

(Pages : 4)

M – 2636

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, December 2021

Career Related First Degree Programme Under CBCSS

Group 2(a) – Commerce and Tax Procedure and Practice

Vocational Course II

CX 1271 – INCOME TAX LAW AND PRACTICE – I

(2018 & 2019 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define assessment year.
2. What is income Tax?
3. In which previous year income of a person leaving India will be taxed?
4. Who is a representative assessee?
5. What is Annual accretion?
6. What is Transferred balance?
7. What is Annual value
8. What is FRV?
9. What is meant by perquisites?
10. What is average rate of tax?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. Mention any five fully taxable allowances.
12. What do you understand by co-ownership?
13. Describe the difference between direct tax and indirect tax.
14. Mention the scope of income of an ordinarily resident?
15. What is meant by capital and revenue receipts?
16. How do you determine Annual Value?
17. State four exempted incomes under section 10.
18. What do you mean by gross total income?
19. How do you determine the residential status of a company?
20. Who is a Deemed Resident?
21. Glasco Ltd has incorporated in Paris. Its head office is also situated there. They are primarily importing coffee and tea from India. The company appointed a manager in India. Determine the residential status of the company
22. During the year 2020-21, Mr. Ramesh, a bank employee at Calicut received basic salary Rs. 60,000, DA Rs.24,000 and HRA Rs. 7,000. However, the actual rent paid by the employee is Rs. 12,000. Compute the taxable HRA.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Describe the treatment of tax relating to commutation of pension.
24. How do you determine taxable HRA? What are the conditions required for claiming exemption?
25. How do you compute exempted Retrenchment compensation?

26. How is exemption given under gratuity?
27. Which are the incomes from house property fully exempt from tax?
28. From the following information, compute the income from house property of Mr. Arun for the financial year 2021-22

Municipal valuation	Rs. 2,00,000 p.a.
Fair rental value	Rs. 1,80,000 pa.
Standard rent	Rs. 1,90,000 p.a.
Actual rent receivable	Rs. 20,000 per month

Municipal taxes 6%, half of which is paid by Mr. Arun and other half is paid by the tenant. Unrealised rent admissible Rs. 40,000. Interest on loan taken for construction of the house is Rs. 40,000

29. A company took a house on rent and allotted it to its employee. From the following information, find out the value of perquisite of accommodation
- (a) Rent paid for the year Rs. 72,000
- (b) Salary 600,000 p.a.
- (c) Cost of furniture provided in the house Rs 80,000
- (d) Rent charged from employee per month Rs.2,000
30. Mr. Subair retired from service on 31.6.2020 after serving 25 years and 10 months. At the time of retirement his basic salary was Rs. 50,000 per month and DA Rs. 15,000 per month. At the time of retirement he was paid death cum retirement gratuity Rs. 15,00,000. Compute taxable amount of gratuity if he is covered under the Gratuity Act of 1972.
31. Mr. Praksah a citizen of India went to London for higher studies on 31st January,2019 and came back to India on 15th September 2020. Determine his residential status for the A.Y 2021-22.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the residential status of an Individual
33. Discuss the valuation of rent free house calculated under the head salaries
34. Mr. Amith, is a manager in XL Ltd in Bangalore. His monthly emoluments were as follows
- (a) Salary Rs. 60,000
 - (b) DA. Rs. 10,000
 - (c) Children Education allowance Rs. 350 (for two children)
 - (d) Bonus Rs.10,000
 - (e) Entertainment allowance Rs. 4,000
 - (f) Transport allowance Rs. 9,000
 - (g) City compensatory allowance Rs. 3,000
 - (h) Deputation allowance Rs. 5,000
 - (i) HRA Rs. 2000(he paid rent Rs. 1,000 per month)
 - (j) Festival allowance Rs. 1,000 per annum

During the previous year he paid employment tax Rs. 1,500 to the Bangalore Municipal Corporation.

Compute his taxable salary for the A.Y. 2021-22.

35. From the following information, compute income from house property for the previous year 2020-21. Two third portion of the house is self occupied and one third is let out for 8,000 per month. Let out portion remained vacant for two months. Further the tenant did not pay one month rent, but he is still residing in the house. Municipal tax Rs. 2,400 was paid during the year which is 1% of municipal valuation. Interest on loan taken in 2014 for the construction of the house Rs. 90,000 was due but not paid till 31-03-2021.

(2 × 15 = 30 Marks)

(Pages : 4)

M – 2522

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, December 2021

Career Related First Degree Programme under CBCSS

Language Course IV – Additional Language – Malayalam

ML 1211.3 : ദൃശ്യകലാസാഹിത്യം

(2020 Admission - Regular)

Time : 3 Hours

Max. Marks : 80

- I. ഒരു വാക്കിലോ പരമാവധി രണ്ടു വാക്യത്തിലോ ഉത്തരമെഴുതുക.
1. മഹാഭാരതത്തിലെ ഏതു പർവ്വത്തിലാണു കല്യാണസൗഗന്ധികത്തിന്റെ ഇതിവൃത്തമുള്ളത്?
2. രാമനാട്ടം ആവിഷ്കരിച്ചതാര്?
3. കൈരളിയുടെ കഥ രചിച്ചതാര്?
4. പത്മരാജന്റെ തിരക്കഥ രചിച്ച ആദ്യചിത്രം ഏത്?
5. കേരളത്തിന്റെ ശാക്യന്തളം എന്നു വിശേഷിപ്പിക്കപ്പെട്ട കൃതിയേത്?
6. മാധവൻ നായരുടെ മൂത്ത മകളുടെ പേരെന്ത്?
7. ഓരോരോ കാലത്തിലും എന്ന നാടകം രചിച്ചതാര്?
8. ആദ്യത്തെ തുള്ളൽക്കഥയായി കണക്കാക്കപ്പെടുന്നതേത്?

P.T.O.

9. സിനിമയുടെ ജ്യൂപ്രിന്റ് എന്നറിയപ്പെടുന്നതെന്ത്?
10. മലയാളത്തിലെ ആദ്യ രാഷ്ട്രീയനാടകമായി അറിയപ്പെടുന്നത് ഏത്?

(10 × 1 = 10 Marks)

- II. ഒരു ഖണ്ഡികയിൽ കവിയാതെ ഏതെങ്കിലും എട്ടു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.
11. മണലിൽ നിന്ന് കയറുപിരിക്കാനൊക്കുമോ കൃണേ? സൂചിതം വ്യക്തമാക്കുക.
12. മൃദിതം മാനസം മമ - പറഞ്ഞതാര്? കാരണമെന്ത്?
13. പഥ്യമല്ലെങ്കിൽ പറഞ്ഞതുമില്ല ഞാൻ - സന്ദർഭവും ആശയവും വ്യക്തമാക്കുക.
14. മാധത്തിനെങ്ങനെയെങ്കിലും ഇതൊന്ന് ഒഴിവാക്കയാമതിയായിരുന്നു - ആരാണു മാധം? കാരണമെന്ത്?
15. യൗവനം വന്നുദിച്ചിട്ടും ചെറുതായില്ല ചെറുപ്പം - സന്ദർഭവും ആശയവും വ്യക്തമാക്കുക.
16. ഈ നാട്ടിവെച്ച് ഈ തടിയനെ മലർത്തിയടിച്ചില്ലേൽ എന്റപ്പൻ വേറെയാ! - പറഞ്ഞതാര്? കാരണമെന്ത്?
17. എനിക്കു ജീവിക്കണം. മരിച്ചതു ധാരാളം മതി - പറഞ്ഞതാര്? സന്ദർഭം വ്യക്തമാക്കുക.
18. അതിദുഃഖകാരണമിന്നാരാമസഞ്ചരണം - കാരണമെന്ത്?
19. അന്യഗ്രഹത്തിലെ ഗർഭിണിക്ക് ഭൂമിയിൽ നിന്നുള്ള സ്നേഹോപഹാരമല്ലേ - എന്ത്? സന്ദർഭം വ്യക്തമാക്കുക.
20. പ്രശ്നനാടകത്തിന്റെ സവിശേഷതയെന്ത്?
21. തവ വാചികം അഴൽമോചകം - ആര് ആരോടു പറയുന്നു? കാരണമെന്ത്?
22. രണ്ടുഭാവം നിനക്കുണ്ടാക വേണ്ടടോ! സന്ദർഭവും ആശയവും വ്യക്തമാക്കുക.

23. തുള്ളൽ എത്രവിധം? ഏതെല്ലാം? കല്യാണസൗഗന്ധികം ഏതു വിഭാഗത്തിൽപ്പെടുന്നു?
24. പണ്ടാരടങ്ങാൻ, ഇതൊന്നു തീർന്നു കിട്ടാ മതിയായിരുന്നു. പറഞ്ഞതാർ? സൂചിതമെന്ത്?
25. രത്നമെല്ലാം നിനക്കുള്ള യജ്ഞമേ ദേവന്മാർക്കുള്ളൂ. സൂചിതം വ്യക്തമാക്കുക.
26. അത് എല്ലാ ഫയൽമാന്റേം വിധിയാ. ഏത്?

(8 × 2 = 16 Marks)

- III. ഓരോന്നിനും ഒന്നരപ്പുറത്തിൽ കവിയാതെ ഏതെങ്കിലും ആറു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.
27. ദ്രുപദനദീനിയുടെ വാക്കുകളോടു ഭീമൻ പ്രതികരിച്ചതെങ്ങനെ?
 28. രാധ - കഥാപാത്രനിരുപണം തയ്യാറാക്കുക.
 29. നല്ല/ചീത്ത ദ്വന്ദ്വത്തെ ലേഖർ രൂമിൽ പ്രശ്നവൽക്കരിക്കുന്നതെങ്ങനെ?
 30. ഗുണവുമനവധി ദോഷമായിതു. പറഞ്ഞതാർ? കാരണമെന്ത്?
 31. എൻ. കൃഷ്ണപിള്ളയ്ക്കു നാടകചരിത്രത്തിലുള്ള സ്ഥാനമെന്ത്?
 32. തൽപ്രദേശം മഹാഘോഷം വനാന്തരം - ഭീമൻ കണ്ട കാഴ്ചകൾ എന്തെല്ലാം?
 33. എടാ, കണ്ണില്ലാത്ത ദൈവമേ! നീ എന്റെ മൺകൂടിൽ തകർത്തു കളഞ്ഞല്ലോ? - സൂചിതം വ്യക്തമാക്കുക.
 34. ശിവൻപിള്ള എന്ന കഥാപാത്രത്തിന്റെ പ്രത്യേകതകൾ ഏവ?
 35. ദൂതനെന്ന നിലയിലുള്ള ഹംസത്തിന്റെ സാമർത്ഥ്യം പരിശോധിക്കുക.
 36. തിരക്കഥ എന്നാലെന്ത്? തിരക്കഥയ്ക്കു ചലച്ചിത്രത്തിലുള്ള സ്ഥാനമെന്ത്?
 37. ചലച്ചിത്രവും നാടകവും തമ്മിലുള്ള വൈജാത്യങ്ങൾ വ്യക്തമാക്കുക.
 38. “ഗോവാലകൃഷ്ണനെപ്പോലെ, എന്തിനാ അമ്മേ, കാര്യം നേടാൻ അതുവിതും പരേന്നേ?” സൂചിതം വ്യക്തമാക്കുക.

(6 × 4 = 24 Marks)

- IV. മൂന്നു പുറത്തിൽ കവിയാതെ ഏതെങ്കിലും രണ്ടു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.
39. സ്ത്രീനാടകം എന്ന വിശേഷണത്തിന് ലേഖകൻ വും അർഹമാണോ? സമർത്ഥിക്കുക.
 40. ഭീമന്റെ വനയാത്രയെ നമ്പ്യാർ വർണ്ണിക്കുന്നതെങ്ങനെ? ഉപന്യസിക്കുക.
 41. ഗോദയിൽ വിജയിക്കുകയും ജീവിതത്തിൽ പരാജയപ്പെടുകയും ചെയ്യുന്ന മനുഷ്യാവസ്ഥയുടെ ദുരന്തം പത്മരാജൻ ആവിഷ്കരിക്കുന്നതെങ്ങനെ?
 42. പാത്രസൃഷ്ടിയിൽ ഉണ്ണായിവാദ്യർ പ്രകടിപ്പിക്കുന്ന കൃതഹസ്തത പാഠഭാഗത്തെ മുൻനിർത്തി പരിശോധിക്കുക.
 43. ഗേഭവനം എന്ന പേരിന്റെ ഔചിത്യം ഇതിവൃത്തവിശകലനത്തിലൂടെ സ്ഥാപിക്കുക.
 44. കേരളത്തിന്റെ ദൃശ്യകലാപാരമ്പര്യം - ഉപന്യസിക്കുക.

(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 1st January 2013, machinery was purchased for Rs.80,000. On 1st January 2014, additions were made to the machinery of Rs.40,000. On 31st March 2015, machinery purchased on 1st January 2014, costing Rs.12,000 was sold for Rs.11,000 and on 30th June 2015, machinery purchased on 1st January 2013 costing Rs.32,000 was sold for Rs.26,700. On 30th 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 15th 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 st April 2018	1,05,300
Purchase from 1 st April to the date of fire	3,50,400
Manufacturing expenses and wages	2,60,000
Sales from 1 st 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 1st 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 30th June and 31st 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 1st July 2015 to 30th 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 1st 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)

(Pages : 6)

M – 2499

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, December 2021

First Degree Programme under CBCSS

Complementary Course II

CO 1231/CX 1231/CC 1231 : BUSINESS MATHEMATICS

(Common for Commerce/Commerce and Tax Procedure and
Practice/Commerce with Computer Applications)

(2018-2019 Admission)

Time : 3 Hours

Max. Marks : 80

PART – A

Answer all. Each carries 1 mark.

1. Evaluate $\frac{3}{8} + \frac{4}{5} - \frac{7}{12}$.

2. Find the largest number in the following $\frac{3}{6}$, $\frac{4}{12}$, $\frac{5}{9}$ and $\frac{7}{16}$.

3. Find the fraction equivalent to 0.3434....

4. Find the value of $6^2 + 12 \cdot 5 - \frac{4}{2} + 7 - 2 \cdot 4$.

5. Write down the identity matrix of order 3.

6. Find 6C_4 .

P.T.O.

7. Find $\frac{dy}{dx}$ if $y = 5x^2 + e^{3x}$.
8. Evaluate $\int (x^2 + 2x + 3) dx$.
9. What are accelerated depreciation methods?
10. The exchange rate of EURO/INR is 86. A European tourist wants to purchase a handicraft costing Rs. 17,200 from Kerala. How much Euro should he pay?

(10 × 1 = 10 Marks)

PART – B

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

11. Sam spent $\frac{1}{6}$ of his Sunday doing homework and $\frac{1}{2}$ of the day watching cricket. What part of the day was left to do other things?
12. If $A = \begin{bmatrix} 1 & 2 & 3 \\ 2 & 3 & 4 \end{bmatrix}$ and $B = \begin{bmatrix} 0 & 1 & 2 \\ 3 & 2 & 5 \end{bmatrix}$, find $2A + 3B$.
13. If $A = \{1, 2, 3, 4, 5\}$ and $B = \{2, 4, 6, 7\}$, find $A \cup B$ and $A \cap B$.
14. Solve the system of linear equations $3x + 2y = 8$, $5x - 3y = 7$.
15. If one root of the equation $8x^2 - 6x + k = 0$ be square of the other, prove that $k = 1$ or -27 .
16. Find the number of words that can be made with all the letters of the word MATHEMATICS.
17. Find the derivative $\frac{dy}{dx}$ if $y = x^2 \log x$.

18. Find the adjoint of the matrix $\begin{bmatrix} 1 & 2 & 3 \\ 1 & 3 & 3 \\ 1 & 2 & 4 \end{bmatrix}$.
19. The following data gives the import of India in different years. Construct a simple bar diagram.
- | | | | | |
|------------------------|------|------|------|------|
| Years | 1984 | 1985 | 1986 | 1987 |
| Import in crore of Rs. | 576 | 657 | 707 | 850 |
20. Convert 9.66666.... into fractions.
21. The scrap value of a machine costing Rs. 10,000 at the end of 10 years is equal to Rs. 2,785. Find the rate of depreciation.
22. Zen Ltd. manufactures a single product with a sale price of ₹ 16 per unit and a variable cost of ₹ 10 per unit. Fixed costs are ₹ 48,000 p.a. Calculate break even point in units and sales.

(8 × 2 = 16 Marks)

PART – C

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

23. Convert 12.7623623623....to a fraction.
24. Find the value of the determinant $\begin{bmatrix} 1 & 1 & 1 \\ 2 & 3 & 4 \\ 1 & 2 & -4 \end{bmatrix}$.
25. Solve using cross multiplication $2x - y = 13$, $-x + 2y = -11$.
26. In how many ways can seven people be arranged at a round table so that two particular persons may be together?

27. Find $\frac{dy}{dx}$ if $y = \frac{2x^2 + 3}{\sqrt{x}}$.
28. Evaluate $\int \left(3\sqrt{x} + 5 + \frac{2}{x} \right) dx$.
29. If one root of the equation $x^2 - 8x + k = 0$ exceeds other by 4, find the value of k ?
30. A man purchased a house valued at Rs 3,00,000. He paid Rs 2,00,000 at the time of purchase and agreed to pay the balance with interest of 12% per annum compounded half yearly in 20 equal half yearly instalments. If the first instalment is paid after six months from the date of purchase, find the amount of each instalment.
31. The salary of a private bus conductor consists partly of a fixed sum and partly of commission which varies as the value of sale of tickets. In two consecutive months he sells tickets worth Rs. 2,000 and Rs.2,500 respectively and receives Rs. 420 and Rs. 445 respectively as salaries for those two months. If his salary for a particular month becomes Rs. 500. What is the value of the tickets sold by him in that month?

(6 × 4 = 24 Marks)

PART – D

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

32. (a) Find A^{-1} if $A = \begin{bmatrix} 3 & -3 & 4 \\ 2 & -3 & 4 \\ 0 & -1 & 1 \end{bmatrix}$.

(b) Solve the system of equations using matrix method.

$$x + y + z = 6, x - y + z = 2, 2x + y - z = 1.$$

33. (a) Draw a suitable pie diagram for the following data.

Year	Coarse	Medium	Fine	Total
Production of cotton in 1960	60	26	14	100
Production of cotton in 1970	132	48	16	196

(b) A box contains 2 red, 3 black and 5 white balls. If 3 balls are drawn at random without replacement, find the probability that all the three are black?

34. (a) Find $\frac{dy}{dx}$ if $y = \sin(e^x \log x)$.

(b) If $z = 2x^2 - 3xy + 5y^2 + 7$ find $\frac{\partial z}{\partial x}$ and $\frac{\partial z}{\partial y}$.

35. (a) Calculate (i) Creditors Turnover Ratio and (ii) Average Payment Period from the following data:

Cash purchases Rs. 1,40,000

Purchases returns Rs. 20,000

Total Purchases Rs. 10,00,000

Opening creditors Rs. 1,20,000

Closing creditors Rs. 90,000

Opening bills payable Rs. 30,000

Closing bills payable Rs. 40,000

Assume 360 days in a year.

- (b) On retirement from services two persons A and B are awarded yearly pensions in proportion to the number of years they have served. A served 8 years longer than B and received Rs. 400 p.m. more in pension. Had the length of service A exceeded that of B by 12 years, his monthly pension would have been exactly double of B. How long did each of them serve and what were their respective pensions?

(2 × 15 = 30 Marks)

(Pages : 3)

M – 2498

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?

P.T.O.

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 : 4)

M – 2524

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, December 2021

Career Related First Degree Programme Under CBCSS

Language Course : Additional Language – Hindi

HN 1211.4 – HINDI NATAK, VYAVASAYIK LEKHAN AUR ANUVAD

(2020 Admission Regular)

Time : 3 Hours

Max. Marks : 80

1. निर्देश : एक वाक्य या दो वाक्यों में उत्तर लिखिए।
1. 'सावित्री 2007' का रचनाकार कौन है?
2. अनुवाद के लिए अंग्रेजी में प्रयुक्त शब्द क्या है?
3. पत्र लेखन में 'प्रेषक' का मतलब क्या है?
4. सावित्री 2007 के पुरुष पात्रों के नाम लिखिए।
5. 'सेवा में' के लिए अंग्रेजी में प्रयुक्त शब्द लिखिए।
6. 'सावित्री 2007' नाटक के कितने अंक हैं?
7. Medical Officer का क्षमानार्थी हिन्दी शब्द लिखिए।
8. सम्पादक के लिए अंग्रेजी में प्रयुक्त शब्द क्या है?
9. भारतीय संविधान में कितनी भाषाओं को स्थान दिया गया है?
10. 'आज बाबुओं को अपनी आस्तीनों से अपनी टेबले साफ करनी पड़ेगी' – यह किसका कथन है?

(10 × 1 = 10 Marks)

P.T.O.

II. निर्देश : किन्हीं आठ प्रश्नों के उत्तर करीब 50 शब्दों में लिखिए।

11. स्रोत भाषा क्या है?
12. परलोकी कौन है?
13. कालकूट के बेटे का नाम क्या है?
14. 'इस भूल को सुधारा नहीं गया अभी तक' – भूल क्या है?
15. तिलोत्तमा देवी के साथ कौन सा अन्याय हुआ है?
16. 'मैं एक शिकायत दर्ज कराना चाहता हूँ कि इस दफ्तर के बाबू लोग कभी अपनी सीट पर नहीं मिलते' – यह किसने किससे कहा?
17. अकालमृत्यु का परिचय दीजिए।
18. बूढ़ा आदमी अपने बेटे का पुनर्जन्म किसी संपन्न परिवार के श्वान योनि में क्यों करना चाहता है?
19. हलाहल के बारे में एक लघु टिप्पणी लिखिए।
20. जीवों को कहाँ कहाँ जन्म लेने की सिफारिशें मिलती हैं?
21. खडग सिंह का परिचय दीजिए।
22. लक्ष्य भाषा से तात्पर्य क्या है?
23. अनुवाद का प्रथम चरण क्या है?
24. यमलोक के घपले के बारे में बूढ़े आदमी की राय क्या है?
25. भाषांतरण के लिए अनुवायक को कितनी भाषाओं का ज्ञान आवश्यक है?
26. सत्थवान की पहली पत्नी का नाम क्या है?

(8 × 2 = 16 Marks)

III. निर्देश : किन्हीं छः प्रश्नों के उत्तर करीब 120 शब्दों में लिखिए।

27. धरती पर आये यमयूत की गिरफ्तारी क्यों हो गई?
28. अनुवाद की परिभाषा लिखिए।
29. अनुवाद का महत्त्व क्या है?
30. पुस्तक मँगवाने के लिए प्रकाशक के नाम पत्र लिखिए।
31. शुल्क मुक्ति हेतु आवेदन पत्र लिखिए।
32. नयी पासबुक हेतु बैंक को आवेदन पत्र लिखिए।
33. बैंक खाता खोलने के लिए एक आवेदन पत्र लिखिए।
34. राधादेवी की चारित्रिक विशेषताएँ क्या क्या हैं?
35. संसद विधायकों के घर में क्या क्या सुविधार्ये होती हैं?
36. सावित्री ने अपनी पारिवारिक स्थिति के बारे में धर्मराज से क्या कहा?
37. छात्रवृत्ति हेतु अपने कालेज के प्राचार्य को पत्र लिखिए।
38. खाता बन्द करने हेतु एक आवेदन पत्र लिखिए।

(6 × 4 = 24 Marks)

IV. निर्देश : किन्हीं दो प्रश्नों के उत्तर करीब 250 शब्दों में लिखिए।

39. सावित्री 2007 नाटक की कथावस्तु संक्षेप में लिखकर उसकी आलोचना कीजिए।
40. सावित्री 2007 नाटक की समीक्षा कीजिए।
41. अध्यापक पद पर नियुक्ति हेतु प्रधान अध्यापक को एक आवेदन पत्र तैयार कीजिए।
42. बैंक खाता स्थानान्तरण करने हेतु बैंक के प्रबन्धक को एक आवेदन पत्र लिखिए।

43. हिन्दी में अनुवाद कीजिए।

It is true to say that service to man is service to God. Ravindranath Tagore in his poem 'Leave this Chanting, says that God could be found with the hardworking people. He suggest that service to the masses is not service to God. All the saints and religious teachers have stressed the importance of serving humanity. If we land a helping hand to a person in need, if we bring comfort to a troubled mind, if we wipe out fears from a poor man's eyes we certainly serve God through out selfless acts. It is said that God Loves those who love their fellow beings. So the best way to serve God is to serve humanity'.

(True = सच, God = भगवान, Saint = साधु, Religious = धार्मिक)

44. अंग्रेज़ी में अनुवाद कीजिए।

मुझे एक घटना याद आ रही है। मैं शांति निकेतन में नया था। गुरुदेव उन दिनों सुबह अपने बगीचे में निकला करते थे। मैं भी एक दिन उनके साथ हो लिया। मेरे साथ एक पुराने अध्यापक थे। तीनों बगीचे में घूम रहे थे। मौसम सुहाना था। अभी सूर्योदय नहीं हुआ था। आधा घंटे तक घूमकर अपने-अपने घर लौटे।

(घटना = incident, बगीचा = garden)

(2 × 15 = 30 Marks)

(Pages : 6)

M – 2499

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, December 2021

First Degree Programme under CBCSS

Complementary Course II

CO 1231/CX 1231/CC 1231 : BUSINESS MATHEMATICS

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

(2018-2019 Admission)

Time : 3 Hours

Max. Marks : 80

PART – A

Answer all. Each carries 1 mark.

1. Evaluate $\frac{3}{8} + \frac{4}{5} - \frac{7}{12}$.
2. Find the largest number in the following $\frac{3}{6}$, $\frac{4}{12}$, $\frac{5}{9}$ and $\frac{7}{16}$.
3. Find the fraction equivalent to 0.3434....
4. Find the value of $6^2 + 12 * 5 - \frac{4}{2} + 7 - 2 * 4$.
5. Write down the identity matrix of order 3.
6. Find $6C_4$.

P.T.O.

7. Find $\frac{dy}{dx}$ if $y = 5x^2 + e^{3x}$.
8. Evaluate $\int (x^2 + 2x + 3) dx$.
9. What are accelerated depreciation methods?
10. The exchange rate of EURO/INR is 86. A European tourist wants to purchase a handicraft costing Rs. 17,200 from Kerala. How much Euro should he pay?

(10 × 1 = 10 Marks)

PART – B

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

11. Sam spent $\frac{1}{6}$ of his Sunday doing homework and $\frac{1}{2}$ of the day watching cricket. What part of the day was left to do other things?
12. If $A = \begin{bmatrix} 1 & 2 & 3 \\ 2 & 3 & 4 \end{bmatrix}$ and $B = \begin{bmatrix} 0 & 1 & 2 \\ 3 & 2 & 5 \end{bmatrix}$, find $2A + 3B$.
13. If $A = \{1, 2, 3, 4, 5\}$ and $B = \{2, 4, 6, 7\}$, find $A \cup B$ and $A \cap B$.
14. Solve the system of linear equations $3x + 2y = 8$, $5x - 3y = 7$.
15. If one root of the equation $8x^2 - 6x + k = 0$ be square of the other, prove that $k = 1$ or -27 .
16. Find the number of words that can be made with all the letters of the word MATHEMATICS.
17. Find the derivative $\frac{dy}{dx}$ if $y = x^2 \log x$.

18. Find the adjoint of the matrix $\begin{bmatrix} 1 & 2 & 3 \\ 1 & 3 & 3 \\ 1 & 2 & 4 \end{bmatrix}$.
19. The following data gives the import of India in different years. Construct a simple bar diagram.
- | | | | | |
|------------------------|------|------|------|------|
| Years | 1984 | 1985 | 1986 | 1987 |
| Import in crore of Rs. | 576 | 657 | 707 | 850 |
20. Convert 9.66666.... into fractions.
21. The scrap value of a machine costing Rs. 10,000 at the end of 10 years is equal to Rs. 2,785. Find the rate of depreciation.
22. Zen Ltd. manufactures a single product with a sale price of ₹ 16 per unit and a variable cost of ₹ 10 per unit. Fixed costs are ₹ 48,000 p.a. Calculate break even point in units and sales.

(8 × 2 = 16 Marks)

PART – C

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

23. Convert 12.7623623623....to a fraction.

24. Find the value of the determinant $\begin{bmatrix} 1 & 1 & 1 \\ 2 & 3 & 4 \\ 1 & 2 & -4 \end{bmatrix}$.

25. Solve using cross multiplication $2x - y = 13$, $-x + 2y = -11$.

26. In how many ways can seven people be arranged at a round table so that two particular persons may be together?

27. Find $\frac{dy}{dx}$ if $y = \frac{2x^2 + 3}{\sqrt{x}}$.
28. Evaluate $\int \left(3\sqrt{x} + 5 + \frac{2}{x} \right) dx$.
29. If one root of the equation $x^2 - 8x + k = 0$ exceeds other by 4, find the value of k ?
30. A man purchased a house valued at Rs 3,00,000. He paid Rs 2,00,000 at the time of purchase and agreed to pay the balance with interest of 12% per annum compounded half yearly in 20 equal half yearly instalments. If the first instalment is paid after six months from the date of purchase, find the amount of each instalment.
31. The salary of a private bus conductor consists partly of a fixed sum and partly of commission which varies as the value of sale of tickets. In two consecutive months he sells tickets worth Rs. 2,000 and Rs.2,500 respectively and receives Rs. 420 and Rs. 445 respectively as salaries for those two months. If his salary for a particular month becomes Rs. 500. What is the value of the tickets sold by him in that month?

(6 × 4 = 24 Marks)

PART – D

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

32. (a) Find A^{-1} if $A = \begin{bmatrix} 3 & -3 & 4 \\ 2 & -3 & 4 \\ 0 & -1 & 1 \end{bmatrix}$.

(b) Solve the system of equations using matrix method.

$$x + y + z = 6, x - y + z = 2, 2x + y - z = 1.$$

(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 : 8)

M – 2135

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, December 2021

First Degree Programme under CBCSS

Language Course – English

**EN 1212.1/EN 1211.2/EN 1211.3 : MODERN ENGLISH GRAMMAR AND
USAGE**

(Common for B.A./B.Sc./B.Com. and Career Related Group 2(a))

(2014 – 2018 Admission)

Time : 3 Hours

Max. Marks : 80

I. Answer all questions, each in a word or sentence

1. Choose the correct form of the verb:

I am tired of ————— here. (work)

2. Choose the correct form of the verb:

They ————— (come) here next week to visit my new office.

3. Identify the prepositional phrase:

The sweet potatoes in the vegetable bin are green with mould.

4. Identify the noun clause in the sentence:

Pay careful attention to what I am going to say.

5. Add the correct question tag:

They play football on Sundays, —————

P.T.O.

6. Correct the sentence:

Myself I am Suresh babu, I am from Varkala.

7. Change the voice:

The town was destroyed by fire.

8. Correct the sentence:

If I am a child, I would play outside.

9. Choose the correct option and complete the sentence:

My father advised me _____ to animals.

- (a) Be kind
- (b) To be kind
- (c) That to be kind

10. Identify the main clause:

While dissecting a cow heart in her anatomy and physiology class, Sharanya realized that a cheeseburger, her favourite lunch, was no longer appetizing.

(10 × 1 = 10 Marks)

II. Answer **any eight** questions, each in a short paragraph exceeding **50** words. Each question carries **2** marks.

11. Combine and rewrite the sentences, using IF

- (a) You have to invite her. She will come.
- (b) Obey the rules. Otherwise, you will be persecuted.

12. Rewrite the sentences, following the instruction given :

- (a) This summer has been the warmest in the last ten years.

(Rewrite using "warm")

(b) Jonas would rather stay at home than go out and play in the rain.

(Begin: Jonas prefers...)

13. Rearrange the words to form meaningful sentences:

(a) people in / there are / this world / as many / as there / tastes / are

(b) are those / great and / or everything / accept / virtuous / anything / who

14. Correct the sentences:

(a) I have seen him yesterday.

(b) They discussed about the whole matter.

15. Read the answers and frame appropriate questions:

(a) Yes, I met my brother yesterday.

(b) He came to the office late because there was an accident.

16. Change the following sentences affirmative sentences into negative ones.

(a) Shakespeare was greater than any other English playwright.

(b) As soon as he came, he started creating trouble.

17. Provide appropriate question tags :

(a) I need not stay long.

(b) None of the customers were happy.

18. Identify the predicate in the given sentences:

(a) The vessel was a magnificent five-master.

(b) Do your homework!

19. Identify the adverbial phrase in the given sentences:

- (a) He is scornful with no mercy.
- (b) He walks dragging his left foot.

20. Fill in the blanks with the correct article :

John bought _____ new car last week. Unfortunately, _____ car broke down after just two days.

21. Supply the correct modals

- (a) He _____ come and see his boss.
- (b) He _____ come and see him tomorrow too.

22. Change into indirect speech:

- (a) Thaara: I think I will go home now. I am not feeling well
- (b) Robin: I still don't understand why Madhuri is angry with me

(8 × 2 = 16 Marks)

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

23. Complete the sentences with the correct form of verbs from the list given below:

(Embarrass figure bring rely buy work)

- (a) I cannot _____ on anyone at this point.
- (b) It was _____ to say the least.
- (c) By the time she'd _____ what had happened, the robber had already fled.
- (d) The Nipah virus was _____ under control by timely intervention from the health ministry.

24. Fill in the blanks with articles. Insert (X) in case of no article

Ms Parrot, _____ most famous lady detective of _____ twenty-first century, was born in _____ United Kingdom in _____ 1960s.

25. Correct the following sentences

- (a) He studied at Georgetown University, who is in Washington DC
- (b) Cornus Kousa that is a tree originating in Asia.
- (c) Although that she failed algebra, but she received a degree in mathematics.
- (d) After he tours Europe, he will next India

26. Fill in the blanks with the correct prepositions

- (a) She paid for lunch _____ advance, so we don't need to pay now.
- (b) I went to the wrong house _____ mistake.
- (c) I think that cat _____ is danger of falling from the roof
- (d) If the baby starts to cry, pick her _____ at once.

27. Rewrite the sentences in the correct order.

- (a) wouldn't/purpose/have/you/forget/on/did/purse/your/so/to pay?/you/
- (b) because/nowhere/there/it/arrive/to/on/is/to/park/is/foot/best/
- (c) if/make/advance/please/let/can't/in/you/it/meeting/me/the/know/to/
- (d) before/grandmother/we/to/be/or/will/begin/to/need/anxious/home/feel/my/late/

28. Use the correct forms of verbs and fill in the blanks

- (a) I am _____ (think) of visiting my relatives over the weekend.
- (b) He _____ (be) ill for a long time.
- (c) That ship _____ (sail) ages ago.
- (d) I don't know for how long she _____ (sit) there.

29. Use reflexive pronouns to complete the sentences

- (a) I saw _____ in the mirror.
- (b) Mary sent _____ a copy.
- (c) They cannot look after _____.
- (d) My dog hurt _____.

30. Rewrite the passage correcting all the errors.

In the 16th century, an ages of greater marine and terrestrial exploration, Ferdinand Magellan led the first expeditions to sail around the world. As a young Portuguese noble, he serving the king of Portugal, but he became involves in the quagmire of political intrigue at court and losing the king's favour. After he is dismissed from service by the king of Portugal, he offering to serve the future Emperor Charles V of Spain.

31. Identify the parts of speech in the underlined parts:

(reflexive pronoun, helping verb, intransitive verb, nominative case)

- (a) Huffing and puffing, we arrived at the classroom door with only seven seconds to spare.
- (b) Rajkumar Sthapathy is a painter of portraits.
- (c) A pigeon landed nearby. It hopped on its little red feet and pecked into something that might have been a dirty piece of stale bread or dried mud.
- (d) Be careful with that knife. You might cut yourself.

(6 × 4 = 24 Marks)

- IV. Answer **any two** of the following. Each question carries **15** marks.
32. Expand the proverb "Not all who wander are lost" in about two to three pages.
33. Write a short essay on "The end of education is social consciousness" in about two to three pages.
34. Write a précis of the following passage:

In the summer of 1858, as British troops battled the celebrated Rani of Jhansi at the fort of Kalpi, fighting alongside her was a Muslim prince called Ali Bahadur II. Though styled Nawab of Banda in his own right, in actual fact, as one account put it, Ali was merely "a titular prince, possessing no political power", living off a pension paid by the English East India Company. Indeed, when the Great Rebellion had convulsed the country the previous year, he first lent protection to local Englishmen before switching to the rebel cause – one tale suggests that it was a rakhi from Lakshmibai that inspired

the nawab's change of heart. His "honorary bodyguard of native troops" was a force to be reckoned with, and in April, for instance, he had faced a Company army with as many as 7,000 men. The battle didn't go well for Ali, however, and when he fled, the nawab was forced to abandon 17 valuable siege-guns, not to speak of 400 corpses of men who had raised swords bravely in his name.

The Banda nawabs, of whom Ali was the last powerful prince, were, a family with a fascinating provenance. It was in 1729 that the celebrated Peshwa Bajirao I, de facto head of the emerging Maratha confederacy, arrived in Bundelkhand to aid the *raja* Chatrasal in his time of military need. Not only did Bajirao please his ally enough to open doors into the region for Maratha ambitions, among the presents he took back to Pune was a dancer called Mastani. While some claim she was Chattrasal's daughter, she first appears in official records in 1730 as a *kalavantin* (woman of the arts) who was rewarded with robes and ₹ 233 for performing at Bajirao's son's wedding. But she was also in love with her patron, who not only housed her in his palace, but also had a son with her. So it was that a morganatic line of Muslim cousins was born in the house of the Brahmin peshwa, causing, understandably, a scandal that tormented him till the end.

35. Arrange the sentences in the proper order. The first and last sentences are in the correct order.

Society goes forward more thanks to people who refuse authority, than to those who respect it. Rosa defied him; in the end, the police were called, and Rosa Parks was hauled off the bus and arrested. It is rooted in a historic tradition of tolerance, and expressed in attitudes to difference, to originality, even to eccentricity. It does not mean that English speaking countries have always been tolerant: that is certainly not the case; but those who react against intolerance or just against senseless authority can easily become heroes. Rosa Parks is a classic example. While some people might consider this idea as a recipe for anarchy, it is an idea that is highly respected in the culture of the English-speaking countries. Rosa became a heroine and role model for millions because she defied authority. When the driver noticed, he immediately stopped the bus, and ordered Rosa to go to the back of the bus. Rosa defied his authority. The driver repeated his order "Go to the back!" Again, and again. As a young woman in the city of Montgomery, Alabama, in the Deep South of the United States, Travelling home on a Montgomery bus one day in 1955, Rosa had the gall to sit down in one of the empty seats at the front, seats reserved for Whites only. She was fined \$10 - a large sum in those days.

(2 × 15 = 30 Marks)

(Pages : 6)

M – 2137

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, December 2021

First Degree Programme Under CBCSS

Language Course – English

**EN 1212.1/EN 1211.2/ EN 1211.3: ENGLISH GRAMMAR USAGE AND
WRITING**

(Common for B.A./B.Sc./B.Com. and Career Related Group 2(a))

(2020 Admission Regular)

Time : 3 Hours

Max. Marks : 80

I. Answer **all** questions each in a word or a sentence.

1. Change the voice in the sentence.

Let them go.

2. Change the sentence "I love eating ice cream" into negative.

3. Supply the question tag for, "You are ok,"

4. Correct the following sentence.

I write fictions.

5. Begin the following sentence with it.

To write an essay is not easy.

6. Choose the correct verb form.

Trouble _____ (choose/chose) to follow the politician wherever he went.

P.T.O.

7. Identify if the following sentence is grammatically correct or not.
The actor grew up as an only child.
8. Rewrite the sentence using the adverb provided.
I am sad. (quite)
9. Complete the sentences with the correct option.
They are two _____ of the same puzzle. (half/halves)
10. The majority of workers _____ not turned up for the strike. (has/have)

(10 × 1 = 10 Marks)

II. Answer any **eight** of the following questions as per instructions:

11. Convert the following into a compound sentence.
 - (a) I have an interview. I am late for it.
 - (b) The menagerie is far away. It is flooded.
12. Convert the following into a simple sentence.
 - (a) He is cop. It is true.
 - (b) Gopal is alone. He is still cheerful.
13. Correct the following sentences.
 - (a) Ritu shaked the pencil.
 - (b) He gave to me a pen holder.
14. Change the voice.
 - (a) We must take care of the puppy.
 - (b) Close the gate.
15. Fill in the blanks using the correct verb given in brackets.
 - (a) The boy has been _____ (missing/to miss) since last week.
 - (b) Unicorns _____ only in fairy tales. (exist/existed).

16. Choose the correct usage.
- (a) Half the shelf _____ (is/are) filled with organic products.
 - (b) Everyone _____ (has/have) duties.
17. Change into comparative degree:
- (a) His bike is as old as mine.
 - (b) Megha is the brightest student in the class.
18. Frame a question to get the underlined word as answer.
- (a) He is a critically acclaimed novelist.
 - (b) I am living in Melbourne since last year.
19. Add the correct question tag.
- (a) Everyone came to the movie premiere, _____ ?
 - (b) Buying a new house is a risky affair, _____ ?
20. Reorder the jumbled sentences.
- (a) Struggling dancer/been//have/a
 - (b) Went/hiking trip/they/on a
21. Choose the appropriate option to fill in the blanks.
- (a) The principal did not intend to discuss it any (further/farther)
 - (b) Ravi had done it with the _____ intentions in mind (best/better)
22. Rewrite into positive sentences.
- (a) I hate cooking.
 - (b) He does not like giving impromptu speeches.
23. Change into Direct speech.
- (a) She said that she had bought a new Audi.
 - (b) She said that she won the sweepstakes.

24. Change into exclamatory sentence.
- (a) The holiday ended with a bang.
 - (b) It was a great movie.
25. Write a conversation between two friends on a matter of importance.
26. Expand the following proverb:
- A Stitch in time saves nine.

(8 × 2 = 16 Marks)

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

27. Prepare a questionnaire to assess the pattern of spending time online among teenagers.
28. Prepare a conversation between a teacher and a student who failed in a test paper.
29. Change the following conversation into Reported Speech:
- Zain: What are you doing?
- Cathy: Trying to prepare a quick lunch.
- Zain: Do you need my help?
- Cathy: Sure. Prep these ingredients for me!
30. Change the following into passive voice.
- (a) You can listen to the new song now.
 - (b) I saw a Banksy painting for sale at the auction.
 - (c) Somebody stole my purse.
 - (d) He gave the correct directions.

31. Fill up using articles:

She has bought _____ new watch for you _____ watch is very expensive. It is _____ smart watch with _____ latest features and _____ platinum strap.

32. Correct the following sentences.

- (a) Good friends is harder to come by these days.
- (b) I and you can clean this mess.
- (c) She is here since seven days.
- (d) He gave the speech herself.

33. Complete using suitable modals.

- (a) I _____ leave now, as I have to finish my homework. (should/would)
- (b) It _____ rain tomorrow. (may/have)
- (c) You _____ deliver the talk now. (must/should)
- (d) She _____ dance properly. (can, would)

34. Prepare a questionnaire to analyse the fitness routine of software professionals.

35. Rewrite using the adverbs provided.

- (a) He reaches office late. (generally)
- (b) Her judgement is on point. (mostly)
- (c) I am happy. (quite)
- (d) I have no regrets. (usually)

36. Fill up using suitable prepositions.

- (a) I go _____ the library every day.
- (b) The car fell _____ a ditch.
- (c) She was popular _____ old people.
- (d) He was sitting _____ me on the plane.

37. Fill up using suitable conjunctions.

- (a) The room was spic _____ span.
- (b) The child is strong _____ emotional.
- (c) Meena forgot whether to stay _____ leave.
- (d) Let me know _____ you reach the destination.

38. Attempt a dialogue between you and your teacher on how effective online exams were during the pandemic period.

(6 × 4 = 24 Marks)

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

39. Expand the proverb "A thing of beauty is a joy forever".

40. Write a report on the PTA meeting that took place in your college.

41. Write a short essay on the importance of health care workers during the pandemic.

42. Write a report on the importance of world peace.

43. Outline story.

Snake — middle of the night — scared — child scared — called mother — torch light — black rope — child happy — mother relieved.

44. Expand the proverb "A bird in hand is worth two in the bush".

(2 × 15 = 30 Marks)

(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 1st 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 1st 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 15th 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 st April 2010	₹ 2,00,000
Stock at cost as on 1 st April 2012	₹ 3,00,000
Purchases for the year ended 31 st March 2011	₹ 4,00,000

Purchases from 1 st April 2011 to 15 th December 2011	₹ 8,80,000
Sales for the year ended 31 st March 2011	₹ 6,00,000
Sales from 1 st April, 2011 to 15 th 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 :

- (a) Pure Risk
- (b) 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 31st 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 1st 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 31st 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 31st December and depreciation at 10% p.a. Written off on the original cost.

(2 × 15 = 30 Marks)

(Pages : 4)

M – 2506

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, December 2021

Career Related First Degree Programme under CBCSS

Language Course IV — Additional Language — Malayalam

ML 1211.3 : ഭൃശ്യകലാസാഹിത്യം

(2018 & 2019 Admission)

Time : 3 Hours

Max. Marks : 80

- I. ഒരു വാക്കിലോ രണ്ടു വാക്യത്തിലോ ഉത്തരം എഴുതുക.
1. കുഞ്ചൻ നമ്പ്യാർ ആദ്യം എഴുതിയ തുള്ളൽ കൃതി ഏത്?
2. നളചരിതത്തെ മലയാളത്തിലെ ശാകുന്തളം എന്ന് വിശേഷിപ്പിച്ചതാർ?
3. നളചരിതം ആട്ടക്കഥയ്ക്ക് എ.ആർ. എഴുതിയ അവതാരികയുടെ പേര്?
4. ഇരയിമ്മൻ തമ്പി രചിച്ച ആട്ടക്കഥകളുടെ പേരെഴുതുക.
5. കഥകളിയുടെ പൂർവ്വരൂപത്തിന്റെ പേരെന്ത്?
6. 'കൈരളിയുടെ കഥ' എഴുതിയതാർ?
7. ഞാൻ ഗന്ധർവ്വൻ എന്ന ചലച്ചിത്രത്തിന്റെ സംവിധായകൻ ആർ?
8. ചലച്ചിത്രത്തിന്റെ സാഹിത്യരൂപത്തിനു പറയുന്ന പേരെന്ത്?

P.T.O.

9. വാക്കുകൾ കൊണ്ട് ആശയ പ്രകാശനം നിർവ്വഹിച്ചു നടത്തുന്ന അഭിനയത്തിന്റെ പേരെന്ത്?
10. മലയാളത്തിലെ ആദ്യ രാഷ്ട്രീയ നാടകം ഏത്?

(10 × 1 = 10 Marks)

II. ഒരു ഖണ്ഡികയിൽ കവിയാതെ എട്ടു ചോദ്യത്തിന് ഉത്തരം എഴുതുക.

11. പെണ്ണിന്റെ ചൊൽ കേട്ടു ചാടിപ്പുറപ്പെട്ട
പൊണ്ണൻ മഹാഭോഷനയ്യോ! മഹാജൻ!
- സന്ദർഭം എഴുതി ആശയം വ്യക്തമാക്കുക.
12. “വാമാക്ഷീവാക്യം പ്രമാണിക്ക കാരണം
രാമാദികൾക്കുമബദ്ധം പിണഞ്ഞുപോൽ”
- സന്ദർഭം എഴുതി ആശയം വ്യക്തമാക്കുക.
13. ഗന്ധമാദന പർവ്വത്തിലെ വ്യക്തങ്ങളെ നമ്പ്യാർ വർണ്ണിച്ചിരിക്കുന്നതെങ്ങനെ? വ്യാഖ്യാനിക്കുക.
14. “ചപലസ്ത്രീകളെപ്പോലെ കഥിക്കുന്നതെങ്ങോ ഞാലേ!
സഫലം നിന്നുടെ കാര്യം സപദി സംഭവിച്ചിടും”
- എന്ത് കാര്യം സംഭവിക്കുമെന്നാണ് ഇവിടെ സൂചിപ്പിക്കുന്നത്?
15. “പെരിയൊരു ദോർബ്ബലപാവകദേവനു വിറകാക്കി വിമതഘലം”
- സന്ദർഭം എഴുതി ആശയം വ്യക്തമാക്കുക.
16. “ജഗൽപതിയും രതിപതിയും
തവ കൊതിയുള്ളൊരു പതിവരുമേ”
- വ്യാഖ്യാനിക്കുക.
17. ദമയന്തിയെപ്പറ്റി നാരദൻ നളനോട് പറഞ്ഞ കാര്യങ്ങൾ എന്തെല്ലാം?
18. പെണ്ണിനൊരാണിലൊരു പ്രേമ താമരയ്ക്കിന്നു
കന്ദർപ്പൻ വേണമല്ലോ കന്ദം സമർപ്പയിതും.”
- ആരുടെ വാക്കുകളാണിത്? വിശദീകരിക്കുക.
19. “ഗുണവുമനവധി ദോഷമായിതു” - വ്യാഖ്യാനിക്കുക.

20. ലേബർ റൂമിൽ കഴിയുന്നത് ഒരന്യഗ്രഹത്തിൽ കഴിയുന്നതുപോലെയാണെന്ന് പറയാൻ കാരണം എന്ത്?
21. "ഒരു ജീവൻ! കുഞ്ഞിച്ഛിറകുകൾ വിരുത്തി പുറത്തുവരാൻ വെമ്പി നില്ക്കുന്ന ഒരു ജീവൻ! എന്തൊരഭ്യുതം" - ഇവിടെ ഉണ്ടാകുന്ന അഭ്യുതം എന്ത്?
22. ഒരിടത്തൊരു ഫയൽവാനിലെ കണ്ണന്റെ അച്ഛൻ വേലുത്തിന്റെ മരണം ആവിഷ്കരിച്ചിരിക്കുന്ന തെങ്ങനെ?

(8 × 2 = 16 Marks)

III. 120 വാക്കിൽ കവിയാതെ ആറു ചോദ്യത്തിന് ഉത്തരം എഴുതുക.

23. ഇതിവൃത്തത്തിൽ സ്വീകരിച്ചിരിക്കുന്ന പുതുമ കൊണ്ട് വ്യത്യസ്തമായി നിൽക്കുന്ന ഒരു നാടകമാണ് ലേബർ റൂം. എന്താണ് പുതുമ? സമർത്ഥിക്കുക.
24. കല്യാണസൗഗന്ധികത്തിലെ വനവർണ്ണന ചുരുക്കി എഴുതുക.
25. ഉണ്ണായിവാദ്യരുടെ പാത്രസൃഷ്ടി വൈഭവം ഹംസത്തിന്റെയും ദമയന്തിയുടെയും സംഭാഷണത്തിലൂടെ ആവിഷ്കരിച്ചിരിക്കുന്നതെങ്ങനെ?
26. "വിധുമുഖിയുടെ രൂപമധുരത കേട്ടു മമ
വിധുരത വന്നു; കൃത്യചതുരത പോയി;
മുദിര തത കബരീ പരിചയ പദവിയോ
വിജനേ വസതിയോ മേ ഗതിയി നി രണ്ടിലൊന്നേ."
- ആരാണിങ്ങനെ ചിന്തിക്കുന്നത്? വിശദീകരിക്കുക.
27. "അർണ്ണവം തന്നിലല്ലോ നിമ്നഗ ചേർന്നു ഞായം
അന്യമാ വരുത്തുവാൻ കുന്നു മുതിർന്നീടുമോ?" വ്യാഖ്യാനിക്കുക.
28. ഭഗവേനത്തിലെ സുമതിയുടെ ജീവിതത്തിലുണ്ടാകുന്ന മാറ്റങ്ങളെന്തെല്ലാം?

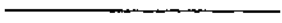
29. കുഞ്ചൻ നമ്പ്യാരുടെ കൃതികളെ കൈരളിയുടെ പൊട്ടിച്ചിരി എന്ന് വിശേഷിപ്പിക്കുന്നത് എന്തുകൊണ്ട്?
30. മലയാളനാടകങ്ങളുടെ വികാസം എങ്ങനെയായിരുന്നു?
31. കഥകളിയുടെ ഉത്ഭവം ചുരുക്കി എഴുതുക.

(6 × 4 = 24 Marks)

IV. മൂന്നു പുറത്തിൽ കവിയാതെ രണ്ട് ചോദ്യത്തിന് ഉത്തരം എഴുതുക.

32. എൻ. കൃഷ്ണപിള്ളയുടെ നാടകങ്ങളെ പറ്റി ഭഗവതനെ മുൻനിർത്തി ഉപന്യസിക്കുക.
33. ഒരു സ്ത്രീപക്ഷ നാടകമെന്ന നിലയിൽ ലേഖൻ റൂമിനെ വിലയിരുത്തുക.
34. നളചരിതം ആട്ടക്കഥയുടെ പ്രത്യേകതകൾ ഒന്നാം ദിവസത്തെ അടിസ്ഥാനമാക്കി പ്രതിപാദിക്കുക.
35. പി. പത്മരാജന്റെ തിരക്കഥയുടെ സവിശേഷതകൾ ഒരിടത്തൊരു ഫയൽവാനിൽ പ്രകടമാകുന്ന തെങ്ങനെ? വിശദമാക്കുക.

(2 × 15 = 30 Marks)



(Pages : 4)

M – 2136

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, December 2021.

First Degree Programme under CBCSS

Language Course – English

**EN 1212.1/EN 1211.2/ EN 1211.3 – ENGLISH GRAMMAR USAGE
AND WRITING**

(Common for B.A/ B.Sc./ B.Com. and Career Related Group 2(a))

(2019 Admission)

Time : 3 Hours

Max. Marks : 80

- I. Answer **all** questions each in a word or a sentence.
 1. Change the voice in the sentence.
Let them go.
 2. Change the sentence "I love eating ice cream" into negative.
 3. Supply the question tag for, "You are ok _____".
 4. Correct the following sentence.
I write fictions.
 5. Begin the following sentence with it.
To write an essay is not easy.
 6. Choose the correct verb form.
Trouble _____ (choose/chose) to follow the politician wherever he went.
 7. Identify if the following sentence is grammatically correct or not.
The actor grew up as an only child.

P.T.O.

8. Rewrite the sentence using the adverb provided.
I am sad. (quite)
9. Complete the sentences with the correct option.
They are two _____ of the same puzzle. (half/halves)
10. The majority of workers _____ not turned up for the strike. (has/have)

(10 × 1 = 10 Marks)

II. Answer **any eight** of the following questions as per instructions:

11. Convert the following into a compound sentence.
- (a) I have an interview. I am late for it.
 - (b) The menagerie is far away. It is flooded.
12. Convert the following into a simple sentence.
- (a) He is a cop. It is true.
 - (b) Gopal is alone. He is still cheerful.
13. Correct the following sentences.
- (a) Ritu shaked the pencil.
 - (b) He gave to me a pen holder.
14. Change the voice.
- (a) We must take care of the puppy.
 - (b) Close the gate.
15. Fill in the blanks using the correct verb given in brackets.
- (a) The boy has been _____ (missing/to miss) since last week.
 - (b) Unicorns _____ only in fairy tales. (exist/existed).
16. Choose the correct usage.
- (a) Half the shelf _____ (is/are) filled with organic products.
 - (b) Everyone _____ (has/have) duties.
17. Change into comparative degree:
- (a) His bike is as old as mine.
 - (b) Megha is the brightest student in the class.

18. Frame a question to get the underlined word as answer.
- (a) He is a critically acclaimed novelist.
- (b) I am living in Melbourne since last year.
19. Add the correct question tag.
- (a) Everyone came to the movie premiere, _____ ?
- (b) Buying a new house is a risky affair, _____ ?
20. Reorder the jumbled sentences.
- (a) Stuggling dancer/ been/ // have/a
- (b) Went/ hiking trip/ they/ on a
21. Choose the appropriate option to fill in the blanks.
- (a) The principal did not intend to discuss it any (further/ farther)
- (b) Ravi had done it with the _____ intentions in mind (best/better).
22. Rewrite into positive sentences.
- (a) I hate cooking.
- (b) He does not like giving impromptu speeches.

(8 × 2 = 16 Marks)

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

23. Write a conversation between two friends on a matter of importance.
24. Expand the following proverb:
A stitch in time saves nine.
25. Prepare a questionnaire to assess the pattern of spending time online among teenagers.
26. Prepare a conversation between a teacher and a student who failed a test paper.
27. Change the following conversation into Reported Speech:
- Zain: What are you doing?
- Cathy: Trying to prepare a quick lunch.
- Zain: Do you need my help?
- Cathy: Sure. Prep these ingredients for me!

28. Change the following into passive voice.
- (a) You can listen to the new song now.
 - (b) I saw a Banksy painting for sale at the auction.
 - (c) Somebody stole my purse.
 - (d) He gave the correct directions.
29. Fill up using articles:
- She has bought _____ new watch for you _____ watch is very expensive. It is _____ smart watch with _____ latest features and _____ platinum strap.
30. Correct the following sentences.
- (a) Good friends is harder to come by these days.
 - (b) I and you can clean this mess.
 - (c) She is here since seven days.
 - (d) He gave the speech herself.
31. Complete using suitable modals.
- (a) I _____ leave now, as I have to finish my homework. (should/would)
 - (b) It _____ rain tomorrow. (may/have)
 - (c) You _____ deliver the talk now. (must/should)
 - (d) She _____ dance properly. (can/would)

(6 × 4 = 24 Marks)

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

- 32. Expand the proverb "A thing of beauty is a joy forever".
- 33. Write a report on the PTA meeting that took place in your college.
- 34. Write a short essay on the importance of health care workers during the pandemic.
- 35. Write a report on the importance of world peace.

(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 31st December each year.

Show the plant and machinery account under upto 31st 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 31st 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 st 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 31st March, 2021 and a Balance Sheet as on that date:

- (a) Stock on hand on 31st March, 2021 is Rs. 26,800.
 - (b) Machinery is to be depreciated at the rate of 10% and patents at the rate of 20%.
 - (c) Salaries for the month of March, 2021 amounting to Rs. 1,500 were unpaid.
 - (d) Insurance includes a premium of Rs. 170 on a policy, expiring on 30th September, 2021.
 - (e) Wages include a sum of Rs. 2,000 spent on the erection of a two-wheeler shed for employees and customers.
 - (f) 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)