


KANNUR UNIVERSITY

(Abstract)

B.Com Programmes - Revised Model and Pattern of Question Papers for Open Courses under Choice Based Credit Semester System - with effect from 2015 Admission - Orders issued.

ACADEMIC C SECTION

U.O. No. Acad/C1/3544/2014

Dated, Civil Station (PO), 22-03-2017

Read: 1. U.O.No.Acad/C1/3544/2014 dated 03/05/2014.

2. Minutes of the meeting of the Board of Studies in Commerce (UG) held on 07-12-2016.

3. Letter dated 28/02/2017 from the Chairperson, Board of Studies in Commerce (UG).

ORDER

1. The Scheme and Syllabus of B.Com Course under Choice based Credit Semester System was implemented in the University with effect from 2014 admission vide paper read (1) above.

2. As the students who appeared for the examination of Open Course of B.Com Programme (implemented w.e.f 2014 admn) were aggrieved due to shortage of time, and as the total marks and time of the Open Course cannot be changed, the meeting of the Board of Studies in Commerce (UG) held on 07.12.2016 vide paper read (2) above recommended to modify the Model and Pattern of Question paper of Open Course of B.Com Programme **5D01 COM Open Course I (Basic Accounting, Financial Services, E - Commerce, Insurance and Risk Management) in the Vth Semester implemented w.e.f 2015 admission.**

3. Smt. Hemalatha . A.V ,Chairperson, Board of Studies in Commerce (UG) vide paper read (3) above, forwarded the modified pattern and model question paper of **“5D01 COM (Open Course I) Basic Accounting, Financial Services, E - Commerce and Insurance and Risk Management”** to be implemented w.e.f 2015 admission.

4. The Vice Chancellor after considering the matter in detail and in exercise of the powers of the Academic Council conferred under section 11 (1) of Kannur University Act 1996 and all other enabling provisions read together with has accorded sanction to implement the revised pattern and model question paper of **“5D01 COM (Open Course I) Basic Accounting, Financial Services, E - Commerce and Insurance and Risk Management”** in the Vth Semester of B.Com Programme with effect from 2015 admission as recommended by the Board of Studies in Commerce (UG) under Choice Based Credit Semester System , subject to report to the Academic Council.

(P.T.O)

5. Orders are, therefore, issued accordingly

To
The Principals of Colleges offering B.Com Programme

Copy to:

1. The Examination Branch (through PA to CE).
2. PS to VC/PA to PVC/PA to R/PA to CE.
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JOINT REGISTRAR (Acad)
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SECTION OFFICER



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Appendix to U.O No Acad/ci/3544/2014 dated 22/03/2017

Time 2 hours

Total :40 marks

Pattern of questions for Open course offered by BCom programme :
Basic Accounting, Financial services, E commerce , Insurance and Risk
Management

Part A- 6 questions out of 9 questions (answer in one or two sentences)
carrying 1 mark each

Part B- 4 out of 7 questions (answer in a paragraph) carrying 6 marks each.

Part C- 1 out of 2 questions (Essay type) 10 marks

MODEL QUESTION PAPER

V SEMESTER BCom (CCSS) Degree Examination 2017

5D01 COM (OPEN COURSE 1):BASIC ACCOUNTING

Time : 2 hours

Maximum Marks :40

PART A

I Answer any **six** questions in one or two sentences. Each carries one mark

1. Define Accounting.
2. What is going concern concept?
3. What is business entity concept?
4. What do you mean by Drawings?
5. What is Double Entry System?
6. What is Accounting Equation?

7. What are real accounts?
8. Define Balance sheet.
9. What is posting?

(6x1=6 marks)

Part-B

Answer any **four** questions. Each carries six marks.

10. Indicate whether the following transactions are cash or credit:
 - a. Commenced business with cash Rs.2,50,000
 - b. Paid cash in to bank Rs.1,00,000
 - c. Purchased goods worth Rs.40,000
 - d. Sold goods for cash Rs.60,000
 - e. Bought goods from Ramu Rs 50,000
 - f. Paid Ramu Rs.30,000
 - g. Sold goods to Jawahar Rs.16,000
 - h. Sold goods to Tom for cash Rs.14,000
 - i. Bought goods from meenu for cash Rs.25,000
 - j. Paid freight Rs 600
 - k. Sold goods to kichu for Rs 20,000
 - l. Received commission Rs 4,000
11. Classify the following into a) Personal account b) Real account c) Nominal Account:
 - a. Proprietors account
 - b. Stock account
 - c. Goodwill account
 - d. Interest account
 - e. Wages account

- f. Bank account
 - g. Discount received account
 - h. Subscription account in case of a club
 - i. Plant and Machinery account
 - j. Patents account
 - k. Bills receivable account
 - l. Prepaid insurance premium account
12. Show the accounting equation for the following transactions.
- a. Rajesh started business with cash Rs.2,00,000
 - b. Purchased goods on credit Rs.20,000
 - c. Purchased goods for cash Rs.10,000
 - d. Purchased furniture Rs.25,000
 - e. Withdrew for private use Rs.1,000
 - f. Paid rent Rs.4,000
 - g. Received commission Rs.2,000
 - h. Sold goods on credit Rs.5,000 (cost on Rs.4,000)
 - i. Paid to creditors Rs.10,000
 - j. Paid salaries Rs.6,000 and outstanding salaries Rs.2,000
13. Explain the rules of Debit and Credit?
14. State the differences between Journal and Ledger?
15. Differentiate between Capital expenditure and Revenue expenditure?
16. Enter the following transaction in Double Column cash book

2016.

Nov.1. Cash in hand	5,000
2. Purchased goods for cash	5,000
8. Wages paid	600
12. Cash withdrawn from bank	2,500

20. Cash sales	2,000
22. Capital introduced	25,000
25. Cash paid to Naik	4,950
discount allowed by him	50
28. Cash received from Anju	3,950
discount allowed to her	50

(4x6=24 marks)

Part-B.

Answer any **one** of the following questions. It carries 10 marks

17. Explain accounting concepts and accounting conventions?
 18. From the following trail balance of Mr. Abdul Majeed, Prepare Trading and Profit & Loss account and Balance Sheet as on 31st March 2016.

Trial balance as on 31st March 2016

Particulars	Debit Rs	Particulars	Credit Rs
Opening stock	8,000	Sales	50,000
Purchases	24,000	Purchase returns	2,910
Sales returns	2,700	Capital	10,000
Productive wages	1,000	Creditors	12,000
Carriage inward	1,400		
Salaries	2,400		
Coal, gas and water	600		
Trade expenses	1,000		
Stationary	1,400		
Land and Building	10,000		
Drawings	200		
Plant	8,000		
Cash in hand	4,400		
Debtors	2,000		
Investment	7,810		

Total	74,910	Total	74,910
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Closing stock on 31st March 2016 was Rs.12,000.

(10 marks)

(Theory and problems may be in the ratio of 30% and 70% respectively)

Vth SEMESTER DEGREE EXAMINATION NOVEMBER 2017
OPEN COURSE -Financial Services

Time:2hrs

Max. Marks:40

Part-A

Anser any **six** questions. Each carries **one** mark.

1. Define financial system?
2. Define merchant banking?
3. What is underwriting?
4. What is credit rating?
5. Define stock broker?
6. What is venture capital?
7. What are the basic components of financial system?
8. Define money market?
9. What do you mean by listing of companies?

Part-B

Answer any **four** questions. Each carries **six** marks.

10. Distinguish between money market and capital market?
11. Briefly explain types of money market instruments?
12. Give an account of the special features of financial services?
13. State the functions of the financial system?
14. What are the functions of factoring?
15. Explain what are the credit rating agencies in India?
16. What is mutual fund and explain what are their role/ importances?

Part-C.

Answer any **one** of the following (**10** marks)

17. Explain the structure of Indian financial system?
18. What are the financial services available for promoting industry in India?

Vth SEMESTER DEGREE EXAMINATION NOVEMBER 2017
OPEN COURSE - E-COMMERCE

Time:2 hrs

Max Marks:40

Part-A

Answer any six questions. Each carries one mark.

1. Define EDI.
2. What is e-cash?
3. What is intranet?
4. What is a web?
5. What is a digital signature?
6. What is spoofing?
7. Define E-Commerce.
8. Who are the participants in supply chain?
9. What is B2C E-commerce

Part-B

Answer any four questions. Each carries six mark.

10. Distinguish between e-commerce and traditional commerce.
11. What are the components of supply chain management system?
12. Explain the basic steps involved in an online payment system.
13. What is B2B e-commerce? What are its applications?
14. Discuss the business use of internet.
15. Explain the problems and challenges of E-commerce
16. Explain the drawback of EDI.

Part-C.

Answer any one of the following .(10 marks)

17. What is e-commerce? Explain the importance and benefits of e-commerce.
18. Explain the different types of electronic payment systems.

Vth SEMESTER DEGREE EXAMINATION NOVEMBER 2017
OPEN COURSE - Insurance and Risk management

Time: 2 hrs

Max. Marks:40

Part-A

Answer any **six** questions. Each carries **one** mark.

1. What is Insurance?
2. Who are the main parties to an Insurance Contract?
3. What is Life Insurance ?
4. What is an Insurance Policy?
5. What is claim in Life Insurance ?
6. What is Utmost Good Faith?
7. What is Causa Proxima?
8. What is Rural Insurance?
9. What is Risk?

Part-B

Answer any **four** questions. Each carries **six** marks.

10. What are the powers of TAC?
11. Write a short note on the Insurance Act of 1938.
12. Write a short note on the Nationalisation of Insurance Business in India ?
13. State the difference between General Insurance and Life Insurance ?
14. Write a note on Medical Insurance or Health Insurance?
15. What are the Risk Management Techniques?
16. What is the need for Micro Insurance?

Part-C.

Answer any **one** of the following (**10** marks)

17. What is Insurance? What are the principles of Insurance Contract?
18. Explain the role of IRDA in Insurance Sector?