**G – 2517**

Reg. No. : ...........................

Name : ..........................

## Second Semester B.Com. Degree Examination, May 2019

### First Degree Programme Under CBCSS

### Core Course

### FINANCIAL ACCOUNTING

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

### (2018 Admn)

Time : 3 Hours                                                                                   Max. Marks : 80

### SECTION – A

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

1. What is accounting?

2. What is a trial balance?

3. For what purpose profit and loss account is prepared?

4. What is a closing entry?

5. What is primage?

6. What is short sale?

7. What is the book of prime entry?

8. What is written down value method of depreciation?

9. Write any two names of accounting concepts.

10. What is Fixed Interest Bearing Securities? **(10 × 1 = 10 Marks)**

## SECTION – B

Answer **any eight** questions in one paragraph. Each question carries **2** marks.

11. What are the Errors which are not disclosed by a Trial Balance?

12. Write a note on accounting cycle.

13. Write a note on current liabilities.

14. Explain money measurement concept.

15. What is deferred revenue expenditure?

16. State whether the following are capital or revenue expenditure.

   (a) Paid a bill of Rs. 10,000 of Mr. Kumar, who was engaged as the erection engineer to set up a new automatic machine costing Rs. 20,000 at the new factory site.

   (b) Incurred Rs. 26,000 expenditure on varied advertisement campaigns under taken yearly, on a regular basis, during the peak festival season.

   (c) In accordance with the long-term plan of providing a well-equipped Labour Welfare Centre, spent Rs. 90,000 being the budgeted allocation for the year.

17. What are the features of hire purchase?

18. Journalise the following transactions in the books of Mr. Roy

2018 April

1        He started business with a capital of - Plant Rs. 10,000, Bank Rs. 8,000, Stock Rs. 12,000

2        Bought furniture for resale Rs. 5,000

3        Bought furniture for Office decoration Rs. 3,000

4        Paid rent out of personal cash for Rs. 2,000

5        Sold furniture out of those for resale Rs. 6,000

6        Paid Salary to Mr. X for Rs. 1,200

19. On 12th June, 2017 fire occurred in the premises of a paper merchant. Most of the stock were destroyed, cost of stock salvaged being Rs. 11,200. In addition, some stock were salvaged in a damaged condition and its value in that condition was agreed at Rs. 10,400. From the books of account the following particulars were available :

(a) The stock at the close of account on 31st December, 2016 was valued at Rs. 83.500.

(b) The purchase from 1.1.15 to 12.6.17 amounted to Rs. 1,12,000 and sales during that period amounted to Rs. 1,54,000.

On the basis of accounts for the past three years it appears that the firm earns on an average gross profit of 25% on sales. Stock for Rs. 60,000 has been insured. Compute the amount of the claim.

20. Write notes on (a) Cum dividend or interest (b) ex dividend or interest

21. What are the Advantages of Straight-Line Depreciation?

22. On 31$^{st}$ march 2018 Sethu purchased for cash from Ravi four 6% Rs. 100 Debentures of M ltd at Rs. 110$\frac{1}{2}$% Ex interest ; interest being payable on 1$^{st}$ June and 1$^{st}$ December each year. How will you record the transaction in the books of Ravi if each party had to pay bank commission of 25 paise percent?

**(8 × 2 = 16 Marks)**

## SECTION – C

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

23. What are the objectives of accounting?

24. Explain the basic concepts of accounting.

25. On 1.1.2011 a machine was purchased for Rs. 1,00,000 and Rs. 50,000 was paid for installation. Assuming that the rate of depreciation was 10% on Reducing Balance Method, calculate amount of depreciation upto 31.12.2013.

26. M.M. Mariee a ship Voyaged from Mumbai to London and back on 31$^{st}$ March 2018 on which date the accounts was closed the ship was on her half way back to Mumbai from London. The details of the voyage were as under.

    Freight - Mumbai to London Rs 1,00.000

    London to Mumbai 60,000

    Coal consumption 20,000

    Stores consumed 15,000

    Port charges Rs 10,000

    Salaries of crev 17,000

    Depreciation 16,000

    Insurance of ship for the voyage 20,000

    Primage 10% and Address commission 5%

    Prepare voyage account upto 31st March 2018.

27. Prepare an Accounting Equation from the following transactions in the books of Mr. X for January, 2018 :

   1   Invested Capital in the firm Rs. 20,000

   2   Purchased goods on credit from Das & Co. for Rs. 2,000

   4   Bought plant for cash Rs. 8,000

   8   Purchased goods for cash Rs. 4,000

28. The value of insurance policy for the loss of stock is Rs. 1,00,000. Stock on hand on the date of fire is Rs. 1,40,000 out of which stock destroyed is estimated to be Rs. 70,000. What should be the amount claim to be admitted by the insurance company?

29. On 1st April. 2011, Som Ltd. purchased a machine for Rs. 66,000 and spent Rs. 5,000 on shipping and forwarding charges, Rs. 7,000 as import duty, Rs. 1,000 for carriage and installation, Rs. 500 as brokerage and '500 for an iron pad. It was estimated that the machine will have a scrap value of Rs. 5,000 at the end of its useful life which is 15 years. On 1st January, 2012 repairs and renewals of Rs. 3,000 were carried out. On 1st October, 2013 this machine was sold for Rs. 50,000. Prepare Machinery Account for the 3 years.

30. What are the differences between sinking fund method and annuity method of depreciation?

31. What is depreciation fund method? Write entries required.

**(6 × 4 = 24 Marks)**

### SECTION – D

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

32. X purchased a truck for Rs. 2,80,000, payment to, be made Rs. 91,000 down and 3 installments of Rs. 76,000 each at the end of each year. Rate of interest is charged at 10% p.a. Buyer depreciates assets at 15% p.a. on written down value method. Because of financial difficulties, X, after having paid down payment and first installment to the end of 1st year could not pay second installment and seller took possession of the truck. Seller, after spending Rs. 9,200 on repairs of the asset sold for Rs. 1,50,000. Show the relevant accounts.

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33. Mr. A, who is a sole trader following is the trial balance as on 31 dec 2017

| | Rs. | | Rs. |
|---|---|---|---|
| Cash at bank | 61,590 | Sales | 9,36,200 |
| Cash in hand | 11,800 | 12% bank loan | 80,000 |
| Drawings | 20,000 | Capital | 1,60,000 |
| Bills receivable | 39,600 | Bills payable | 5,200 |
| Salary | 44,000 | Discount received | 2,400 |
| Market value Rs. 28,000 | 24,000 | Sundry creditors | 1,26,200 |
| Stock on 1.1.2017 | 1,27,360 | Investment | |
| Land and building | 80,000 | Income from investment | 1,980 |
| Travelling expenses | 13,800 | Purchase return | 7,400 |
| Motor van | 32,000 | | |
| Furniture | 16,000 | | |
| Telegram | 1,600 | | |
| Sundry debtors | 1,28,000 | | |
| Discount allowed | 3,600 | | |
| Sundry expense | 37,240 | | |
| Stationary | 3,200 | | |
| Bank loan interest | 6,000 | | |
| Establishment | 9,190 | | |
| Advertisement | 2,000 | | |
| Sales return | 5,000 | | |
| Purchase | 6,53,400 | | |
| | 13,19,380 | | 13,19,380 |

Additional information

(a) Closing stock is valued at 2,40,000

(b) Maintain a reserve of 10% of debtors as reserve for debtors

(c) Provide a reserve of 5% on sundry debtors as reserve for discount and 5% on sundry creditors

(d) Stock worth Rs. 20,000 destroyed by fire on 25.11.2017 in respect of which the insurance company admitted the claim only Rs. 15,000

(e) The manager of the business is entitled to get a commission of 10% of net profit after calculating such commission

(f) Charge depreciation 2.5% on land and building. 10% on furniture, 20% on motor van

(g) Salary paid in advance 3000.

Prepare a trading and profit and loss account on 31 Dec 2017 and balance sheet on that date.

34. Prepare Journal and ledger

2018
May

1. Mr. N. started business with cash Rs. 5,000, stock Rs. 3,000, Furniture Rs. 2,000.

2. Purchased goods from Mr. Y for Rs. 3,000.

3. Paid expenses Rs. 200.

4. Paid Mr. Y on account Rs. 1,000.

5. Sold goods to Mr. T. for Rs. 4,000.

6. Paid wages Rs. 800.

7. Received from Mr. T in full settlement of his account Rs. 3,950.

35. On 1st April 2016 Janaki Ltd. had Rs. 3.00,000 6% Government stock at Rs. 94 (face value Rs. 100 each). Interest is payable half-yearly on 31st March and 30th September. The company sold Rs. 90,000 of the stock at Rs. 95 ex-interest on 1st June and purchased Rs. 72,000 stock at Rs. 97 cum -interest on 1st September. A further purchase of Rs. 36,000 stock was made on 1st December at Rs. 98 ex-interest. Draw up 6% Government Stock Account in the Investment Ledger of the company for the year ended 31st March. 2017. Ignore brokerage and income tax. The stock was quoted at Rs. 96 at the Stock Exchange on that date.

**(2 × 15 = 30 Marks)**

Reg. No. : ...............................

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## Second Semester B.Com. Degree Examination, May 2019

### 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 – 2017 Admission)**

Time : 3 Hours　　　　　　　　　　　　　　　　　　Max. Marks : 80

### SECTION – A

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

1. Give the hire vendor's entry for repossession of goods.

2. What is Primage?

3. Where do you open the General Ledger Adjustment account?

4. How do you disclose a contingent liability in financial statements?

5. Which accounting principle is inherent in valuation of stock?

6. What is meant by closing entries?

7. Give the full form of ASB.

8. What is Suspense account?

9. List the errors affecting two or more accounts.

10. Which is the most suitable method of depreciation for livestock?

**(10 × 1 = 10 Marks)**

## SECTION – B

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

11. State the features of accounting principles.

12. What are the essential characteristics of instalment purchase system?

13. Distinguish between outstanding income and accrued income.

14. What is Contingent asset? Give an example.

15. State the meaning and objective of cash discount.

16. After preparing final accounts with an agreed trail balance a trader has found two mistakes; (a) purchase book had been overcast by Rs. 1,000; (b) Rs.100 discount allowed had been debited to customer's account. Show the effect of these errors on trading and profit and loss account.

17. If the opening stock of materials is Rs. 5,000; purchases of materials is Rs. 20,000; closing stock of materials is Rs. 10,000and sales are Rs. 25,000; what is the value of raw material consumed?

18. The trail balance shows the debtors Rs. 60,000 and bad debts Rs. 10,000. If the trader further decides to write off bad debts of Rs. 2,000 and make a provision of 10 % for doubtful debts, pass the adjusting entries

19. A Machine was purchased for Rs 30000 on 1-1-2004 and its useful life is 3 years. Compute the yearly depreciation under the sum of digit method.

20. What are features of sectional balancing system?

21. Give an equation for preparing trading account to show gross profit with imaginary figures.

22. State the main causes of depreciation. **(8 × 2 = 16 Marks)**

## SECTION – C

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

23. Briefly explain the accounting conventions.

24. Mr. X purchased a machine on hire purchase system on 1-1-2010. He paid Rs. 5,000 at spot and then three annual instalments of Rs. 5,000 each. The rate of interest was 5% per annum. Find out the cash price of the machine.

25. A machine was acquired on 1-1-2012 at a cost of Rs. 19,000, the cost installation being Rs. 1,000, it is expected that its total life will be 40000 hours. During 2012 it worked for 4000 hours and during 2013 for 2000 hours. Write up the Machinery account for 2012 and 2013.

26. Make the transfer and self balancing entries for the following :

    (a) Sold goods to Y Rs. 5,000, purchased goods from Y Rs. 500 (b) sold goods for Rs. 100 to Z, the clerk in the firm in payment of the outstanding salary to him.

27. The capital account as per the trail balance of a business of Mr. Y on 31-12-2014 showed balance of Rs. 20,000/. He had introduced Rs. 5,000 into the business on 1-7-2014. If the interest on capital is to be allowed at 10% p.a. pass entry on interest capital and show treatment of the same in final accounts of Mr. Y as on 31-12-2014.

28. A manufacturer sells away a part of the plant for Rs. 60,000 on 30<sup>th</sup> June 2014 at a profit of 20% on the book value as on 1-1-14. Depreciation is to be written off at 20% p.a. Show the plant account.

29. Give a note on containers trading account.

30. Briefly discuss the need for providing depreciation.

31. A trader maintained a provision for doubtful debts @ 5% which on 1<sup>st</sup> January 2013 stood at Rs. 1,500. His balances on 31<sup>st</sup> December 2013 and 2014 were as follows :

| | 31<sup>st</sup> December 2013 | 31<sup>st</sup> December 2014 |
|---|---|---|
| Bade debts written off | 1,800 | 300 |
| Sundry debtors | 20,000 | 6,000 |

Show the provision for doubtful account.                      **(6 × 4 = 24 Marks)**

## SECTION – D

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

32. What is meant by trail balance? Discuss its main objects and limitations and also illustrate the methods of preparing a trail balance.

33. An Indian ship commenced a voyage on 1-10-2014 from Mumbai to Chennai. The details of the complete voyage to Chennai and back to Mumbai were as follows (Rs): Coal consumption 70,000, Port charges 14,000, Depreciation 40,000, Sundry expenses 4,000, Wages 8,000, Freight 4,00,000, Stores Consumed 30,000, Salaries 48,000, Ship insurance 40,000, Freight insurance 16,000. Primage 10%, Address commission 5%, Freight relating to return journey was 1,20,000 only. The accounts are closed on 31<sup>st</sup> December. The ship was on her half way back to Mumbai on the date of closing the accounts. Prepare voyage accounts up to 31-12-2014.

34. Mr.,R purchased seven trucks on hire purchase on 1-7-2012. Cash price on each truck was Rs. 50,000/. He was to pay 20% of the cash purchase price at the time of delivery and the balance in 5 half yearly instalments starting from 31-12-2012 with interest at 5% per annum. On R's failure to pay the instalment due on 30-6-2013, it was agreed that he would return 3 trucks to the vendor and remaining 4 could be retained by him. The returning price of 3 trucks was 40,500. Mr. R charges depreciation at 20% per annum. The Vendor spent Rs. 1,500 on thoroughly overhauling the trucks and sold two of them at Rs. 26,000. Show the truck and vendor's accounts in the books of Mr. R and Goods repossessed account in the books of vendor.

35. From the following balances, you are required to prepare Trading and Profit and loss account for the year ended 31-3-2015 and a balance sheet on that date after making the adjustments.

| Particulars | Rs. | Particulars | Rs. |
|---|---|---|---|
| Y's Capital | 2,28,800 | Discounts (Dr) | 1,320 |
| Y's Drawings | 13,200 | Sundry Debtors | 29,260 |
| Plant and machinery | 99,000 | 10% Loan to Mr. Z (1-4-14) | 44,000 |
| Freehold property | 66,000 | Cash | 31,900 |
| Purchases | 1,10,000 | Bills payable | 5,500 |
| Returns Outwards | 1,100 | Freight | 9,900 |
| Salaries | 13,200 | Loose tools | 2,200 |
| Stock on 1-4-14 | 38,500 | Factory Lighting | 1,100 |
| Wages | 35,200 | Prov. for Doubtful Debts | 880 |
| Sundry creditors | 44,000 | Interest on Loan to Z | 1,100 |
| Stationery | 3,300 | Sales | 2,31,440 |
| Fuel | 2,970 | Office expenses | 5,610 |
| Bad debts | 660 | Furniture | 5,500 |

Adjustments :

(a) Stock on 31-3-15 Rs. 72,600

(b) Depreciate Plant, Furniture and property @ 331/3%, 10% and 5% respectively.

(c) Loose tools are to be valued at 1760.

(d) Further bad debts to be written off 600 and maintain a provision for doubtful debts at 5% of debtors.

(e) A new machine was installed during the year costing Rs. 15400/, but it was not recorded as no payment was made. Wages Rs. 11,00/on installation of it was debited to wages account.

**(2 × 15 = 30 Marks)**

Reg. No. : ............................

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## Second Semester B.Com. Degree Examination, May 2019

### First Degree Programme Under CBCSS

Foundation Course II : CX 1221/TT 1221/HM 1221 (2014 admn. onwards) and

CO 1221/CC 1221(2014 admn. to 2017 admn)

## INFORMATICS AND CYBER LAWS

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

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 one mark.

1. What is extranet?

2. What is 'Blog'?

3. What is MALWARE?

4. What do you mean by artificial intelligence?

5. What is Gopher?

6. What do you mean by Biocomputing?

7. Define DRNET.

8. What is cyber ethics?

9. Define Wi-Fi.

10. What is green computing?

## SECTION – B

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

11. Explain the features of Information Technology.

12. What is Wimax?

13. What do you mea by WWW?

14. Briefly explain digital divide.

15. What is broadband?

16. What is information overload?

17. What do you mean by internet protocol?

18. Explain virtual class room.

19. What is cyber stalking?

20. Explain the IT applications in medicine.

21. What is DSL?

22. What do you mean by Dial-up?

**(8 × 2 = 16 Marks)**

## SECTION – C

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

23. What are the difference between data, information and knowledge?

24. What are the different types of cyber crimes?

25. What is SAKSHAT?

26. Explain the benefits of e-society.

27. Explain the limitations of Information Technology.

28. Write a note about 4G networking.

29. Explain the about IT application in defence service.

30. Write a note on stalking.

31. Describe the scope of cyber laws.

**(6 × 4 = 24 Marks)**

## SECTION – D

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

32. Explain the salient features of IT Act 2000.

33. Explain the latest developments in informatics.

34. Describe about cyber laws in India.

35. Explain the role of IT in film and media industry.

**(2 × 15 = 30 Marks)**

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Reg. No. : ...........................

Name : ...........................

# Second Semester B.Com. Degree Examination, May 2019

## Career Related First Degree Programme Under CBCSS

### 2(a) – COMMERCE AND TAX PROCEDURE AND PRACTICE

#### Vocational Course II : CX 1271

#### INCOME TAX LAW AND PRACTICE I

#### (2018 Admn)

Time : 3 Hours                                        Max. Marks : 80

### SECTION – A

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

1. What is the maximum marginal rate of tax?

2. Who is a person?

3. What is assessment year?

4. Who is an assessee in default?

5. What is tax free salary?

6. Encashment of earned leave during service. Is it taxable?

7. Write the name of one fully exempted allowance.

8. What is RRV?

9. Write the names of heads of income.

10. What is SPF?

(10 × 1 = 10 Marks)

## SECTION – B

Answer any **eight** questions in **one** paragraph. Each question carries **2** marks.

11. What are the differences between direct tax and Indirect tax?

12. State the period of previous year in the case of the following assesses for the Assessment year 2018-2019.

  (a) Mr.Kanakraj has newly set up business on 1-9-2017.

  (b) Mr.Sundarraj has newly set up business on 31-12-2017.

  (c) Mr. Palanimuthu has newly set up business on 1-2-2018.

13. What is gross total Income?

14. What are the basic principles to be followed while charging Income tax?

15. Define assessee.

16. Determine the legal status of the following.

17. What are the rules relating to commuted pension?

18. Write the names of partially exempted allowances.

19. Write any five tax free perquisites.

20. What is annual value?

21. What is composite rent?

22. "X" owns a house comprising three residential units. All the units are let out on a rent of 500 p.m. each. Municipal value of the property is 15,000 and the standard rent is 18,500. Expenses incurred are: Municipal taxes (due) 3,000; repairs 6,000; ground rent due 800. Determine the income from the house property.

**(8 × 2 = 16 Marks)**

## SECTION – C

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

23. Income earned during the previous year is normally charged to tax in the financial year next following it. What are the exceptions to this rule?

24. Mr.Lenin, a Russian National came to India on 1st April 2014 and on that date he joined as a senior officer. On January 31st 2015 he went to Syria on deputation for a period of three years but leaves his wife and children in India. On 3rd May 2016, he returns to India and leaves India along with his family on June 30, 2016. On 2nd Feb 2018, he returns to India and joined in the original post. Determine his residential status for the assessment year 2018-19.

25: The following are the details of income of Mr. Bimal Basu :

(a) Income of ₹ 2,000 accrued In Canada but received in India.

(b) ₹5,000 earned in India but received in Canada.

(c) House property income (computed) from Srilanka ₹ 2,000.

(d) ₹ 5,000 were earned in Africa and received there.

Compute the total income of "Bimal Basu" if he is (i) resident and (ii) Non resident.

26. Certain relief is provided by the Act of Indian Citizens for determining the residential status who go abroad for certain purposes. What are they?

27. Define agricultural Income.

28. What are the receipts included under salary?

29. Mr. Roy, who is not covered by the payment of gratuity Act 1972, retires on 22$^{nd}$ December 2017 from PQR Ltd and receives ₹ 2,86,000 as gratuity after service of 34 years and 10 months. Average monthly salary of 10 months ending November 30$^{th}$ 2017 is ₹ 17,200. What amount of gratuity will be exempt from tax?

30. During the previous year, an employee of a company in Mumbai received ₹ 72,000 as salary and ₹ 24,000 as DA and ₹ 38,400 as H.R.A. Determine the taxable amount of H.R.A if the actual rent paid by him for the house occupied by him during the year was ₹ 12,000. What would have been the picture, had he not paid any rent and the house is being owned by him. Calculate his gross salary.

31. Mr.Raman is a private employee whose annual salary is ₹ 80,000. His employer allows him a rent free furnished house and pays a lease rent of ₹ 30,000 per annum for the unfurnished house. The cost of furnishing the house was ₹ 20,000. He deducts ₹ 500 p.m. from Mr.Ramans salary for this. Find out the value of perquisites?

(6 × 4 = 24 Marks)

SECTION – D

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

32. What are provident funds? Explain the Income tax rules relating to different types of provident funds.

33. Sri. Rakesh is the manager of the company In Kannur. He received ₹ 28,000 as basic salary for every month, ₹ 1,000 as entertainment allowance, and ₹ 6,000 as dearness allowance.

He owns his own house but the company provided him the following amenities.

(a) A Gardner, a sweeper, a watchmen and a domestic servant each of whom are paid ₹ 300, ₹ 400, ₹ 2,200 and ₹ 1,200 respectively.

(b) Free use of refrigerator worth ₹ 16,800 from 1st September 2017. The company met ₹ 800 on its repair during the previous year.

(c) The company paid the following obligation of the employee.

   (i) Gas, electricity and water ₹ 30,000

   (ii) Annual membership fee ₹ 2,000

(d) The company provided him the facility of large car. The car is used for private and office purposes. The company meets all expenses including driver's salary.

(e) Employee's son is studying in employer's school. The annual expense incurred by the company per student is ₹ 11,000. If the employee sends his son in a similar school, then he is liable to pay ₹ 6,000 during this year.

(f) As per the guidelines of the Central Govt, the company allotted 300 shares of ₹ 200 each, whereas the market price per share on the date of acceptance of the offer was ₹ 240.

(g) He proceeded on leave to Bangalore. He stayed in the Govt guest house of the company. So he is able to save ₹ 10,000 on account of accommodation. Calculate his gross salary for the assessment year 2018-19.

34. Mr. Roy owns a house property. Its annual letting value is ₹ 40,000 and it let out to a tenant on a monthly rent of ₹ 5000 p.m. He also paid the following expenses in connection with this house property.

(a) Municipal tax ₹ 6,500

(b) Expenses for the recovery of the rent ₹ 400.

(c) Maintenance allowance paid to his stepmother ₹ 7500 annually which was a charge on the property according to his fathers will.

The house remained vacant for two months during the previous year. Compute the income from house property for the assessment year 2018-19.

35. What is meant by perquisites? Explain important perquisites taxable in the case of specified employees.

**(2 × 15 = 30 Marks)**

**G – 2516**

**Reg. No. :** ...........................

**Name :** ...........................

### Second Semester B.Com. Degree Examination, May 2019

### First Degree Programme under CBCSS

### Complementary Course

### CO1231/CC1231/CX1231 : BUSINESS MATHEMATICS

### (Common for CO 1231/CC 1231/CX 1231)

### (2018 Admn)

Time : 3 Hours                                                          Max. Marks : 80

**All** the first 10 questions are compulsory. Each question carries 1 mark.

1.  Find the sum of $\dfrac{2}{3} + \dfrac{6}{15} + \dfrac{3}{5}$.

2.  Evaluate $\dfrac{3}{5} \times \left( \dfrac{-4-1}{6} \right) + \dfrac{5}{2}$

3.  Find the value of $14P_4$.

4.  Define a symmetric matrix.

5.  Evaluate the determinant of the square matrix $\begin{bmatrix} 4 & 1 \\ 3 & 2 \end{bmatrix}$.

6.  Write the power set of the set $A = \{3, 4\}$.

7.  Solve the equation $14y - 18 = 13$.

8. What is annuity ?

9. Solve the quadratic equation $x^2 - 5x + 6 = 0$.

10. Find the derivative of $y = x^2 + \dfrac{1}{x} + 7$.  **(10 × 1 = 10 Marks)**

Answer any **eight** questions from among the questions 11 to 22. They carry 2 marks each.

11. Prove that $A \cup (B \cap C) = (A \cup B) \cap (A \cup C)$ where $A = \{1, 3, 4, 7\}$ $B = \{2, 3, 4, 8\}$ and $C = \{1, 3, 4, 9\}$.

12. If $nC_2 = 10$. Find $n$.

13. Sum of two numbers is 95. If one exceeds the other by 15. Find the numbers.

14. If $A = \begin{bmatrix} 5 & 3 \\ 4 & 6 \end{bmatrix}$ and $B = \begin{bmatrix} 6 & 8 \\ 9 & 1 \end{bmatrix}$ find $2A + 3B$.

15. Evaluate $\begin{vmatrix} x & 1 & 2 \\ 2 & x & 2 \\ 3 & 1 & x \end{vmatrix}$

16. Find the product $(p^2 - q^2)(2p + q)$.

17. If $y = 2x + \dfrac{4}{x}$, prove that $x^2 \dfrac{d^2y}{dx^2} + x \dfrac{dy}{dx} - y = 0$.

18. Eliminate arbitrary constants $a$ and $b$ from $z = (x - a)^2 + (y - b)^2$ to form the partial differential equation.

19. $\displaystyle\int \dfrac{x + a}{x - a} dx$.

20. If simple interest on a certain sum is Rs. 360 for 2 years at 6% per annum. Find the sum.

21. After allowing a discount of $7\frac{1}{2}$% on the marked price of an article, an article is sold for Rs. 555. Find its marked price.

22. A man wishes to pay back his debt of Rs. 5,044 due after 6 years by 6 equal yearly instalment. Find the amount of each instalment, money being worth 10% per annum compound interest. **(8 × 2 = 16 Marks)**

Answer any six questions from among the questions 23 to 31. They carry 4 marks each.

23. The base of an isosceles triangle is $\frac{4}{3}$ cm. The perimeter of the triangle is $4\frac{2}{15}$ cm. What is the length of either of the remaining equal sides?

24. The table below gives the ages of drivers of cars involved in total accidents during a certain year. Draw a pie-diagram to represent the data :

| Ages of drivers | Under 20 | 20-40 | 40-60 | Over 60 | Total |
|---|---|---|---|---|---|
| Percent of totals | 15 | 60 | 20 | 5 | 100 |

25. If $A = \begin{bmatrix} 2 & 1 & 1 \\ -1 & 0 & 1 \\ 1 & 3 & -1 \end{bmatrix}$ calculate $A^2 - 5A + 9I$.

Where $I = \begin{bmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ 0 & 0 & 1 \end{bmatrix}$

26. Find the inverse of $\begin{bmatrix} 2 & -4 \\ -3 & 5 \end{bmatrix}$

27. At what rate percent compound interest per annum with Rs. 640 amount to 774.40 in 2 years.

28. Distinguish between Straight Line Method and diminishing balance method.

29. Find a partial differential equation by eliminating $a, b, c$ from $\dfrac{x^2}{a^2} + \dfrac{y^2}{b^2} + \dfrac{z^2}{c^2} = 1$.

30. If $y = ae^{mx} + be^{-mx}$ prove that $\dfrac{d^2y}{dx^2} - m^2y = 0$.

31. The total cost function (in rupees) if $x$ units of a product is $c(x) = x^2 + 78x + 2500$ and the demand function is $p = 600 - 8x$, when the price is Rs. 1 per unit. Show that the maximum net revenue (ie, profit) is obtained when 29 units are produced. Also find the price at which profit is maximums.

**(6 × 4 = 24 Marks)**

Answer any two questions from among the questions 32 to 35. They carry 15 marks.

32. Using Cramer's rule, solve

$x + y + z = 6$, $2x + 3y - z = 5$, $6x - 2y - 3z = -7$.

33. Explain the need for providing depreciation what are the methods of recording depreciator.

34. (a) Explain bar diagrams

(b) Draw a simple bar diagram to represent the following figures relating to manufacturing of machines.

| Years | 1984 | 1985 | 1986 | 1987 | 1988 |
|---|---|---|---|---|---|
| No. of machines | 1200 | 1700 | 1900 | 2800 | 2100 |

(c) What are the advantages of diagram and graphs?

35. (a) Explain different types of sets and set operations with examples.

(b) What are the rules of differentiation? Explain it with examples.

**(2 × 15 = 30 Marks)**

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Reg. No. : ...............................

Name : ...............................

## Second Semester B.Com. Degree Examination, May 2019

### (Career Related First Degree Programme under CBCSS)

### Group 2 (a)

### Language Course : Additional Language – Hindi

### HN 1211.4 : Drama and Vyavaharik Hindi

### (2017 Admission Onwards)

Time : 3 Hours                                         Max. Marks : 80

I.   एक शब्द या वाक्य में उत्तर लिखिए :–

1.   'सावित्री–2007' नाटक में कितने अंक और कितने दृश्य है?

2.   'जो स्वर्ग जाने लायक है वह नरक चला जाता है और जिसे नरक जाना चाहिए वह स्वर्ग पहुँच जाता है' – यह किसका कथन है?

3.   'सावित्री–2007' नाटक का रचनाकार कौन है?

4.   किसके प्राण हरने को यमदूतों को भेजा गया था?

5.   ''पर वकील कहाँ मिलेंगे आपको। वे तो सब नरक भोग रहे हैं!'' – यह किसने किससे कहा?

6.   परलोकी किस दफ्त के चपरासी है?

7.   सत्यवान सेठ की पहली पत्नी का नाम क्या है?

8.   किसी पदाधिकारी को पत्र लिखते समय स्वनिर्देश के लिए किस शब्द का प्रयोग करते हैं?

9.   पत्र लेखन में, 'प्रेषिती' का क्या मतलब है?

10.  'Signature' का समानार्थी हिन्दी शब्द लिखिए।                     (10 × 1 = 10 Marks)

P.T.O.

II. किन्हीं आठ प्रश्नों के उत्तर लिखिए :

11. शिकायत पुस्तिका में आदमी अपनी शिकायत लिख नहीं सका। क्यों?

12. अकालमृत्यू ने परलोकी से बाज़ार से क्या खरीद लाने को कहा?

13. 'कालकूट बाबू को तन्ख्वाह अपने बच्चे की नाक पोंछने की मिलती है क्या'। यह किसने किससे कहा? क्यों कहा?

14. धरती पर आये यमदूतों की क्या हाल हुई?

15. गोलोक से किसने शिकायत् की? उनकी शिकायत क्या थी?

16. डाकू खड्ग सिंह से संबंधित फाइल के बारे में पापाचार ने यमराज से क्या कहा?

17. 'ड्यूटी तो ड्यूटी होती है क्या दिन क्या रात' – व्याख्या कीजिए।

18. सांसद विधायकों के घरों में जीवों को पुनर्जन्म देने के लिए देव क्यों ज़्यादा सिफारिशें देते हैं?

19. 'पर जहाँ अभाव हो वहाँ न ज्ञान और शिक्षा का कोई महत्व होता है और न सुन्दरता का'। संदर्भ सहित व्याख्या कीजिए।

20. सावित्री ने यमराज से क्या प्रार्थना की? क्यों?

21. सत्यवान सेठ की पहली पत्नी ने क्यों आत्महत्या करने की कोशिश की?

22. सावित्री ने यमराज से एक मध्यवर्गीय परिवार की कन्या के जन्म के बारे में क्या कहा? **(8 × 2 = 16 Marks)**

III. किन्हीं छह प्रश्नों के उत्तर लिखिए :

23. जवाहरलाल नेहरू, विश्वविद्यालय, दिल्ली में अध्यापक का एक पद खाली है। उक्त पद पर नियुक्ति के लिए एक आवेदन पत्र तैयार कीजिए।

24. कुछ ज़रूरी पुस्तकें माँगते हुए लोकभारती प्रकाशन, इलाहाबाद के व्यवस्थापक के नाम पत्र तैयार कीजिए।

25. बैंक खाता बंद करने हेतु पंजाब नेशनल बैंक, मुंबई शाखा के प्रबंधक के नाम पत्र लिखिए।

26. स्टेट बैंक ऑफ इंडिया, तिरुवनन्तपुरम शाखा में एक बचत खाता खोलने हेतु प्रबंधक के नाम पत्र लिखिए।

27. चेक बुक प्रदान करने हेतु सौत इंडियन बैं, कोल्लम, शाखा के प्रबन्धक के नाम पत्र लिखिए।

28. दूकानदार और आपके बीच का वार्तालाप तैयार कीजिए।

29. फेडरल बैंक, एरणाकुलम के प्रबंधक को नई पास बुक के लिए आवेदन पत्र तैयार कीजिए।

30. बैंक खाता स्थानान्तरण करने हेतु अपनी बैंक के प्रबन्धक को पत्र लिखिए।

31. अपने अध्यापक से दूर भाष पर अध्ययन संबंधी चर्चा कीजिए।          **(6 × 4 = 24 Marks)**

IV. किन्हीं दो प्रश्नों के उत्तर लिखिए :

32. 'सावित्री-2007' नाटक हास्य और व्यंग्य से भरपूर है।' – इसका समर्थन कीजिए।

33. 'सावित्री-2007' नाटक के नामकरण की सार्थकता पर प्रकाश डालिए।

34. आप पहली बार दिल्ली जा रहे थे तब गाडी में सहयात्री के साथ हुए वार्तालाप का नमूना यहाँ प्रस्तुत कीजिए.

35. अस्पताल में आप, अस्पताल के कर्मचारी और डॉक्टर के बीच का वार्तालाप तैयार कीजिए।          **(2 × 15 = 30 Marks)**

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Reg. No. : ...........................

Name : ...........................

## Second Semester B.A./B.Sc./B.Com. Degree Examination, May 2019

### First Degree Programme Under CBCSS

### Language Course IV (ENGLISH II)

### (Common for B.A./B.Sc. (EN 1212.1), B.Com. (EN 1211.2) & Career Related 2 (a) (EN 1211.3))

### MODERN ENGLISH GRAMMAR AND USAGE

### (2013 Admission Onwards)

Time : 3 Hours                                    Max. Marks : 80

I.    Answer **all** questions :

1.    Most children below ten play happily with colourful toys. (Identify the predicate)

2.    She likes sweets. (change into negative)

3.    Solomon was the wisest of all men. (add a question tag)

4.    I haven't done ——————— work so far. (use 'some' or 'any')

5.    The Base-ball is a very popular game in America. (correct the sentence)

6.    The train left the platform before I reached. (correct the sentence)

7.    Spain is ——————— European country (use 'a' or 'an')

8.    To solve this problem is difficult (begin with 'it')

**P.T.O.**

9. Many a passenger ———————— lost his luggage. (use the correct form ———————— has/have)

10. The former part of the film is more interesting than the ————————— (later/latter)

<div align="right">(10 × 1 = 10 Marks)</div>

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

11. Convert the following into a complex sentence.

(a) His absence is due to illness.

(b) Seeing the policeman, the thief ran away.

12. Change into simple sentence.

(a) It is a matter that deserves attention.

(b) Dogs that bark do not always bite.

13. Change into affirmative :

(a) How terrible it is !

(b) What a fuss you make !

14. Correct the following sentences :

(a) He said to me to complete the work.

(b) The leopard attacked on six villagers.

15. Change the voice :

(a) They made her apologize.

(b) They found him guilty.

16. Frame a question to get the underlined word as answer :

    (a) He goes to <u>church</u> everyday.

    (b) I met <u>her</u> in the afternoon.

17. Change into comparative :

    (a) The elephant is the strongest animal on land.

    (b) Kovalam is the most beautiful beach.

18. Add a suitable question tag :

    (a) Honesty is the best policy ——————?

    (b) They didnot lose their way, ——————?

19. Write the 's' genitive version of the following :

    (a) Visit of the President.

    (b) The house of Mr. John.

20. Rearrange the jumbled words into meaningful sentence :

    (a) was/dancer/painter/the/once/a

    (b) jumped/bus/he/off/the.

21. Replace the underlined words with an adverb.

    (a) She can speak French <u>in a fluent manner</u>.

    (b) He finished the work <u>in a quick fashion</u>.

22. Use the appropriate articles :

    (a) The car is going at fifty miles ——————— hour.

    (b) He reads ——————— Bible everyday.

(8 × 2 = 16 Marks)

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III. Answer any **six** of the following as directed.

23. Complete the following sentences using the correct form of the tenses :

A : Hello Sir, what can I – (do) for you?

B : I ——————— (look) for a good bicycle.

A : There are many new models. Have a ——————— (look)

B : I want one which ——————— (give) a smooth run.

A : Then take this one with a low cost.

B : How much will it cost?

A : Only 2000 Rupees.

B : All right. I ——————— (come) in the evening to purchase it.

A : Thank you sir.

24. Use the correct forms of the words given in brackets.

I was (read) a book when I (hear) a knock on the door. (see) nothing. I (go) on reading the book.

25. Rewrite the following sentences using the correct prepositions :
   (a) The meeting started ——————— 5 p.m.
   (b) He goes to office ——————— Bus.
   (c) He beat me ——————— a stick.
   (d) Here comes the bus that you are waiting ———————
   (e) India became a Republic ——————— 1950.
   (f) Gandhiji was born ——————— 2<sup>nd</sup> October 1869.
   (g) It rained ——————— morning till evening yesterday.
   (h) I want your reply ——————— a week.

26. Rewrite the following conversation in indirect speech :

"I am acquainted with your name" , said Kirilov courteously.

"I have seen it in print, even in the soviet union".

"I feel flattered", said Emily.

27. Correct the following sentences :
   (a) The letter reached us only very lately.
   (b) They were awaiting for our reply.
   (c) He drove very fastly.
   (d) The school principal decided to give him capital punishment.

28. Complete the following sentences using suitable modals :

   (a) You ——————— not enter the class without apologizing to the principal (shall/may/would)

   (b) When I was living with my grandma she ——————— tell stories and fables at bed time. (shall/would/might)

   (c) To become a good driver I ——————— practice every (should/might/could)

   (d) Our team ——————— win, if they tried. (can/could/would)

29. Rewrite the following passage underlining the determinatives, quantifiers and possessives in it :

   (a) Have you got the book?
   (b) The teacher liked her essay.
   (c) This research requires expensive equipment.
   (d) There was no debate and the senate passed all the bills.

30. Fill up using articles :

   (a) ——————— large number of cars were parked outside ——————— school.

   (b) ——————— police arrested ——————— one-eyed man.

   (c) There was ——————— ugly scar on ——————— face of ——————— prisoner.

   (d) We always admire ——————— brave.

31. Rewrite the following providing the correct punctuations :

trains buses autorickshaws cars are not running due to the bandh.

**(6 × 4 = 24 Marks)**

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

32. Expand the proverb "united we stand ! Divided we fall !" .

   (Answer in about two or three pages)

33. Write a short essay on "India : My country".

   (Answer in about two to three pages)

34. Write a precis of the following passage :

There is a false idea that a man must live up to his position. It is said that one's house, furniture, and dress should inform the world of one's rank. This idea is foolish. Throw it aside. Find out what you want, and spend money on that; find out what you do not care about, and spend nothing on such things. Find out by practical tests what you really want and enjoy. A man who has not experienced ups and downs, a man who has not been forced to live more cheaply than in former times, has still his education to begin. Let the experiment be made. He will find to his surprise that he has been eating more than was necessary; that the cheap lodging, the rough clothes, the plain food, give him as much pleasure as the costly things that he had previously enjoyed.

The happy man is he who lives wholly in himself. He does what he wishes and not what is thought proper by others. He buys what he wants for himself and not what others expect him to buy. He works at what he believes he can do well and not what will bring him money or favour. However poor he may be, he is always open handed to his friends. If he has more now, he does not care to save, for he knows he can do with less. He shares his sovereign or shilling with a friend. Where do beggars usually go? Not to the great houses where people are rolling in wealth, but to the doors of poor men who have scarcely enough to meet their own needs. (277 words)

35. Arrange the given sentences in the proper order :

(Hints : First sentence and the last sentence are in the correct order. The rest of the sentences have to be rearranged so as to give logical sense to the whole passage).

Generally, we think that 'education' refers to the study of books and what we learn in the class room visiting new places can be an enriching and educative experience. But education is not restricted to that when we hear or read that Banglore is a beautiful place, we can form only a rough picture of the city in a broad sense, education is what we gain by seeing, reading, thinking and acting. However, it is only by visiting the city that we can develop a clear understanding of its culture, language, and history. In this sense, travel is an important part of education. Travel, therefore, adds to our experience and is certainly a part of education.

**(2 × 15 = 30 Marks)**

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Reg. No. : .................................

Name : ...............,..................

## Second Semester B.A./B.Sc./B.Com. Degree Examination, May 2019

### Career Related First Degree Programme under CBCSS

## MALAYALAM

### Additional Language – II

### ML 1211.3 : ദൃശ്യകലാസാഹിത്യം

### (2018 admission)

Time : 3 Hours　　　　　　　　　　　　　　　　　　Max. Marks : 80

I.　ഒരു വാക്കിലോ രണ്ടു വാക്യത്തിലോ ഉത്തരം എഴുതുക.

1.　നളചരിതത്തിന്റെ മൂലകഥ മഹാഭാരതം ഏതു പർവ്വത്തിലാണുള്ളത്?

2.　കുഞ്ചൻ നമ്പ്യാരുടെ ജന്മദേശം.

3.　ഭഗ്നഭവനം അരങ്ങേറിയ വർഷം.

4.　എൻ. കൃഷ്ണപിള്ളയെ മുഖ്യമായും സ്വാധീനിച്ച പാശ്ചാത്യ നാടകകാരൻ.

5.　ലേബർ റൂം എന്ന നാടകം അവതരിപ്പിച്ച നാടകസംഘം?

6.　പി. പത്മരാജൻ തിരക്കഥാരചനയിലേക്കും സംവിധാനത്തിലേക്കും കടന്ന ആദ്യ ചലച്ചിത്രമേത്?

7.　ദിവസം ഒരു കഥയെന്ന നിലയിൽ ഇരുന്നൂറിലധികം ആട്ടക്കഥകൾ എഴുതി പ്രശസ്തനായ ആട്ടക്കഥാകാരൻ.

20. "എന്നാൽ കുലമിതഖിലവുമറുതിവന്നിതു" ഹംസത്തിന്റെ ഈ വാക്കുകൾക്ക് ആട്ടക്കഥയിലുള്ള പ്രാധാന്യമെന്ത്?

21. 'കല്യാണസൗഗന്ധികം' എന്ന പേര് തുള്ളൽകൃതിക്ക് എത്രത്തോളം അനുയോജ്യമാണെന്നു പരിശോധിക്കുക.

22. കൃഷ്ണനാട്ടം, രാമനാട്ടം - കുറിപ്പെഴുതുക.

**(8 × 2 = 16 Marks)**

III. **120** വാക്കിൽ കവിയാതെ **ആറു** ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

23. "നല്ലതു നല്ലതിനോടേ ചേരണം, തവ

വല്ലഭനപരൻ തുല്യൻ നഹി നൂനം" - സന്ദർഭവും സാരസ്യവും വിശദമാക്കുക.

24. "ഇത്ഥം പറഞ്ഞുഗദയും വഹിച്ചുകൊ-

ണ്ടുത്ഥാനവും ചെയ്തു ഗന്ധവാഹാത്മജൻ" - പറഞ്ഞതെന്തെല്ലാം?

25. "ഏടാ, കണ്ണില്ലാത്ത ദൈവമേ നീ എന്റെ മൺകുടിൽ തകർത്തുകളഞ്ഞല്ലോ" - ഈ വിലാപത്തിന് നാടകത്തിലുള്ള പ്രാധാന്യം വിലയിരുത്തുക.

26. ലേബർ റൂം നാടകത്തിലെ ഗർഭിണികളായ മൂന്നു സ്ത്രീകളും സ്ത്രീത്വത്തെ അടയാളപ്പെടുത്തുന്നതെങ്ങനെ?

27. "അർണ്ണവം തന്നിലല്ലോ നിമ്നഗ ചേർന്നു ഞായം

അന്യഥാ വരുത്തുവാൻ കുന്നു മുതിർന്നിടുമോ" - ആശയഭംഗി വ്യക്തമാക്കുക.

28. നാടകവും തിരക്കഥയും തമ്മിലുള്ള മൗലികമായ വ്യത്യാസങ്ങൾ അടയാളപ്പെടുത്തുക.

29. "കഥാപാത്രസൃഷ്ടിയിൽ ഉണ്ണായിവാര്യർ പുലർത്തുന്ന സൂക്ഷ്മത്ക്ക് ദൃഷ്ടാന്തമാണ് ഹംസം" നിരൂപിക്കുക.

30. "ബാക്കിയെല്ലാക്കളിക്കും തോറ്റാ. പിന്നേം കളിക്കാം. ഗുസ്തീല് ഒരിക്കെ അടിപെട്ടാ പിന്നെ പിടിക്കാൻ ഗോദാ കിട്ടുകേല്ലാ!"- സന്ദർഭം വിശദമാക്കുക.

31. "വ്യക്തിത്വവും എല്ലുറപ്പുള്ളതുമായ കഥാപാത്രങ്ങളാണ് ഭഗ്നഭവനം നാടകൃത്തിലുള്ളത്" നിങ്ങൾ ഈ അഭിപ്രായത്തോടു യോജിക്കുന്നുവോ?

**(6 × 4 = 24 Marks)**

IV. മൂന്നു പുറത്തിൽ കവിയാതെ ഏതെങ്കിലും രണ്ടു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

32. നളചരിതം ആട്ടക്കഥയുടെ സവിശേഷതകൾ പാഠഭാഗം മുൻനിർത്തി ഉപന്യസിക്കുക.

33. വനത്തിലേക്കുള്ള ഭീമന്റെ പ്രവേശം കുഞ്ചൻ നമ്പ്യാർ അവതരിപ്പിച്ചിരിക്കുന്നതെങ്ങനെയെന്നു വിവരിക്കുക.

34. "മലയാളനാടകത്തിലെ ഒരു യുഗസംക്രമണമാണ് ഭഗ്നഭവനം" - നിരൂപിക്കുക.

35. ചലച്ചിത്രനിർമ്മിതിയിൽ തിരക്കഥയ്ക്കുള്ള പ്രാധാന്യം 'ഒരിടത്തൊരു ഫയൽവാൻ' മുൻനിർത്തി ചർച്ച ചെയ്യുക.

(2 × 15 = 30 Marks)