

(Pages : 3)

M – 2500

Reg. No. : .....

Name : .....

Second Semester B.Com. Degree Examination, December 2021

First Degree Programme under CBCSS

Foundation Course

CO 1221/CC 1221 : INFORMATICS AND CYBER LAWS

(2020 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in 1 or 2 sentences each. Each carries 1 mark.

1. Define informatics.
2. What is mobile technology?
3. What is knowledge management?
4. Give examples for educational software for children.
5. What is digital divide?
6. Who is a hacker?
7. What is green computing?
8. Name any two software for typing Malayalam.
9. What are cyber laws?
10. What is firewall?

(10 × 1 = 10 Marks)

P.T.O.

## SECTION – B

Answer **any eight** questions in not exceeding **1** paragraph. Each question carries **2** marks.

11. Define smart phones.
12. What are the features of flash drive?
13. What is bluetooth?
14. What are the objectives of educational softwares?
15. What is an e-library?
16. Which are the popular sources for e-books in internet.
17. What is BRNET?
18. What is pharming?
19. What is adware?
20. How spyware is harmful?
21. What is the nature of unicode standard?
22. What are the disadvantages of windows?
23. What is LAN?
24. Which are the ways in which computer virus is spread?
25. Write any four effects of cyber crimes on businesses.
26. What is cyber espionage?

**(8 × 2 = 16 Marks)**

## SECTION – C

Answer **any six** questions, Each question carries **4** marks.

27. Describe super computers.
28. Which are the modern output devices used in computers?

29. What are the features of google as a search engine?
30. Bring out the scope of virtual universities in India.
31. What are the features of NICENET?
32. Write a note on free software movement.
33. Which are the types of cyber crimes?
34. Explain how cyber addiction can be managed?
35. Write a note on language localization.
36. Which are the different computer hardware security measures?
37. How cyber crimes can be reduced?
38. Write a note on information overload.

(6 × 4 = 24 Marks)

#### SECTION – D

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

39. Define and explain Internet.
40. Elaborate on IT tools used in education.
41. Explain scope of social informatics.
42. Explain the concept and problems in e-waste in India.
43. Explain the health problems in the use of computers. What are the remedies?
44. Explain the concept of digital signature.

(2 × 15 = 30 Marks)

(Pages : 4)

M – 2677

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**Career Related First Degree Programme Under CBCSS**

**Group 2(b) – Commerce with Computer Applications**

**Core Course IV**

**CC 1241 — FINANCIAL MANAGEMENT**

**(2020 Admission Regular)**

Time : 3 Hours

Max. Marks : 80

**PART – A**

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

1. What are financial decisions?
2. What is implicit cost of capital?
3. What is permanent working capital?
4. What is capital gearing?
5. What is operating leverage?
6. What is ARR?
7. What is stock split?
8. What is gross working capital?
9. What are ordering cost?
10. Give the formula for computing operating leverage.

**(10 × 1 = 10 Marks)**

P.T.O.

## PART – B

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

11. What is weighted average cost of capital?
12. State any two assumptions of MM theory of dividend.
13. What are the contents of financial function?
14. What is discounted payback period?
15. What is combined leverage?
16. What is cost of equity?
17. What is explicit cost of capital?
18. What is optimum capital structure?
19. What is regular working capital?
20. What is stock dividend?
21. What are the aims of finance function?
22. What is discounting?
23. What is benefit-cost ratio?
24. What is net working capital?
25. What is lead time?
26. State the advantages of maintaining adequate working capital.

**(8 × 2 = 16 Marks)**

## PART – C

Answer any **six** questions. **Each** question carries **4** marks.

27. What are the functional areas of financial management?
28. Explain the importance of capital budgeting.

29. What are the principles of working capital?
30. What are the factors considered for estimating working capital?
31. Define leverage. State the different types of leverages.
32. Explain the various methods of estimating working capital.
33. Explain the steps in capital budgeting.
34. State the assumption of Gordon's model of dividend.
35. What are the different kinds of dividend?
36. What are the principles of capital structure decisions?
37. The annual demand for a product is 6400 units. The unit cost is Rs. 6 and inventory carrying cost per unit per annum is 25% of the average inventory cost. If the cost of procurement is Rs 75, calculate EOQ.
38. A company issues Rs. 10,00,000, 10% redeemable debentures at a discount of 5%. The cost of flotation amounts to Rs. 30,000. The debentures are redeemable after 5 years. Calculate before-tax and after-tax cost of debt assuming a tax rate of 50%.

**(6 × 4 = 24 Marks)**

**PART – D**

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

39. What are the determinants of dividend policy?
40. Describe the various theories of capital structure.
41. Explain the objectives of financial management.
42. Explain the various models and concepts of dividend policy.
43. A company issues 1,000 equity shares of Rs. 100 each at a premium of 10%. The company has been paying 20% dividend to equity shareholders for the past five years and expects to maintain the same in the future also. Compute the cost of equity capital. Will it make any difference if the market price of equity share is Rs. 160?

44. A firm has the following capital structure and after – tax costs for the different sources of funds used:

Sources	Amount	Proportion (%)	After-tax cost (%)
Debt	4,50,000	30	7
Preference capital	3,75,000	25	10
Equity capital	6,75,000	45	15
Total	15,00,000	100	

Calculate weighted average cost of capital.

**(2 × 15 = 30 Marks)**

(Pages : 7)

M – 2493

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**First Degree Programme Under CBCSS**

**Core Course II**

**CO 1242/CX 1241/CC 1242/HM 1241 — FINANCIAL ACCOUNTING**

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

**(2014 Admission to 2017 Admission)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions in **one** or **two** sentences each. **Each** question carries **1** mark.

1. Define financial accounting.
2. What do you understand by Accounting Standards?
3. What is the expansion of GAAP?
4. What are errors of principle?
5. What is Ledger?
6. What is credit note?
7. What is trading account?
8. Who is hire vendor?

P.T.O.



9. What is address commission?
10. If the total assets of the firm are Rs. 1,00,000, outside liabilities are Rs. 40,000, what is the amount of capital contributed by the owner?

(10 × 1 = 10 Marks)

### SECTION – B

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

11. State any two uses of accounting standards.
12. What do you mean by errors of commission? Give an example.
13. What are compound journal entries? Give an example.
14. Distinguish between capital expenditure and revenue expenditure.
15. Write a short note on straight line method of providing depreciation.
16. What do you mean by depletion method of depreciation?
17. Give any two points of difference between self-balancing and sectional balancing system.
18. Write short notes on the following:
  - (a) Primage
  - (b) Passage money
19. What is voyage-in-progress?
20. Give a brief account of returnable packages.
21. How will you deal with the following items appearing in the Trial Balance when preparing final accounts at the end of the year?
  - (a) Wages
  - (b) Stock at the end
22. Write down the adjusting entries required for the following transactions:
  - (a) Goods withdrawn from business for personal use Rs. 10,000
  - (b) Rent paid for the next year Rs. 1,800
  - (c) Insurance prepaid Rs. 400
  - (d) Wages paid for the erection of car shed Rs. 10,000

(8 × 2 = 16 Marks)

### SECTION – C

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

23. Distinguish between a trial balance and a balance sheet.
24. What are the advantages of self-balancing?
25. Write short notes on:  
(a) Outstanding expenses and (b) Prepaid expenses
26. Messrs. Varma and Varma purchased plant and machinery on 1st July 2018 for Rs. 90,000 and incurred Rs. 10,000 on its erection expenses. Depreciation is written off at the rate of 10 per cent. The firm closes its books on 31<sup>st</sup> December each year.

Show the plant and machinery account under upto 31<sup>st</sup> December, 2020 under Reducing Instalment Method.

27. A company manufactures loose tools for its own use. At the end of each year depreciation is charged on revaluation method. From the following particulars, show the Loose Tools Account.

Year ended 31-12-2017 — Loose tools manufactured: Rs. 5,000

(revalued on 31-12-2017: Rs. 4,100)

Year ended 31-12-2018 — Loose tools manufactured: Rs. 2,700

(revalued on 31-12-2018: Rs. 5,700)

Year ended 31-12-2019 — Loose tools manufactured: Rs. 1,000

(revalued on 31-12-2019: Rs. 6,000)

Year ended 31-12-2020 — Loose tools manufactured: Rs. 1,500

(revalued on 31-12-2020: Rs. 5,100)

The value as on 31-12-2020 is after considering the sale of old tools of the book value Rs. 1,200 (as on 31-12-2020) for Rs. 950.

28. From the following balances prepare Debtors' Ledger Adjustment Account in the Nominal Ledger:

		Rs.
Jan. 1, 2021	Balance of Sundry Debtors	40,000 (Dr.)
	Balance of Sundry Debtors	2,000 (Cr.)

Balance of Sundry Creditors	37,000 (Cr.)
Balance of Sundry Creditors	1,000 (Dr.)
<i>Transactions for January:</i>	
Cash and cheque received	1,40,000
Cash paid to creditors	1,20,000
Credit sales as per sales book	2,00,000
Credit purchases	1,50,000
Discount allowed	6,000
Discount received	3,500
Bad debts written off	3,000
Bills receivable received	20,000
Bills payable accepted	5,000
Bills receivable discounted	2,000
Transfer from Debtors 'Ledger to Creditors' Ledger	1,000
Transfer from Creditors 'Ledger to Debtors' Ledger	1,200
Jan. 31 Balance of debtors	6,000 (Cr.)
Balance of creditors	2,500 (Dr.)

29. P purchases a motor bike from Q whose cash price is Rs. 56,000 on January 1, 2018. Rs. 15,000 is paid at signing of the contract and the balance is to be paid in three equal instalments of Rs. 15,000 each. The rate of interest is 5% per annum.

Calculate the amount of interest included in each instalment.

30. David and Sons sells goods on hire purchase basis at a profit of 50% on cost. Their transactions for the year 2020 are given as follows:

	Rs.
Hire Purchase stock (at selling price) on 1-1-2020	9,000
Instalments due on 1-1-2020	5,000
Goods sold on hire purchase during the year (at selling price)	87,000
Goods received from hire purchase customers	60,000
Goods repossessed (instalments due Rs. 2,000) valued at	500
Hire purchase stock as on 31-12-2020 (Hire purchase price)	30,000

Instalments due on 31-12-2020	9,000
Hire expenses	500

Prepare Hire Purchase Trading Account showing the profit.

31. S.S. Jalaganga commenced a voyage on June 1, 2020 from Mumbai to New York and back. The voyage was completed on July 31, 2020. It carried a consignment of handloom textiles on its outward journey and wheat on its return journey. The ship was insured at an annual premium of Rs. 24,000. From the following particulars, draw up the Voyage Account: port charges. Rs. 5,000; coal Rs. 30,000; wages and salaries Rs. 50,000; stores purchases Rs. 8,600; sundry expenses Rs. 5,500; depreciation (annual) Rs. 96,000; freight earned (out) Rs. 1,30,000; freight earned (return) Rs. 70,000.

Address commission 5% on outward and 4% on return freight. Passage money received Rs. 10,000.

Primage is 5% on freight. The manager is entitled to a 5% commission on the profit earned, after charging such a commission. Stores and coal on hand were valued at Rs. 3,000 on July 31.

(6 × 4 = 24 Marks)

#### SECTION – D

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

32. Discuss in detail the different types of accounting errors.

33. The following is the Trial Balance of Mr. M. Muthu on 31<sup>st</sup> March, 2021:

Cash in Hand	540	
Cash at Bank	12,630	
Purchases Account	1,40,675	
Sales Account		2,58,780
Returns Inwards Account	2,680	
Returns Outwards Account		1,500
Wages Account	20,480	
Fuel and Power Account	4,730	
Carriage on Sales Account	3,200	
Carriage on Purchases Account	2,040	
Stock Account (1 <sup>st</sup> April, 2020)	25,760	

Building Account	30,000	
Freehold Land Account	20,000	
Machinery account	20,000	
Patent Account	7,500	
Salaries Account	15,000	
General Expenses Account	13,000	
Insurance Account	600	
Drawings Account	15,245	
Capital Account		82,000
Sundry Debtors	14,500	
Sundry Creditors		6,300
	<u>3,48,580</u>	<u>3,48,580</u>

Taking into account the following adjustments, prepare Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March, 2021 and a Balance Sheet as on that date:

- Stock on hand on 31<sup>st</sup> March, 2021 is Rs. 26,800.
  - Machinery is to be depreciated at the rate of 10% and patents at the rate of 20%.
  - Salaries for the month of March, 2021 amounting to Rs. 1,500 were unpaid.
  - Insurance includes a premium of Rs. 170 on a policy, expiring on 30<sup>th</sup> September, 2021.
  - Wages include a sum of Rs. 2,000 spent on the erection of a two-wheeler shed for employees and customers.
  - A provision for Bad and Doubtful Debts is to be created to the extent of 5 percent on Sundry Debtors.
34. Mr. Ram purchased a van for Rs. 42,000. Payment is made as Rs. 10,000 down and four instalments of Rs. 10,000 each at the end of each year. Interest is charged at 10% per annum. Buyer depreciates the van at 10% per annum on written down value method.

Ram after having paid the down payment and first instalment at the end of first year could not pay the second instalment and the hire vendor took possession of the van. The hire vendor after spending Rs. 1,280 on repairs of the van sold it for Rs. 31,000.

Show necessary ledger accounts in the books of Mr. Ram.

35. Jaipur Chemicals Ltd. supply their products in returnable containers. A container is invoiced to the customer at Rs. 40 but if it is returned within two months, a credit of Rs. 35 is given to the customer. A container costs the company Rs. 35 and its life is estimated at 6 years at the end of which the scrap value is likely to be Rs. 5. The following particulars are supplied to you:

	Nos.
Containers with customers (1-1-2020)	10,000
Containers in stock (1-1-2020)	14,000
Containers sent to customers during the year 2020	60,000
Containers returned by customers	63,000
Containers returnable	6,000
Containers purchased during the year	1,000
Containers condemned during the year, useful life being over	1,500

Amount realized by sale of condemned containers Rs. 8,000

Depreciation is to be provided on a straight line basis.

Prepare the Containers' Trading Account for the year and ascertain the profits or losses earned or incurred in the year.

**(2 × 15 = 30 Marks)**

(Pages : 3)

M – 2676

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**Career Related First Degree Programme Under CBCSS**

**Group 2(b) – Commerce with Computer Applications**

**Core Course IV**

**CC 1241 : FINANCIAL MANAGEMENT**

**(2018 and 2019 Admission)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. What do you mean by Business Finance?
2. Define dividend.
3. What is Implicit cost?
4. Define IRR.
5. What is weighted average cost of capital?
6. What is Capital Structure?
7. What do you mean by mutually exclusive projects?
8. What is negative working capital?
9. What is meant by pay out ratio?
10. How combined leverage is calculated?

**(10 × 1 = 10 Marks)**

P.T.O.

## SECTION – B

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

11. What do you mean by operating risk?
12. What is meant by capital structure?
13. Define cost of capital.
14. State any two advantages of Pay-back Period method.
15. Differentiate between working capital and fixed capital.
16. Write a note on Operating cycle.
17. What do you mean by cost of debt?
18. State any two advantages of npv.
19. What is leverage?
20. State any two disadvantages of over working capital.
21. What do you mean by EOQ?
22. What do you mean by optimal capital structure?

**(8 × 2 = 16 Marks)**

## SECTION – C

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

23. Briefly explain the functions of a finance manager.
24. What are the importance of cost of capital?
25. A company issued ₹ 1,00,000, 10% redeemable debentures at a discount of 5%. The cost of floatation amount to ₹ 3,000. The debentures are redeemable after 5 years. Compute before – tax and after – tax cost of debt. The tax rate is 50%.
26. What are the types of working capital?



27. Write down the assumptions of the MM Theory (Irrelevance) of Capital structure.
28. Explain The Residual Theory of Dividend Policy.
29. Discuss the patterns of capital structure.
30. A share has a current market value of ₹ 96, and the last dividend was ₹ 12. If the expected annual growth rate of dividends is 4%, calculate the cost of equity capital.
31. Write down any four determinants of capital structure.

**(6 × 4 = 24 Marks)**

#### SECTION – D

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

32. Explain the determinants of Working capital.
33. Hi Lite Ltd. has the following information in its statement of financial position.

	₹ 000
Ordinary shares of ₹ 50	2,500
12% unsecured loan notes	1,000

The ordinary shares are currently quoted at ₹ 130 each and the loan notes are trading at ₹ 72 per ₹ 100 face value. The ordinary dividend of ₹ 15 has just been paid with an expected growth rate of 10%. Corporation tax is currently 30%.

Calculate the WACC for this entity.

34. Discuss the pros and cons of different sources of Long term Finance.
  35. Explain the traditional and modern techniques of capital budgeting.
- (2 × 15 = 30 Marks)**

(Pages : 6)

M – 2502

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**First Degree Programme under CBCSS**

**Core Course**

**FINANCIAL ACCOUNTING**

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

**(2020 Admission Regular)**

Time : 3 Hours

Max. Marks : 80

**PART – A**

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

1. What are Generally Accepted Accounting Principles?
2. What are contingent liabilities?
3. What is dual aspect concept?
4. What is convention of consistency?
5. What is diminishing balance method of depreciation?
6. For what purpose, voyage account is prepared?
7. What is hire purchase agreement?

P.T.O.

8. What is accrual concept?
9. What is cash price?
10. Which method of depreciation is used in case of mines, quarries and oil wells?

**(10 × 1 = 10 Marks)**

**PART – B**

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

11. What is hire purchase price?
12. How closing stock is treated while preparing final accounts?
13. What are the objectives of depreciation policy?
14. What are free samples? How it is treated in final accounts?
15. What are adjusting entries?
16. What are wasting assets?
17. Briefly state the convention of materiality.
18. What are the advantages of preparing profit and loss account?
19. What are port charges?
20. What are the functions of a balance sheet?
21. How depreciation differs from depletion?
22. State the merits of diminishing balance method of depreciation.
23. Explain the machine hour rate method of depreciation.

24. How provision for bad debt is treated in final accounts?
25. What is right issue?
26. How stevedoring charges is shown in the voyage account?

**(8 × 2 = 16 Marks)**

### PART – C

Answer **any six** questions. Each question carries **4** marks.

27. Distinguish between balance sheet and trial balance.
28. Distinguish between Straight line and Diminishing balance methods of depreciation.
29. How outstanding expenses and prepaid expenses are treated in final accounts?
30. What are the consequences of not providing depreciation?
31. Explain the various accounting concepts.
32. State the various methods of recording depreciation in books of accounts.
33. Distinguish between cum-interest and ex-interest.
34. Explain the features of hire purchase system.
35. On 1<sup>st</sup> January 2013, machinery was purchased for Rs.80,000. On 1<sup>st</sup> January 2014, additions were made to the machinery of Rs.40,000. On 31<sup>st</sup> March 2015, machinery purchased on 1<sup>st</sup> January 2014, costing Rs.12,000 was sold for Rs.11,000 and on 30<sup>th</sup> June 2015, machinery purchased on 1<sup>st</sup> January 2013 costing Rs.32,000 was sold for Rs.26,700. On 30<sup>th</sup> June 2015, additions were made to the amount of Rs.20,000.

Depreciation as provided at 10% p.a. on diminishing balance method.

Show machinery account.

36. A fire occurred on 15<sup>th</sup> September 2018 in the godown of M/s A and B. From the following details, ascertain the claim to be lodged

Particulars	Rs.
Stock on 1 <sup>st</sup> April 2018	1,05,300
Purchase from 1 <sup>st</sup> April to the date of fire	3,50,400
Manufacturing expenses and wages	2,60,000
Sales from 1 <sup>st</sup> April to the date of fire	6,76,000
Goods used by partners themselves (at cost)	10,500
Rate of gross profit on cost	30%
Value of Stock salvaged	10,500

37. On 1<sup>st</sup> December 2015, a purchaser purchased 200, 6% debentures of Rs.100 each @ Rs.104 ex-interest per debenture. He paid 1/2% brokerage in this transaction. Interest is payable on 30<sup>th</sup> June and 31<sup>st</sup> December each year. Pass entries in the books of purchaser.
38. Mr. A bought a machine under hire purchase agreement, the cash price of the machine being Rs.18,000. As per the terms, the buyer has to pay Rs.4,000 on signing the agreement and the balance in four instalments of Rs.4,000 each, payable at the end of the year. Calculate the interest chargeable at the end of each year.

**(6 × 4 = 24 Marks)**

#### PART – D

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

39. Write the journal entries in the books of purchaser and vendor in case of purchase made under instalment system.
40. Describe the various accounting conventions.
41. Explain the methods of providing depreciation.

42. The following balances are extracted from the books of Raman on 31-12-2018.

	Rs.		Rs.
Purchases	40,000	Sales	70,185
Purchases returns	1,410	Stock (1-1-2018)	5,730
Capital	50,500	Drawings	8,800
Bad debts	700	Bad debts reserve (1-1-2018)	1,620
Carriage inwards	1,155	Office expenses	670
Postage and stationery	330	Rates and insurance	650
Discount (Cr)	115	Bills receivable	620
Sales returns	2,120	Wages	3,140
Building	13,000	Rent received	1,050
Cash at bank	6,200	Cash in hand	1,105
Office furniture	1,800	Salary	4,500
Commission paid	435	Postage	410
Sundry debtors	31,035	Sundry creditors	9,490
Building (New)	3,500	Sundry expenses	8,470

Prepare final accounts for the year ending 31-12-2018 after considering the following:

- (a) Insurance unexpired — Rs.120
- (b) Provide interest on capital @ 5%
- (c) Rent not received — Rs.100
- (d) Depreciate old building @ 2.5%, new building @ 2% and office furniture @ 5%
- (e) Write off further bad debts Rs.285
- (f) Increase the provision for bad debts to 6% on debtors
- (g) Salary outstanding — Rs.285
- (h) Stock on 31-12-2018 — Rs.7,145

43. Indian Shipping Company had a ship named Bharat, whose written down value as on 01-01-2015 was Rs.24 lakhs. The ship was insured for Rs.30 lakhs at 1% for voyage policy of hull. The ship made a trip to Sydney and returned to Chennai during the period 1<sup>st</sup> July 2015 to 30<sup>th</sup> September 2015. The details of voyage were given below:

Expenses incurred:

	Rs.
Salaries of the crew	25,000
Fuel	55,000
Port dues	30,000
Stores expenses	32,000
Shares of overhead for the ship	16,000

Stevedoring at the rate of Rs.3 per tonne

Depreciation on written down value of ship @ 10% p.a

Freight was insured at 1%

Freight consists of:

- (a) Leather goods 1100 tonnes
- (b) Cotton 500 tonnes at the rate of Rs 150 per tonne
- (c) Sugar 1700 tonnes at the rate of Rs 100 per tonne

In addition to primage @ 10%, the brokerage payable was 5%

Prepare voyage account and ascertain profit.

44. On 1<sup>st</sup> January 2015, Ojha Company obtained Wagons on hire purchase system. The price of the wagon was Rs.25,000. The payment was to be made as Rs.5,000 down and the balance by instalments of Rs.4,000 per year with interest at 4%.

Show interest calculations of 5 years and prepare Wagon account in the books of Ojha Company assuming depreciation to be written off at 5% annually on diminishing balance method.

(2 × 15 = 30 Marks)

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**First Degree Programme under CBCSS**

**Complementary Course.**

**CO 1231/CC 1231/CX 1231 : BUSINESS MATHEMATICS**

**(2020 Admission Regular)**

Time : 3 Hours

Max. Marks : 80

- I. Answer all questions. Each question carries 1 mark.
1. A number which has atleast one divisor other than 1 is a \_\_\_\_\_ number.
2. When three strings of 240 cm, 318 cm and 426 cm are cut into equal lengths, \_\_\_\_\_ cm is the greatest possible length of each piece.
3.  $ax + by = c$  is the general form \_\_\_\_\_ equation in two variables.
4. The maximum number of solutions to a quadratic equation is \_\_\_\_\_.
5. If  $A$  is a matrix of order  $m \times n$  and  $B$  is a matrix of order  $n \times p$ , then  $AB$  is of order \_\_\_\_\_.
6. \_\_\_\_\_ is a sequence of equal payments made at equal intervals of time.
7. If  $A \cap B = \phi$ , then  $A$  and  $B$  are said to be \_\_\_\_\_ sets.
8. A function which assigns a fixed value for every value of  $x$  is called \_\_\_\_\_ function.
9. A diagonal matrix whose diagonal elements are equal, is called \_\_\_\_\_.
10. The set of all subsets of given set  $A$  is the, \_\_\_\_\_ set of  $A$ .

**(10 × 1 = 10 Marks)**



II. Answer **any eight** questions. Each question carries **2** marks.

11. The sum of 3 consecutive numbers is 162. Find them.

12. Find the least number which is a perfect square and is divisible by each of numbers 16, 20, 24?

13. Solve  $4x + 8 = 6(x - 4)$ .

14.  $A = \begin{bmatrix} 2 & -1 \\ 0 & 2 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & -1 \\ 2 & 3 \end{bmatrix}$

Find  $3A + 4B$ .

15. Find  $x$  if the matrix  $\begin{bmatrix} 1 & 4 \\ 8 & x \end{bmatrix}$  is singular.

16. At what rate per annum will simple interest on Rs. 1,00,000 for 73 days be Rs. 400?

17.  $A = \{a, b, c, d, e, f\}$

$B = \{a, e, i, o, u\}$

Perform (a)  $A \cup B$  (b)  $A \cap B$ .

18. Find in what time a sum of money trebles itself at 5% p.a. compound interest.

19. What is a pie diagram?

20. Define determinant.

21. What is a quadratic equation?

22. What do you mean by future value of money?

23. Define break-even price.

24. Explain any two financial ratios.

25. Define subset.

26. How do you get transpose of a matrix?

**(8 × 2 = 16 Marks)**

III. Answer **any six** questions. Each question carries **4** marks.

27. The cost of a machine is Rs. 40,000. It depreciates 20% annually. What is its value four years hence?

28. If  $A = \begin{bmatrix} 5 & -8 & -1 \\ 2 & -3 & -1 \\ -3 & 5 & 1 \end{bmatrix}$  and  $B = \begin{bmatrix} 2 & 3 & 5 \\ 1 & 2 & 3 \\ 1 & -1 & 1 \end{bmatrix}$

Find  $AB$ .

29. The difference of the ages of Anil and his father is 30 years. If the difference of the squares of their ages is 1560, find their ages.

30.  $A = \begin{bmatrix} 1 & 7 \\ 2 & 6 \end{bmatrix}$   $B = \begin{bmatrix} 1 & 5 \\ 1 & 6 \end{bmatrix}$ .

Find  $AB$  and  $|AB|$ .

31. Express 5.333... as a rational fraction.

32. Find the largest number having 4 digits divisible by 12, 15, 18 and 27.

33. A company sets aside a sum of Rs. 20,000 annually to enable it to pay off a debenture issue of Rs. 2,30,000 at the end of 10 years. Assuming that the sum accumulates at 4% per annum compound, find the surplus after paying off the debenture stock.

34. If  $A = \{1, 2, 3, 4, 5\}$ ,  $B = \{2, 4, 6, 8, 10\}$ ,  $C = \{3, 6, 9, 12, 15\}$

Find

(a)  $(A \cup B) \cap C$

(b)  $A \cup (B \cap C)$

35. Solve  $2x + 3y = 5$ ,  $xy = 1$

36. Solve  $2x^2 + 3x - 1 = 0$ .
37. Explain the terms permutation and combination.
38. Explain any two methods for depreciation.

(6 × 4 = 24 Marks)

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

39. (a) In how many ways can 3 boys and 5 girls be arranged in a row so that all the 3 boys are together.
- (b) How many 4 digit numbers can be formed with the digits 0, 1, 2, 3, 4, 5, 6, 7, 8, 9 if no two digits are same?
40. By selling a table for Rs. 56, gain is as much percent as its cost in rupees. What is the cost price?
41. A market research group conducted a survey of 1000 consumers and reported that 720 consumers liked product A and 450 consumers liked product B. What is the least number that must have liked both products?
42. Solve the following by Cramer's rule.
- $$\begin{aligned}x + y + z &= 3 \\x + 2y + 3z &= 4 \\x + 4y + 9z &= 6\end{aligned}$$
43. Find  $A^{-1}$  and hence prove that  $A \cdot \text{adj } A = |A| \cdot I$ , if  $A = \begin{bmatrix} 1 & 2 \\ 0 & 4 \end{bmatrix}$
44. A man repaid his house building advance in equal instalments of Rs. 40,000 per annum for 5 years. If the money is worth 8% per annum compounded annually and repayment starts after initial gap of 2 years. Find the sum borrowed.

(2 × 15 = 30 Marks)

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**First Degree Programme under CBCSS**

**Complementary Course/Core Course**

**BUSINESS REGULATORY FRAMEWORK**

**(Common for CO 1231/CX 1231/CC 1231 (2014 Adm to 2017 Admn) and  
CO 1242/CC 1243 (2018 and 2019 Admission))**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. Define the term 'offer'.
2. What is a voidable contract?
3. What is meant by liquidated damages?
4. What is rescission?
5. Who is an auctioneer?
6. In which year, the Right to information Act was passed?
7. What do you mean by lien?
8. What are specific goods?

9. Name the parties to a contract of bailment.

10. What is IPR?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What do you mean by privity of consideration?

12. What is restitution?

13. What is an agency by holding-out?

14. What do you mean by the term 'reciprocal promise'?

15. Explain supervening impossibility.

16. What is constructive delivery?

17. What do you mean by continuing guarantee?

18. What is meant by unilateral mistake?

19. What do you understand by the phrase 'suit upon quantum meruit'?

20. What do you mean by patent?

21. What is meant by condition as to merchantability?

22. What is ex-post facto agency?

**(8 × 2 = 16 Marks)**

## SECTION – C

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

23. State the exceptions to the doctrine of supervening impossibility.
24. Discuss the rights of a bailee in a contract of bailment.
25. What are the rights of the surety against the creditor?
26. State the rules of auction sale.
27. Discuss the essentials of a wagering agreement.
28. Distinguish between fraud and misrepresentation.
29. Describe the functions of TRAI.
30. Distinguish between void agreement and voidable contract.
31. What are the objectives of Right to information act 2005?

**(6 × 4 = 24 Marks)**

## SECTION – D

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

32. Define contract. Discuss the essentials of a valid contract.
33. Explain the types of delivery of goods. Discuss the rules regarding delivery of goods.
34. Define consideration. What are the exceptions in which a contract is valid without consideration?
35. Discuss the powers and functions of State Information Commission.

**(2 × 15 = 30 Marks)**

(Pages : 3)

M – 2496

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**First Degree Programme under CBCSS**

**Core Course**

**CO 1241/CC 1241 : BUSINESS COMMUNICATION AND OFFICE  
MANAGEMENT**

**(Common for Commerce/Commerce with Computer Application)**

**(2014-2017 Adm)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions in **one** or **two** sentences. Each question carries 1 mark.

1. Communication is the task of imparting \_\_\_\_\_.
2. \_\_\_\_\_ refers to communication from lower-level managers to top-level managers.
3. \_\_\_\_\_ Communication, the sending of messages, orders or instructions in writing.
4. The person who is appointed to head the office is known as \_\_\_\_\_.
5. \_\_\_\_\_ is an informal channel of business communication.
6. \_\_\_\_\_ are the questions regarding a business that might be asked by a potential customer or other business to business clients.
7. \_\_\_\_\_ is the electronic equivalent of a letter.

P.T.O.

8. Depending on the purpose, \_\_\_\_\_ identifies the location of records based on file names.
9. \_\_\_\_\_ letter is a professional formal letter that is sent by one company to another.
10. There is a great possibility in distortion of information in \_\_\_\_\_ communication.

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. What you mean by informal communication?
12. Define oral communication?
13. Point out any two examples of formal types of oral communication?
14. What do you mean by effective listening?
15. What is Grapevine communication?
16. What is meant by a business conference?
17. What you mean by record management?
18. What you mean by office management?
19. What you mean by bit indexing?
20. What is a Resume?
21. Define correspondence?
22. What is Work measurement?

**(8 × 2 = 16 Marks)**



### SECTION – C

Answer any **six** questions. **Each** question carries **4** marks.

23. Explain the purpose of management communication?
24. Point out any four demerits of Grapevine Communication?
25. What are the functions of Non-verbal communication?
26. Explain the qualities of a business letter?
27. Write a note on any four types of business report?
28. Explain the administrative management functions of an office?
29. Discuss the qualities of a good office manager?
30. Explain the advantages of good filing system?
31. Briefly discuss the procedure for handling outwards mail or dak?

**(6 × 4 = 24 Marks)**

### SECTION – D

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

32. Explain the components of communication process?
33. Discuss the essentials of communication?
34. Explain the essentials of a successful office system?
35. Discuss the objectives of office mechanisation?

**(2 × 15 = 30 Marks)**

(Pages : 24)

M – 2653

Reg. No. : .....

Name : .....

**Second Semester B.Sc./B.Com./B.B.A./B.C.A./B.S.W./B.Voc./B.M.S. Degree  
Examination, December 2021**

**Career Related First Degree Programme Under CBCSS**

**Language Course – English**

**EN 1211.4/EN 1211/EN 211 : ENGLISH FOR CAREER**

**(Common for Career Related 2(b)/B.Voc. Programmes)**

**(2020 Admission Regular)**

Time : 3 Hours

Max. Marks : 80

- I. Answer **all** the followings questions. Follow the instructions given in the brackets wherever needed.
1. The correct spelling of the word 'Sicossor' is \_\_\_\_\_.
  2. The word that is the antonym of 'Impressive' is \_\_\_\_\_.
  3. \_\_\_\_\_ is the noun form for 'invent'.
  4. \_\_\_\_\_ is the same word for 'Amazing'.
  5. Salim said if he was going to sleep early. (Correct the sentence).
  6. He \_\_\_\_\_ TV most evenings. (Write the correct form of the verb 'Watch').
  7. You like him. Didn't you? (Underline the error and correct the sentence.)
  8. An \_\_\_\_\_ is a person whose job is to keep, inspect and analyse financial accounts.

P.T.O.

9. It is very hot today. \_\_\_\_\_?
10. Franny \_\_\_\_\_ with Kristin. (Use the appropriate phrasal verb which means 'to be friendly with one another'.)

(10 × 1 = 10 Marks)

II. Answer any **eight** of the following questions.

11. Provide one word substitutes for any **two** of the phrases :

- (a) A person who promotes the welfare of others.
- (b) Fraudulent emails that make us reveal personal data.
- (c) A person who walks in sleep.
- (d) An account of someone's life written by someone else.

12. Give the antonyms of **two** of the following words :

- (a) Escalating
- (b) Tentative
- (c) Conserved.

13. Make sentences of your own with any **two** of the following phrasal verbs :

- (a) make up
- (b) Call off
- (c) Look after
- (d) Put up with

14. Choose the correct option from the brackets :

- (a) His decision to relocate to his native town was a \_\_\_\_\_ (judicious/judicial).
- (b) Surprisingly, very few guests \_\_\_\_\_ for the wedding. (turned up, turned in).

15. Fill in the blanks using a collective noun from those given below.  
(school, assembly, crowd, bunch, jury, fleet, mob)
- (a) The \_\_\_\_\_ found the prisoner guilty.
- (b) A \_\_\_\_\_ of fishes died in the pool as the water was contaminated.
16. Fill in the blanks using the suitable degree of the adjective given in brackets.
- (a) Ramu is the \_\_\_\_\_ of my uncle's five sons. (elder).
- (b) I think Matthew is \_\_\_\_\_ than his brother. (courage)
17. Choose the error in the words given in *Italics* :
- (a) A thing of *beautiful* is a joy forever.
- (b) The matter needs your *considerable*.
18. Correct the following sentences :
- (a) Every girl must bring their own lunch.
- (b) There is numerous issues with our system.
19. Identify the errors and rectify them :
- (a) Better later than never.
- (b) What is the signifying of the problem?
20. Correct the sentences :
- (a) Three of my tooth are infected.
- (b) A herd of ox are grazing in the field.
21. Change the Gender :
- (a) A goose is swimming in the lake.
- (b) The peacock looked very beautiful and elegant.

22. Read the paragraphs and answer the question below :

The Voice had to be listened to, not only on account of its form but for the matter to which it delivered. It gave a message to the country that it needed greatly. It brought to the common people a realisation of their duty to concern themselves with their affairs. The common people were made to take an interest in the manner in which they were governed, in the taxes they paid, in the return they got from those taxes. This interest in public affairs — politics as you may call it — was to be the concern no longer of the highly educated few but of the many — the poor, the property less, the working men in the town and the country. Politics was not to be the concern of a small aristocracy of intellect or property of the masses. And with the change in the subjects of politics that Voice brought about also a change in the objects of politics. Till then politics had busied itself mainly with the machinery of Government towards making its personnel more and more native, with proposals for a better distribution of political power, with protests against the sins of omission and of commission of the administration. This voice switched politics on to concern for the needs of common people. The improvement of the lot of poor was to be the main concern of politics and politician. The improvement, especially of the lives of the people of the neglected villages, was to be placed before Government's and political organisations as the goal of all political endeavour.

- (a) Why had people to take an interest in politics?
- (b) What was the change brought about in the objects of politics?
23. Philosophy of Education is a label applied to the study of the purpose, process, nature and ideals of education. It can be considered a branch of both philosophy and education. Education can be defined as the teachings and learning of specific skills, and the imparting of knowledge, judgement and wisdom, and is something broader than the societal institution of education we often speak of.

Many educationalists consider it a weak and woolly field, too far removed from the practical applications of the real world to be useful. But philosophers dating back to Plato and the Ancient Greeks have given the area much thought and emphasis, and there is little doubt that their work has helped shape the practice of education over the millennia.

Plato is the earliest important educational thinker, and education is an essential element in "The Republic" (his most important work on philosophy and political theory, written around 360 B.C.). In it, he advocates some rather extreme method : removing children from their mothers care and raising them as wards of the state, and differentiating children suitable to the various castes, the highest receiving the most education, so that they could act as guardians of the city and care for the less able. He believed that education should be holistic, including facts, skills, physical discipline, music and art. Plato believed that talent and intelligence is not distributed genetically and thus is be found in children born to all classes, although his proposed system of selective public education for an educated minority of the population does not really follow a democratic model.

Aristotle considered human nature, habit and reason to be equally important forces to be cultivated in education, the ultimate aim of which should be to produce good and virtuous citizens. He proposed that teachers lead their students systematically, and that repetition be used as a key tool to develop good habits, unlike Socrates' emphasis on questioning his listeners to bring out their own ideas. He emphasized the balancing of the theoretical and practical aspects of subjects taught, among which he explicitly mentions reading, writing, mathematics, music, physical education, literature, history, and a wide range of sciences, as well as play, which he also considered important.

During the Medieval period, the idea of Perennialism was first formulated by St. Thomas Aquinas in his work "De Magistro". Perennialism holds that one should teach those things deemed to be of everlasting importance to all people everywhere, namely principles and reasoning, not just facts (which are apt to change over time), and that one should teach first about people, not machines or techniques. It was originally religious in nature, and it was only much later that a theory of secular perennialism developed.

During the Renaissance, the French skeptic Michel de Montaigne (1533 - 1592) was one of the first to critically look at education. Unusually for his time, Montaigne was willing to question the conventional wisdom of the period, calling into question the whole edifice of the educational system, and the implicit assumption that university-educated philosophers were necessarily wiser than uneducated farm workers, for example.

- (a) What is the difference between the approaches of Socrates and Aristotle?
- (i) Aristotle felt the need for repetition to develop good habits in students; Socrates felt that students need to be constantly questioned.
  - (ii) Aristotle felt the need for rote-learning Socrates emphasized on dialogic learning
  - (iii) There was no difference
  - (iv) Aristotle emphasized on the importance of paying attention to human nature; Socrates emphasized upon science
- (b) Why do educationists consider philosophy a 'weak and woolly' field?
- (i) It is not practically applicable
  - (ii) Its theoretical concepts are easily understood
  - (iii) It is irrelevant for education
  - (iv) None of the above

24. Find the meaning of the words/phrases in italics :

- (a) He was *lauded* for his significant contributions to Aeronautics.
- (i) Appreciated
  - (ii) defeated
  - (iii) rewarded
  - (iv) ridiculed
- (b) Several animal species have been *annihilated* due to human encroachment upon forest areas.
- (i) Created
  - (ii) Threatened
  - (iii) Discovered
  - (iv) Eradicated

25. Fill in the blanks with suitable words from those given in brackets :

{Necessary, inevitable, abolishing, assessment, appropriate}

For many students exams seem a \_\_\_\_\_ evil. Time consuming got \_\_\_\_\_ rather than \_\_\_\_\_ exams, we should instead we asking what mix of \_\_\_\_\_ tasks is most \_\_\_\_\_ for each subject.

26. Correct the following sentences :

(a) Kishore will come. Don't he?

(b) He didn't paint it himself.

**(8 × 2 = 16 Marks)**

III. Answer any **six** of the following :

27. Fill in the blanks with the correct option from the bracket :

{All ready, Already}

(a) Dinner was \_\_\_\_\_ when the guests arrived.

(b) The chicken was \_\_\_\_\_ burned when the guests arrived.

{cite, site}

(c) I \_\_\_\_\_ ten quotes from the same author in my paper.

(d) The new office building was built on the \_\_\_\_\_ of a cemetery.

28. Choose the correct answer from the brackets and fill in the blanks :

(a) (compliment, complement)

(i) Man and women should \_\_\_\_\_ each other.

(ii) The Professor \_\_\_\_\_ Betty on her completion of the thesis.

(b) (elicit, illicit)

(i) The teacher \_\_\_\_\_ the correct response from the student.

(ii) The Columbian drug lord was arrested for his \_\_\_\_\_ activities.



29. Fill in the blanks with suitable phrases from those given in brackets. Change the tenses if necessary.

(Get rid of, give away, put up with, break into)

(a) The fireman had to \_\_\_\_\_ the room to rescue the children.

(b) Jeff had to \_\_\_\_\_ with Jenny's attitude.

(c) Chinnu \_\_\_\_\_ her prized doll collection.

(d) Our sofa is really old. We need to \_\_\_\_\_ of it.

30. Write any **two** phrasal verbs that begin with :

(a) Call

(b) Look

31. Correct the following in **four** of the following sentences :

(a) He sold all furnitures.

(b) She requested for my help.

(c) The house, with its contents, were insured.

(d) Our happiness or our sorrow are largely due to our own actions.

(e) There is no real difference between you and I.

32. Correct the errors in the *italicized* words of any **four** of the following sentences :

(a) The lion and the unicorn fought *to* the crown.

(b) He worked *for* morn till night.

(c) Has he come *by*?

(d) Let us move *off*.

(e) Don't loiter *in* the street.

33. Fill in the blanks with suitable pronouns from those given in brackets :  
(He, who, yours, mine)
- (a) Mr. Ram \_\_\_\_\_ is a doctor is staying in the next house.
  - (b) Hari is absent because \_\_\_\_\_ is ill.
  - (c) This book is \_\_\_\_\_.
  - (d) The idea of \_\_\_\_\_ is excellent.
34. Complete the sentences using the suitable 'Wh' questions provided in the brackets.  
(Who, whom, which, what, where, when)
- (a) Do you know by \_\_\_\_\_ this music has been composed.
  - (b) \_\_\_\_\_ is the best athlete in your team?
  - (c) Sakuntala has not yet found the ring \_\_\_\_\_ she had lost.
  - (d) \_\_\_\_\_ is your wedding anniversary?
35. Correct the error in the sections in Italics :
- (a) *Are I* supposed to finish reading this book by evening?
  - (b) You aren't busy. *Aren't you?*
  - (c) Its raining. *Is it?*
  - (d) She can't swim. *Could'nt she?*
36. Fill in the blanks choosing the correct order of adjectives from the options :
- (a) My brother bought me a \_\_\_\_\_ pen for my birthday this year.
    - (i) new brand writer
    - (ii) new writer brand
    - (iii) brand new writer
    - (iv) none of the above

- (b) Hema was wearing a \_\_\_\_\_ kimono that suited her very well.
- (i) brightly coloured Japanese                      (ii) Japanese brightly coloured  
(iii) bright coloured Japanese                      (iv) none of the above
- (c) The cities of the Harappan civilization had clusters of \_\_\_\_\_ buildings.
- (i) non-residential large                                      (ii) large non-residential  
(iii) non large residential                                      (iv) none of the above
- (d) Bachendri Pal is \_\_\_\_\_ to climb Mount Everest.
- (i) the Indian woman first                                      (ii) First Indian woman  
(iii) First the India woman                                      (iv) none of the above

37. Fill in the blanks with the correct comparative/Superlative degree :

- (a) Of the two projects, Arjun's is \_\_\_\_\_. (the best/better)
- (b) Vani is \_\_\_\_\_ all other girls in her class. (as tall as, taller)
- (c) Of the live Pandava brothers, Bhima was \_\_\_\_\_ (the bigger and the more powerful/the biggest and the most powerful)
- (d) It was \_\_\_\_\_ evening by the time we returned. (Later/late).

38. Fill in the blanks with suitable modal auxiliaries from the list given below :

(Will, would, should, can, might, must, need, dare, used to)

- (a) Sara \_\_\_\_\_ to do some exercises for her shoulder, otherwise she \_\_\_\_\_ need a surgery.
- (b) You \_\_\_\_\_ have spoken rudely to her, otherwise she \_\_\_\_\_ not have left so soon.
- (c) \_\_\_\_\_ you sing a song for Tara's birthday? You \_\_\_\_\_ sing so well when we were in school.
- (d) I \_\_\_\_\_ not climb up the hill, it \_\_\_\_\_ be slippery after such heavy rain.

(6 × 4 = 24 Marks)

IV. Answer **any two** of the following questions, choosing one from each group.

GROUP A

39. Read the following passage and answer the questions below:

In the morning a smart-looking young man came for me. At first he looked pleased; but when he saw my knees, he said in a disappointed voice:

'I didn't think, sir, you would have recommended my ladies a blemished horse like that.' "Handsome is that handsome does", 'said my master; 'you are only taking him on trial, and I'm sure you will do fairly by him, young man. If he is not as safe as any horse you ever drove send him back.'

I was led to my new home, placed in a comfortable stable, fed, and left to myself. The next day, when the groom was cleaning my face, he said:

'That is just like the star that "Black Beauty" had; he is much the same height, too. I wonder where he is now.'

A little further on he came to the place in my neck where I was bled and where a little knot was left in the skin. He almost stared, and began to look me over carefully, talking to himself.

'White star in the forehead, one white food on the offside, this little knot just in that place': then looking at the middle of my back-' and, as I am alive, there is that little patch of white hair that John used to call "Beauty's three- penny bit." It must be "Black Beauty"! Why, Beauty! Beauty! do you know ME? - little Joe green, that almost killed you?' And he began patting and patting me as if he was quite overjoyed.

I could not say that I remembered him, for now he was a fine grown young fellow, with black whiskers and a man's voice, I was sure he knew me, and that he was Joe Green, and I was very glad. I put my nose up to him, and tried to say that we were friends. I never saw a man so pleased.

'Give you a fair trial! I should think so indeed! I wonder who the rascal was that broke your knees, my old Beauty! You must have been badly served out somewhere; well, well, it won't be my fault if you haven't good times of it now. I wish John Manly was here to see you.

In the afternoon I was put into a low park chair and brought to the door. Miss Ellen was going to try me, and Green went with her. I soon found that she was a good driver, and she seemed pleased with my paces. I heard Joe telling her about me, and that he was sure I was Squire Gordon's old 'Black Beauty'.

When we returned the other sisters came out to hear how I'd had behaved myself. She told them what she had just heard, and said:

'I shall certainly write to Mrs. Gordon, and tell her that her favourite horse has come to us. How pleased she will be!'

After this I was driven every day for a week or so, and as I appeared to be quite safe, Miss Lavinia at last ventured out in the small closed carriage. After this it was quite decided to keep me and call me by my old name of 'Black Beauty'.

(a) Choose the correct answer :

(i) The word 'blemished' in the passage is closest in meaning to

- |               |                 |
|---------------|-----------------|
| (1) tarnished | (2) mottled     |
| (3) disabled  | (4) incompetent |

(ii) The phrase 'do fairly by' means:

- |             |                |
|-------------|----------------|
| (1) pleased | (2) anxious    |
| (3) kind    | (4) affordable |

(iii) The word / phrase which has a similar meaning to the word 'set out' in the passage is

- |              |                 |
|--------------|-----------------|
| (1) ventured | (2) recommended |
| (3) led      | (4) decided     |

- (iv) Identify the statement which is true
- (1) The smart looking young man who came for 'Black Beauty' was disappointed to see the horse
  - (2) The smart looking young man was happy to recommend the horse to the lady's
  - (3) 'Black Beauty' could recognize the groom Joe Green
  - (4) The little patch of white hair was called 'Beauty's three- penny bit.'
- (v) You must have been badly served out somewhere.' why does Joe Groom say so?
- (1) Black Beauty had gone missing for a long time.
  - (2) Black Beauty had broken knees.
  - (3) Black Beauty could not recognize him.
  - (4) None of the above

(5 × 1 = 5 Marks)

(b) Answer the following questions in **one** or **two** sentences each :

- (i) 'Handsome is that handsome does'. What did the master mean by those words?
- (ii) How did the groom guess 'it must be "Black Beauty"?
- (iii) Why does Miss Ellen say that Mrs. Gordon would be pleased?
- (iv) When did the sisters decide that they would keep the horse and call him by his old name of 'Black Beauty'?
- (v) Comment on the ethical aspects of the story.

(5 × 2 = 10 Marks)

OR

40. Answer **all** questions.

(a) Match the parts in column A with those in column B to form appropriate sentences.

A	B
(i) I have never heard of such a	(1) each month
(ii) Sreedhar's mother is coming to the	(2) wonderful idea
(iii) Jaya is the	(3) daybreak every day and goes to work
(iv) You will be paid Rs.30,000	(4) oldest among all her classmates
(v) Vijay wakes up at	(5) school today to meet his class teacher

(b) Spot the error in the underlined sections of the sentences and circle the appropriate letter. If there is no error, the answer is d.

(i) This is the biggest diamond I have ever seen. No error.  
A B C D

(ii) Telephone was invented by Alexander Graham Bell. No error.  
A B C D

(iii) Can you tell me the story of King Ashoka? No error  
A B C D

(iv) The cars crashed with the noise like a big explosion. No error.  
A B C D

(v) Sri Aurobindo graduated from the King's College, Cambridge University.  
A B C

No error.  
D

- (c) Complete the sentences with suitable phrasal verbs/prepositions from the list given below.

To, over, of, in, at, off, by, from, up, into

- (i) Akbar ruled \_\_\_\_\_ a vast empire. He was a ruler who stood \_\_\_\_\_ the principles \_\_\_\_\_ secularism and tolerance.
- (ii) A baby girl was born \_\_\_\_\_ Mr. and Mrs. Kurian \_\_\_\_\_ 10:15 \_\_\_\_\_ the morning \_\_\_\_\_ the district hospital.
- (iii) Where are you \_\_\_\_\_ to \_\_\_\_\_ this time \_\_\_\_\_ the night?
- (iv) I am badly \_\_\_\_\_ need \_\_\_\_\_ a good assistant \_\_\_\_\_ help me \_\_\_\_\_ the typing \_\_\_\_\_ the notes.
- (v) Please refrain \_\_\_\_\_ looking \_\_\_\_\_ your neighbor's answer sheet, but you may refer \_\_\_\_\_ the logarithm book.

(15 × 1 = 15 Marks)

OR

41. Answer the following :

(a) Fill in the blanks with suitable prepositions :

- (i) He warned you \_\_\_\_\_ the danger, but you did not listen \_\_\_\_\_ him.
- (ii) France is famous \_\_\_\_\_ its perfumes. You are looking \_\_\_\_\_ some \_\_\_\_\_ the most expensive brands available \_\_\_\_\_ this country.
- (iii) This company deals \_\_\_\_\_ electronic goods. Ajay's been working here as a manager \_\_\_\_\_ two years now. Earlier he was \_\_\_\_\_ Godrej.
- (iv) The student was debarred \_\_\_\_\_ appearing in the examination \_\_\_\_\_ a period \_\_\_\_\_ three years.
- (v) The activists protested \_\_\_\_\_ the injustice meted out \_\_\_\_\_ the tribal people living \_\_\_\_\_ the edge of the forest.



- (b) Complete the sentences with suitable prepositions / phrasal verbs from the list given below :

(*Command over, went ahead with, availed of, despite, in accordance with, consistent with, agreed with, look up*) The prepositions *of, in, for, with, by* to appear more than once.

- (i) The question paper was defined \_\_\_\_\_ the guidelines provided \_\_\_\_\_ at the University.
- (ii) If you don't know the meaning \_\_\_\_\_ the word, why don't you \_\_\_\_\_ the dictionary?
- (iii) John \_\_\_\_\_ medical leave \_\_\_\_\_ a period \_\_\_\_\_ months last year.
- (iv) Prabha was very good \_\_\_\_\_ Carnatic music.
- (v) 'His explanations are not \_\_\_\_\_ the available proof', said the Judge.

- (c) Complete the sentences by using the suitable option :

- (i) They had to \_\_\_\_\_ the meeting yesterday due to the sudden bus strike.

- (1) call up  
(2) called for  
(3) the call off  
(4) none of the above

- (ii) I hope you \_\_\_\_\_ well with your mother-in-law.

- (1) get up  
(2) get on  
(3) get at  
(4) none of the above

(iii) The new store keeper is very honest and can be depended \_\_\_\_\_ to \_\_\_\_\_ the store in my absence.

- (1) upon, look after
- (2) look after, for
- (3) look for, up
- (4) none of the above

(iv) The people of a nation \_\_\_\_\_ those who work \_\_\_\_\_ its welfare.

- (1) lookup, to
- (2) look after, for
- (3) look for, up
- (4) none of the above

(v) Despite the guide's warning, they \_\_\_\_\_ their plans of climbing \_\_\_\_\_ the top of the Mountain.

- (1) went for, up to
- (2) went ahead with, up to
- (3) went with, up
- (4) none of the above

**(15 × 1 = 15 Marks)**

GROUP – B

42. Read the following passage and answer the questions given below.

The student of arithmetic who has master the first four rules of his art, and successfully striven with money sums and fractions, finds himself confronted by an unbroken expanse of questions known as problems These are short stories of adventure and industry with the end omitted, and through betraying a strong family resemblance, are not without a certain element of romance.

The characters in the plot of a problem are three people called A, B, and C. The form of the question is generally of this sort: 'A, B, and C do a certain piece of work. A can dig as much in one hour as B in two, or C in four. Find how long they work at it'. Or thus: 'A, B, and C are employed to dig a ditch. A can dig as much in one hour as B can dig in two, and B can dig twice as fast as C. Find how long, etc. etc.'

Or otherwise:

'A lays a wager that he can walk faster than B or C. A can walk half as fast again as B, and C is only an indifferent walker. Find how far, and so forth.'

The occupations of A B and C are many and varied. In the older arithmetic they contented themselves with doing 'a certain piece of work.' This statement of the case however, was found too sly and mysterious, or possibly lacking in romantic charm. It became the fashion to define the job more clearly and to set them at walking matches, ditch-digging, regattas, and piling cord wood. At times, they became commercial and entered into partnership, having with their old mystery a 'certain' capital. Above all they revel in motion. When they tire of walking - matches-A rides on horseback, or borrows a bicycle and competes with his weaker - minded associates on foot.

Now they race on locomotives: now they row; or again they become historical and engage stage coaches; or at times they are aquatic and swim. If their occupation is actual work they preferred to jump water into cisterns, two of which leak through holes in the bottom and one of which is water -tight. A, of course, has the good one.

He also takes the bicycle and the best locomotive, and the right of swimming with the current. Whatever they do they put money on it being all three sports.

In the early chapters of arithmetic their identity is concealed under the names John, William, and Henry, and wrangle over the decision of marbles. In algebra they are often called X, Y, Z. But these are only their Christian names, and they are really the same people.

Now to one who has followed the history of these men through countless pages of problems, watch them in their leisure hours dallying with cord wood, and seeing their panting sides heave in the full frenzy of filling a cistern with the leak in it, they become something more than mere symbols. They appear as creatures of flesh and blood, living men with their own passions, ambitions, and aspiration like the rest of us.

(a) Choose the correct answer :

(i) The word 'be trained' in the passage is closest in meaning to

- |              |               |
|--------------|---------------|
| (1) cheating | (2) revealing |
| (3) hiding   | (4) assuming  |

(ii) The phrase 'first four rules' means

- (1) guidelines
- (2) life-problems
- (3) characters
- (4) basic mathematical operations

(iii) The word/ phrase which has a similar meaning to the word 'challenged' in the passage is

- |               |                |
|---------------|----------------|
| (1) mastered  | (2) concealed  |
| (3) contented | (4) confronted |

(iv) Identify the statement which is not true

- (1) The mathematical problems have a certain element of romance in them
- (2) The mathematical problems have characters as in stories
- (3) The mathematical problems show remarkable variety
- (4) Contemporary mathematical problems define the job more clearly

(v) What are the 'short stories of adventure and industry with the end omitted?'

- |                        |                           |
|------------------------|---------------------------|
| (1) Literary works     | (2) Mathematical problems |
| (3) Mathematical rules | (4) Algebra.              |

(5 × 1 = 5 Marks)

(b) Answer the following questions in **one** or **two** sentences each.

- (i) What makes the mathematical problems appear sly, mysterious and lacking and romantic charm?
- (ii) Name a few interesting story-like plots employed in mathematical problems.
- (iii) Why does the author say that 'they revel in motion'?
- (iv) How do the mathematical characters become more than mere symbols?
- (v) Comment on the use of humour in the passage.

(5 × 2 = 10 Marks)

OR

43. (a) Choose the most suitable verb form from the options given

(i) I usually \_\_\_\_\_ to college by bus, but today I \_\_\_\_\_  
With my friend as my father said he \_\_\_\_\_ in his car.

- |                              |                          |
|------------------------------|--------------------------|
| (1) Will go, am going, takes | (2) Went, go, might take |
| (3) Go, am going, will take  | (4) None of these        |

(ii) Mr Pai's family \_\_\_\_\_ (live) here for the past 20 years.

- |                |                      |
|----------------|----------------------|
| (1) Is leaving | (2) Has been living  |
| (3) Will live  | (4) Both (a) and (b) |

(iii) ' \_\_\_\_\_ ' you \_\_\_\_\_ (buy) the textbook I \_\_\_\_\_  
(want)? Lekha asked Anne.

- (1) Did, buy, wanted (2) Will, buy, will want  
(3) Will, buy, want (4) Both (a) and (c)

(iv) \_\_\_\_\_ you \_\_\_\_\_ (wait) for long? I was \_\_\_\_\_  
(catch up) in a traffic jam.

- (1) Did, wait, catching up  
(2) Have, been waiting, catches up  
(3) Have, been waiting, caught up  
(4) None of the above

(v) When \_\_\_\_\_ you \_\_\_\_\_ (reach) chennai tomorrow? Ravi  
\_\_\_\_\_ (leave) by then.

- (1) Will, reach, will be leaving  
(2) Will , reach, will have left  
(3) do, reach, will leave  
(4) None of the above

(b) Fill in the blanks with the correct tense form of the verb given in brackets.

(i) The earth \_\_\_\_\_ (move) round the sun.

(ii) The soup \_\_\_\_\_ (taste) good.

(iii) Abdul \_\_\_\_\_ (want) to be a doctor.

(iv) The baby \_\_\_\_\_ (cry) all morning.

(v) He \_\_\_\_\_ (go) out five minutes ago.

(c) Complete the passage with suitable verb form:

- (i) *Passenger* : Excuse me. Sir, \_\_\_\_\_ me when the train to Trivandrum will \_\_\_\_\_?
- (ii) *Railway clerk* : The Parasuram Express \_\_\_\_\_ in half an hour. Do you \_\_\_\_\_ a ticket?
- (iii) *Passenger* : Yes, Please I \_\_\_\_\_ two tickets of Trivandrum.
- (iv) *Railway Clerk* : Do you \_\_\_\_\_ sleeper class or general compartment.
- (v) *Passenger* : I \_\_\_\_\_ a sleeper, please.

(15 × 1 = 15 Marks)

OR

44. Answer the following :

(a) Fill in the blanks using articles wherever necessary

- (i) \_\_\_\_\_ elephant is \_\_\_\_\_ largest of all \_\_\_\_\_ living animals, and \_\_\_\_\_ native of \_\_\_\_\_ Asia.
- (ii) \_\_\_\_\_ number of trees in \_\_\_\_\_ world, according to \_\_\_\_\_ 2015 estimate, is around \_\_\_\_\_ 3.04 trillion.
- (iii) \_\_\_\_\_ owner and \_\_\_\_\_ manager of das \_\_\_\_\_ company, Mr. Shah, is coming over for \_\_\_\_\_ meeting today at 5 p.m.
- (iv) \_\_\_\_\_ United States of \_\_\_\_\_ America is \_\_\_\_\_ largest exporter of \_\_\_\_\_ machinery in \_\_\_\_\_ world, which includes \_\_\_\_\_ computers.
- (v) \_\_\_\_\_ Alps are \_\_\_\_\_ the highest and \_\_\_\_\_ largest mountain range that is located in \_\_\_\_\_ Europe, stretching over eight countries and measuring \_\_\_\_\_ distance of \_\_\_\_\_ 1200 kilometers.

(b) Spot the error in the sections given in italics and choose the correct option :

(i) Twelve inches *make the foot*, and twelve hours make half a day.

- |                  |               |
|------------------|---------------|
| (1) make a foot  | (2) make foot |
| (3) makes a foot | (4) no error  |

(ii) I had to attend the meeting on time, so *I called for a taxi*, instead of going by bus.

- |                      |                   |
|----------------------|-------------------|
| (1) took a taxi      | (2) called a taxi |
| (3) both (a) and (b) | (4) no error      |

(iii) Free speech is the right of every citizen in *a free country*.

- |                      |               |
|----------------------|---------------|
| (1) free country     | (2) a country |
| (3) the free country | (4) no error  |

(iv) The British were originally the Celtic race.

- |                      |                 |
|----------------------|-----------------|
| (1) a Celtic race    | (2) Celtic race |
| (3) both (a) and (b) | (4) no error    |

(v) The strike by the nursing staff of the hospital was *unexpected decision*

- |                             |                            |
|-----------------------------|----------------------------|
| (1) the unexpected decision | (2) an unexpected decision |
| (3) unexpected decision     | (4) no error.              |

(c) Fill in the blanks with the most suitable option :

(i) \_\_\_\_\_ are famous for their elegant cuisine.

- |                |                      |
|----------------|----------------------|
| (1) French     | (2) France           |
| (3) The French | (4) all of the above |





(Pages : 4)

**M – 2651**

Reg. No. : .....

Name : .....

**Second Semester B.Sc./B.Com./B.B.A./B.C.A./B.S.W./B.M.S./B.Voc. Degree  
Examination, December 2021**

**Career Related First Degree Programme under CBCSS**

**Language Course – English**

**EN 1211.4/EN 1211/EN 211 : WRITING AND PRESENTATION SKILLS**

**(Common for Career Related 2(b) & B.Voc. Programmes)**

**(2014 – 2018 Admission)**

Time : 3 Hours

Max. Marks : 80

Answer **all** questions :

- I. Correct the following sentences. If the sentences are correct, write 'No Error'.
1. It is already there when I reached office.
  2. If I would have been there I would have resolved the fight.
  3. I have not an iPhone.
  4. They likes making documentaries.
  5. The students have a good time in class today.
  6. My friend along with his Family lives in Canada.
  7. If the world ended tomorrow, I will be very sad.

P.T.O.

8. The students were not interested in the lesson because it was bored.
9. My cousin brother is the head doctor there.
10. At my backside there is a mango tree.

**(10 × 1 = 10 Marks)**

II. Answer **any eight** of the following questions in **1** or **2** sentences each:

11. 'Writing is a skill'. Explain.
12. What do you mean by summary?
13. What is business writing?
14. What is a reflective essay?
15. What is unity in a paragraph?
16. Which are the standard elements of a letter?
17. What are the different ways of dating a letter?
18. Write two advertising lines for your cake store to be launched.
19. Punctuate the Following:  

The class will begin on Tuesday said the teacher please be there on time.
20. Rewrite in plain English:  

The admission process will be elaborated tomorrow.
21. How can you overcome stage fright?
22. How can you make your presentation effective?

**(8 × 2 = 16 Marks)**

III. Answer as directed: Answer **any six** questions.

23. Write a letter to your uncle asking about job opportunities for a computer graduate at his company.
24. Write a precis of the following passage reducing it to one third of its length.

We all know what we mean by a "good" man. The ideally good man does not drink or smoke, avoids bad language, converses in the presence of men only exactly as he would if there were ladies present, attends church regularly and holds the correct opinion on all subjects. He has a wholesome horror of wrong-doing and realizes that it is our painful duty to castigate sin. He has a still greater horror of wrong thinking, and considers it the business of the authorities to safeguard the young against those who question the wisdom of the views generally accepted by middle-aged successful citizens. Apart from his professional duties, at which he is assiduous, he spends much time in good works: he may encourage patriotism and military training; he may promote industry, sobriety and virtue among wage earners and their children by seeing to it that failures in these respects receive due punishment; he may be a trustee of a university and prevent an ill-judged respect for learning from allowing the employment of professors with subversive ideas. Above all, of course, his "morals" in the narrow sense must be irreproachable.

25. Write a dialogue on the following topic in about 80 words.

A student meets his teacher and asks about various career opportunities.

26. Write a set of questions for conducting a survey on the covid vaccination drive in your area.
27. Write a report on the recently held Arts Festival conducted at your college.
28. Prepare a resume for the post of sales executive at an appliance store.
29. What should you keep in mind while writing an essay?
30. PowerPoint slides are not just for decoration but should be functional. Elaborate.
31. What is the difference between abstract and synopsis?

**(6 × 4 = 24 Marks)**

IV. Attempt **any two** of the following:

32. Write an essay on **any one** of the following each in about **2 to 3** pages.

(a) Women Empowerment.

(b) Corruption in India.

(c) Reservation in India.

33. Write a project report on **any one** of the following topics :

(a) Impact of Covid on children.

(b) Online teaching during pandemic.

(c) Kerala as a tourist destination.

34. Create content for 15-20 slides on **any one** of the following for Power Point Presentation:

(a) Stress Management.

(b) Indian Education System.

(c) Global Warming.

35. Imagine that you are the Principal of a college. Write a letter to a construction company regarding the renovation of your auditorium. Enquire about the cost, the time taken, labour charges etc.

**(2 × 15 = 30 Marks)**

(Pages : 3)

M – 2491

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**First Degree Programme under CBCSS**

**Foundation Course**

**CO 1221/CC 1221 : INFORMATICS AND CYBER LAWS**

**(2018 – 2019 Admission)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions in **1** word or to a maximum of **2** sentences each. Each question carries **1** mark.

1. What is VPN?
2. What is search engine?
3. What is information?
4. What is digital divide?
5. What do you mean by patents?
6. Expand INFLIBNET.
7. Who is a hacker?
8. What is green computing?
9. IT Act in India amended in \_\_\_\_\_
10. What is IPR?

**(10 × 1 = 10 Marks)**

P.T.O.

## SECTION – B

Answer **any eight** questions in not exceeding **1** paragraph each. Each question carries **2** marks.

11. What are two benefits of mobile computing?
12. Distinguish between Data and Information.
13. What is infrared transmission?
14. What is internet phishing?
15. What is free software?
16. List type of hackers.
17. What is the objective of educational software?
18. What is spyware?
19. What is virtual reality?
20. Define E-waste.
21. What is digital evidence?
22. What is video conferencing?

**(8 × 2 = 16 Marks)**

## SECTION – C

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

23. What are the signs and symptoms of internet addiction?
24. What is INFLIBNET? List out its objectives.

25. Write a note on IT for National Integration.
26. Explain the function of operating system.
27. Explain components of IPR.
28. Explain the business use of internet.
29. What are internet access method? explain.
30. What are the uses of internet?
31. What are the important features of knowledge management?

**(6 × 4 = 24 Marks)**

#### SECTION – D

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

32. What is network topology? Explain different topologies.
33. What is cybercrime? Explain different types of cyber criminals.
34. What is IPR? What are its basic components? Explain.
35. What is computer network? Explain its type and components.

**(2 × 15 = 30 Marks)**



(Pages : 4)

M – 2675

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**Career Related First Degree Programme Under CBCSS**

**Group 2(b) – Commerce with Computer Applications**

**Core Course VI**

**CC 1243 : FINANCIAL MANAGEMENT**

**(2014 to 2017 Admission)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer all questions in **one** or **two** sentences each. Each question carries 1 mark.

1. What is corporate finance?
2. Define capital gearing.
3. What is ARR?
4. Mention any two basic features of equity shares.
5. Define capital structure.
6. What is scrip dividend?
7. What are cash flows?
8. Define composite cost of capital.

P.T.O.

9. What is meant by trading on equity?

10. What is bonus issue?

**(10 × 1 = 10 Marks)**

### SECTION – B

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

11. State the objectives of finance function.

12. Write a short note on regular dividend policy.

13. What is receivables management?

14. What are the various purposes of holding inventories?

15. Name the various types of working capital.

16. What is meant by composite leverage?

17. A company issues 20,000, 10% Preference Shares of Rs.100 each. Cost of issue is Rs.5 per share. Calculate cost of preference share capital if these shares are issued at a premium of 10%.

18. What is capital structure?

19. Mention any two functions of IFCI.

20. Distinguish between liquidity and profitability.

21. What is discounting?

22. What is bond dividend?

**(8 × 2 = 16 Marks)**

### SECTION – C

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

23. Write a short note on scope of financial management.
24. Explain the major factors determining capital structure.
25. Briefly describe the finance functions.
26. Why maximising wealth is more important than maximising profit?
27. What are the major determinants of dividend policy?
28. Explain the concept of 'time value of money'.
29. What is the significance of capital budgeting in business?
30. Differentiate between implicit and explicit cost of capital.
31. Retained earnings are free of cost Do you agree?

**(6 × 4 = 24 Marks)**

### SECTION – D

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

32. What is meant by cost of capital? Explain briefly its constituents.
33. Explain the discounted cash flow techniques for evaluating a capital budgeting proposal.
34. Discuss the role of leverage analysis in financial management.

35. A company has to make a choice between two projects (A and B). The initial outlays of two projects are Rs. 2,70,000 and Rs. 4,80,000 respectively for A and B. The scrap values after 5 years are Rs. 10,000 and Rs.30,000 respectively. The opportunity cost of capital of the company is 16%. The annual cash flows are as under:

Year	Project A	Project B
1	-	1,20,000
2	60,000	1,68,000
3	2,64,000	1,92,000
4	1,68,000	2,04,000
5	1,78,000	2,10,000

You are required to calculate

- (a) Payback period;
- (b) Profitability index.

**(2 × 15 = 30 Marks)**

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(Pages : 6)

M – 2494

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, December 2021**

**First Degree Programme Under CBCSS**

**Core Course**

**CO 1241/CC 1242/CX 1241/TT 1241/HM 1241 — FINANCIAL ACCOUNTING**

**(2018 – 2019 Admission)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer **all** questions, **each** carries 1 mark.

1. The objectives of financial accounting is to ascertain \_\_\_\_\_ for a particular period.
2. The Person to whom the goods are sold on credit is known as \_\_\_\_\_
3. Depreciation refers to \_\_\_\_\_ in the value of fixed assets.
4. Under \_\_\_\_\_ method of depreciation, the amount of depreciation goes on decreasing year after year
5. Under \_\_\_\_\_ system, the buyer does not get ownership of goods immediately.
6. \_\_\_\_\_ is the initial payment made at the time of signing the hire purchase agreement.
7. \_\_\_\_\_ refers to the amount spent on fuel, coal, diesel and fresh water used for the purpose of voyage.
8. Cum-dividend price is not the real price of investment. Say true or false
9. The average clause in a loss of stock policy discourages \_\_\_\_\_
10. Loss of profit insurance is also known as \_\_\_\_\_

**(10 × 1 = 10 Marks)**

P.T.O.

## SECTION – B

Answer **any eight** questions, **each** question carries **2** marks.

11. What you mean by Capital Expenditure?
12. Define Accounting Principles.
13. What you mean by depreciation?
14. What is meant by Hire purchase system?
15. Who is hirer?
16. What you mean by primage?
17. What you mean by Voyage in progress?
18. What is Returnable Packages?
19. What is bonus shares?
20. Define insurance.
21. What do you understand by peril?
22. What you mean by Hazard?

**(8 × 2 = 16 Marks)**

## SECTION – C

Answer **any six** questions, **each** question carries **4** marks.

23. Explain the Qualitative Characteristics of Accounting Information.
24. Discuss any four Basic Accounting Concepts.
25. On 1<sup>st</sup> January 2019, Aramco Ltd purchased a machinery of ₹ 60,000 and spent ₹ 10,000 on its erection. The machinery is depreciated @ 20% per annum. Prepare machinery a/c for the first two years under diminishing balance method?
26. State the difference between Hire Purchase and Installment Purchase.
27. Parimal Manufacturing Company had a stock of 10,000 bottles valued at ₹ 25,000 on 1<sup>st</sup> January 2019. During the year, the company purchased 50,000 bottles @ ₹ 2.50 per bottle. At the close of the year 7,000 bottles were in the book. Prepare Containers stock a/c.

28. Kairali Transport Company purchased a truck on hire purchase from Birla Motors for ₹ 50,000. Payment to be made, 15,000 cash and 3 instalments of ₹ 15,000 each at the end of each year. Rate of interest is charged at 5% per annum. Buyer depreciates assets at 10% per annum on written down value method.

Because of financial difficulties Kairali Transport Company after having paid the down cash and the first instalment at the end of the first year, could not pay the second instalment and Birla Motors took possession of the truck, The seller, Birla Motors, after spending ₹ 350 on repairs of the truck, sold it for ₹ 30,110.

Prepare necessary ledger accounts in the books of Kairali Transport Company.

29. Jala Rani commenced a voyage on 01. 01. 2020 from Dubai to London and back. The voyage was completed on 31.03.2020. It carried a consignment of Cement on its outward journey and of Titanium Dioxide on its return journey. The ship was insured and the annual premium was Rs. 24,000.

Prepare a Voyage Account from the following particulars :

Wages and salaries	20,000	Freight earned (Outward)	1,00,000
Stores	6,000	Freight earned (Inward)	50,000
Sundry Expenses	2,000	Port Charge	5,000
Passage money received	4,000	Bunker Cost	20,000
Annual Depreciation	36,000	Lighterage charges	3,000

Address commission 3.5% on outward and 4% on Inward freight. Primage is 5% on freight. The manager is entitled to 5% commission on the profit earned after charging such commission. Stores and Coal on hand were valued at Rs. 2,000 on 31.03.2020.

30. A fire occurred on 15<sup>th</sup> December, 2011 in the premises of Dolphin Co. Ltd. From the following figures, calculate the amount of claim to be lodged with the insurance company for loss of stock.

Stock at cost as on 1 <sup>st</sup> April 2010	₹ 2,00,000
Stock at cost as on 1 <sup>st</sup> April 2012	₹ 3,00,000
Purchases for the year ended 31 <sup>st</sup> March 2011	₹ 4,00,000

Purchases from 1 <sup>st</sup> April 2011 to 15 <sup>th</sup> December 2011	₹ 8,80,000
Sales for the year ended 31 <sup>st</sup> March 2011	₹ 6,00,000
Sales from 1 <sup>st</sup> April, 2011 to 15 <sup>th</sup> December 2011	₹ 10,50,000

During the accounting year 2011–2012 cost of purchases rose by 10% above the previous year's levels while selling prices went up by 5%

The value of stock salvaged was ₹ 20,000.

31. Write a note on the following with example :

- Pure Risk
- Speculative Risk.

**(6 × 4 = 24 Marks)**

#### SECTION – D

Answer **any two** questions, **each** question carries **15** marks.

32. From the following trail balance of Mr. John as on 31<sup>st</sup> December 2020. Prepare trading and profit and loss account and Balance Sheet

Particulars	Debit (₹)	Credit (₹)
Capital of Mr. John		15,000
Purchases	55,000	
Drawings	2,500	
Stock (1.1.2020)	11,000	
Bank overdraft		2,100
Furniture	1,300	
Creditors		7,900
Premises	10,000	



Book debts	9,000	
Rent		500
Returns	1,000	
Sales		75,000
Discount		200
Insurance	500	
Sundry expenses	2,500	
Commission		1,000
Carriage outwards	3,300	
Cash	5,600	
	1,01,700	1,01,700

Additional Information :

- (a) Stock on 31.12.2020 Rs. 17,200
  - (b) Commission Accrued but not received Rs. 450
  - (c) Rent receivable amounts to Rs.100
  - (d) Carriage outwards outstanding Rs. 200
  - (e) Insurance paid in advance Rs.150.
33. Discuss the importance of insurance.
34. On 1.1.2020 Sri Devi purchased 500 Equity Share of Rs. 100 each in Tata Ltd. @ Rs. 120 each from a Broker who charged 2%. She incurred 50 Paise per Rs. 100 as cost of shares transfer stamps. On 30.11.2020 bonus was declared in the ratio of 1:2. Before and after the record date of bonus Shares. The shares were quoted at Rs. 175 per Share and Rs. 90 per Share. On 31.12.2020 Sri Devi sold bonus Shares to a Broker who charged 2%. Show the investment Account in the books of Sri Devi who held the Shares as Current Assets and also show the working note.

35. On 1<sup>st</sup> January 2010 Bandra Ltd. purchased a machine from Virad Industries on hire purchase basis, The cash price of the machine was 25,000. The payment was to be made 5,000 on the date of contract and the balance in 4 annual instalments of 5,000 plus interest at 5 per cent per annum payable on 31<sup>st</sup> December each year, the first instalment being payable on 31.12.2010.

Prepare Machinery account, Virad Industries account and Interest account in the books of Bandra Ltd. assuming books of accounts are closed on 31<sup>st</sup> December and depreciation at 10% p.a. Written off on the original cost.

**(2 × 15 = 30 Marks)**

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