REMEDIAL COACHING REGISTER

YEAR 2022-23

PROGRAM B.Com Professional

SEMESTER 3

COURSE Corporate Accounting

Name of teacher: VIJAYA. E.S.

Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
	22-06-22	Final accounts of Banking Company	1	Vijaya Bi	
	28-06-22	Concept of Non Performing Assets	1	Vijaya Bi	
	12-07-22	Preparation of Profit & loss Account	1	Vijaya Bi	
	19-07-22	Asset Classification	1	Vijaya Bi	
	02-08-22	Preparation of Balancesheet	1	Vijaya Bi	
	18-08-22	Final Accounts of Insurance Company.	1	Vijaya Bi	
	23-08-22	Valuation Balancesheet	1	Vijaya Bi	
	25-08-22	Determination of Correct Life assurance Fund	1	Vijaya Bi	
	30-08-22	Final Accounts of General Insurance - Fire, Marine	1	Vijaya Bi	
	31/08-22	Final accounts of General Insurance - Problems	1	Vijaya Bi	

Signature of H.O.D:

ATTENDANCE SHEET

Sl. No.	Class No.	Name of students	Date									
			22/06	28/06	12/07	19/07	02/08	18/08	23/08	25/08	30/08	31/08
	1310	Aamil Nisthar	a	x	x	x	x	a	a	x	x	x
	1311	Aquil Nisthar	x	x	x	x	a	a	x	x	x	x
	1318	Ajith Baiju	x	x	x	x	x	a	x	x	x	x
	1326	Anjali Krishna K.U.	x	x	x	x	x	x	x	x	x	x
	1330	Ashwin. E.S.	x	x	a	a	x	x	x	x	x	a
	1334	Christo Shajan	x	x	a	x	x	x	x	a	x	x
	1336	Edwin Leo	x	x	x	x	x	x	x	x	x	x
	1340	Gopikrishnan Pramod	x	a	a	x	x	x	x	x	a	x
	1343	Hashima K.S.	a	x	a	x	x	x	x	a	a	x
	1347	Jerin A.D	x	x	x	x	x	x	x	x	x	x
	1351	Mohammed Jasim	x	x	x	a	x	x	x	a	x	x
	1354	Muhammed	x	a	x	a	x	x	a	a	x	x
	1356	Nandana N.R	x	x	x	x	x	x	x	x	x	x
	1361	Saran Babu	a	x	x	a	a	x	x	a	x	a
	1366	Sneha A.S	x	a	x	x	a	x	x	a	x	x

Signature of H.O.D :

Signature of Teacher :

PROGRESS OF STUDENTS

Class No.	Name of students	Test-1 Date 02/08/22 Max Marks (20)	Test-2 Date 31/08/22 Max Marks (20)	Test-3 Date 19/22 Max Marks ( )	Date of publishing result 14/09/22	Signature (Remedial Class rep)
1310	Aamil Nisthar	10	14		"	
1311	Aqil Nisthar	'A'	13		"	
1318	Ajith Baiju	12	15		"	
1326	Anjali Krishna K.U.	13	16		"	
1330	Ashwin. E.S.	14	A		"	
1334	Christo Shyam	15	16		"	
1336	Edwin Leo	15	17		"	
1340	Gopikrishnan Pramod	12	12		"	
1343	Hashima K.S.	11	12		"	
1347	Jesin A.D.	10	14		"	
1351	Mohammed Jasim	12	13		"	
1354	Muhammed	12	12		"	
1356	Nandana N.R.	15	16		"	
1361	Sayan Babu	'A'	A	10	"	
1366	Sneha A.S.	'A'	16		"	

Signature of H.O.D : _____ Signature of Teacher : Jyaya S

SYLLABUS

Co-operate Accounting

Accounting for Banking Companies

Bank accounts - General information – Legal requirements affecting final accounts - Concept of Non-Performing Assets (NPA) - Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

Accounting for Insurance Companies

Insurance Accounts - Final accounts of life insurance - Profit determination of life insurance - Final accounts of general insurance.

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

Co-Operate Accounting 2022-23

QUESTION PAPER I

Time: 1 hour **Max mark: 20**

Short Essays

(Write all 5 questions- 4 marks each)

1. How will you compute goodwill or capital reserve on consolidation?
2. Difference between General Insurance and Life Insurance.
3. The following figures are extracted from the trial Balance of a bank as on 31.3.2015. An analysis of bills discounted revealed the following:

No.	Date of Bill	Term	Amount (Rs.)	Rate
1	02.01.2015	3 months	4,00,000	5%
2	10.01.2015	4 months	2,00,000	4%
3	05.02.2015	2 months	1,00,000	4%
4	03.03.2015	4 months	3,00,000	5%

Compute the rebate on bills discounted.

4. On 31st March 2014, the Life Assurance Fund of Lifelong Life Assurance Company stood at Rs.1,48,60,000. Its net liability as per actuarial valuation as on that date was Rs.86,00,000. A dividend of Rs.8,00,000 was payable to the shareholders for the year 2013-2014. But an interim bonus of Rs.4,50,000 was paid to the Policy holders during the two year period ending 31st March 2014. Show how much amount the policyholders can get by way of bonus.
5. The following are the details from the books of Excel General Insurance company as on 31-03-2012 in respect of fire insurance business:

	Rs.
Reserve for unexpired risk	20,00,000
Premium less reinsurance	45,60,000
Commission on direct business	2,45,000
Commission on reinsurance accepted	1,20,000
Commission on reinsurance ceded	80,000
Claims paid less reinsurance	24,85,000
Claims outstanding on 01-04-11	15,000
Claims outstanding on 31-03-12	24,000
Salaries	1,30,000
Rent and Taxes	70,000
Printing , stationary	80,000
General expenses	20,000

Reserve for unexpired risk to be maintained at 50% of net premium income. Create an additional reserve of Rs.50,000. Prepare revenue account.

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

Co-Operate Accounting 2022-23

QUESTION PAPER 2

Time: 1 hour **Max mark: 20**

Short Essays
(Write all questions)

1. Short term advance given by bank to bill brokers and stock brokers for a few days is known as …… (1 marks)
2. Annuities paid by a life insurance company is shown in Schedule …… (1 marks)
3. Loans on which the lender promises to waive repayment is called … loans. (1 marks)
4. What are non banking assets? (2 marks)
5. Which are the schedules required to prepare revenue account of a life insurance company? (2 marks)
6. What is cost of control? (2 marks)
7. What is Reinsurance? (2 marks)
8. A life insurance company prepared its revenue a/c for the year ended 31-3-2012 and ascertained a life assurance fund of Rs.32,72,000. Later it was found that the following items had not been considered:

	Rs.
1. Claims intimated but not admitted	1,82,000
2. Claims covered under reinsurance	16,000
3. Outstanding premium	40,000
4. Interest accrued on investments	45,000
5. Bonus utilised in reduction of premium	60,000

   What is the true life assurance fund? (5 marks)
9. Give the format of P/L account of Banking Co. (4 marks)

REMEDIAL COACHING REGISTER

YEAR 2022-23

PROGRAM B.Com Professional

SEMESTER V

COURSE Accounting for Managerial Decision

Name of teacher: VIJAYA. P.S.

Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
	21-6-22	Ratio Analysis - Uses & limitations	1	vijaya ps	
	11-7-22	Liquidity Profitability	1	vijaya ps	
	18-7-22	Solvency, Leverage Market test Ratio	1	vijaya ps	
	1/08/22	Construction of financial Statements	1	vijaya ps	
	17/08/22	Marginal Costing - Advantages	1	vijaya ps	
	22/08/22	Fixed variable Contribution Pv ratio	1	vijaya ps	
	24/08/22	Break even sales.	1	vijaya ps	
	29/08/22	Graphic presentation of BEP.	1	vijaya ps	
	30/08/22	Decision making Exploring new markets	1	vijaya ps	
	01/09/22	Make or buy, key factor Product mix	1	vijaya ps	

Signature of H.O.D:

ATTENDANCE SHEET

Sl. No.	Class No.	Name of students	Date									
			21/06/22	11/07/22	18/07/22	01/08/22	17/08/22	22/08/22	24/08/22	29/08/22	30/08/22	01/09/22
1	1271	Abinav. P.S.	x	x	a	x	x	x	x	a	x	x
2	1273	Ajeena P.J	x	x	a	x	x	x	a	x	x	x
3	1278	Amama Rasheed	x	a	x	x	a	x	x	x	a	x
4	1285	Anurag P.S.	a	x	x	x	a	x	x	a	x	x
5	1288	Aswathy T.V	x	x	x	x	x	x	x	x	x	x
6	1294	Gouri M.H.	x	a	x	x	a	x	x	x	x	x
7.	1291	Chris leeyam V.S.	x	x	x	x	x	x	x	x	x	x
8.	1298	Moha mmed Rizwan	x	x	x	x	x	a	x	x	x	x
9.	1299	Mohammed Jasim	x	x	x	x	x	x	x	x	x	x
10	1303	Neenu Benny	x	x	x	a	x	x	x	x	x	x
11	1307	Salih. T.A.	x	x	x	x	a	x	x	x	x	x
12	1308	Sandra P.A	x	x	a	x	x	x	a	a	x	x
13	1310	Shabnam	x	a	x	x	a	a	x	x	x	a
14	1311	Shehnas	x	a	x	x	a	x	x	a	a	x
15	1315	Vishnu. V. Prasad	x	x	x	x	x	x	x	x	x	x

Signature of H.O.D :

Signature of Teacher

PROGRESS OF STUDENTS

Class No.	Name of students	Test-1 Date 01/08/22 Max Marks 20	Test-2 Date 01/09/22 Max Marks ( )	Test-3 Date Max Marks 20	Date of publishing result 13/09/22	Signature (Remedial Class rep)
1271	Abinav. P.S.	10	14		13.09.22	
1273	Ajeena P.J.	12	13		"	
1278	Amana Rasheed	15	15		"	
1285	Anurag P.S.	15	16		"	
1288	Aswathy T.V.	16	17		"	
1291	Christeeyan V.S.	17	18		"	
1294	Gouri M.H.	15	16		"	
1298	Mohammed Rizwan	16	16		"	
1299	Mohammed Jasim	14	15		"	
1303	Neenu Benny	A	15		"	
1307	Salih. T.A.	16	17		"	
1308	Sandra P.A.	13	15		"	
1310	Shabnam	12	13	A	"	
1311	Shehnas	10	12		"	
1315	Vishnu V. Prasad	18	18		"	

Signature of H.O.D

Signature of Teacher

SYLLABUS

Accounting for Managerial Decision

Marginal Costing - Fixed Cost - Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown. Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills)

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

Accounting For Managerial Decision 2022-23

QUESTION PAPER I

Time: 1 hour **Max mark: 20**

Short Essays

(Write all 5 questions- 4 marks each)

1. Current Ratio 2.8 acid test ratio 1.5 working capital Rs.1,62,000. Find out a) Current asset b) current liabilities c) liquid assets d) stock or inventory.
2. Calculate payment period from the following data:

	Rs.
Opening creditors	1,20,000
Closing creditors	90,000
Opening bills payable	30,000
Closing bills payable	40,000
Total purchases	10,00,000
Return outwards	20,000
Cash purchase	1,40,000

   Take 360 days in a year.
3. What are the uses and importance of ratio analysis?
4. From the following information calculate:
   1. P/V ratio.
   2. Break-even point (in units)
   3. Break-even point (in value)

	Rs.
Selling price per unit	20
Variable cost per unit	12
Fixed costs	32,000

5. From the following information calculate stock turnover ratio

	Rs.
Net sales	3,00,000
Gross profit	20% on sales
Opening stock	35,000
Closing stock	45,000

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

Accounting For Managerial Decision 2022-23

QUESTION PAPER 2

Time: 1 hour **Max mark: 20**

Short Essays
(Write all 4 questions)

1. Give any two differences between management accounting and financial accounting. (2 marks)
2. What is Window Dressing? (2 marks)
3. Which ratios are most useful to test the forms liquidity and solvency? (2 marks)
4. The operating results of a company for the two years are as follows:

	Sales Rs.	Profit Rs.
2015	2,70,000	6,000
2016	3,00,000	15,000

Assuming that the cost structure and the selling price per unit remain the same, you are required to calculate:

a) P/V ratio
b) Fixed cost
c) BEP
d) Variably costs during the two periods
e) Margin of safety at a profit of Rs.24,000 (14 marks)

	REMEDIAL COACHING REGISTER YEAR 2022 - 23	PROGRAM B.Com Professional SEMESTER I COURSE Numerical Skills

Name of teacher: SIJI PAUL. V

Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
1	26.09.22	Set operations	1		Basith
2	27.09.22	Fundamentals of Matrix	1		Basith
3	30.09.22	Matrix Multiplication	1		Basith
4	06.10.22	Inverse of Matrix	1		Jumana
5	11.10.22	Solving equations using Matrix	1		Jumana
6	12.10.22	Quadratic Equation	1		Basith
7	18.10.22	Simple & Compound Interest	1		Jumana
8	24.10.22	Measures of central tendency	2		Jumana
9	27.10.22	Measures of Variation	1		Basith
10	28.10.22	Analysis of Time Series	1		Jumana
11	31.10.22	Index Numbers	1		Basith

Signature of H.O.D:

ATTENDANCE SHEET

Sl. No.	Class No.	Name of students	Date										
			6.10	7.10	20.10	6.10	11.10	12.10	18.10	24.10	7.11	22.11	31.10
1	708	Abhirav Sivan P	x	x	a	x	x	a	x	x	x	x	x
2	710	Abhishek Kannan	x	x	x	a	x	x	x	a	a	x	x
3	714	Alen Sebastian	x	a	x	x	x	a	x	x	x	x	x
4	715	Alphus Dilsep T	x	x	x	x	a	x	x	x	a	x	x
5	717	Ananthu K.P	x	a	x	x	x	x	a	x	x	x	x
6	720	Ansha K Shaju	x	x	a	x	x	x	x	x	x	a	x
7	725	Athulkrishna C R	x	x	x	a	x	x	x	x	a	x	x
8	727	Basith M.S	x	x	x	a	a	x	x	x	x	x	x
9	731	Chris Mag Piash	x	x	x	x	a	x	x	x	x	x	x
10	738	Emal Mathew	x	a	x	x	x	x	x	a	x	x	x
11	745	Jumana N S	x	x	a	x	x	x	a	x	x	x	x
12	748	Keerthana E M	x	x	x	a	x	x	x	x	x	x	x
13	754	Mohammed Rafi S S	x	x	a	x	x	x	a	x	x	x	x
14	755	Mohammed Shahan	x	x	x	x	a	x	x	x	x	x	x
15	760	Rizwan Abdul Jaleel	x	a	x	x	x	a	x	x		x	x

Signature of H.O.D :

Signature of Teacher :

PROGRESS OF STUDENTS

Class No.	Name of students	Test-1	Test-2	Test-3	Date of publishing result	Signature (Remedial Class rep)
		Date 11.10.20	Date 31.10.20	Date		
		Max Marks 20	Max Marks 30	Max Marks ( )	01.11	
708	Abhinav Sivan P	14	16			Basith
710	Abhishek Kanaan	10	11			Basith
714	Alan Sebastian	8	12			Basith
715	Alphin Dileep T	—	10			Jumana
717	Ananthu K P	7	11			Jumana
720	Ansha K. Shaju	10	14			Basith
725	Athulkrishna C.R	16	14			Jumana
727	Basith M. S	—	12			Jumana
731	Chris Mag Piash	—	15			Basith
736	Emal Mathew	10	13			Basith
745	Jumana N.S	11	14			Jumana
748	Keerthana E M	10	13			Jumana
754	Mohammed Rafi S S	9	12			Basith
755	Mohammed Shahan	—	11			Basith
762	Rizwan Abdul Jaleel	12	14			Jumana

Signature of H.O.D : _____

Signature of Teacher : _____

SYLLABUS

REMEDIAL COACHING

1.5 BCP - NUMERICAL SKILLS

Sets and Set Operation- Matrices - Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order - Solving system of simultaneous liner equations. Quadratic equation factorization and formula method- Simple and compound interest - Measures of Central Tendency - Measures of variation - Analysis of Time Series - Index number.

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

NUMERICAL SKILLS

REMEDIAL COACHING 2022 – 23

QUESTION PAPER 1

TIME: 1 HOUR MARKS: 20

Answer All questions, carries 4 marks

1. Among 60 people, 35 can speak in English, 40 in Malayalam and 20 can speak in both the languages. Find the number of people who can speak in at least one of the languages. How many can't speak in any of these languages?
2. $\text{If } A = \begin{bmatrix} 1 & 2 & 2 \\ 2 & 1 & 2 \\ 2 & 2 & 1 \end{bmatrix}$, show that $A^2 - 4A - 5I = 0$
3. Solve the following equations using matrices
   $2x + 3y + z = 5$, $2x + 2y - 3z = 3$, $3x + y + z = 4$
4. $A = \begin{bmatrix} 4 & -6 & 1 \\ 1 & 3 & 6 \\ 5 & 7 & 9 \end{bmatrix}$, Compute the inverse of A.

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

NUMERICAL SKILLS

REMEDIAL COACHING 2022 – 23

QUESTION PAPER 2

TIME: 1 HOUR MARKS: 20

Answer All questions, carries 4 marks

1. The following data shows the distance covered by 100 persons. Compute mean distance covered.
   Distance (Km): 0-10 10-20 20-30 30-40
   No. of persons: 10 20 40 30
2. The population of a country increases every year by 2.4% of the population at the beginning of that year. In what time will the population double itself? Answer to the nearest year.
3. The following table relates to the tourist arrivals during 1990 to 1996 in India:

Years :	1990	1991	1992	1993	1994	1995	1996
Tourists arrivals: (in millions)	18	20	23	25	24	28	30

   Fit a straight line trend by the method of least squares and estimates the number of tourists that would arrives in the year 2000.

4. ,

Compute: (i) Laspeyre's, (ii) Paasche's, (iii) Fisher's, (iv) Bowley's and (v) Marshall Edgeworth's index numbers from the following table:

Commodity	Base Year		Current Year	
	Qty	Price	Qty	Price
A	12	10	15	12
B	15	7	20	5
C	24	5	20	9
D	5	16	5	4