(FOR THE CANDIDATES ADMITTED (NO. OF PAGES: 2)

DURING THE ACADEMIC YEAR

2016 ONLY)

REG.NO

PART – III

INSURANCE FOR BUSINESS PROCESS SERVICES

SECTION-A (10 X 1 =10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

MULTIPLE CHOICE QUESTIONS

1. Insurance works on the concept of----------------.
    a) Risk pooling b) Earning profit c) Tax benefit d) None
2. The person or entity that purchases an annuity is
    a) Annuitant b) Contract owner c) Beneficiary d) Insurer
3. Anything that leads to a loss i.e. the direct cause of a loss is known as ___________.
    a) Perils b) Hazard c) Indemnity d) Proximate cause
4. The contract wherein the health payer promises to compensate the member as defined in the agreement is known as ___________
    a) Health insurance b) general insurance c) vehicle insurance marine insurance
5. ------------------ is the process of investing in different kinds of assets.
    a) Asset allocation b) Asset class c) Risk return trade off d) None of the above

SHORT ANSWERS.

6. Define Risk
7. What is free-look in period?
8. What is underinsurance?

9. What is HIPPA?

10. What is private pension?

(CONTD….2)

SECTION-B **(5X5=25 MARKS)**

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS

11. a) Discuss the categories of insurable risk.

(OR)

b) Discuss the parties in a life insurance.

12. a) Explain the parties in a life insurance policy.

(OR)

b) Describe qualified and non-qualified annuity.

13. a) Explain non-life insurance.

(OR)

b) Discuss claim process in detail.

14. a) Explain the important terminologies of health insurance.

(OR)

b) What is Medicare? Explain Medicare part-A, part-B and part-C.

15. a) Asset allocation is a key concept in financial planning – Explain.

(OR)

b) Discuss the various categories of pension in UK.

SECTION-C **(5 X 8 = 40 MARKS)**

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS

16. a) Examine the types of life insurance companies.

(OR)

b) Examine the characteristics of a valid contract.

17. a) Examine the factors determining premium rate.

(OR)

b) Examine the types of annuity.

18. a) Examine various terms used under non-life insurance.

(OR)

b) Outline the underwriting process in detail.

19. a) Examine the benefits and problems of health insurance market.

(OR)

b) Examine Medicare and its parts.

20. a) Analyze various life stages of an individual.

(OR)

b) Illustrate:

a) IRA b) TPA c) TPR

A6/- ***************

(FOR THE CANDIDATES ADMITTED DURING THE ACADEMIC YEAR 2016 ONLY) **(NO. OF PAGES: 3)**

PART – III

PART – III

BUSINESS MATHEMATICS

SECTION – A (10*1=10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

MULTIPLE CHOICE QUESTIONS:

1. Formula for compound interest ---
   a. $p(1+r/100)^n$ b. $p(1+r/100)^{(n-1)}$ c. $p(r/100)^n$ d. $p(r/100)^{(n-1)}$

2. ___________ is an improper set
   a. Union set b. Null set c. complement set d. Identity set

3. If a matrix contains 'm' rows and 'n' columns then m*n is called ----
   a. Row matrix b. Column matrix c. order of matrix d. Unit

4. Formula for Product i.e., d/dx(uv) is-----
   a. vdu/dx b. udv/dx c. vdu/dx-udv/dx d. vdu/dx+udv/dx

5. --- is an anti-derivation.
   a. Integration b. Differentiation c. Cyclical d. Irregular

SHORT ANSWERS:

6. What is sinking fund?
7. Define set
8. What is meant by determinant?
9. What is differentiation?
10. Evaluate $\int x^5\,dx$

SECTION – B (5X5=25 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

11. a. Two equal sums were lent out at 7% and 5% SI respectively. The interest earned on the two loans adds upto Rs. 960 for 4 years. Find the sum lent out.

(OR)

b. Find the true discount and the present worth of a bill for Rs. 1660 due in 9 months at 5% per annum.

(CONTD……2)

12. a. If $f(x) = 3x^2 - 2x + 5$ find f(-2), f(2) ,f(0) and f(1/2).

(OR)

b. Find the 40^{th} term of an AP whose 9^{th} term is 465 and 20^{th} term is 388.

13. a. Find the adjoint of

(OR)

b. Solve the equations $3x+5y+7=0$; $4x+7y+3=0$

14. a. Differentiate with respect to x : $7x^3+4x^2-3x+2$.

(OR)

b. If the demand function is $p=4-5x$, for what value of x will elasticity of demand be unitary?

15. a. Integrate with respect to x : $\frac{4x^3+3x}{x^4+1}$

(OR)

b. Evaluate $\int x\, e^{mx}\, dx$

SECTION – C (5X8=40 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

16. a. Find the interest on Rs.1,000 for 10 years at 4% per annum, the interest being paid quarterly.

(OR)

b. A man wishes to have Rs. 2,500 available in a bank account when his daughter's first year college expenses begin. How much must he deposit in the beginning of each year at 3.5 per cent compounded annually, if the girl is to start in college six years from now?

17. a. In a survey of 5000 persons, it was found that 2,800 read Indian Express and 2,300 read statesman while 400 read both papers. How many read neither Indian Express nor statesman?

(OR)

b. Find three numbers in GP whose sum is 21 and whose product is 216.

18. a. Prove that $AB \neq BA$ if A = B= . or

b. Solve the following equation by cramer's rule.:
$$x+y+2z=4$$
$$2x-y+3z=9$$
$$3x-y-z=2$$

19.a. If $y=(4x^3+-x)(7x^2+6x+3)e^x$ find dy/dx

or

b. The total cost function for the production of x units of an item is give by $T=10-4x^3+3x^4$. Find (a) The average cost (b) marginal cost (c) The marginal average cost.

20. a. $\int \frac{x^2 dx}{(4x+1)^{5/2}}$ or

b. Evaluate $\int xdx/(x-1)(2x+1)$

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(FOR THE CANDIDATES ADMITTED (NO.OF PAGES: 4)

DURING THE ACADEMIC YEAR 16 UBP 305

2016 ONLY)

REG.NO

N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI

END-OF-SEMESTER EXAMINATIONS : NOVEMBER – 2017

B.COM.- BUSINESS PROCESS SERVICES MAXIMUM MARKS: 75

V SEMESTER TIME: 3 HOURS

PART – III

CORPORATE ACCOUNTING

SECTION –A [10X1=10 MARKS]
ANSWER ALL QUESTIONS.

1. Shares application a/c is a -----------------
   [a] Personal a/c [b] Real a/c [c] impersonal a/c [d] nominal a/c

2. Debentures are shown under the following heading in a company's Balance Sheet:
   [a] Secured loan [b] Unsecured loan [c] Share capital [d] Current liabilities

3. Preliminary expenses are an example of -----------
   [a] Fixed asset [b] Current asset [c] Fictitious asset [d] Investment

4. Under net assets method, the value of a share depends on the amount that would be available to ------
   [a] Preference shareholders [b] Equity shareholders
   [c] Creditors [d] Debentures holders

5. Preferential creditors are shown in the statement of affairs under-----------
   [a] List A [b] List B [c] List C [d] List D
6. Write shorts notes on share
7. What is meant by Capital Redemption Reserves?
8. Write shorts notes on contingent liabilities.
9. Define super profit.
10. Write a note on "contributory'.

SECTION-B [5X4=20 MARKS]

ANSWER **EITHER 'a' OR 'b' IN EACH OF THE FOLLOWING** QUESTIONS.

11. [a] Write the meaning of share and mention its types.

[OR]

(CONTD……2)

[b] X Ltd offered 20,000 shares of Rs.10/- each at a discount of 10%. The shares were payable as under.
Rs.3 on application
Rs. 4 on allotment (with adjustment of discount)
Rs. 2 on first and final call
Public applied for 16,000 shares and the shares have been duly allotted. All money due was received. Pass journal.

12. [a] State the conditions and procedures for the issue of Redeemable preference shares.

[OR]

[b] The following extract from the balance sheet of Gayathri Co.Ltd. as on 31st Dec.1997, is given to you.

Share capital:	Rs
2,00,000 Equity shares of Rs.10 each…………………………..	20,00,000
3,00,000 6%redeemable preference shares of Rs.10 each……..	30,00,000
Capital Reserve…………………………………………………	15,00,000
General Reserve…………………………………………………	9,00,000
Profit & Loss A/C………………………………………………..	25,50,000

The company exercises its option to redeem the preference shares on 1st Jan.1998.
The company has sufficient cash.
Give journal entries to record the redemption.

13. [a] From the following particulars determine the maximum remuneration available to a full time director of a manufacturing company.
The profit and loss account of the company showed a net profit of Rs40,00,000 after taking into account the following items:

	Rs
i) Depreciation (including special depreciation of Rs. 40,000)	1,00,000
ii) Provision for income tax	2,00,000
iii) Donation to political parties	50,000
iv) Ex-gratia payment to a worker	10,000
v) Capital profit on sale of assets	15,000

[OR]

[b] Draft the Balance sheet of a limited company in prescribed form as per schedule vi of Indian Companies Act.

14. [a] Arun Limited proposed to purchase the business carried on by Tharun Limited. Goodwill for this purpose is agreed to be valued at three year's purchase of the average profit of the past four years.
The appropriate weights to be used are:
1994-1; 1995-2; 1996-3; 1997-4;
Profit for these years were :
1994-Rs.10,000; 1995-Rs.11,000; 1996-Rs.12,000; 1997-Rs.15,000
Compute the value of the goodwill of the firm.

[OR]

[b] What are the various reasons for valuing shares?

15. [a] X Ltd. went into liquidation with the following liabilities:
[i] Secured creditors – Rs.30,000 (securities realized Rs.35,000)
[ii] Preferential creditors Rs.700
[iii] Unsecured creditors Rs.40,500

Liquidator's expenses are Rs.352. he is entitled to a remuneration of 4% on the amounts realized (including securities with creditors) and 2% on the amount distributed to unsecured creditors. The various assets realized Rs.36,000. Prepare the liquidator's final statement of account.

[OR]

[b] From the following details ascertain unsecured creditors to be shown in statement affairs:

	Rs.
Creditors for goods	80,000
Bills payable	8,000
Loan from bank (unsecured)	20,000
Bank over draft	6,000
Loan on security of machinery	40,000
Estimated realizable value of machinery	32,000
Bills discounted	31,000 (20% expected to rank)
Contingent liabilities	25,000 (10% expected to rank)

SECTION-C [3 X15=45 MARKS]

ANSWER ANY THREE OF THE FOLLOWING QUESTIONS.

16. Distinguish between shares and debentures.

17. Z Ltd is incorporated on 0n 01.05.2013 to take over the business of Y & Co as a going concern from 01.01.2013. The profit and loss account for the year ending 31.12.2013 is as follows:

Profit and Loss a/c of Z ltd for the year ending 31.12.2013

	Rs.		**Rs.**
To salaries	72,000	By Gross profit	3,10,000
To rent & taxes	24,000		
To commission	12,000		
To insurance	6,000		
To electricity charges	4,800		
To director's	6,000		
To audit fees	3,200		
To advertisement	8,000		
To discount	7,000		
To office expenses	15,000		
To carriage outward	6,000		
To interest on loan	6,000		
To bank charges	3,000		
To preliminary	13,000		
expenses	4,000		
To bad debts	1,20,000		
To net profit			3,10,000
	3.10.000		

Total sales for the year ending 31.12.2013 is Rs.10,00,000 divided into Rs.3,00,000 for the period upto 01.05.2013and Rs.7,00,000 for the remaining period. Find the net profit upto incorporation of the company and after incorporation of the company.

18. From the under mentioned Trial Balance of Sun Brothers Ltd., Prepare a Trading and

(CONTD…….4)

Profit and Loss a/c for the year ended Dec 31-2016 and the Balance sheet as at that date:

Debit balance	Rs.	Credit balance	Rs.
Opening stock	30,000	Equity share capital	
Rent and taxes	6,000	1,000 shares of Rs.100	
Purchases	60,900	each	1,00,000
Wages	55,200	5% debentures	25,000
Discount	1,500	Sales	1,75,000
Fuel	2,570	Creditors	8,000
Building	70,000	Bank overdraft	12,000
Carriage inwards	1,175	Discount	2,200
Debtors	20,000	Transfer fee	100
Goodwill	28,000	Returns outwards	100
Plant and machinery	25,000		
Loose tools	6,000		
Advertisement	3,000		
General expenses	4,400		
Bad debts	1,030		
Debenture interest [for half year]	625		
Miscellaneous expenses	3,000		
Insurance	1,000		
Cash	3,000		
	3,22,400		3,22,400

[i] The authorized capital of the company is Rs.2,00,000
[ii] Stock on Dec.31, 2016 is Rs.2,00,000
[iii] Depreciate plant and machinery at 9% and revalue tools at Rs.4,100
[iv] Allow 2.5% discount on debtors and 2% as bad debts reserve.

19. The Balance sheet of A Co Ltd. Disclosed the following position as on 31st December 2008.

Liabilities	Rs.	Assets	Rs.
Share capital		Goodwill	1,65,000
6,000 equity shares of Rs.100 each	6,00,000	Investments	5,25,000
Profit & loss a/c	75,000	Stock	6,60,000
General reserve	2,25,000	Sundry	3,90,000
6% debentures	4,50,000	debtors	60,000
Sundry creditors	1,50,000	Cash at bank	
Workmen's savings bank a/c	3,00,000		
	18,00,00 0		18,00,000

[i] The profits for the past five years were:
2004-Rs.30,000, 2005-Rs.70,000, 2006-Rs.50,000
2007-Rs.55,000 , 2008-Rs.95,000
[ii] The market value of investments was Rs.3,30,000
[iii] Goodwill is to valued at three years purchase of the average annual profits for the last five years. Find the intrinsic value of each share.

20. The following particulars relate to a limited company which went into voluntary liquidation: Rs

Preferential creditors- 24,000
Unsecured creditors- 58,000
6% debentures- 30,000

The assets realized Rs 80,000. The expenses of liquidation amounted to Rs 1,500 and the liquidator's remuneration was agreed at 2.5% on the amount realized and 2% on the amount paid to unsecured creditors including preferential creditors. Show the liquidator's final statement of account.

A6/- ************** .

(FOR THE CANDIDATES ADMITTED (NO.OF PAGES: 2)

DURING THE ACADEMIC YEAR 2016 ONLY) 16 UBP 306

REG.NO

N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI
END-OF-SEMESTER EXAMINATIONS : NOVEMBER – 2017

B.COM.- BUSINESS PROCESS SERVICES MAXIMUM MARKS: 75

III SEMESTER TIME: 3 HOURS

PART – III

COMPANY LAW

SECTION –A (10X1=10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

MULTIPLE CHOICE QUESTIONS.

1. Minimum number of members in case of publiccompany.
   a) 1 b) 2 c) 5 d)7
2. Address of the registered office is situated in __________
   a) MOA b) AOA c) Prospectus d)None of these
3. A prospectus for shares can be issued only by __________company.
   a) Public b) Private c) Statutory d) Chatered
4. Minimum no. of Directors in case of a public companyis ______.
   a) 1 b) 2 c) 3 d)4
5. _________is the process through which life of a company comes to an end and its property is administered for the benefit of its members & creditors.
   a) Winding up of company b) Issuing prospectus
   c) Incorporation d) Registration

SHORT ANSWERS.

6. Who is a Promoter?
7. What is a Memorandum of Association?
8. Define ‘Share’.
9. Define meeting.
10. What is meant by winding up of a company?

SECTION - B (5 X 5 = 25 MARKS)
ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

11.a) Explain briefly the characteristics of a company.

(OR)

b) Explain the duties of a Promoter.

(CONTD......2)

12. a) Explain briefly the contents of Memorandum of Association.

(OR)

b) Distinguish between Articles and Memorandum of Association

13. a) What are the Contents of the Prospectus? Explain briefly.

(OR)

b) Bing out the differences between a share and a debenture

14. a) Explain the Qualifications of a director.

(OR)

b) Discuss briefly the removal of directors.

15. a) Write notes on voluntary winding up of a company

(OR)

b) Discuss the consequences of winding up in general.

SECTION – C (5 X 8 = 40 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

16. a) Distinguish between a Public company and a Private company

(OR)

b) How is a company formed under Companies Act? Enumerate the various documents to be filled with the Registrar

17. a) What are the Articles of Association? How can they be altered? Discuss the limits upon the powers of a company to alter the Articles of Association

(OR)

b) Discuss in detail the Doctrine of Indoor Management and its exceptions

.

18. a) What is a prospectus? Who are liable for mis-statements in a prospectus? Explain the civil & criminal liability for such mis-statement?

(OR)

b) Define "Bonus Share" and explain the SEBI guidelines for the issue of Bonus shares

19. a) Analyse the power, duties and liabilities of directors

(OR)

b) Discuss elaborately about the kinds of meetings

20. a) Explain the different modes of winding up of accompany

(OR)

b) Discuss the powers and duties of a Liquidator

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(FOR THE CANDIDATES ADMITTED DURING THE ACADEMIC YEARS 2015 & 2016 ONLY)

(NO. OF PAGES: 2)

16UBP308 / 15 UBP 308

REG.NO

N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI

END-OF-SEMESTER EXAMINATIONS : NOVEMBER 2017

B.COM –B.P.S
III SEMESTER

MAXIMUM MARKS: 75
TIME : 3 HOURS

PART - III

FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

SECTION – A (10 X 1 = 10 MARKS)

ANSWER ALL THE FOLLOWING QUESTIONS.

1. The preparation of financial statement accounting operates within the frame work

   A. GAAP C. AIMA

   B. AICPA D. AAA

2. The incurred during the current year for services to be received in the next accounting year

   A. Prepaid expenses C. Accounted Income

   B. Outstanding Expenses D. Depreciation

3. A quantities unit of a product or service in relation to which costs are ascertained is called

   A. Product unit C. Cost unit
   B. Service unit D. Monetary unit

4. All costs relating to a particulars contract are collected in

   A. Contractor a/c C. Contract a/c

   B. Contractee a/c D. Profit and loss a/c

5. Value engineering leads to

   A. Increase in sales C. Cost reduction

   B. Profit maximization D. Lesser investment

6. What is meant by inbound logistics?

7. Expand XBRL.

8. What is COA?

9. Define account receivable.

10. Expand IFRS. **(CONTD…..2)**

SECTION – B (5 X 5 = 25)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

11 A. Briefly explain the basic accounting principles.

(OR)

B. State the merits and demerits of business process outsources.

12 A. State the types of purchase order.

(OR)

B. What are the types of discount offered by vendors?

13 A. Briefly explain the various types of reports.

(OR)

B.State the effective management of AR leads to working capital improvement.

14 A. What are the essentials of a effective budgetary control systems?

(OR)

B.Write a note on data privacy law.

15 A. State the future and challenges of delivery excellence.

(OR)

B. What are the terminologies used in BPO?

SECTION – C (5 X 8 = 40)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS

16 A. Enumerate the types of business organizations.

(OR)

B. Discuss the accounting business process cycle.

17 A. What are the techniques used in inventory control? Explain.

(OR)

B. Discuss the different types of invoice matching.

18 A. Elucidate the various activities in accounts receivable.

(OR)

B. Discuss the customer account reconciliation.

19 A. Enumerate the various modules and usage of ERPs.

(OR)

B. Discuss the various management reporting.

20 A. Explain the basics of accounting standard.

(OR)

B. Bring out the importance of process documents in service level measurements.

A6/- ***************