

**FIRST SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
NOVEMBER 2021**

B.Com. (Honours)

1.5 BCH—BASIC NUMERICAL SKILLS

(2017 – 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

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

1. How many terms are there in $10, 25, 30, \dots, 130$?
2. Solve $7(x - 2) + 8(x - 3) - 22 = x + 10$.
3. Represent the set $A - B$ by using Venn diagram.

4. If $A = \begin{pmatrix} 7 & 8 & 9 \\ 5 & 7 & 6 \\ 3 & 9 & 1 \end{pmatrix}$.

Find the transpose of matrix A.

5. Write down all the subsets of the set $A = \{3, 4, 8\}$.
6. Define Statistics.
7. What is Tabulation ?
8. Find Geometric mean $75, 81.75, 87.75, 475$.
9. Find Harmonic mean of $375, 0.05, 0.5672, 0.0854$.
10. What are Index Numbers ?

(10 × 1 = 10 marks)

Part B

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

11. If $A = \{1, 4, 7, 10\}$; $B = \{2, 4, 5, 8\}$; $U = \{1, 2, 3, 4, 5, 6, 7, 8, 9, 10\}$. Find $A^c \cap B$.
12. If $A = \begin{pmatrix} 2 & 3 & 1 \\ 0 & -1 & 5 \end{pmatrix}$, $B = \begin{pmatrix} 1 & 2 & -1 \\ 0 & -1 & 3 \end{pmatrix}$.

Find $2A - 3B$.**Turn over**

13. Solve $2x + \frac{5}{x} = 7$.
14. Find the rate of interest per annum if the simple interest on a principal of Rs. 5,000 is Rs. 800 for 4 years.
15. What is arithmetic progression ?
16. Point out the differences between questionnaire and schedule.
17. Average monthly production of a certain factory of the first 9 months is 2,584 units and for remaining 3 months is 2,416. Calculate average monthly production for the year.
18. Find Median from the following data :

Wage	40	45	50	52	58	60
No. of workers	3	12	25	15	10	8

19. Find out Mean deviation about mode 21, 29, 35, 35, 10, 42, 75, 50.
20. How do you explain skewness of data ?

(8 × 2 = 16 marks)

Part C

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

21. What sum of money put out at 4% p.a. compound interest for 18 years, will amount to Rs. 10,000 ?
22. If the first term of a G.P. be 5 and common ratio be -5 , then which term is 3125.
23. A town has total population of 50,000. Out of it 28,000 read Malayala Manorama, and 23,000 read Mathrubhumi, while 4000 read both the papers. Indicate how many read neither Malayala Manorama nor Mathrubhumi.
24. Solve the following equations by using matrices :
- $$2x - 3y = 3 \text{ and}$$
- $$4x - y = 11.$$
25. Describe limitations of Statistics.
26. Explain the methods used for collecting primary data.

27. The following data related to the distance travelled by 520 villagers to buy their weekly requirements. Calculate Arithmetic Average :

Miles travelled	2	4	6	8	10	12	14	16	18	20
No. of villagers	38	104	140	78	48	42	28	24	16	2

28. From the following group index numbers and weights prepare cost of living index :

Particulars	Index on 2017	Weights
Food	325	50
Fuel and lighting	218	10
Clothing	224	8
Rent	150	10
Miscellaneous	200	12

(6 × 4 = 24 marks)

Part D

Answer any **two** questions.

Each question carries 15 marks.

29. Calculate Standard Deviation of the following data :

Class	0-9	10-19	20-29	30-39	40-49	50-59	60-69
Frequency	7	11	12	10	15	25	20

Turn over

30. Solve $9x + 3y - 4z = 35$
 $x + y - z = 4$
 $2x - 5y - 4z + 48 = 0.$

31. If $A = \begin{pmatrix} 1 & 1 & -1 \\ 2 & 0 & 3 \\ 3 & -1 & 2 \end{pmatrix}$; $B = \begin{pmatrix} 1 & 3 \\ 0 & 2 \\ -1 & 4 \end{pmatrix}$ and $C = \begin{pmatrix} 1 & 2 & 3 & -4 \\ 2 & 0 & -2 & 1 \end{pmatrix}.$

Find $A(BC).$

(2 × 15 = 30 marks)

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**FIRST SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
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B.Com. (Honours)

1.4 BCH—FINANCIAL ACCOUNTING

(2017—2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

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

I. Choose the correct answer :

- 1 The person who brings capital in the business is called _____.
 - a) Debtors.
 - b) Creditors.
 - c) Proprietor.
 - d) None of these.
- 2 Net profit/ loss is transferred to the _____.
 - a) Capital a/c.
 - b) Cash a/c.
 - c) Asset a/c.
 - d) Creditors a/c.
- 3 Creditors a/c is a _____.
 - a) Real a/c.
 - b) Personal a/c.
 - c) Nominal a/c.
 - d) None of these.
- 4 Ledger is a set of :
 - a) Balance.
 - b) Accounts.
 - c) Rules.
 - d) Policies.
- 5 Out of the following , direct expense is _____.
 - a) Salaries.
 - b) Carriage outward.
 - c) Rent.
 - d) Carriage inward.

Turn over

II. Fill in the blanks :

- 6 When money is withdrawn from bank _____ the account of the customer.
- 7 Sale of goods to Raju for cash shall be debited to _____.
- 8 The person who owes money to the firm is known as _____.
- 9 A gross profit is transferred to the _____ side of the Profit and Loss a/c.
- 10 _____ ratios are used to measure the short term financial position of a firm.

(10 × 1 = 10 marks)

Part B*Answer any eight questions in one or two sentences.**Each question carries 2 marks.*

- 11 Define trial balance.
- 12 What do you mean by suspense account ?
- 13 What is deferred revenue expenditure ?
- 14 Name the various subsidiary books.
- 15 What is leverage ratio ?
16. Ascertain cost of goods sold from the following figures :

	Rs.
Opening stock	... 7, 400
Purchase	... 41,600
Closing stock	... 5,000

- 17 What is errors of omission ?
- 18 What are the relevance of accounting standards ?
- 19 Prepare a purchase day book from the following details.

Purchased goods from Akhil traders

100 kg sugar at Rs. 25 per kg

75 kg tea at Rs. 125 per kg

Less trade discount 2%

20 Compute gross profit ratio from the following :

Cost of goods sold	4,01,600
Net sales	5,02,000

(8 × 2 = 16 marks)

Part C

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

21 The following balances were extracted from the books of Mr. Biju on 31 March 2019. Prepare Trial balance.

	Rs.		Rs.
Cash in hand	2,000	Purchase returns	4,000
Wages	8,000	Establishment expenses...	12,000
Sales returns	8,000	Capital	22,000
Carriage outward	2,000	Discount received	1,200
Commission earned	800	Machinery	20,000
Stock	10,000	Debtors	8,000
Creditors	12,000	Sales	44,000
Purchases ...	28,000	Bank overdraft	14,000
Manufacturing expenses ...	14,000	Loan from Ravi	14,000
Carriage inward ...	1,000	Interest on investment ...	1,000

22 What are the advantages of Accounting Standards ?

23 From the following particulars of P Ltd., calculate current asset, current liability, quick asset and working capital :

Current ratio	–	1.6:1
Quick ratio	–	1.1:1
Stock	–	Rs.50,000

Turn over

24 Record the following transactions in a single column cash book :

Mohan commenced business with cash Rs. 20,000

	Rs.
Opened a bank account	5,000
Purchased goods for cash	4,100
Bought office furniture	3,600
Sold goods for cash	2,400
Paid for stationary	250
Received cash on sales	1,750
Received cash for goods sold	650
Electricity charges paid	175
Rent paid	325
Cash received and was paid into bank	650
Purchase the goods	3000
Salary paid	1900

25 What do you mean by Journal ? What are its objectives ?

26 Explain the tools of financial analysis.

27 From the following information, calculate cash from operation :

<i>Particulars</i>	2019	2020
Profit and loss A/C	60,000	65,000
Debtors	85,000	48,000
Bills receivables	40,000	81,000
General reserve	1,72,000	2,07,000
Wages outstanding	26,000	8,000
Salary prepaid	8,000	10,000
Good will	70,000	60,000

28. Journalize the following transaction in the books of a trader :

- Sold goods to Raju Rs. 10,000 less 10 percentage of trader discount.
- Purchased goods from Shashi Rs.7400.
- Received from Raju Rs.8700 in full settlement.
- Paid to Shashi Rs.7100 in full settlement.

(6 × 4 = 24 marks)

Part D

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

29 What is ratio analysis ? Explain different classification of ratios on the basis of functions.

30 From the following Trial balance of Mr. Raghu, prepare the Trading and Profit and Loss Account and Balance sheet for the year ended 31.03.2020.

<i>Particulars</i>	<i>Debit Amount</i>	<i>Credit Amount</i>
Capital		1,08,000
Sales		61,500
Purchase return		1,260
Sundry Creditors		8,070
Commission Received		820
Opening stock	19,000	
Machinery	36,000	
Purchases	39,000	
Sales Return	980	
Direct wages	2,200	
General Expense	1,180	
Discount Allowed	770	
Drawings	1,400	

Turn over

<i>Particulars</i>	<i>Debit Amount</i>	<i>Credit Amount</i>
Salaries	2,200	
Carriage inward	1,060	
Vehicle	28,000	
Furniture	4,800	
Debtors	7,900	
Cash in hand	1,080	
Cash at Bank	30,680	
Insurance	1,700	
Rent	1,700	
	1,79,150	1,79,150

The following adjustments are to be made :

- 1 Closing Stock was valued at Rs.21,800
- 2 Wages outstanding Rs. 700
- 3 Prepaid Insurance Rs.100
- 4 Depreciation on Machinery 10%

31. From the following particulars, prepare a Bank Reconciliation Statement, showing the balance as per Cash Book on 31st March, 2020 :

Balance as per pass book	8,000
Cheques deposited but not credited by the Bank	1,000
Cheques issued but not presented for payment	500
Cheques deposited into Bank without recording in Cash Book	... 600
Cheques issued to Creditors but not recorded in Cash Book	700
Dividend collected by Bank, not recorded in Cash Book	... 100
Debtors directly deposited into Bank but not recorded in Cash Book	2,000
Debit side of the Cash Book was under cast by	1,000
Bank charges debited in Pass Book, not recorded in Cash Book	50

Bank met a Bill Payable for Rs. 1,000 not recorded in cash book.

A bill for Rs. 2,000 discounted for Rs. 1,900 returned dishonoured by Bank, noting charge being Rs.10

A bill for Rs. 1,000 discounted with the Bank is entered in the Cash Book without recording the discounting charges Rs. 100

(2 × 15 = 30 marks)

**FIRST SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
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1.3 BCH—BUSINESS MANAGEMENT

(2017—2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

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

1. Define co-ordination.
2. Write any two objectives of management.
3. Why are plans considered as pervasive ?
4. What is departmentation ?
5. What is non-monetary incentive ?
6. What is preliminary interview ?
7. What is equity ?
8. What is procedure ?
9. What is induction ?
10. What is time study ?

(10 × 1 = 10 marks)

Part B

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

11. What is the term 'primacy in planning' ?
12. What is functional organisation ?
13. What is meant by rule of thumb method ?
14. What is decentralisation ?

Turn over

15. What do you know about control by exception ?
16. What is the meaning of external source of recruitment ?
17. What is organisation manual ?
18. What do you understand by mental revolution ?
19. What is formal communication ?
20. What is meant by social responsibility of management ?

(8 × 2 = 16 marks)

Part C

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

21. Explain the importance of staffing.
22. What are the causes of resistance to control ?
23. State the advantages of centralisation of authority.
24. Describe different types of plans.
25. List out arguments against scientific management.
26. Explain the functions of a good leader.
27. Explain the features of co-ordination.
28. Mention the merits of line organisation.

(6 × 4 = 24 marks)

Part D

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

29. Elaborate the different theories of motivation.
30. Discuss the process and utility of MBO programme in an organisation.
31. Give an overall view of the broad functional areas of management.

(2 × 15 = 30 marks)

**FIRST SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
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B.Com. Honours

1.2 BCH—PRINCIPLES OF INSURANCE

(2017—2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

1. What is assurance ?
2. Who is an underwriter in a marine policy ?
3. What is health insurance ?
4. What is the term 'warranty' in an insurance contract ?
5. What is net single premium ?
6. What is a policy document ?
7. Why fire insurance is called an annual insurance ?
8. What is the term 'jettison' ?
9. What is money back policy ?
10. What is liability insurance ?

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

11. Define re-insurance.
12. What is assignment ?
13. What is subrogation ?
14. What do you know about the principle of co-operation ?

Turn over

**FIRST SEMESTER (CUCBCSS-UG) DEGREE EXAMINATION
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B.Com. Honours

1.1 BCH—COMMUNICATIVE ENGLISH

(2017—2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

1. What is Intensive Reading ?

2. What is Scanning ?

3. Correct the sentence :

Furnitures are costly in these days.

4. "I'm going to _____ this chocolate bar into three so we can share." (brake/break)

5. Define CV

6. What is a cover letter ?

7. Give an example for complimentary close in a formal letter.

8. Insert articles wherever necessary.

I borrowed pencil from passenger sitting next to me.

9. The causes of this prevalent disease _____ bad diet and lack of exercise. (is/are)

10. Complete the sentence

If I had worked harder, _____.

(10 × 1 = 10 marks)

Part B

Answer any eight questions.

Each question carries 2 marks.

11. What is Agenda?

12. What is the purpose of a Circular?

Turn over

13. Which are different kinds of Official Correspondence?
14. What is meant by Press Release ?
15. What are the things should be included in a reminder letter ?
16. As the Staff Coordinator of Eco Club in your college, draft a notice asking interested first year students to attend an Orientation Programme to be conducted in the coming week.
17. What is the purpose of a Notice ?
18. What is the purpose of an interview ?
19. What is the need of newsletters ?
20. Mention a few do's and don'ts in group discussion.

(8 × 2 = 16 marks)

Part C

*Answer any **six** questions.*

Each question carries 4 marks.

21. Explain the different strategies of reading.
22. Write a note on different kinds of Official Correspondence ?
23. You are the Vice Principal of your College. Draft a letter inviting three companies to send quotations for the purchase of surveillance cameras to be used in examination section.
24. What are the components of a press release ?
25. You are the reporter for a leading women's magazine. Prepare an interview that you have conducted with a leading actress in Mollywood.
26. Draft an advertisement to be published in a leading daily newspaper for the post of front office management executive in a reputed business group.
27. As the Panchayath Secretary, prepare an agenda for an urgent meeting to be held at the Panchayath Hall in connection with flood relief.
28. Write a conversation between two students discussing the latest fashion trends.

(6 × 4 = 24 marks)

Part D

*Answer any **two** questions.*

Each question carries 15 marks.

29. Prepare a CV and a covering letter to apply for the post of software engineer in a multi-national company.
30. You are the Secretary of the Nature Club in your college. Prepare a report on the yearly activities of the club.
31. "Should politics be banned from educational institutions"? Present your arguments in favour of or against the topic.

(2 × 15 = 30 marks)

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