time during the year whenever necessary.
(a) Annual General Meeting.
(b) Board of Directors meeting.
(c) Operational meetings.
(d) Special or Ordinary General Meetings.
- 4 A quorum for a meeting should be one person more than ——— of all members of the co-operative.
(a) 10 %. (b) 30 %.
(c) 50 %. (d) 60 %.

Turn over

5 The name of the magazine published by Kerala State Co-operative Union is _____.

- (a) "The Co-operative Journal".
- (b) "The Co-operator".
- (c) "The Indian Cooperative Review".
- (d) All the above.

B. Fill in the blanks:

- 6 A _____ is documentary evidence in support of a transaction in the Books of account
- 7 Every Co-operative society shall submit to the _____ annually within April each year a copy of each of the statements specified in the act.
- 8 Every society shall maintain _____ showing deposits and other borrowings of all kinds.
- 9 What is NCUI to India is the _____ to Kerala.
- 10 The _____ is in overall charge of planning and co-ordination in the entire training programme on co-operation in the country.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

- 11 What is co-operative accounting ?
- 12 Explain Path-goal theory of leadership.
- 13 Write short note on co-operative leadership.
- 14 What do you mean by Day book ?
- 15 Explain triple column cash book.
- 16 What is vouching ?
- 17 Define balance sheet in the context of co-operatives.
- 18 What audit memorandum ?
- 19 What is acid test ratio ?
- 20 Explain co-operative audit.

(8 × 2 = 16 marks)

Part C (Short Essays)

Answer any six questions.

Each question carries 4 marks.

21. Explain the concept of cross-cultural leadership.
22. Describe main features of Co-operative Audit.
23. Write short note on KSCU.
24. Briefly describe the role of NCCE in co-operative education in India.
25. What do you mean by the democratic structure of the co-operative ?
26. What is the role of management in the development of Co-operative Organizations ?
27. Distinguish between co-operative audit and general audit.
28. Write short note on audit notebook.

(6 × 4 = 24 marks)

Part D (Long Essays)

Answer any two questions.

Each question carries 15 marks.

29. Explain the duties, rights and responsibilities of a co-operative auditor.
30. Describe the organization structure of a co-operative.
31. What is computerized accounting system ? Explain the benefits of computerized accounting system in co-operatives.

(2 × 15 = 30 marks)