G – 2512

Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, May 2019

First Degree Programme Under CBCSS

Complementary Course/Core Course

BUSINESS REGULATORY FRAME WORK

(Common for CO 1231/CX 1231/CC 1231 (2014 Adm to 2017 Admn) and CO 1242/CC 1243 (2018 Admn.)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one word or to a maximum of two sentences each. Each question carries 1 mark :

1. Define 'agreement'.

2. What is a standing offer?

3. Define 'undue influence'.

4. What is a counter offer?

5. Define the term 'Quantum meruit'

6. In which year the sale of goods act was passed?

7. Define bailment.

8. What is caveat emptor?

9. Who is a sub agent?

10. Expand TRAI.

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer any eight questions in not exceeding one paragraph each. Each question carries 2 marks.

11. What is an implied contract?

12. What is wagering agreement?

13. What is fraud?

14. What is discharge of contract?

15. What do you mean by the term 'Exemplary Damages'.

16. What is the object of a contract of indemnity?

17. What are the essentials of bailment?

18. What is an auction sale?

19. Mention any four functions of IRDA act.

20. Who is an alien enemy?

21. When does the nominal damages are awarded?

22. What is a joint promise?

(8 × 2 = 16 Marks)

SECTION – C

Answer any six questions in about 120 words each. Each question carries 4 marks.

23. Explain the different types of offer.

24. Discuss the essential features of a contract of guarantee.

25. Discuss the duties and liabilities of a finder of lost goods.

26. What are the implied conditions as per the sale of goods act 1930?

27. Distinguish between sale and agreement to sell.

28. Distinguish between contingent contract and wagering contract.

29. Discuss the essentials of ratification.

30. Distinguish between pledge and lien.

31. Describe the different types of Intellectual Properties.

(6 × 4 = 24 Marks)

SECTION – D

Answer any two questions in not exceeding 4 pages each. Each question carries 15 marks.

32. Discuss the different methods of creation of an agency.

33. Explain capacity to contract. Discuss on the persons incapable of entering into a valid contract.

34. Define condition and warranty. Briefly explain the conditions and warranties implied by law in a contract of sale of goods.

35. Explain the Doctrine of Caveat Emptor. What are the exceptions to the Doctrine of Caveat Emptor?

(2 × 15 = 30 Marks)
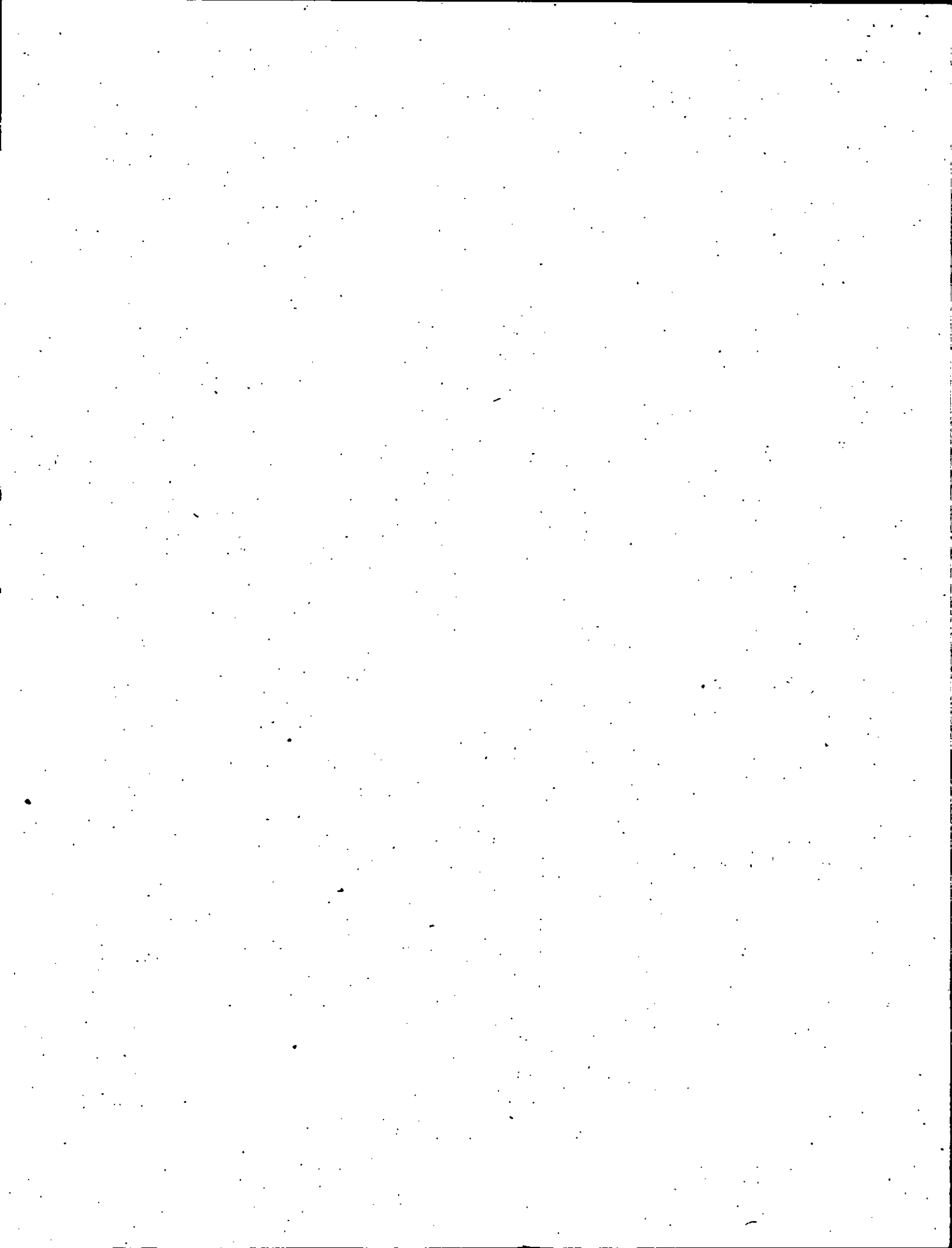
Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, May 2019

First Degree Programme Under CBCSS

Core Course II : CO 1242/CX 1241/CC 1242/HM 1241

FINANCIAL ACCOUNTING

(Common for Commerce/Commerce and Tax Procedure and Practice/ Commerce with Computer Applications/Commerce and Hotel Management and Catering)

(2014 Admission – 2017 Admission)

Time : 3 Hours   Max. Marks : 80

SECTION – A

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

1. Give the hire vendor's entry for repossession of goods.

2. What is Primage?

3. Where do you open the General Ledger Adjustment account?

4. How do you disclose a contingent liability in financial statements?

5. Which accounting principle is inherent in valuation of stock?

6. What is meant by closing entries?

7. Give the full form of ASB.

8. What is Suspense account?

9. List the errors affecting two or more accounts.

10. Which is the most suitable method of depreciation for livestock?

<div align="right">(10 × 1 = 10 Marks)</div>

SECTION – B

Answer any **eight** questions is not exceeding one paragraph each. Each question carries 2 marks :

11. State the features of accounting principles.

12. What are the essential characteristics of instalment purchase system?

13. Distinguish between outstanding income and accrued income.

14. What is Contingent asset? Give an example.

15. State the meaning and objective of cash discount.

16. After preparing final accounts with an agreed trail balance a trader has found two mistakes; (a) purchase book had been overcast by Rs. 1,000; (b) Rs.100 discount allowed had been debited to customer's account. Show the effect of these errors on trading and profit and loss account.

17. If the opening stock of materials is Rs. 5,000; purchases of materials is Rs. 20,000; closing stock of materials is Rs. 10,000and sales are Rs. 25,000; what is the value of raw material consumed?

18. The trail balance shows the debtors Rs. 60,000 and bad debts Rs. 10,000. If the trader further decides to write off bad debts of Rs. 2,000 and make a provision of 10 % for doubtful debts, pass the adjusting entries

19. A Machine was purchased for Rs 30000 on 1-1-2004 and its useful life is 3 years. Compute the yearly depreciation under the sum of digit method.

20. What are features of sectional balancing system?

21. Give an equation for preparing trading account to show gross profit with imaginary figures.

22. State the main causes of depreciation. **(8 × 2 = 16 Marks)**

SECTION – C

Answer any **six** questions in not exceeding 120 words each. Each question carries 4 marks :

23. Briefly explain the accounting conventions.

24. Mr. X purchased a machine on hire purchase system on 1-1-2010. He paid Rs. 5,000 at spot and then three annual instalments of Rs. 5,000 each. The rate of interest was 5% per annum. Find out the cash price of the machine.

25. A machine was acquired on 1-1-2012 at a cost of Rs. 19,000, the cost installation being Rs. 1,000, it is expected that its total life will be 40000 hours. During 2012 it worked for 4000 hours and during 2013 for 2000 hours. Write up the Machinery account for 2012 and 2013.

26. Make the transfer and self balancing entries for the following :

    (a) Sold goods to Y Rs. 5,000, purchased goods from Y Rs. 500 (b) sold goods for Rs. 100 to Z, the clerk in the firm in payment of the outstanding salary to him.

27. The capital account as per the trail balance of a business of Mr. Y on 31-12-2014 showed balance of Rs. 20,000/. He had introduced Rs. 5,000 into the business on 1-7-2014. If the interest on capital is to be allowed at 10% p.a. pass entry on interest capital and show treatment of the same in final accounts of Mr. Y as on 31-12-2014.

28. A manufacturer sells away a part of the plant for Rs. 60,000 on 30th June 2014 at a profit of 20% on the book value as on 1-1-14. Depreciation is to be written off at 20% p.a. Show the plant account.

29. Give a note on containers trading account.

30. Briefly discuss the need for providing depreciation.

31. A trader maintained a provision for doubtful debts @ 5% which on 1st January 2013 stood at Rs. 1,500. His balances on 31st December 2013 and 2014 were as follows :

	31st December 2013	31st December 2014
Bade debts written off	1,800	300
Sundry debtors	20,000	6,000

Show the provision for doubtful account. **(6 × 4 = 24 Marks)**

SECTION – D

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

32. What is meant by trail balance? Discuss its main objects and limitations and also illustrate the methods of preparing a trail balance.

33. An Indian ship commenced a voyage on 1-10-2014 from Mumbai to Chennai. The details of the complete voyage to Chennai and back to Mumbai were as follows (Rs): Coal consumption 70,000, Port charges 14,000, Depreciation 40,000, Sundry expenses 4,000, Wages 8,000, Freight 4,00,000, Stores Consumed 30,000, Salaries 48,000, Ship insurance 40,000, Freight insurance 16,000. Primage 10%, Address commission 5%, Freight relating to return journey was 1,20,000 only. The accounts are closed on 31st December. The ship was on her half way back to Mumbai on the date of closing the accounts. Prepare voyage accounts up to 31-12-2014.

34. Mr. R purchased seven trucks on hire purchase on 1-7-2012. Cash price on each truck was Rs. 50,000/. He was to pay 20% of the cash purchase price at the time of delivery and the balance in 5 half yearly instalments starting from 31-12-2012 with interest at 5% per annum. On R's failure to pay the instalment due on 30-6-2013, it was agreed that he would return 3 trucks to the vendor and remaining 4 could be retained by him. The returning price of 3 trucks was 40,500. Mr. R charges depreciation at 20% per annum. The Vendor spent Rs. 1,500 on thoroughly overhauling the trucks and sold two of them at Rs. 26,000. Show the truck and vendor's accounts in the books of Mr. R and Goods repossessed account in the books of vendor.

35) From the following balances, you are required to prepare Trading and Profit and loss account for the year ended 31-3-2015 and a balance sheet on that date after making the adjustments.

Particulars	Rs.	Particulars	Rs.
Y's Capital	2,28,800	Discounts (Dr)	1,320
Y's Drawings	13,200	Sundry Debtors	29,260
Plant and machinery	99,000	10% Loan to Mr. Z (1-4-14)	44,000
Freehold property	66,000	Cash	31,900
Purchases	1,10,000	Bills payable	5,500
Returns Outwards	1,100	Freight	9,900
Salaries	13,200	Loose tools	2,200
Stock on 1-4-14	38,500	Factory Lighting	1,100
Wages	35,200	Prov. for Doubtful Debts	880
Sundry creditors	44,000	Interest on Loan to Z	1,100
Stationery	3,300	Sales	2,31,440
Fuel	2,970	Office expenses	5,610
Bad debts	660	Furniture	5,500

Adjustments :

(a) Stock on 31-3-15 Rs. 72,600

(b) Depreciate Plant, Furniture and property @ 331/3%, 10% and 5% respectively.

(c) Loose tools are to be valued at 1760.

(d) Further bad debts to be written off 600 and maintain a provision for doubtful debts at 5% of debtors.

(e) A new machine was installed during the year costing Rs. 15400/, but it was not recorded as no payment was made. Wages Rs. 11,00/on installation of it was debited to wages account.

(2 × 15 = 30 Marks)
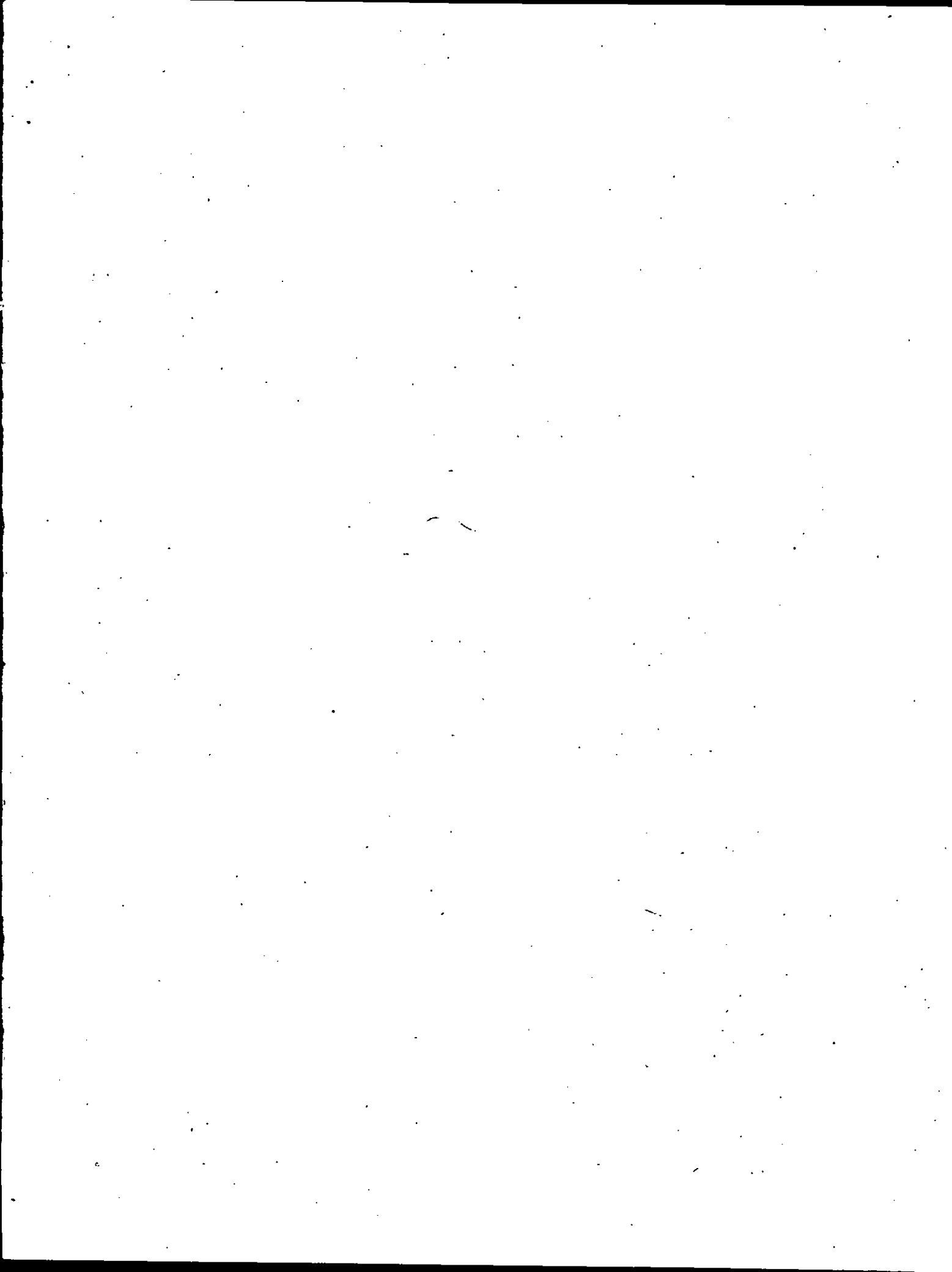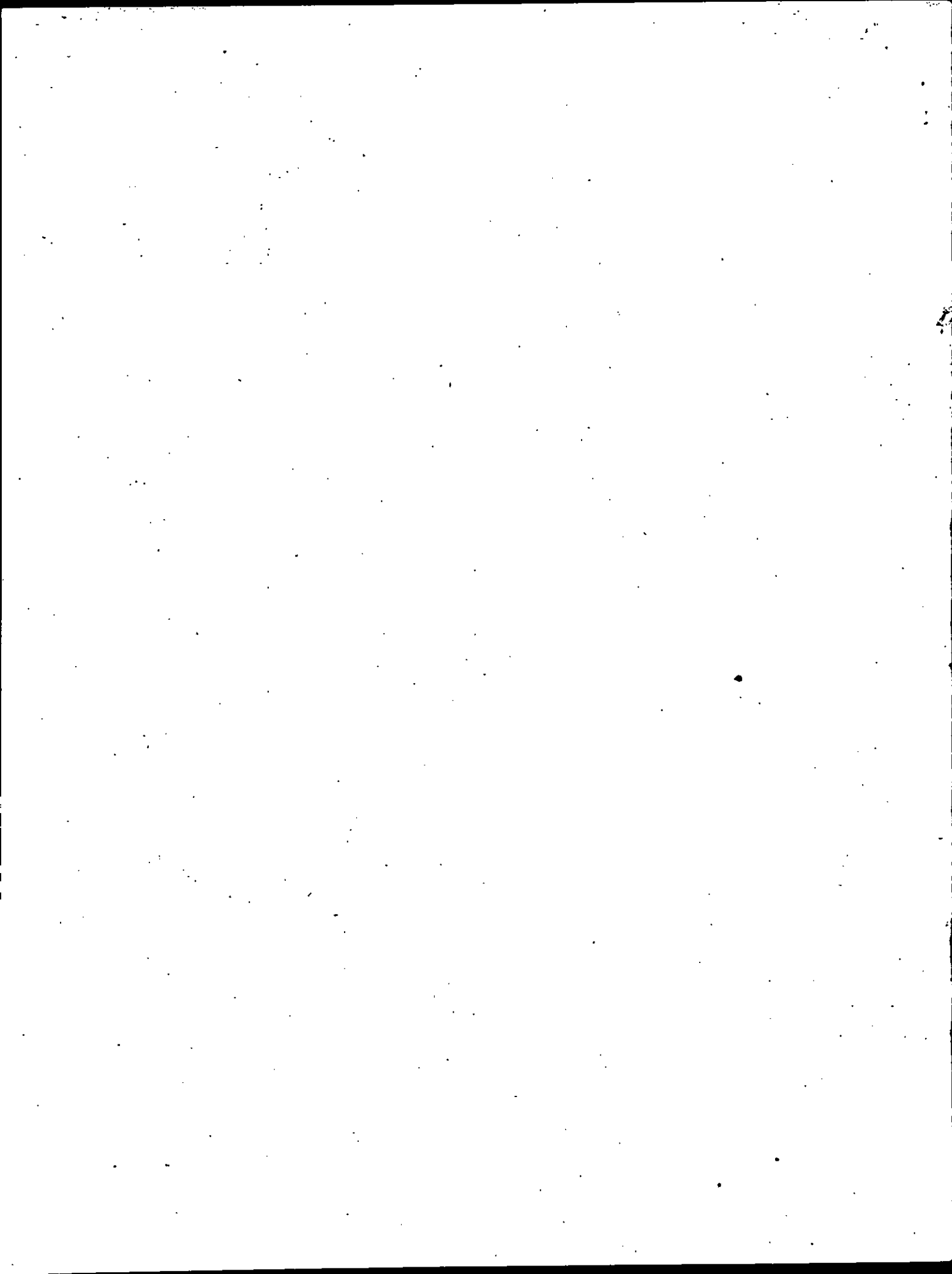
G – 2515

Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, May 2019

First Degree Programme Under CBCSS

Foundation Course

CO 1221/CC 1221 : INFORMATICS AND CYBER LAWS

(Common for CO 1221/CC 1221 (2018 Admn.))

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one word or to a maximum of two sentences each. Each question carries **1** mark.

1. What is MAN?

2. What is a blog?

3. What is a data?

4. Expand BRNET.

5. What is ISDN?

6. What is e-waste?

7. What is digital divide?

8. What is localization?

9. What is spam?

10. What is hacking?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer **any eight** questions in not exceeding one paragraph each. Each question carries **2** marks.

11. What is social networking?

12. What is infrared transmission?

13. What is network topology?

14. Distinguish between data and information.

15. Write any two benefits of knowledge management.

16. What are the different forms of data?

17. What is artificial intelligence?

18. What is virtual reality?

19. What is green computing?

20. What is online publishing?

21. What is electronic contract?

22. What is spyware?   **(8 × 2 = 16 Marks)**

SECTION – C

Answer **any six** questions in about 120 words. Each question carries 4 marks.

23. What are the components of information technology?

24. What is e-mail? What are the advantages?

25. What is video conferencing? What are the advantages?

26. What is e-learning? Explain the levels of e-learning.

27. Elaborate the role of IT in national integration.

28. Write a note on the applications of artificial intelligence.

29. What are the objectives of IT Act?

30. Explain the types of cyber crime.

31. Which are the methods of cyber terrorism?   **(6 × 4 = 24 Marks)**

SECTION – D

Answer **any two** questions in not exceeding four pages each. Each question carries **15** marks.

32. What is internet? Explain the business applications of internet.

33. What is cybercrime? Explain the nature and scope of cybercrime.

34. What is educational software? Explain the categories of educational software.

35. What is network topology? Explain different topologies.

(2 × 15 = 30 Marks)
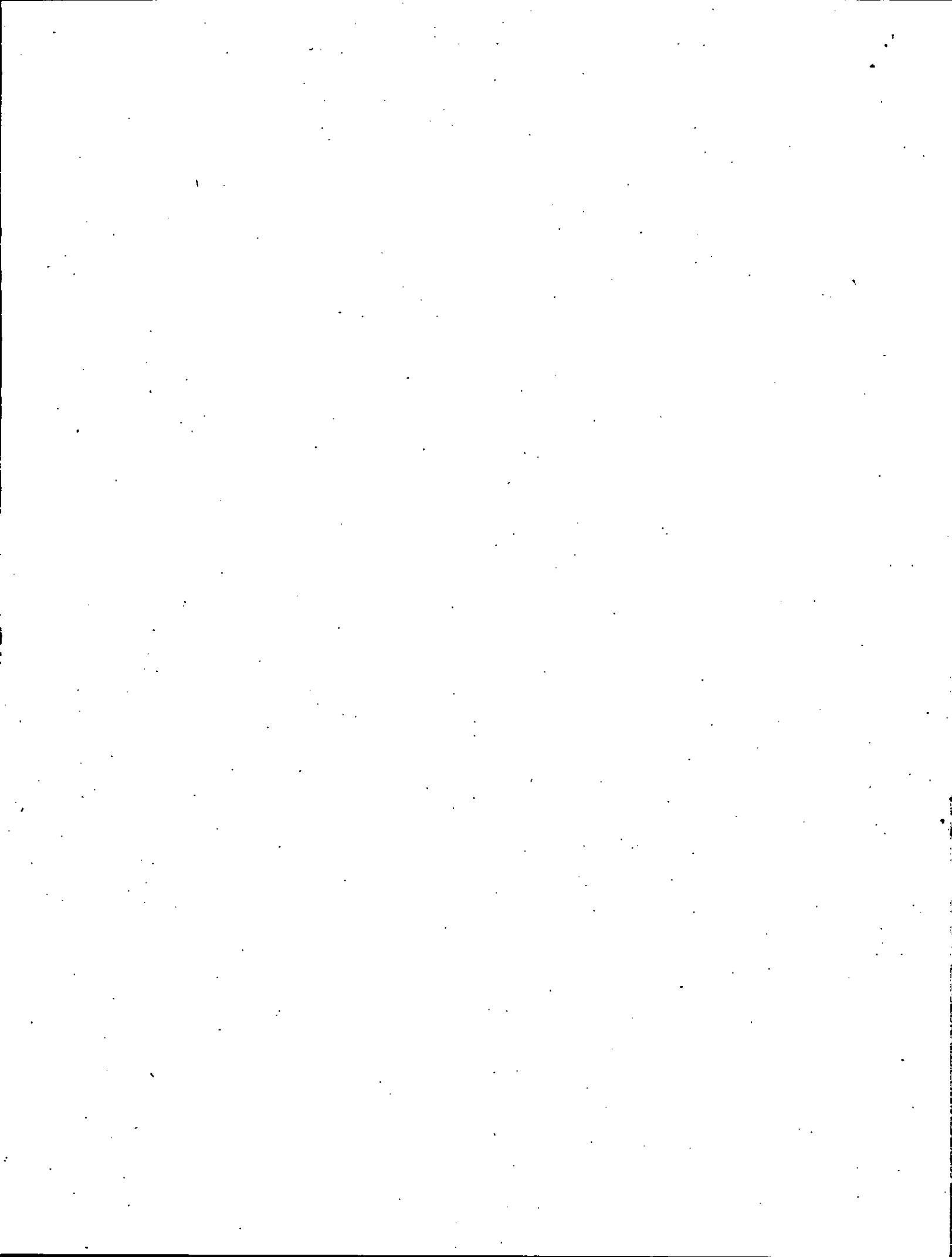
Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, May 2019

First Degree Programme under CBCSS

Complementary Course

CO1231/CC1231/CX1231 : BUSINESS MATHEMATICS

(Common for CO 1231/CC 1231/CX 1231)

(2018 Admn)

Time : 3 Hours   Max. Marks : 80

All the first 10 questions are compulsory. Each question carries 1 mark.

1. Find the sum of $\dfrac{2}{3} + \dfrac{6}{15} + \dfrac{3}{5}$.

2. Evaluate $\dfrac{3}{5} \times \left(\dfrac{-4-1}{6} \right) + \dfrac{5}{2}$.

3. Find the value of $14P_4$.

4. Define a symmetric matrix.

5. Evaluate the determinant of the square matrix $\begin{bmatrix} 4 & 1 \\ 3 & 2 \end{bmatrix}$.

6. Write the power set of the set $A = \{3, 4\}$.

7. Solve the equation $14y - 18 = 13$.

8. What is annuity ?

9. Solve the quadratic equation $x^2 - 5x + 6 = 0$.

10. Find the derivative of $y = x^2 + \dfrac{1}{x} + 7$. **(10 × 1 = 10 Marks)**

Answer any **eight** questions from among the questions 11 to 22. They carry 2 marks each.

11. Prove that $A \cup (B \cap C) = (A \cup B) \cap (A \cup C)$ where $A = \{1, 3, 4, 7\}$ $B = \{2, 3, 4, 8\}$ and $C = \{1, 3, 4, 9\}$.

12. If $nC_2 = 10$. Find n.

13. Sum of two numbers is 95. If one exceeds the other by 15. Find the numbers.

14. If $A = \begin{bmatrix} 5 & 3 \\ 4 & 6 \end{bmatrix}$ and $B = \begin{bmatrix} 6 & 8 \\ 9 & 1 \end{bmatrix}$ find $2A + 3B$.

15. Evaluate $\begin{vmatrix} x & 1 & 2 \\ 2 & x & 2 \\ 3 & 1 & x \end{vmatrix}$

16. Find the product $(p^2 - q^2)(2p + q)$.

17. If $y = 2x + \dfrac{4}{x}$, prove that $x^2 \dfrac{d^2 y}{dx^2} + x \dfrac{dy}{dx} - y = 0$.

18. Eliminate arbitrary constants a and b from $z = (x - a)^2 + (y - b)^2$ to form the partial differential equation.

19. $\int \dfrac{x + a}{x - a} dx$.

20. If simple interest on a certain sum is Rs. 360 for 2 years at 6% per annum. Find the sum.

21. After allowing a discount of $7\frac{1}{2}\%$ on the marked price of an article, an article is sold for Rs. 555. Find its marked price.

22. A man wishes to pay back his debt of Rs. 5,044 due after 6 years by 6 equal yearly instalment. Find the amount of each instalment, money being worth 10% per annum compound interest. **(8 × 2 = 16 Marks)**

Answer any six questions from among the questions 23 to 31. They carry 4 marks each.

23. The base of an isosceles triangle is $\frac{4}{3}$ cm. The perimeter of the triangle is $4\frac{2}{15}$ cm. What is the length of either of the remaining equal sides?

24. The table below gives the ages of drivers of cars involved in total accidents during a certain year. Draw a pie-diagram to represent the data :

Ages of drivers	Under 20	20-40	40-60	Over 60	Total
Percent of totals	15	60	20	5	100

25. If $A = \begin{bmatrix} 2 & 1 & 1 \\ -1 & 0 & 1 \\ 1 & 3 & -1 \end{bmatrix}$ calculate $A^2 - 5A + 9I$.

Where $I = \begin{bmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ 0 & 0 & 1 \end{bmatrix}$

26. Find the inverse of $\begin{bmatrix} 2 & -4 \\ -3 & 5 \end{bmatrix}$

27. At what rate percent compound interest per annum with Rs. 640 amount to 774.40 in 2 years.

28. Distinguish between Straight Line Method and diminishing balance method.

29. Find a partial differential equation by eliminating a, b, c from $\dfrac{x^2}{a^2} + \dfrac{y^2}{b^2} + \dfrac{z^2}{c^2} = 1$.

30. If $y = ae^{mx} + be^{-mx}$ prove that $\dfrac{d^2y}{dx^2} - m^2y = 0$.

31. The total cost function (in rupees) if x units of a product is $c(x) = x^2 + 78x + 2500$ and the demand function is $p = 600 - 8x$, when the price is Rs. 1 per unit. Show that the maximum net revenue (ie, profit) is obtained when 29 units are produced. Also find the price at which profit is maximums.

$$(6 \times 4 = 24 \text{ Marks})$$

Answer any two questions from among the questions 32 to 35. They carry 15 marks.

32. Using Cramer's rule, solve

$$x + y + z = 6, \ 2x + 3y - z = 5, \ 6x - 2y - 3z = -7.$$

33. Explain the need for providing depreciation what are the methods of recording depreciator.

34. (a) Explain bar diagrams

    (b) Draw a simple bar diagram to represent the following figures relating to manufacturing of machines:

Years	1984	1985	1986	1987	1988
No. of machines	1200	1700	1900	2800	2100

    (c) What are the advantages of diagram and graphs?

35. (a) Explain different types of sets and set operations with examples.

    (b) What are the rules of differentiation? Explain it with examples.

$$(2 \times 15 = 30 \text{ Marks})$$

Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, May 2019

First Degree Programme Under CBCSS

Core Course

FINANCIAL ACCOUNTING

(Common for CO 1241/CC 1242/CX 1241/TT 1241/HM 1241)

(2018 Admn)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in one word to a maximum two sentences. Each question carries **1** mark.

1. What is accounting?

2. What is a trial balance?

3. For what purpose profit and loss account is prepared?

4. What is a closing entry?

5. What is primage?

6. What is short sale?

7. What is the book of prime entry?

8. What is written down value method of depreciation?

9. Write any two names of accounting concepts.

10. What is Fixed Interest Bearing Securities? **(10 × 1 = 10 Marks)**

SECTION – B

Answer **any eight** questions in one paragraph. Each question carries **2** marks.

11. What are the Errors which are not disclosed by a Trial Balance?

12. Write a note on accounting cycle. *C (ihaeal)*

13. Write a note on current liabilities.

14. Explain money measurement concept.

15. What is deferred revenue expenditure?

16. State whether the following are capital or revenue expenditure.

    (a) Paid a bill of Rs. 10,000 of Mr. Kumar, who was engaged as the erection engineer to set up a new automatic machine costing Rs. 20,000 at the new factory site.

    (b) Incurred Rs. 26,000 expenditure on varied advertisement campaigns under taken yearly, on a regular basis, during the peak festival season.

    (c) In accordance with the long-term plan of providing a well-equipped Labour Welfare Centre, spent Rs. 90,000 being the budgeted allocation for the year.

17. What are the features of hire purchase?

18. Journalise the following transactions in the books of Mr. Roy

2018 April

1   He started business with a capital of - Plant Rs. 10,000, Bank Rs. 8,000, Stock Rs. 12,000

2   Bought furniture for resale Rs. 5,000

3   Bought furniture for Office decoration Rs. 3,000

4   Paid rent out of personal cash for Rs. 2,000

5   Sold furniture out of those for resale Rs. 6,000

6   Paid Salary to Mr. X for Rs. 1,200

19. On 12th June, 2017 fire occurred in the premises of a paper merchant. Most of the stock were destroyed, cost of stock salvaged being Rs. 11,200. In addition, some stock were salvaged in a damaged condition and its value in that condition was agreed at Rs. 10,400. From the books of account the following particulars were available :

(a) The stock at the close of account on 31st December, 2016 was valued at Rs. 83,500.

(b) The purchase from 1.1.15 to 12.6.17 amounted to Rs. 1,12,000 and sales during that period amounted to Rs. 1,54,000.

     On the basis of accounts for the past three years it appears that the firm earns on an average gross profit of 25% on sales. Stock for Rs. 60,000 has been insured. Compute the amount of the claim.

20. Write notes on (a) Cum dividend or interest (b) ex dividend or interest

21. What are the Advantages of Straight-Line Depreciation?

22. On 31st march 2018 Sethu purchased for cash from Ravi four 6% Rs. 100 Debentures of M ltd at Rs. 110$\frac{1}{2}$% Ex interest ; interest being payable on 1st June and 1st December each year. How will you record the transaction in the books of Ravi if each party had to pay bank commission of 25 paise percent?

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions not exceeding 120 words. Each question carries **4** marks.

23. What are the objectives of accounting?

24. Explain the basic concepts of accounting.

25. On 1.1.2011 a machine was purchased for Rs. 1,00,000 and Rs. 50,000 was paid for installation. Assuming that the rate of depreciation was 10% on Reducing Balance Method, calculate amount of depreciation upto 31.12.2013.

26. M.M. Mariee a ship Voyaged from Mumbai to London and back on 31st March 2018 on which date the accounts was closed the ship was on her half way back to Mumbai from London. The details of the voyage were as under.

Freight - Mumbai to London Rs 1,00.000

London to Mumbai 60,000

Coal consumption 20,000

Stores consumed 15,000

Port charges Rs 10,000

Salaries of crev 17,000

Depreciation 16,000

Insurance of ship for the voyage 20,000

Primage 10% and Address commission 5%

Prepare voyage account upto 31st March 2018.

27. Prepare an Accounting Equation from the following transactions in the books of Mr. X for January, 2018 :

   1 Invested Capital in the firm Rs. 20,000

   2 Purchased goods on credit from Das & Co. for Rs. 2,000

   4 Bought plant for cash Rs. 8,000

   8 Purchased goods for cash Rs. 4,000

28. The value of insurance policy for the loss of stock is Rs. 1,00,000. Stock on hand on the date of fire is Rs. 1,40,000 out of which stock destroyed is estimated to be Rs. 70,000. What should be the amount claim to be admitted by the insurance company?

29. On 1st April. 2011, Som Ltd. purchased a machine for Rs. 66,000 and spent Rs. 5,000 on shipping and forwarding charges, Rs. 7,000 as import duty, Rs. 1,000 for carriage and installation, Rs. 500 as brokerage and 500 for an iron pad. It was estimated that the machine will have a scrap value of Rs. 5,000 at the end of its useful life which is 15 years. On 1st January, 2012 repairs and renewals of Rs. 3,000 were carried out. On 1st October, 2013 this machine was sold for Rs. 50,000. Prepare Machinery Account for the 3 years.

30. What are the differences between sinking fund method and annuity method of depreciation?

31. What is depreciation fund method? Write entries required.

(6 × 4 = 24 Marks)

SECTION – D

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

32. X purchased a truck for Rs. 2,80,000, payment to, be made Rs. 91,000 down and 3 installments of Rs. 76,000 each at the end of each year. Rate of interest is charged at 10% p.a. Buyer depreciates assets at 15% p.a. on written down value method. Because of financial difficulties, X, after having paid down payment and first installment to the end of 1st year could not pay second installment and seller took possession of the truck. Seller, after spending Rs. 9,200 on repairs of the asset sold for Rs. 1,50,000. Show the relevant accounts.

5

G – 2517

33. Mr. A, who is a sole trader following is the trial balance as on 31 dec 2017

	Rs.		Rs.
Cash at bank	61,590	Sales	9,36,200
Cash in hand	11,800	12% bank loan	80,000
Drawings	20,000	Capital	1,60,000
Bills receivable	39,600	Bills payable	5,200
Salary	44,000	Discount received	2,400
Market value Rs. 28,000	24,000	Sundry creditors	1,26,200
Stock on 1.1.2017	1,27,360	Investment	
Land and building	80,000	Income from investment	1,980
Travelling expenses	13,800	Purchase return	7,400
Motor van	32,000		
Furniture	16,000		
Telegram	1,600		
Sundry debtors	1,28,000		
Discount allowed	3,600		
Sundry expense	37,240		
Stationary	3,200		
Bank loan interest	6,000		
Establishment	9,190		
Advertisement	2,000		
Sales return	5,000		
Purchase	6,53,400		
	13,19,380		13,19,380

Additional information

(a) Closing stock is valued at 2,40,000

(b) Maintain a reserve of 10% of debtors as reserve for debtors

(c) Provide a reserve of 5% on sundry debtors as reserve for discount and 5% on sundry creditors

(d) Stock worth Rs. 20,000 destroyed by fire on 25.11.2017 in respect of which the insurance company admitted the claim only Rs. 15,000

(e) The manager of the business is entitled to get a commission of 10% of net profit after calculating such commission

(f) Charge depreciation 2.5% on land and building. 10% on furniture, 20% on motor van

(g) Salary paid in advance 3000.

Prepare a trading and profit and loss account on 31 Dec 2017 and balance sheet on that date.

34. Prepare Journal and ledger

2018
May

1. Mr. N. started business with cash Rs. 5,000, stock Rs. 3,000, Furniture Rs. 2,000.

2. Purchased goods from Mr. Y for Rs. 3,000.

3. Paid expenses Rs. 200.

4. Paid Mr. Y on account Rs. 1,000.

5. Sold goods to Mr. T. for Rs. 4,000.

6. Paid wages Rs. 800.

7. Received from Mr. T in full settlement of his account Rs. 3,950.

Uhand

(35) On 1st April 2016 Janaki Ltd. had Rs. 3.00,000 6% Government stock at Rs. 94 (face value Rs. 100 each). Interest is payable half-yearly on 31st March and 30th September. The company sold Rs. 90,000 of the stock at Rs. 95 ex-interest on 1st June and purchased Rs. 72,000 stock at Rs. 97 cum -interest on 1st September. A further purchase of Rs. 36,000 stock was made on 1st December at Rs. 98 ex-interest. Draw up 6% Government Stock Account in the Investment Ledger of the company for the year ended 31st March. 2017. Ignore brokerage and income tax. The stock was quoted at Rs. 96 at the Stock Exchange on that date.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Second Semester B.Com. Degree Examination, May 2019

First Degree Programme Under CBCSS

Foundation Course II : CX 1221/TT 1221/HM 1221 (2014 admn. onwards) and

CO 1221/CC 1221(2014 admn. to 2017 admn)

INFORMATICS AND CYBER LAWS

(Common for Commerce/Commerce and Tax Procedure and Practice/Commerce and Tourism and Travel Management/Commerce and Hotel Management and Catering/Commerce with Computer Applications)

Time : 3 Hours   Max. Marks : 80

SECTION – A

Answer **all** questions in one word or to a maximum of two sentences each. Each question carries one mark.

1. What is extranet?

2. What is 'Blog'?

3. What is MALWARE?

4. What do you mean by artificial intelligence?

5. What is Gopher?

6. What do you mean by Biocomputing?

7. Define DRNET.

8. What is cyber ethics?

9. Define Wi-Fi.

10. What is green computing?

SECTION – B

Answer any **eight** questions in not exceeding **one** paragraph each. Each question carries **2** marks.

11. Explain the features of Information Technology.

12. What is Wimax?

13. What do you mea by WWW?

14. Briefly explain digital divide.

15. What is broadband?

16. What is information overload?

17. What do you mean by internet protocol?

18. Explain virtual class room.

19. What is cyber stalking?

20. Explain the IT applications in medicine.

21. What is DSL?

22. What do you mean by Dial-up?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about **120** words each. Each question carries **4** marks.

23. What are the difference between data, information and knowledge?

24. What are the different types of cyber crimes?

25. What is SAKSHAT?

26. Explain the benefits of e-society.

27. Explain the limitations of Information Technology.

28. Write a note about 4G networking.

29. Explain the about IT application in defence service.

30. Write a note on stalking.

31. Describe the scope of cyber laws.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions not exceeding **4** pages each. Each question carries **15** marks.

32. Explain the salient features of IT Act 2000.

33. Explain the latest developments in informatics.

34. Describe about cyber laws in India.

35. Explain the role of IT in film and media industry.

(2 × 15 = 30 Marks)