



M 5967

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (CCSS – Reg./Supple./Improv.)  
Examination, May 2014  
CORE COURSE IN COMMERCE  
6B 17 COM (D) : Computer Application (Elective)  
Accounting Packages – Tally

Time : 2 Hours

Max. Weightage : 20

SECTION – A

Answer **all** questions. Weightage for a bunch of **four** questions is **1**.

1. Retained earnings is a sub group of \_\_\_\_\_
  - a) Capital account
  - b) Current liability
  - c) Loans
  - d) Investment
2. In Tally, the hierarchy of account groups are fixed \_\_\_\_\_
  - a) At any time
  - b) At the beginning
  - c) At the end
  - d) Periodically
3. Carriage outwards is placed under the group \_\_\_\_\_
  - a) Direct expenses
  - b) Indirect expenses
  - c) Direct income
  - d) Indirect income
4. The voucher entry used corresponding to sales returns book is \_\_\_\_\_
  - a) Debit note voucher
  - b) Credit note voucher
  - c) Memo voucher
  - d) Journal voucher**(Weightage : 1)**
5. There are \_\_\_\_\_ number of reserved groups in Tally.
  - a) 28
  - b) 15
  - c) 13
  - d) 25

P.T.O.





20. How can you create a 'Stock Category' ?
21. Explain the procedure for voucher entry.
22. Write a note on VAT in Tally. **(4×2=8 Weightage)**

SECTION – D

Answer **any one** question, carry Weightage of **four**.

23. Explain the standard vouchers used in Tally.
  24. Explain the procedure for creating budgets in Tally. **(1×4=4 Weightage)**
-



M 5962

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (CCSS – Reg./Supple./Improv.)

Examination, May 2014

CORE COURSE IN COMMERCE

6B15 COM : Auditing

Time: 3 Hours

Max. Weightage : 30

PART – A

This Part consist of **two** bunches of questions carrying **equal** weightage of **one**.  
**Each** bunch consist of **4** objective type questions. Answer **all** questions.

I. Fill in the blanks :

1. CAAT stands for \_\_\_\_\_
2. Error committed when transactions are incorrectly recorded are called \_\_\_\_\_
3. When the issue price is more than the share value it is called \_\_\_\_\_
4. Any casual vacancy in the office of the auditor can be filled by \_\_\_\_\_

II. Choose the correct answer :

5. Audit conducted with some special object in view is called \_\_\_\_\_
  - a) Balance Sheet Audit
  - b) Special Audit
  - c) Cash Audit
  - d) None of these
6. Work done by one employee is automatically checked by another is
  - a) Internal check
  - b) Internal control
  - c) Internal audit
  - d) None of these
7. Report in while the opinion of the auditor subject to certain conditions or reservation is called
  - a) Clean report
  - b) Unqualified report
  - c) Qualified report
  - d) None of these
8. SAP stands for \_\_\_\_\_
  - a) Standard Auditing Procedure
  - b) Standard Auditing Practices
  - c) Standard Auditing Package
  - d) None of these

(2×1=2)

P.T.O.



## PART – B

Answer **any eight** questions. **Each** carries a weightage of **one**.

9. Who is appointing the first auditor of a company ?
10. What is interim audit ?
11. What do you mean by Audit Files ?
12. What is Audit note book ?
13. Whether the auditor has get any lien on the books of accounts audited by him ?
14. Define Auditing.
15. Who can remove the first auditor of a company ?
16. Define internal check.
17. What is audit memorandum ?
18. What is management audit ? (8×1=8 Weight)

## PART – C

Answer **any six** questions in **one** or **two** pages. **Each** question carries a weightage of **two**.

19. What are the disqualifications of a company auditor ?
20. State the main objectives of share transfer audit.
21. What do you mean by managerial personnel ? Who are all the managerial personnel of a company ?
22. Mention the various points to be given special attention, while vouching the payment side of the cash book.
23. State the importance of vouching.
24. What are the advantages of internal check ?
25. What are the points to be considered while the valuation of an asset ?
26. What are contingent assets ? Give examples. (6×2=12 Weight)

## PART – D

Answer **any two** questions. **Each** question carries a weightage of **4**.

27. Discuss the rights and powers of a company auditor.
28. Discuss the objectives of auditing.
29. Explain the duties of an auditor with regard to valuation of stock. (2×4=8 Weight)



M 6083

Reg. No. : .....

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VI Semester B.A./B.Sc./B.Com./B.B.A./B.B.A.T.T.M./B.B.M./B.C.A./B.S.W./  
B.A. Afsal-UI-Ulama Degree (CCSS – Reg./Supple./Improv.)

Examination, May 2014

Open Course

**6D02 ENG : ENGLISH FOR BUSINESS PURPOSES**

Time : 2 Hours

Max. Weightage : 20

- I. Write an essay of abt. **200** words on **any one** of the following : **(Weightage 1×4=4)**
- 1) Explain the different types of communication.
  - 2) Describe the essential features of business English.
- II. Write paragraph answers in **80** words on **any two** : **(Weightage 2×2=4)**
- 3) Advantages of E-mail.
  - 4) LSRW.
  - 5) Functions of communication.
  - 6) Differences between spoken and written communication.
- III. Write paragraph type answers in **80** words on **any 2** of the following : **(Weightage 2×2=4)**
- 7) Prepare the brochure of Kerala State Government promoting tourism in our state. Highlight the exotic locations and the packages provided by the state.
  - 8) Tour business organization is organising a campus recruitment in various colleges across Kerala. Prepare a letter to be sent to the colleges, informing them of the opportunity, your criteria and inviting their participation.
  - 9) Write a brief profile of your computer company 'Neologics' to be included in the Business Directory of Technopark.
  - 10) Imagine that you are the student representative of the class. The teacher asks you to inform all your classmates the details of your sixth semester syllabus. Prepare an SMS message to be sent to your classmates.

P.T.O.



IV. Answer **any 6** in **1** or **2** sentences :

(Weightage 6×1=6)

- 11) Formal informal communication.
- 12) Netiquette.
- 13) Received pronunciation.
- 14) Expansion of SMS and MMS.
- 15) Note – taking.
- 16) Video conferencing.
- 17) What is an agenda ?
- 18) Write a sentence which involves the function of 'warming'.

V. Answer choosing the correct option.

(Weightage 2×1=2)

- 19) A) What is "AOB" written at the end of an agenda ?  
(A Or B, Any Other Block, Any Other Bureau, Any Other Business)
  - B) Business letters are \_\_\_\_\_  
(Formal, Informal, Non-verbal, None of these)
  - C) Communication is a means of expressing \_\_\_\_\_  
(attitude, ideas, feelings, all of these)
  - D) Fill in using the suitable preposition – "Keep" the minutes short and \_\_\_\_\_ the point."  
(for, at, to, with)
- 20) A) A framework that helps meetings own effectively.  
(minutes, agenda, video-conferencing, none of these)
  - B) Which of the following is a component of basic language skills ?  
(elucidatory, explaining, speaking, describing)
  - C) Which of the following is an expression of approval ?  
(Thats it, Consequently, I told you, Kudos)
  - D) A feature of Advertisement.  
(video conferencing, copy-writing, minutes, agenda)





## PART – B

Answer **any eight** questions in **one** or **two** sentences **each**. **Each** question carries a weightage of **one** :

9. What is credit rating ?
10. Define financial services.
11. Define venture capital company.
12. What is seed capital ?
13. What is a commercial bank ?
14. What is IPO ?
15. What do you mean by secondary market ?
16. Define stock exchange.
17. What do you mean by depository ?
18. What is factoring ? (8×1=8 Weight)

## PART – C

Answer **any six** questions. Answer **not** to exceed **one** page. **Each** carries a weightage of **two** :

19. State the type of finance provided by a venture capitalist.
20. Write a note on forfaiting.
21. What are the advantage of mutual funds ?
22. State the functions performed by NSDL.
23. What are the basic functions of a financial market ?
24. State the merits of call money market.
25. Distinguish between capital market and money market.
26. What are the functions of primary market ? (6×2=12 Weight)

## PART – D

Answer **any two**. **Each** carries a weightage of **four**.

27. Explain the defects of India money market.
28. Explain briefly the innovative financial instruments currently in circulation.
29. Describe the methods of trading in a stock exchange. (2×4=8 Weightage)



M 8326

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (CCSS – Reg./Supple./Improv.)  
Examination, May 2015

CORE COURSE

6B17COM : (D : Computer Application) Accounting Packages-Tally  
(Elective)  
(2012 Admn.)

Time : 2 Hours

Max. Weight : 20

PART – A

This Part consist of **two** bunches of question carrying **equal** weightage of **one**.  
**Each** bunch consists of **four** objective type questions. Answer **all** questions.

- I. 1. Tally is a financial accounting \_\_\_\_\_
2. \_\_\_\_\_ is a primary group to hold the capital and reserves of the company.
3. Ledger is a book which contains \_\_\_\_\_
4. The Stock group which contains \_\_\_\_\_ items. (W=1)

II. True or False :

5. The middle area of tally is divided into two sides.
6. Journal voucher is a contra voucher.
7. Tally is flexible to use Multi-currency accounting.
8. VAT is also known as tax credit method. (W=1)

PART – B

Answer **any six** questions. **Each** question carries a weightage of **one**.

9. Define Accounting.
10. What is a Trial Balance ?

P.T.O.



11. What do you mean by Budget ?

12. What is the concept of VAT ?

13. State two features of tally.

14. What is a sales voucher ?

15. Define a cost centre.

16. What is debit note ?

(W=6×1=6)

### PART – C

Answer **any four** questions. **Each** carries a weightage of **two**.

17. State the advantages of tally.

18. Explain the steps to delete a ledger account in tally.

19. What is memo voucher ? How can you change the entries in the voucher in tally ?

20. What is a Balance Sheet ? Explain the steps to enter balance sheet in tally.

21. How to start tally ?

22. State the rules of Debit and Credit.

(W=4×2=8)

### PART – D

Answer **any one**. **Each** question carries a weightage of **four**.

23. Describe the steps to create a company.

24. Explain the steps to create a single stock group and a multiple stock group.

(W=1×4=4)



Reg. No. : .....

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**VI Semester B.Com. Degree (CCSS-Reg./Supple./Improv.)**  
**Examination, May 2015**  
**CORE COURSE IN COMMERCE**  
**6B15 COM : Auditing**  
**(2012 Admn.)**

Time : 3 Hours

Max. Weightage : 30

PART – A

This Part consist of **two** bunches of questions carrying **equal** weightage of **one**.  
**Each** bunch consist of **4** objective type questions. Answer **all** questions.

I. 1) Audit done compulsory by law

- a) Statutory audit
- b) Interim audit
- c) Performance audit
- d) Internal audit

2) CAAT stands for

- a) Computer Aided Auditing Technique
- b) Computed Analysis and Auditing Technique
- c) Calculated Auditing Technique
- d) Computed Assisted Auditing Technique

3) Documentary evidence in support of a transaction

- a) Report
- b) Verification
- c) Voucher
- d) None of these

4) A report which contains the opinion of the auditor subject to certain conditions

- a) Qualified report
- b) Clean report
- c) Negative report
- d) Piece meal report

**(Wt. 1)**

II. Choose the suitable word.

5) Auditor is the \_\_\_\_\_ of the shareholders.

- a) Employee
- b) Agent
- c) Employer
- d) None



- 6) \_\_\_\_\_ is a set of procedure specially designed for each audit.
- Audit plan
  - Audit manual
  - Audit programme
  - None of these
- 7) \_\_\_\_\_ means to select and examine a representative sample from a large number of similar items.
- Test checking
  - Random checking
  - Routine checking
  - None of these
- 8) An audit conducted in between two annual audit is called \_\_\_\_\_
- Continuous audit
  - Internal audit
  - Interim audit
  - None of these
- (Wt.=1)**

#### PART – B

Answer **any eight** questions in **one** or **two** sentences **each**. **Each** question carries a weightage of **one**.

- What is a voucher ?
  - What do you mean by window dressing ?
  - What is book value ?
  - Define verification.
  - What do you mean by collateral vouchers ?
  - Who has the right to fill the casual vacancy of an auditor ?
  - Define audit programme.
  - What is partial audit ?
  - What do you mean by audit files ?
  - What is audit memorandum ?
- (W=8×1=8)**



PART – C

Answer **any six** questions. Answer not to exceed **one** page. **Each** carries a weightage of **two**.

19. What precautions are called for in making use of CAATs in an auditing situation ?
20. What do you mean by audit is depth ? What are its objectives ?
21. Explain the disqualification of a company auditor.
22. State the conditions for the forfeiture of shares.
23. Explain the different types of vouchers.
24. State the duties of an auditor as regards verification.
25. What are the contents of audit working papers ?
26. What are the objectives of audit programme ? **(6×2=12)**

PART – D

Answer **any two** questions. **Each** carries a weightage of **4**. Answer not to exceed **4** pages.

27. What are the important steps to be taken by an auditor before commencement of a new audit ?
28. Explain different types of errors that creep in to auditing.
29. How would you verify the following assets and liabilities ?
  - a) Freehold property
  - b) Leasehold property
  - c) Trade creditors.**(2×4=8)**



M 8203

Reg. No. : .....

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VI Semester B.A./B.Sc./B.Com./B.B.A./B.B.A.T.T.M./B.B.M./B.C.A./B.S.W./  
B.A. Afsal-UI-Ulama Degree (CCSS – Reg./Supple./Improv.)

Examination, May 2015

OPEN COURSE

6D02 ENG : English for Business Purposes

Time : 2 Hours

Max. Weightage : 20

I. Write an essay of about **200** words on **any one** : (Weightage 1×4=4)

- 1) Explain the diff. functions of communication.
- 2) How has the internet facilitated business communication ?

II. Write paragraph answers in **80** words on **any two** of the following :

(Weightage 2×2=4)

- 3) LSRW
- 4) Advantages of E-mail.
- 5) Standard English
- 6) Video conferencing.

III. Write paragraph answers in **80** words on **two** of the following : (Weightage 2×2=4)

- 7) Gangapur Plastic Company in Tekanpur, Madhya Pradesh, receives complaint from colour plastics dealer Rajalaxmi layout regarding delay in dispatch of the order. Write a suitable reply.
- 8) Prepare the brochure of Kerala State Govt. promoting tourism in our State. Highlight the ascotic locations and the packages provided by the State.
- 9) As a customer of your bank, draft a letter requesting them to release a sum of Rs. Fifteen Lakhs that you have availed as house loan.
- 10) Write a brief profile of your computer company 'Neologics' to be included in the business directory of Technopark.

P.T.O.



IV. Answer **any 6** in **1** or **2** sentences :

(Weightage 6×1=6)

11. Netiquette
12. Received pronunciation
13. Expansion of SMS and MMS.
14. Note taking
15. What is non-verbal communication.
16. Neutral accent.
17. Frame a sentence asking apology for hurting his/her feelings.
18. What is an agenda ?

V. Answer choosing the correct option :

19. a) Executive summary often appears in the beginning of \_\_\_\_\_  
(reports, advertisement, brochures, minutes)
  - b) Which is not a component of basic language skills ?  
(writing, reading, describing, listening)
  - c) Which of the following is not an expression of effects ?  
(as a result of, consequently, this led to, causes)
  - d) A set of minutes should not include.  
(letters, time, date, place)
20. a) What is 'AOB' written at the end of an agenda ?  
(A or B, Any other Bureau, Any other business, None of these)
  - b) "Keep the minutes short and – the point". Fill in using the suitable preposition.  
(for, at, to, with)
  - c) Communication is a means of expressing \_\_\_\_\_  
(attitude, ideas, feelings, all of these)
  - d) Business letters are \_\_\_\_\_  
(informal, non-verbal, formal, none of these)

(Weightage 2×1=2)



M 8301

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (CCSS – Reg./Supple./Improv.)  
Examination, May 2015  
(2012 Admn.)**

**CORE COURSE IN COMMERCE  
6B16 COM : Financial Markets and Services**

Time : 3 Hours

Max. Weightage : 30

**PART – A**

This Part consist of **two** bunches of question carrying **equal** weightage of **one**.  
**Each** bunch consists of **4** objective type questions. Answer **all** questions.

- I. 1. A market for creation and exchange of financial assets
- |                   |                     |
|-------------------|---------------------|
| a) Capital market | b) Financial market |
| c) Money market   | d) Credit market    |
2. Bonds issued methods any rate of interest
- |                     |         |
|---------------------|---------|
| a) SPN              | b) GDR  |
| c) Zero coupon bond | d) FCCB |
3. Market for short term fund
- |                            |                      |
|----------------------------|----------------------|
| a) Money market            | b) Capital market    |
| c) Foreign exchange market | d) None of the above |
4. A market for purchase and sale of foreign currencies
- |                    |                            |
|--------------------|----------------------------|
| a) Import market   | b) Export market           |
| c) Entrepot market | d) Foreign exchange market |





PART – C

Answer **any six** questions. **Each** carries a weightage of **two** :

19. State the importance of credit rating.
20. What are the feature of venture capital ?
21. State the functions of a factor.
22. What are the different methods of floating capital from the primary market ?
23. What are the functions of the capital market ?
24. State the merits of call money market.
25. What are the major disadvantage of forfeiting ?
26. Distinguish between merchant bank and commercial bank. (6×2=12)

PART – D

Answer **any two** questions. **Each** carries a weightage of **four**.

27. Explain the challenges in the financial service sector in India.
28. What do you mean by capital market ? What are the major factors that have contributed to the development of Indian capital market ?
29. What do you mean by mutual fund explain the various mutual fund installment scheme ? (2×4=8)





6. Match the following :

- |                         |                  |
|-------------------------|------------------|
| 1) Financial Coverage   | A) Efficiency    |
| 2) Quick ratio          | B) Profitability |
| 3) Stock turnover ratio | C) Risk          |
| 4) Margin on sales      | D) Liquidity     |

**Codes :**

- |                               |                               |
|-------------------------------|-------------------------------|
| a) 1 – C, 2 – D, 3 – A, 4 – B | b) 1 – D, 2 – C, 3 – A, 4 – B |
| c) 1 – D, 2 – C, 3 – B, 4 – A | d) 1 – C, 2 – D, 3 – B, 4 – A |

7. Give the expansion of SBH

- |                            |                             |
|----------------------------|-----------------------------|
| a) Standard Business Hours | b) Standard Budget Hours    |
| c) Statutory Budget Hours  | d) Statutory Business Hours |

8. Find the suitable one :

- |                                |   |
|--------------------------------|---|
| a) $MPV = (SP - AP) \times AQ$ | b) $MPV = (AP - SP) \times AQ$              |
| c) $MPV = (AQ - AP) \times SP$ | d) $MPV = (SP - AQ) \times AP$ <b>(W=1)</b> |

#### PART – B

Answer **any eight** questions in **one** or **two** sentences **each**. **Each** question carries a weightage of **one**.

9. What is the meaning of Management Accounting ?
10. List two objectives of Management Accounting.
11. Define cash flow statement.
12. Write the procedure for calculating trends.
13. State two limitations of Inter-firm or Intra-firm Comparison.
14. What do you mean by operating profit ratio ?
15. Calculate P/V ratio :
  - a) Profit Rs. 2,00,000, Margin of safety Rs. 4,00,000
  - b) Fixed cost Rs. 1,00,000, B.E.P. Rs. 4,00,000.
16. Calculate Material Variances from the following information :  
 $SQ = 40$  kg,  $SP = Rs.10$  per kg,  $AQ = 48$  kg,  $AP = 12$  per kg.
17. Distinguish between budget and budgetary control.
18. What do you mean by "Key Factor" ?

**(W=8×1=8)**



PART – C

Answer **any six** questions. Answer **not** to exceed **one** page. **Each** carries a weightage of **two**.

19. Explain in detail the sources of funds in fund flow statement.

20. What are the limitations of Accounting Ratios ?

21. Calculate :

i) Debtors Turnover and

ii) Average collection period from the following information :

	31 <sup>st</sup> March 2013	31 <sup>st</sup> March 2014
	Rs.	Rs.
Debtors in the beginning	70,000	80,000
Debtors at the end	90,000	1,00,000
Annual credit sales	6,00,000	7,00,000
Days to be taken for the year 360.		

22. A manufacturing company plans to sell 1,08,000 units of a certain product line in the first quarter 1,20,000 units in the second quarter, 1,32,000 units in the third quarter and 1,56,000 units in the fourth quarter and 1,38,000 units in the first quarter of the following year. At the beginning of the first quarter of the current year, there are 18,000 units of products in the stock. At the end of each quarter, the company plans to have an inventory equal to one-sixth of the sales for the next fiscal year.

How many units must be manufactured in each quarter of the current year ?

23. Calculate the amount of fixed expenses from the following information :

Sales Rs. 1,20,000

Direct materials Rs. 40,000

Direct labour Rs. 25,000

Variable expenses Rs. 10,000 and profit Rs. 25,000.

24. Prepare necessary accounts of find out sources/applications of funds from the following extracts of Balance Sheets of AB Company Ltd.

	As on 31 <sup>st</sup> March 2012 (Rs.)	As on 31 <sup>st</sup> March 2013 (Rs.)
Equity share capital	6,00,000	7,00,000
10% Preference share capital	3,00,000	2,50,000

**Additional information :**

1) Equity shares were issued during the year against purchase of machinery for Rs. 75,000.

2) 10% preference shares worth Rs. 1,50,000 were redeemed during the year.



25. Discuss the characteristics features of ideal financial statements.

26. Calculate :

1) Current assets

2) Liquid assets

3) Inventory

Current Ratio = 2.6 : 1

Liquid Assets = 1.5 : 1

Current Liabilities = Rs. 40,000.

(W=6×2=12)

#### PART – D

Answer **any two** questions. **Each** question carries a weightage of **four**.

27. Discuss the advantages and limitations of Management Accounting.

28. Calculate from the following data :

a) B. E. P. in Rs.

b) Number of units that must be sold to earn a profit of Rs. 80,000.

c) How many units must be sold to earn 10% of sales ?

Selling price p. u. Rs. 20.

Variable selling overhead p.u. Rs. 10.

Fixed factory overhead Rs. 7,50,000.

Fixed selling overhead Rs. 2,50,000.

29. The income statements of XY Ltd. are given for the year ending 31<sup>st</sup> December 2013 and 2014. Rearrange the figures in a comparative form and study the profitability position of the company.

	2013	2014
	Rs. (000)	Rs. (000)
Net sales	800	950
Cost of goods sold	500	600
Operating expenses :		
General and administrative expenses	80	82
Selling expenses	90	100
Non-operating expenses :		
Interest paid	30	35
Income tax	50	60

(W=2×4=8)



M 8256

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B.A. Afsal-UI-Ulama Degree (CCSS – Reg./Supple./Improv.)

Examination, May 2015

OPEN COURSE

6D02 MAT : Principles of Computer Science

Time : 2 Hours

Max. Weightage : 20

PART – A

I. Fill in the blanks :

- 1) The collection of a field values of a given entity is called a \_\_\_\_\_
- 2) A data structure which contain a hierarchical relationship between various elements is \_\_\_\_\_
- 3) The data structure operation which combine the records in two different sorted files into a single sorted file is known as \_\_\_\_\_
- 4) In queue data structure, the deletions can take place only at one end called \_\_\_\_\_ (Weightage 1)

II. Fill in the blanks :

- 5) Data elements of a linked list are called \_\_\_\_\_
- 6) The situation where new data are to be inserted into a data structure but there is no available space is called \_\_\_\_\_
- 7) The header list where the last node points back to the header node is called a \_\_\_\_\_
- 8) Example for a linked list operation is \_\_\_\_\_ (Weightage 1)

P.T.O.



## PART – B

Answer **any six** from the following : **(Weightage 1 each)**

9. A professor keeps a class list containing the following data for each student : Name, Major, Student number, Test scores, Final grade. Describe the field values, records and file.
10. What do you mean by an array ?
11. Explain the term binary search. What is the complexity of binary search ?
12. What do you mean by the worst case complexity of an algorithm ? What is the worst case complexity of linear search algorithm ?
13. Distinguish between function subalgorithms and procedure subalgorithms.
14. Write a note on different types of linked lists.
15. What do you mean by overflow in a linked list ?
16. What do you mean by list of available space in memory ?
17. Let LIST be a linked list in memory. Write a procedure which finds a number NUM of nonzero elements in LIST.
18. Discuss the advantages of a two-way list over a one-way list for searching a sorted list for a given ITEM. **(Weightage 6×1=6)**

## PART – C

Answer **any four** from the following : **(Weightage 2 each)**

19. List and explain different data structures.
20. Briefly describe the notions of the complexity of an algorithm and the space-time tradeoff of algorithms.
21. Suppose that  $T_1(n)$  and  $T_2(n)$  are the time complexities of two program fragments  $P_1$  and  $P_2$  where  $T_1(n) = O(f(n))$  and  $T_2(n) = O(g(n))$ . What is the time complexity of program fragment  $P_1$  followed by  $P_2$  ?



- 22. Write an algorithm to find the largest element in an array.
- 23. Write a procedure to print the information at each node of a linked list.
- 24. Write a note on garbage collection in linked list.
- 25. Write an algorithm to traverse a circular header list.
- 26. Write an algorithm to find the location LOC of the node where ITEM first appears in a sorted LIST. **(Weightage 4x2=8)**

PART – D

Answer **any one** from the following : **(Weightage 4 each)**

- 27. Explain control structures with details.
- 28. Briefly describe different components which are used to present algorithms.
- 29. Write an algorithm which deletes the last node from a list. **(Weightage 1x4=4)**



K16U 0076

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (CCSS – Reg./Supple./Improv.)  
Examination, May 2016  
Core Course

D : COMP. APPLICATION (Elective)  
6B17 COM : Accounting Packages-Tally  
(2012 Admn. Onwards)

Time : 2 Hours

Max. Weightage : 20

PART – A

Answer **all** questions. Weightage **four** bunch of 4 questions is **one**.

I. Fill in the blanks :

- 1) The function key to activate contra voucher is \_\_\_\_\_
- 2) Debit is in the \_\_\_\_\_ side of an account.
- 3) \_\_\_\_\_ in tally displays the details with closing balance.
- 4) \_\_\_\_\_ is an organisational sub-unit for which cost is calculated separately.

(W=1)

II. **Ture or false** :

- 5) Ctrl + V is used to delete a file.
- 6) Inventory is related to stock.
- 7) Ratio analysis is an entry in the gateway of tally.
- 8) Plant and machinery is a current asset.

(W=1)

PART – B

Answer **any six** questions. **Each** carries a weightage of **one**.

9. Define tally accounting.
10. What is a ledger ?
11. What is journal voucher ?

P.T.O.

K16U 0076



12. What is a balance sheet ?
13. State any two benefits of VAT.
14. Define cost centre.
15. What is closing stock ?
16. What is a real account ?

(W=6×1=6)

PART – C

Answer **any four** questions. **Each** carries a weightage of **two**.

17. What is the procedure of starting Tally ?
18. Explain the procedure for selecting a company and altering a company.
19. State the rules for Debit and Credit.
20. How multiple stock items are created in Tally ?
21. What is a trial balance ? State the steps to enter trial balance in Tally.
22. What is VAT ? How VAT is enabled in Tally ?

(W=4×2=8)

PART – D

Answer **any one**. **Each** carries a weightage of **four**.

23. Explain the features and benefits of Tally Accounting Software.
24. Explain the steps in creating a budget in Tally. How it can be altered ?

(W=1×4=4)



K16U 0068

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (CCSS-Reg./Supple./Improv.)**  
**Examination, May 2016**  
**Core Course**  
**6B15 COM : AUDITING**  
**(2012 Admn. Onwards)**

Time : 3 Hours

Max. Weightage : 30

**PART – A**

This Part consist of **two** bunches of question carrying **equal** weightage of **one**.  
**Each** bunch consist of **four** objective type questions. Answer **all** questions.

- I. 1) Which of the following error do not come under clinical error ?
  - a) Error of omission
  - b) Errors of commission
  - c) Errors of duplication
  - d) Errors of principle
- 2) Audit conducted by the employees of the organisation
  - a) Interim audit
  - b) Internal audit
  - c) Performance audit
  - d) Statutory audit
- 3) Automative review of operation is called
  - a) Internal audit
  - b) Internal check
  - c) Audit procedure
  - d) Internal control
- 4) Civil liability come under
  - a) Criminal liability
  - b) Liability for negligence
  - c) Statutory liability
  - d) Liability for misfeasance

P.T.O.





PART – C

Answer **any six** questions. **Each** question carries a weightage of **two**.

19. State the functions of Audit Committee.
20. What are the contents of audit working papers ?
21. Distinguish between verification and valuation.
22. What do you mean by Audit in Depth ? What are its objectives ?
23. What are the main objectives of share transfer audit ?
24. What are the characteristics of a good audit report ?
25. What are the disqualifications of a company auditor ?
26. Mention what are the undertakings which are subject to statutory audit. (6×2=12)

PART – D

Answer **any two** questions, **each** carries a weightage of **four**.

27. Explain the areas where the use of computer in auditing may be relevant.
  28. Define vouching. Explain the objects and importance of vouching.
  29. Discuss the rights and powers of a company auditor. (2×4=8)
-



K16U 0357

Reg. No. : .....

Name : .....

VI Semester B.A./B.Sc./B.Com./B.B.A./B.B.A.T.T.M./B.B.A.R.T.M./B.B.M./  
B.C.A./B.S.W./B.A. Afsal-ul-Ulama Degree (CCSS – Reg./Supple./Improv.)  
Examination, May 2016  
Open Course  
**6D02 ENG : ENGLISH FOR BUSINESS PURPOSES**

Time : 2 Hours

Max. Weightage : 20

- I. Write an essay of about **200** words on **any one**. **(1×4=4 Weights)**
- 1) Explain the different functions of communication.
  - 2) Describe the essential features of Business English.
- II. Write paragraph answers in **80** words on **any 2**. **(2×2=4 Weights)**
- 3) Different types of communication.
  - 4) Varieties of English.
  - 5) Steps for effective presentations.
  - 6) Video conferencing.
- III. Write paragraph type answers in **80** words on **any 2**. **(2×2=4 Weights)**
- 7) Prepare a brochure of an international seminar on Feminism organized by the English department of your institution.
  - 8) Prepare a letter to the bookhouse on sending the wrong order that you have placed online.
  - 9) Imagine that you are a customer care employee of a cellphone company. Prepare an SMS describing the various plans they offer to 2G/3G sim cards.
  - 10) Your company is introducing the latest model TAB device. Prepare a product description highlighting its major attractions.
- IV. Answer **any 6** in a sentence or **two**. **(6×1=6 Weights)**
- 11) Who is a copy writer ?
  - 12) Expand SMS and MMS.

P.T.O.



- 13) Differentiate between agenda and minutes.
- 14) Define note-taking.
- 15) What is telephone etiquette ?
- 16) Frame a sentence of apologize to somebody.
- 17) Write a sentence congratulating him/her on his/her success.
- 18) LSRW.

V. Answer the following questions choosing the best option. **(2x1=2 Weights)**

- 19) a) Which skill does not come under communicative competence ?  
(Reading, Listening, Elucidating, Writing)
- b) Which of the following is accepted as RP ?  
(Oxford English, Indian English, American English, All these)
- c) In e-mail 'e' stands for \_\_\_\_\_  
(efficient, easy, electronic, engine)
- d) \_\_\_\_\_ format is used in formal letters.  
(Yours truly, Yours lovingly, Yours warmly, All these)
- 20) a) Complete using the correct preposition.  
Ramya was sitting \_\_\_\_\_ her brother.  
(between, among, beside, besides)
- b) Which of the following is not an expression of feeling sorry and thankful ?  
(I apologize, I express my gratitude, Sincerest remorse, Kudos)
- c) \_\_\_\_\_ is not a part of virtual communication.  
(E-mail, Instant message, Face to face interaction, Cheating)
- d) Too many cooks spoil the \_\_\_\_\_ (complete).  
(food, dish, broth, milk)



K16U 0070

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (CCSS – Reg./Supple./Improv.)  
Examination, May 2016  
CORE COURSE  
6B16 COM : Financial Markets and Services  
(2012 Admn. Onwards)

Time : 3 Hours

Max. Weightage : 30

PART – A

This Part consist of **two** bunches of questions carrying **equal** weightage of **one**.  
**Each** bunch consist of **4** objective type questions. Answer **all** questions.

- I. 1) Short term Promissory Note issued by the RBI is called
- |                    |                     |
|--------------------|---------------------|
| a) Promissory note | b) Bills            |
| c) Treasury Bills  | d) Commercial Bills |
- 2) Market for raising fresh capital
- |                    |                   |
|--------------------|-------------------|
| a) Security market | b) Primary market |
| c) Share market    | d) SEBI           |
- 3) Shares issued to the existing share holder at a price.
- |                      |                  |
|----------------------|------------------|
| a) Right issue       | b) Bonus shares  |
| c) Preference shares | d) Equity shares |
- 4) The process of converting share certificates in physical form into electronic form is called
- |                      |                      |
|----------------------|----------------------|
| a) Gematerialisation | b) Rematerialisation |
| c) Materialisation   | d) Dematerialisation |

P.T.O.





PART – C

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

19. Name any four financial instrument.
20. What are the different types of derivatives ?
21. What are the features of commercial paper ?
22. What are the important functions of capital market ?
23. State the features of venture capital.
24. What are the weaknesses in the functioning of merchant bankers in India ?
25. What are the advantages of credit rating ?
26. State the objectives of financial services. (6×2=12)

PART – D

Answer **any two** questions. **Each** carries a weightage of **4**.

27. Explain the important functions and significance of a well developed money market.
  28. Briefly explain the innovative financial instruments currently in circulation.
  29. Define stock exchange. Explain the functions of stock exchange. (2×4=8)
-



K16U 0297

Reg. No. : .....

Name : .....

VI Semester B.A./B.Sc./B.Com./B.B.A./B.B.A.T.T.M./B.B.A.R.T.M./B.B.M./  
B.C.A./B.S.W./B.A. Afsal-UI-Ulama Degree (CCSS – Reg./Supple./Improv.)

Examination, May 2016

Open Course

6D01 BBA /BBA(T) : FINANCIAL SYSTEMS AND SERVICES  
(2012 Admn. Onwards)

Time : 2 Hours

Max.Weightage : 20

SECTION – A

This part consists of **two** bunches of questions carrying **equal** weightage of **one**.  
**Each** bunch consists of **four** objective type questions. Answer **all** questions.

- I. 1) RBI is a \_\_\_\_\_
- |         |                    |
|---------|--------------------|
| a) NBFC | b) Regulatory body |
| c) NBF1 | d) None of these   |
- 2) \_\_\_\_\_ are short term deposit instrument issued by commercial banks.
- |                           |          |
|---------------------------|----------|
| a) Certificate of deposit | b) CPs   |
| c) T – Bills              | d) Repos |
- 3) The Banking Regulation Act was passed in the year \_\_\_\_\_
- |         |         |
|---------|---------|
| a) 1945 | b) 1947 |
| c) 1950 | d) 1949 |
- 4) The small investors gateway to enter into big companies is \_\_\_\_\_
- |                      |                 |
|----------------------|-----------------|
| a) Equity shares     | b) Debentures   |
| c) Preference shares | d) Mutual funds |
- II. 5) In \_\_\_\_\_ leasing, the risk of obsolescence is assumed by the lessee.
- |                    |                        |
|--------------------|------------------------|
| a) Financial lease | b) Operating lease     |
| c) Leverage lease  | d) Sale and lease back |



- 6) UTI, LIC etc are example of
- |                            |                        |
|----------------------------|------------------------|
| a) Investment institution  | b) NBFI                |
| c) Development institution | d) Banking institution |
- 7) Kerala State Financial Enterprise Ltd. is an example of
- |                        |                                 |
|------------------------|---------------------------------|
| a) Banking institution | b) Investment institution       |
| c) NBFI                | d) State level development bank |
- 8) The headquarters of NABARD is in \_\_\_\_\_
- |           |             |
|-----------|-------------|
| a) Delhi  | b) Calcutta |
| c) Mumbai | d) Chennai  |
- (2×1=2)

#### SECTION – B

Answer **any six** questions in **one** or **two** sentences. **Each** question carries a weight of **one**.

- 9) What do you mean by Financial system ?
- 10) What is a call Money Market ?
- 11) What is a Primary market ?
- 12) What is merchant banking ?
- 13) What is meant by hire purchasing ?
- 14) What is meant by venture capital ?
- 15) What are development banks ?
- 16) What is credit rating ?
- (6×1=6)

#### SECTION – C

Answer **any four** questions. Answer **not** to exceed **one** page. **Each** question carries a weightage of **two**.

- 17) Differentiate between Money Market and Capital Market.
- 18) What are the functions of SEBI ?
- 19) What are the functions of merchant banking?



- 20) What are the advantages of Mutual Fund ?
- 21) What are the characteristics of insurance ?
- 22) What are the components of Indian Financial System ? (4×2=8)

SECTION – D

Answer any **one** question which carries a weightage of **four**.

- 23) Explain Financial services. What are the various types of Financial services ?
  - 24) Explain briefly about the functions of commercial banks. (1×4=4)
-



K16U 0066

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (CCSS-Reg./Supple. Improv.)  
Examination, May 2016  
Core Course  
6B14 COM : MANAGEMENT ACCOUNTING  
(2012 Adm. Onwards)

Time : 3 Hours

Total Weightage : 30

PART – A

This Part consist of **two** bunches of question carrying equal weightage of **one**.  
**Each** bunch consist of **four** objective type questions. Answer **all** questions.

- 1) Processed accounting data emanating from financial and non-financial transactions are termed
  - a) Management information
  - b) Accounting information
  - c) Costing information
  - d) None of these
- 2) Method of analysing a single set of financial statement
  - a) External Analysis
  - b) Internal Analysis
  - c) Horizontal Analysis
  - d) Vertical Analysis
- 3) Stock Turn over Ratio =  $\frac{\text{Cost of Sales}}{\text{Average Stock}} = \frac{\text{Rs. 2,00,000}}{\text{Rs. 40,000}}$ 
  - a) STR expressed is  $\frac{20}{4}$  times
  - b) STR is '5' Times
  - c) STR is 20 : 4 Times
  - d) None of these
- 4) Schedule of working capital changes is prepared only current assets and current liabilities from the \_\_\_\_\_
  - a) Trading Profit & Loss Account
  - b) Balance Sheet
  - c) Fund flow statement
  - d) None of these (W. = 1)
- 5) Sales Rs. 50,000, Profit Rs. 5,000 and variable cost 70% what is P/V Ratio ?
  - a) 30 %
  - b) 3 %
  - c) 35 %
  - d) None of these
- 6) MYV =
  - a) AY (SR – SY)
  - b) SR (AY – SY)
  - c) SY (AY – SR)
  - d) None of these

P.T.O.





## PART – C

Answer **any six** questions. Answer **not** to exceed one page. **Each** carries a weightage of **two**.

19. Explain briefly the nature and purposes of accounting information.
20. Discuss limitations of financial statements.
21. Calculate operating profit ratio.

Net Sales	Rs. 12,00,000
Cost of Goods Sold	Rs. 8,00,000
Administrative Expenses	Rs. 70,000
Selling Expenses	Rs. 90,000

22. Calculate
  - a) Current Liabilities
  - b) Current assets
  - c) Liquid assets
  - d) Stock

From the following information given

Current Ratio	2.5
Liquid Ratio	1.5
Working Capital	Rs. 60,000

23. From the following information calculate cash from operations :

	Rs.
Net profit for the year 2014	80,000
Interest received in advance 1-1-14	5,000
Interest received in advance on 31-12-14	10,000
Expenses outstanding on 1-1-14	10,000
Expenses outstanding on 31-12-14	15,000

24. Find out break even point in units from the following information :

	Rs.
Fixed Cost	10,000
Variable Cost	30,000
Sales	50,000
Units sold	5,000 units



25. Prepare a flexible budget for the production at 80% and 100% activity on the basis of the following information

Production at 50% capacity	5,000 units
Raw materials	Rs. 30 per unit
Direct Labour	Rs. 20 per unit
Direct Expenses	Rs. 10 per unit
Factory Expenses	Rs. 40,000 (50% Fixed)
Administrative expenses	Rs. 80,000 (70% variable)

26. The standard cost for one unit of a product shows the following cost for Labour.

Labour : 10 hours @ Rs. 1.50 per kg.

5,800 units were produced during the year Labour 57,000 hrs @ Rs. 1.55 per kg.

Calculate appropriate Labour variances.

(W. 6×2=12)

#### PART – D

Answer **any two** questions. **Each** question carries a weightage of **four**.

27. Calculate margin of safety in the following cases :

- Profit Rs. 40,000, P/V Ratio 25%.
- Sales 15,000 units, B.E.P. 12,000 units.
- Sales Rs. 10,00,000, Fixed Cost Rs. 2,00,000, P/V Ratio 40%.
- Sales Rs. 5,00,000, B.E.P. Rs. 6,00,000.

28. From the following two balance sheets as on 31<sup>st</sup> December 2013 and 14, you are required to prepare statement showing flow of funds.

#### 31<sup>st</sup> December

<b>Assets</b>	<b>2013</b>	<b>2014</b>
Cash	30,000	47,000
Debtors	1,20,000	1,15,000
Stock-in-trade	80,000	90,000
Land	50,000	66,000
	<b>2,80,000</b>	<b>3,18,000</b>
<b>Capital and Liabilities :</b>		
Share Capital	2,00,000	2,50,000
Trade Creditors	70,000	45,000
Retained earnings	10,000	23,000
	<b>2,80,000</b>	<b>3,18,000</b>

29. What is standard costing ? Explain its advantages and limitations.

(W. 2×4=8)



**K16U 0326**

Reg. No. : .....

Name : .....

**VI Semester B.A./B.Sc./B.Com./B.B.A./B.B.A.T.T.M./B.B.A.R.T.M./B.B.M./  
B.C.A./B.S.W./B.A. Afsal-UI-Ulama Degree (CCSS –Reg./Supple./Improv.)**

**Examination, May 2016**

**OPEN COURSE**

**6D02 MAT : Principles of Computer Science**

Time : 2 Hours

Max. Weightage : 20

**PART – A**

I. Fill in the blanks :

- 1) The collection of records of the entities in a given entity set is called \_\_\_\_\_
- 2) Example for a data structure is \_\_\_\_\_
- 3) Complexity of a binary search algorithm is \_\_\_\_\_
- 4) In queue data structure, the insertions can take place only at one end called \_\_\_\_\_ **(Weightage 1)**

II. Fill in the blanks :

- 5) The process of periodic collection of all the deleted space onto the free storage list of a computer by the operating system is known as \_\_\_\_\_
- 6) The pointer of the last node in a linked list is \_\_\_\_\_
- 7) The header list where the last node contains the null pointer is called a \_\_\_\_\_
- 8) In a linked list, if each node is divided into three parts, then that linked list is known as \_\_\_\_\_ **(Weightage 1)**



## PART – B

Answer **any six** from the following. (Weightage **1 each**) :

9. A hospital maintains a patient file in which each record contains the following data :  
Name, Admission date, Social security number, Room, Bed number, Doctor  
which item can serve as primary keys ?
10. Distinguish between stack and queue.
11. What do you mean by linear search ? What is the limitations of this search algorithm ?
12. What are the statements used in an algorithm for input and output purposes ?
13. Write a note on subalgorithms.
14. What do you mean by linked list ? Explain with diagram.
15. What do you mean by underflow in a linked list ?
16. What is meant by free storage list ?
17. Let LIST be a linked list in memory. Write a procedure which adds a given value K to each element in LIST.
18. Discuss the advantages of a two-way list over a one-way list for inserting a node before the node with a given location LOC. **(Weightage 6×1=6)**

## PART – C

Answer **any four** from the following. (Weightage **2 each**) :

19. Draw a tree diagram for the algebraic expression  $(7x + y) (5a - b)^3$ .
20. Write a note on different data types.
21. Suppose that  $T_1(n)$  and  $T_2(n)$  are the time complexities of two program fragments  $P_1$  and  $P_2$  where  $T_1(n) = O(f(n))$  and  $T_2(n) = O(g(n))$ . Find  $T_1(n) \cdot T_2(n)$ .



- 22. Write an algorithm to print the prime numbers less than N.
- 23. Write a procedure to find the number of elements in a linked list.
- 24. What are the operations possible in a two way linked list ?
- 25. Write an algorithm to traverse a circular header list.
- 26. Write an algorithm to find the location LOC of the node where ITEM first appears in LIST. **(Weightage 4×2=8)**

PART – D

Answer **any one** from the following. (Weightage **4 each**) :

- 27. Write an essay on data structures.
  - 28. Write an essay on algorithms, subalgorithms and difference between the format of algorithm and subalgorithm.
  - 29. Suppose NAME1 is a list in memory. Write an algorithm which copies NAME1 into a list NAME2. **(Weightage 1×4=4)**
-



M 5961

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (CCSS – Reg./Supple./Improv.)  
Examination, May 2014  
CORE COURSE IN COMMERCE  
6B14 COM : Management Accounting

Time: 3 Hours

Max. Weightage : 30

PART – A

This Part consist of **two** bunches of question carrying **equal** weightage of **one**.  
**Each** bunch consist of **four** objective type questions. Answer **all** questions.

- I. 1. Management Accounting provides valuable services to management in performing
- |                          |                             |
|--------------------------|-----------------------------|
| a) Planning function     | b) Controlling functions    |
| c) Coordinating function | d) All managerial functions |
2. Long term solvency is indicated by
- |                      |                          |
|----------------------|--------------------------|
| a) Rate of return    | b) Liquid ratio          |
| c) Debt-equity ratio | d) Capital gearing ratio |
3. If operating ratio is 79%, the net profit ratio will be
- |        |        |       |                  |
|--------|--------|-------|------------------|
| a) 15% | b) 21% | c) 7% | d) None of these |
|--------|--------|-------|------------------|
4. Increase in fixed asset due to purchase is
- |                                |                        |
|--------------------------------|------------------------|
| a) Sources of fund             | b) Application of fund |
| c) Decrease in working capital | d) None of these       |

II. State whether the following statements are **true** or **false** :

5. Contribution is also known as marginal income.
6. Fixed budget is related to budgeting for fixed asset.
7. Fixed cost are not included in the valuation of stock under marginal costing.
8. Budgeted sales and standard sales are synonymous. **(2×1=2 Weight)**

P.T.O.



## PART – B

Answer **any eight** questions. **Each** question carries a weightage of **one**.

9. How will you calculate debt-equity ratio ?
10. What do you mean by ratio ?
11. State the reason for material cost variance.
12. Define fixed budget.
13. What is budget period ?
14. What is principal budget factor ?
15. What is gross working capital ?
16. What do you mean by share holder's fund ?
17. Define budget.
18. What is budget manual ? (8×1=8 Weight)

## PART – C

Answer **any six** question. **Each** carries a weightage of **two**.

19. What are the limitations of budgeting ?
20. A Ltd., has introduced standard costing system and has furnished the following information :

Standard : Material for 70 kg of finished goods	100 kg
Price of materials	Rs. 1 per kg
Actual : Output	21,000 kg
Materials used	2,80,000 kg
Cost of materials	2,52,000

Calculate material cost variance.





28. From the information given below prepare flexible budget for 60% and 80% capacities, and fix the total overhead rates as a percent on direct wage at there capacities.

	At 60% Capacity	At 75% Capacity	At 80% Capacity
Variable overheads			
Indirect material		7,500	
Indirect labour		22,500	
Semi-variable overheads			
Electricity (40% fixed, 60% variable)		37,500	
Repairs and maintenance (80% fixed and 20% variable)		3,750	
Fixed Overheads			
Salaries		1,00,000	
Insurance		5,000	
Depreciation		25,000	

Estimated direct wages Rs. 40,250 at 75% capacity.

29. Balance Sheet of M/s Devinanda Ltd., on 1-1-2011 and 31-12-2011 were as under.

	1-1-2011	31-12-2011		1-1-2011	31-12-2011
Creditors	40,000	44,000	Cash	10,000	7,000
Mrs. Devi's loan	25,000	—	Debtors	30,000	50,000
Loan from Bank	40,000	50,000	Stock	35,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Building	35,000	60,000
	<b>2,30,000</b>	<b>2,47,000</b>		<b>2,30,000</b>	<b>2,47,000</b>

During the year, a machine costing Rs. 10,000 (total depreciation written off Rs. 3,000) was sold for Rs. 5,000. The provision for depreciation against machinery as on 1-1-2011 was Rs. 25,000 and on 31-12-2011 Rs. 40,000. Net profit for the year 2011 amounted to Rs. 45,000. Prepare cash flow statement. (2×4=8 Weight)