

First Semester M.Com. Degree Examination, May 2022

CO 213 : RESEARCH METHODOLOGY

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer all questions. Each question carries 2 marks.

1. What is social research?
2. What is field study?
3. Explain the meaning of research hypothesis in the context of research design.
4. What are intervening variable?
5. Explain the principles of sampling.
6. What are focus groups?
7. Distinguish between point and interval estimation.
8. What is type II error?
9. What is foot note?
10. Write short note on bibliography?

(10 × 2 = 20 Marks)

P.T.O.



Unit 6

SECTION – B

Answer **any five** questions. Each question carries **5** marks.

11. What are the important objectives of social research?
12. Distinguish between conceptual research and empirical research.
- ✓ 13. What are the characteristics of good hypothesis?
- ✓ 14. What is sampling error? *based on research objectives*
- ✓ 15. What is meant by stratified random sampling? What are its advantages?
16. What is meant by analysis of variance?
- ✓ 17. Explain the uses of t test.
- ✓ 18. What is APA Style?

(5 × 5 = 25 Marks)

SECTION – C

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

19. What is research problem? Explain the steps followed in defining a research problem.
- ✓ 20. What are different non probability sampling methods used for survey? *can be used for judgement*
- ✓ 21. What are the non-parametric tests used for statistical analysis?
- ✓ 22. What are the requisites of a good report? *con*

(2 × 15 = 30 Marks)

First Semester M.Com. Degree Examination, May 2022
CO 214 : PLANNING AND DEVELOPMENT ADMINISTRATION
(2018 Admission Onwards)

Time : 3 Hours

Max. Marks :

SECTION – A

Answer **all** questions. Each question carries **2** marks.

1. What is national income and how it is calculated?
2. What do you mean by GDP?
3. What is Economic Planning?
4. What are the functions of State Planning Commission?
5. Why do we need Finance Commission?
6. What is a budget?
7. What is NITI Aayog?
8. What is Jan Dhan Yojana Scheme?
9. What is Local Self Government?
10. What is the People's plan Campaign in Kerala?

(10 × 2 = 20 M)

SECTION – B

Answer any **five** questions. Each question carries **5** marks.

- ✓ 11. How does inflation affect the economy? Explain.
- ✓ 12. Explain the objectives of economic planning.
- ✓ 13. Elaborate the structure of NITI Aayog.
- ✓ 14. What is finance commission and its functions?
15. Distinguish between development and non-development expenditure.
16. How 'Make in India' promote Indian economy?
17. Explain the functions of Mudra Bank.
18. Explain the functions of Kerala State Planning Board.

(5 × 5 = 25 Marks)

SECTION – C

Answer any **two** of the following questions. Each question carries **15** marks.

- ✓ 19. Explain the various sectors of an Indian economy.
- ✓ 20. Elaborate the functions of NITI Aayog.
21. Explain the types of economic planning.
22. Explain the structure and composition of Kerala State Planning Board.

(2 × 15 = 30 Marks)

First Semester M.Com. Degree Examination, May 2022.

CO 212 – LEGAL FRAMEWORK FOR BUSINESS

(2018 Admission onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer all questions. Each carries 2 marks.

- ✓ 1. What are the contents of Memorandum of Association?
- ✓ 2. Which are the different registers to be maintained by a company?
- ✓ 3. Who cannot be a partner in LLP?
- ✓ 4. In LLP, when a person shall cease to be a partner?
5. What is the nature of FDI?
- ✓ 6. What are the objective of Competition Act 2002?
- ✓ 7. Which types of undertakings are under the scope of IDRA?
- ✓ 8. What is Udyog Aadhaar?
9. What is meant by 'Current account transaction' as per FEMA?
10. What are the objectives of FEMA?

(10 × 2 = 20 Marks)

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SECTION – B

Answer **any five** Questions. Each question carries **5** marks.

11. Briefly state the provisions relating to registration of not-for-profit making companies
12. What are the conditions to form a One Person Company?
- ✓ 13. State the provisions relating to liquidation under The solvency And Bankruptcy Code, 2016
- ✓ 14. Explain the role of institutional Infrastructure maintained under the Insolvency And Bankruptcy Code, 2016
- ✓ 15. What are the advantages and disadvantages of foreign direct investment:
16. State the role and functions of the Competition Commission of India?
- ✓ 17. What are the benefits of registration as MSME?
18. What are the major provisions of Foreign Contribution (Regulation) Act, 2010?

(5 × 5 = 25 Marks)

SECTION – C

Answer **any two** of the following Questions. Each question carries **15** marks.

19. Explain the legal provisions relating to Board Meetings.
- ✓ 20. Explain the steps in incorporation of LLP.
21. What are the features of the Foreign Trade Policy of India?
- ✓ 22. Bring out the features of on MSMED Act 2006.

(2 × 15 = 30 Marks)

First Semester M.Com. Degree Examination, May 2022
CO 211 : BUSINESS ETHICS AND CORPORATE GOVERNANCE
(2018 Admission onwards)

Time : 3 Hours

Max. Marks

SECTION – A

Answer **all** questions. Each carries **2** marks.

1. What is meant by corporate governance?
- ✓ 2. What are the requirements relating to Audit Committee, as part of corp governance in India?
- ✓ 3. What is the scope of business ethics?
- ✓ 4. What is Organisational culture?
- ✓ 5. What is the role of board of directors on Corporate social respon committee in a company?
- ✓ 6. What is meant by corporate image?
- ✓ 7. What are the characteristics of a Healthy work culture?
- ✓ 8. Which are the Unethical Problems in a Business?
9. What is corporate excellence?
- ✓ 10. Which are the critical areas that facilitate corporate excellence?

(10 × 2 = 20)

SECTION – B

Answer **any five** questions. Each question carries **5** marks.

- ✓ 11. What are the Key characteristics influencing German corporate governance?
- ✓ 12. What are the characteristics of business ethics?
13. Which are the criteria that influence quality of work Life?
14. What are the benefits of work life balance?
- ✓ 15. Which are the drivers of Corporate Social Responsibility? ✓
16. Which are the methods to evaluate corporate governance?
17. How to build corporate image? ✓
18. Which are the corporate Code of Conduct? ✓

(5 × 5 = 25 Marks)

SECTION – C

Answer **any two** of the following questions. Each question carries **15** marks.

19. Explain the characteristics and requirements influencing Indian Corporate Governance.
- ✓ 20. Which are the elements of business ethics? ✓
- ✓ 21. Which are the elements of Organisational Culture?
22. Which are the different types of Corporate social responsibilities? Bring out the major practices in India.

(2 × 15 = 30 Marks)

CO 215 : ADVANCED CORPORATE ACCOUNTING AND REPORTING
(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** questions. **Each** question carries **2** marks.

- ✓ 1. Define Accounting Standards
2. List out any four IFRS.
- ✓ 3. What is Surrender Value?
4. What is meant by Annuities?
- ✓ 5. Define Bonus Shares.
- ✓ 6. What is Cross Holdings? *Pub to Pub Ltd*
- ✓ 7. What is consolidated balance sheet?
- ✓ 8. What are the different types of amalgamation?
- ✓ 9. What is Deficiency Account?
- ✓ 10. Define Liquidation.

(10 × 2 = 20 Marks)

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SECTION – B

Answer any **five** questions. **Each** question carries **5** marks.

11. Explain the procedure of preparation of statement of affairs.

12. How will you ascertain the claim for loss of profit?

13. Explain the importance of IFRS.

14. Prepare the Liquidator's Final Statement of Account of a limited company went into voluntary liquidation, with the following liabilities :

Trade creditors		16,800	
Bank overdraft		28,000	
Capital :			
14,000 Preference shares of Rs. 100 each, Rs.7 called up		98,000	
14000 Equity shares of Rs. 10 each, Rs. 9 called up	1,26,000		
Less: Calls in arrears	2,800		
		1,23,200	
Cash received in anticipation of calls:			
On preference shares	33,600		
On equity shares	5,600	39,200	

The assets realised Rs. 2,80,000. Cost of liquidation amounted to Rs. 2,800.
Liquidator's remuneration Rs. 4,200.

15. The following are the balance sheets of H Ltd and S Ltd as at 31st March 2020

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Share capital :			Sundry Assets	4,70,000	2,60,000
(Shares of Rs. 10 each fully paid)	5,00,000	2,00,000	100% shares in S Ltd	2,10,000	—
Reserves	1,00,000				
Creditors	80,000	60,000			
	<u>6,80,000</u>	<u>2,60,000</u>		<u>6,80,000</u>	<u>2,60,000</u>

Prepare a consolidated balance sheet as at 31st March 2020.



The following particulars relate to a limited company which has gone into voluntary liquidation. You are required to prepare the Liquidator's Final Account allowing for his remuneration @ 2% on the amount realised on assets and 2 % on the amount distributed to unsecured creditors other than preferential creditors:

Unsecured Creditors – Rs. 2,24,000

Preferential Creditors – Rs. 70,000

Debentures – Rs 75,000

The assets realised the following sums:

Cash in Hand – Rs. 20,000

Land and Buildings – Rs. 1,30,000

Plant and Machinery – Rs. 1,10,500

Fixtures and Fittings – Rs. 7,500

The liquidation expenses amounted to Rs. 2,000. A call of Rs. 2 per share was on the partly paid 10,000 equity shares was made and duly paid except in case of one shareholder owning 500 shares.

17. Balance sheet of Fortunate Ltd as on December 31, 2020

Liabilities	Rs.	Assets	Rs.
Share capital :		Sundry Assets	7,00,000
10,000, 9% preference shares of Rs. 10 each	1,00,000	Building	1,80,000
20,000 equity shares of Rs. 10 each, fully paid	2,00,000	Profit and Loss A/c	1,00,000
10,000 equity shares of Rs. 10 each Rs. 8 paid	80,000	Preliminary Expenses	20,000
9% Debentures	3,00,000		
Bank Overdraft	1,20,000		
Trade Creditors	1,50,000		
Income Tax Due	50,000		
	<u>10,00,000</u>		<u>10,00,000</u>



The debentures were secured by a floating charge on all the assets of the company. The debenture holders appointed a Receiver. A liquidator was also appointed, the company being voluntarily wound up. The Receiver took charge of sundry assets amounting to Rs. 5,00,000 and sold them for Rs. 4,00,000. The building and the remaining sundry assets realised Rs. 1,20,000 and Rs. 2,80,000 respectively. The cost of the Receiver amounted to Rs. 2,000 and his remuneration to Rs. 2,500. The expenses of liquidation were Rs. 3,000 and the remuneration of the liquidator was Rs. 2,500. Prepare the accounts to be submitted by the Receiver and the Liquidator.

18. The following are the liabilities and assets of Amrita Ltd

Liabilities	Rs.	Assets	Rs.
Share capital	60,000	Goodwill	28,000
Debentures	10,000	Land and building	16,000
Sundry creditors	6,000	Plant and machinery	28,000
General reserve	4,000	Stock	16,000
Profit and Loss A/c	20,000	Debtors	8,000
		Cash	2,000
		Preliminary expenses	2,000
	<u>1,00,000</u>		<u>1,00,000</u>

Bangalore Ltd takes over the business of Amrita Ltd. the value agreed for various assets are: Goodwill Rs.22,000, Land & Building Rs.25,000, Plant and Machinery Rs.24,000, Stock Rs.13,000 and Debtors Rs.8,000. Bangalore Ltd does not take over cash but agrees to assume the liability of sundry creditors at Rs.5,000. Calculate the purchase consideration.

(5 × 5 = 25 Marks)



SECTION – C

Answer any **two** of the following questions. Each question carries **15** marks.

19. What are the objectives of International Accounting Standards Committee? State the standards laid down by it regarding disclosure of accounting policies.

20. Describe the different modes of winding up of the company.

21. The following is the balance sheet of X and Co. Ltd as on 31st December 2020

Liabilities	Rs.	Assets	Rs.
12,000 shares of Rs. 10 each fully paid up	1,20,000	Land & Buildings	90,000
Sundry Creditors	30,000	Machinery	50,000
Bank Overdraft	28,000	Stock	17,000
		Sundry Debtors	20,000
		Profit & Loss A/c	1,000
	<u>1,78,000</u>		<u>1,78,000</u>

The Company went into voluntary liquidation and the assets were sold to Y Co. Ltd for Rs. 1,50,000 payable as to Rs.60,000 in cash(which sufficed to discharge creditors and bank overdraft and pay off the winding expenses Rs.2,000) and as to Rs. 90,000 by the allotment of Rs. 12,000 shares of Rs. 10 each of Y Co. Ltd, Rs. 7.50 per share paid up, to the shareholders of X Co.Ltd. Draw up the journal entries and the necessary ledger accounts to close the books of X co Ltd and the journal entries for recording these transactions in the books of Y Co. Ltd.



22. The following are the balance sheets of H Ltd and S Ltd

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Share Capital			Sundry Assets	6,00,000	3,00,000
Shares of Rs. 100 each	5,00,000	2,00,000	1500 shares in S Ltd	2,40,000	—
Reserves	1,40,000	50,000			
Profits	1,00,000	30,000			
Creditors	1,00,000	20,000			
	<u>8,40,000</u>	<u>3,00,000</u>		<u>8,40,000</u>	<u>3,00,000</u>

S Ltd had a credit balance of Rs. 10,000 in the Reserves when H Ltd, acquired shares in it. S Ltd made a bonus issue of one share for every five shares held, all out of the post-acquisition profits. Calculate the cost of control before and after the bonus issue and prepare the consolidated Balance sheet.

(2 × 15 = 30 Marks)