Reg. No. $\qquad$
Name : $\qquad$
Second Semester B.Com. Degree Examination, September 2022
First Degree Programme under CBCSS
Core Course :
CO 1241/CX 1241/CC 1242/HM 1241/TT 1241 : FINANCIAL ACCOUNTING
(Common for Commerce/Commerce \& Tax Procedure and Practice/ Commerce and Tourism and Travel Management/Commerce and Hotel Management and Catering/Commerce with Computer Applications)

## (2020 Admission onwards)

Time: 3 Hours

## SECTION - A

Answer all questions. Each question carries $\mathbf{1}$ marks.

1. What do you mean by accounting?
2. State accounting equảtion.
3. What is journal proper?
4. What is current investment?
5. What do you mean by hire-purchase price?
6. What is indemnity period in Loss of profit policy?
7. Define Trial Balance.
8. What do you mean by purchase of securities at ex-interest?
9. What is passage money?
10. What are outstanding expenses?

## SECTION - B

Answer any eight questions. Each question carries 2 marks.
11. How is accounting different from book-keeping?
12. What is cash system of accounting?
13. How is cost of goods sold calculated?
14. What are wasting assets?
15. What are closing entries?
16. "Depreciation is a means of maintenance of nominal capital". Discuss.
17. What are incomes from containers?
18. What is error of principles?
19. What are the general sources of revenue as $\operatorname{per} A S 9$ ?
20. What is average clause in loss of stock policy?
21. How is closing stock valued?
22. How will you close the profit and loss account?
23. Why is provision for bad and doubtful debts created?
24. What is Hire-Purchase stock?
25. What is primage?
26. What is meant by marshalling of assets and liabilities?
$(8 \times 2=16$ Marks $)$

## SECTION - C

Answer any six questions. Each question carries 4 marks.
27. Explain the objectives of financial accounting.
28. Distinguish between Hire Purchase and Installment system.
29. Distinguish between Provisions and Reserves.
30.: Explain the accounting treatment of securities purchased, securities sold, and interest received from securities in the Investment Account.
31. What are the steps to be followed by the seller to settle the transactions in case of complete repossession?
32. Explain the need for charging depreciation.
33. Write a note on Containers Stock Accournt.
34. The godown of AMK \& Sons caught fire on $15^{\text {th }}$ June, 2021. Records saved from the fire showed the following Particulars :

Rs.
Stock at cost on 31-12-2020 84,000
Purchases less returns from January 1 to June 15, 2021
1,80,000
Sales less returns from January 1 to June 15, 2021
2,46,000
Wages from January 1 to June 15, 2021
16,200
Gross Profit remained at a uniform rate of $40 \%$. The stock salvaged was worth Rs. 7,200 and it was retained by AMK \& Sons. The godown was insured. Show the amount of claim.
35. Vanaja Investments hold $1,00015 \%$ debentures of Rs. 100 each in Suzuki Ltd. as on $1^{\text {st }}$ April 2020, at a cost of Rs. 1,05,000. Interest is payable on 30 June and 31 December each year. On 1-5-2020, 500 debentures are purchased cum-interest at Rs. 53,500. On 1-11-2020, 600 debentures are sold ex-interest at Rs. 57,300. Prepare investment account valuing holdings on $31^{\text {st }}$ March, 2021, at cost (applying FIFO method)
36. Journalize the following transactions :
(a) Sold goods to Albert for 65,000 at a trade discount of $10 \%$
(b) Paid Jyothi Rs. 87,000 in full settlement of his account of Rs. 92,000.
(c) Preeth started business with the following assets :

Cash Rs. 15,000
Plant Rs. 50,000
(d) Distributed goods costing Rs. 5,000 (sale value Rs. 6,000) as samples.
37. Rectify the following entries by passing correct entries:
(a) Credit purchase from Sujaya Rs. 25,000 has been recorded in Sales Book.
(b) Rs. 2,000 spent on repair of furniture has been debited to furniture account.
(c) Rs. 5,000 tuition fees of son paid by proprietor has been recorded as office expenses.
(d) Bad debts recovered Rs. 600 has been credited to customer's account.
38. Y company delivers oil to their customers in drums costing Rs. 60 each but charging them out at Rs. 100 each and crediting them at Rs. 80 each, if returned within three months.
On $1^{\text {st }}$ January, 2021, there were 2,500 drums in the godown of the company and 5,000 returnable drums in the hands of the customers. During the year ending $31^{\text {st }}$ December, 2021, 4,000 drums were purchased @ Rs. 75 each. 10,000 drums were sent out to customers. 7,000 drums were returned by the customers during the year. 100 drums from the old lot were completely destroyed by fire in the godown and 150 drums from the old lot were damaged and were sold as scrap for Rs. 20 each. On $31^{\text {st }}$ December, 2021, 3,000 returnable drums were with customers. The drums are valued at their cost price for stock taking purposes.
Show the drum stock account and drums trading account in the ledger of the company.

$$
(6 \times 4=24 \text { Marks })
$$

## SECTION - D

Answer any two questions. Each question carries 15 marks.
39. What do you mean by accounting principles? Explain the generally accepted accounting principles.
40. Explain five methods for providing depreciation.
41. True Value Ltd. sold an Electric Scooter to Shibu \& Co. on hire purchase terms as payment requiring four annual installments of Rs. 28,200 at the end of each year commencing from the date of agreement on $1^{\text {st }}$ January 2018. The rate of interest was taken at $5 \%$ p.a. and the interest is included in the annual payment of Rs. 28,200.

Show Ledger accounts in the books of Shibu \& Co. who defaulted in the payment of the third yearly installment whereupon the vendor re-possessed the scooter. Shibu \& Co provided depreciation on the scooter @ $10 \%$ p.a: on the straight line method. Shibu \& Co. closes his books ort $31^{\text {st }}$ December in each year.
42. On $1^{\text {st }}$ January 2018, machinery was purchased by Preeth for Rs. 50,000 . On $1^{\text {st }}$ July 2019 additions were made to the extent of Rs. 10,000 . On $1^{\text {st }}$ April 2020 further additions were made to the extent of Rs. 6,400. On $30^{\text {th }}$ June 2021, machinery, original value of which was Rs. 8,000 on $1^{\text {st }}$ January 2019, was sold for Rs. 6,000. Depreciation is charged @ $10 \%$ p.a. on original cost.

Show Machinery Account for the years from 2018 to 2021 in books of Preeth. Preeth closes his books on $31^{\text {st }}$ December.
43. Kerala Shipping Ltd. of Kochi acquired a new ship, Jalarani at a cost of Rs. 25,00,000. The ship was ready for service on 01-01-2021. The ship had made 2 complete voyages one to London and back and was half way through the next to London during three months ended on $31^{\text {st }}$ March 2021. The ship carried the following freight:

To London 7,500 tonnes @ Rs. 30 per tonne. From London 9,000 tonnes (@) Rs. 25 per tonne. Unfinished voyage 9,500 tonnes @ Rs. 25 per tonne. The following expenses were incurred: Salaries and wages of crew Rs. 80,000; Fuel Rs. 40,000; Sundry store Rs. 8,000; Port dues - Kochi Rs. 8,400 and London Rs. 6,000; Stevedoring @ Rs. 2 per tonne Rs. 52,000; Share of overhead for the ship for the period Rs. 30,000 .
You are further informed that $5 \%$ commission was paid to agents in addition to $1 \%$ address commission. An insurance policy was taken out @ $2 \%$ p.a. on the ship and freight was insured at a premium of Rs. 1,200 p.a.
You are required to prepare the Voyage Account for the period of 3 months ending on 31 ${ }^{\text {st }}$ March 2021.
44. Trial Balance of Mr. Aavaz as at March 31, 2021 is given below

|  | Rs. | Rs. |
| :--- | ---: | ---: |
|  | 90,000 | Sales |
| Opening stock | $7,55,000$ | Return outwards |
| Purchases | 15,000 | Creditors |
| Return inwards | 21,000 | Discount received |
| Import duty | 6,000 | Interest on bank deposit |
| Freight | $2,20,000$ |  |
| Carriage inwards | 13,000 | Capital |
| Carriage outwards | 22,000 | Provision for doubtful debts |
| Wages | $1,10,000$ |  |
| Salaries | $1,80,000$ | 3,000 |
| Discount allowed | 20,000 |  |
| Advertisement | 30,000 |  |
| Insurance | 13,000 |  |
| Rent and taxes | 7,000 |  |
| Debtors | $2,15,000$ |  |
| Machinery | $4,50,000$ |  |
| Furniture | $1,00,000$ |  |
| Goodwill | 95,000 |  |
| Cash at bank | $1,50,000$ |  |
| Cash in hand | $1,60,000$ |  |
| Income tax | 8,000 |  |
|  | $24,60,000$ |  |

Adjustments:
(a) Closing stock : Rs $3,50,000$ (market price: Rs. $3,25,000$ )
(b) Debtors include Rs. 15,000 due from Arjun and creditors include Rs.8,000 due to Arjun.
(c) Debtors include Rs.7,000 due from a customer, Basheer who has become insolvent and nothing could be realized from his estate.
(d) Make a provision for doubtful debts @ $5 \%$ on debtors.
(e) Goods lost by fire worth Rs.15,000 and the insurance company admitted the claim to the extent of Rs.6,000.
(f) Stock worth Rs.12,000 used for private purpose and worth Rs. 15,000 used for free samples.
(g) Outstanding expenses: Salaries Rs.9,000, Carriage inwards Rs.2,000
(h) Accrued interest on bank deposit Rs.7,000.
(i) Depreciation to be provided - 10\% on machinery and 5\% on furniture.

From the above information, prepare Trading and Profit and Loss Account for the year ended March 31, 2021 and the balance sheet as on that date.

$$
(2 \times 15=30 \text { Marks })
$$

Reg. No. : $\qquad$
Name : $\qquad$

Second Semester B.Com. Degree Examination, September 2022 Career Related First Degree Programme Under CBCSS

Language Course - Additional Language - Hindi

## HN 1211.4 - HINDI - NATAK, VYAVASAYIK LEKHAN AUR ANUVAD (2020 Admission onwards)

Time : 3 Hours

1. निर्देश : एक शब्द या वाक्य में उत्तर लिखिए।
2. सावित्री 2007 का लेखक कौन है ?
3. Translation के लिए हिन्दी में प्रुयक्त शब्द क्या है?
4. सावित्री 2007 के प्रमुख पात्र कौन कौन हैं?
5. सावित्री 2007 नाटक में कितने अंक हैं?
6. संविधान की आठवीं मूची में कितनी भाषाओं को स्थान दिया गया है?
7. नौकरी पाने के लिए लिखे जाने वाले पत्र को क्या कहते हैं?
8. निदेशक का समानार्थी अंग्रेज़ी शब्द क्या है?
9. Secretary का समानार्थीं हिन्दी शब्द क्या है ?
10. 'इस दफ्तर के बाबू लोग दिन भर मक्खियाँ माते रहते हैं। - यह किस का कथन है?
11. Advisor के लिए हिन्दी में प्रयुक्त शब्द लिखिए।
II. निर्देश : किन्हीं आठ प्रश्नों के उत्तर करीब 50 शब्दों में लिखिए।
12. कालकूट का बेटा कौन है ?
13. भूलच्कूकाली फाइलें कौन अपने पास रखता है?
14. अकाल मृत्यु के बारे में लघु टिप्पणी लिखिए।
15. परलोकी का परिचय दीजिए।
16. दफ्तर में कितने बाबू काम करते हैं?
17. हलाहल का लघु परिचय दीजिए।
18. बूढ़े आदमी की शिकायत क्या है?
19. आदमी क्या कुत्ते से भी गया बीता हो गया - यह किसने किससै कहा?
20. लक्ष्य भाषा क्या है?
21. अनुवाद का द्वितीय चरण क्या है?
22. स्रोत भाषा से क्या तात्पर्य है ?
23. Action is being done के लिए प्रयुक्त हिन्दी अनुवाद लिखिए।
24. अनुमोदनार्थ प्रारूप के लिए प्रयुक्त अंग्रेजी अनुवाद लिखिए।
25. In favour of के लिए कार्यालय में प्रयुक्त हिन्दी अनुवाद लिखिए।
26. सिपाही के यमदूत के खिलाफ सबूत कैसे बनाया?
27. 'प्रेषक' से क्या मतलब है? यह कहाँ लिखा जाता है?
III. निर्देश : किन्हीं छ: प्रश्नों के उत्तर करीब 120 शब्दों में लिखिए।
28. राधादेवी का चरित्र चित्रण कीजिए।
29. सावित्री की पारिवारिक स्थिति कैसी थी?
30. संसद विधायकों के घर में क्या क्या सुविधायें होती है?
31. पुस्तक मँगवाने के लिए प्रकाशक को एक पत्र लिखिए।
32. 'आज भी इस भूल पर पछता रहा हूँ' - यमराज किस भूल के बारे में बताते हैं?
33. चेकबुक्र प्रदान करने हेतु बैंक को एक आवेदन पत्र लिखिए।
34. शुल्क मुक्ति हेतु आवेदन पत्रु लिखिए।
35. छात्रवृत्ति हेतु अपने कालेंज के प्राचार्य को पत्र लिखिए।
36. अनुवाद की परिभाषा लिखिए।
37. अनुवाद की आवश्यकता क्या है?
38. खाता बन्द करने हेतु बैंक को एक आवेदन पत्र लिखिए।
39. यमलोक के छपले के बारे में बूढे आदमी की राय क्या है?
IV. निर्देश: किन्हीं दो प्रश्नों के उत्तर करीब 250 शब्दों में लिखिए।
40. सावित्री 2007 नाटक की कथावस्तु लिखकर विशेषताएँ बताइए।
41. नाटक के तत्वों के आधार पर सावित्री 2007 नाटक की समीक्षा कीजिए।
42. हिन्दी अध्यापक पद पर नियुक्ति हेतु प्रधान अध्यापक के नाम एक पत्र तैयार कीजिए।
43. नयी पास बुक हेतु बैंक के प्रबन्धक को एक आवेदन पत्र लिखिए।
44. हिन्दी में अनुवाद कीजिए।

A poor woman once came to Mahatma Buddha to ask him whether be could give her medicine to restore her head child to life. The holy man touched by the great sorrow of the woman, told her that there was only one medicine which could revive her son. He asked her to bring a handful of mustard seeds from a house where death was never entered. The sorrowing mother went from door to door seeking the mustard seed, bet at every door she met with sad replies. one said "I have lost my husband" Another said "our youngest child died last year". She returned with a heavy heart to the tenderly that she must not think much of her grief, since sorrow and death are common to all.
(holy-पवित्र, revive-पुर्नजीवन, mustard-सरसा)
44. अंग्रेजी में अनुवाद कीजिए

लाहौल और स्पीति हिमाचल प्रदेश के संब से बडे जिले हैं। यह ऊँचे पर्वतों का विशाल क्षेत्र और एक संकरी घाटी है, जिसके उत्तर में लद्दाख और तिब्बत, पूर्ई में किन्नौर और दक्षिण में कुहू घाटी हौ। लाहौल की लगभग आधी जनसंख्या बौद्द हैं, जब कि शेष आधी हिन्दु। लाहौल के मन्दिरों में और घरों में, दोनों धर्मों की मूर्तियाँ साथ साथ देखी जा सकती है। इस क्षेत्र की मुख्य भाषा भोटी है, जो तिब्बती से मिलती है।
(संकरी - narrow जनसंख्या - population मन्दिर - temple)
( $2 \times 15=30$ Marks )

Reg. No. : $\qquad$
Name : $\qquad$

# Second Semester B.Com. Degree Examination, September 2022 <br> Career Related First Degree Programme under CBCSS <br> Group 2(a)-Commerce and Tax Procedure and Practice <br> Vocational Course II <br> CX 1271 : INCOME TAX LAW AND PRACTICE - I <br> (2020 Admission Onwards) 

Time: 3 Hours
Max. Marks : 80

## SECTION - A

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

1. What is the difference between Diversion of income and Application of income?
2. Write any two types of interest on securities, which are exempted from Tax.
3. Which are the income of a local authority is exempted from tax?
4. When a sum received by an individual as a member of a Hindu undivided family is exempted from tax?
5. When a Body of Individuals (BOI) is resident?
6. What is the basis of charge of advance salary?
7. How Pension received by a widow or legal heir of a deceased employee is considered for taxation?
8. Whether the annual value of house property situated abroad is taxed?
9. How compensation received at the time of voluntary retirement is taxed?
10. Write the conditions for deducting the taxes levied by local authority, in the computation of house property income.
(10 $\times 1$ = 10 Marks)
SECTION - B

Answer any eight questions in not exceeding one paragraph. Each question carries 2 marks.
11. Which are the different types of residential status for individuals?
12. When an HUF is resident in India?
13. Which are the non exempted sums, received under a life insurance policy?
14. Define the term 'salary' under Income Tax Act.
15. What is the taxability of Leave salary received by non-Government employee on termination of service?
16. How retrenchment compensation received is treated under tax law?
17. State the basis of charge of the head 'Income from house property'.
18. Write the taxability of entertainment allowance.
19. Who is a person?
20. Which are, the Sums received under a Life Insurance Policy, not exempted?
21. Which are the Income of Business Trust is exempted?
22. Write the taxability of bonus.
23. Which are the Allowances, deduction from which depends on actual expenditure?
'24. How value of annual Property held as stock-in-trade is determined?
25. List the house properties whose income is exempted from tax?
26. What are the conditions for deducting Unrealised Rent of current year from Actual Rent Receivable?
( $8 \times 2=16$ Marks)
SECTION - C

Answer any six questions. Each question carries 4 marks.
27. What are the Exceptions to the general rule that income of a Previous Year is taxed in its Assessment Year?
28. A is a foreign citizen. His father was born in Delhi in 1953 and his mother was born in England in 1954. His grandfather was born in Pakistan in 1918. He comes to attend his friends' marriage on $9^{\text {th }}$ December, 2019 and stays in India for 261 days thereafter. Determine his residential status.
29. X, a resident of Ajmer, receives Rs. 48,000 as basic salary during the previous year 2019-20. In addition, he gets Rs. 4,800 as dearness allowance forming part of basic salary, $7 \%$ commission on sales made by him (sale made by $X$ during the relevant previous year is Rs. 86,000) and Rs. 6,000 as house rent allowance. He, however, pays Rs. 5,800 as house rent. Determine the quantum of exempted house rent allowance.
30. Who is a deemed owner?
31. Ashok, an employee of $A B C$ Ltd., receives Rs. 2,05,000 as gratuity under the Payment of Gratuity Act, 1972. He retires on $10^{\text {th }}$ September, 2019 after rendering service for 35 years and 7 months. The last drawn salary was Rs. 2,700 per month. Calculate the amount of gratuity chargeable to tax.
32. Which are the receipts are taxable as profits in lieu of salary?
33. Compute the taxable house rent allowance of Mr. Abhijeet from the following. data:

- Basic Salary Rs. 5,000 p.m., D.A. Rs. 2,000 p.m., HRA Rs. 4,000 p.m., Rent paid Rs. 4,000 p.m. in Pune.
- On 1/07/2019, there is an increment in Basic salary by Rs. 1,000.
- On 1/10/2019, employee hired a new flat in Kolkata at the same rent as he was posted to Kolkata.
- On $1 / 01 / 2020$, employee purchased his own flat and resides there.

34. $X$ came India for first time on July 24, 2015. From July 24, 2015 to December 25, 2016 he was in India. Again, he came to India on August 5, 2019 for employment purpose and left India on November 25, 2019 permanently. Determine his residential status for the previous year 2019-20 assuming - (a) He is a foreign citizen (b) He is an Indian citizen
35. Which are the exempted Remuneration to Person who is not a Citizen of India, under section 10(6)?
36. Whether leave salary encashment is taxable? Explain.
37. Which are the fully taxable allowances?
38. Explain different types of Rental values.
( $6 \times 4$ = 24 Marks)
SECTION - D

Answer any two questions. Each question carries 15 marks.
39. Explain the residential status of an Individual.
40. Mr. Rohit a non-Government employee has the following salary details:
(a) Basic Salary Rs. 5,000 p.m.
(b) D.A. Rs. 2,000 p.m.
(c) Entertainment Allowance Rs. 300 p.m.
(d) Professional tax paid by employee Rs. 600
(e) LIC Premium paid by employer Rs. 3,600
(f) Income tax paid by employee Rs. 2,000
(g) Professional tax paid by employer on behalf of employee Rs. 1,600

Find his taxable salary.
41. Discuss different types of provident fund and its tax treatment.
42. Details of incomes of Mr. A for the financial year 2019-20 is as follows :
(a) He works in an Indian Company and receives salary in India during the year Rs. $3,60,000$.
(b) He has a house in Delhi from which he has earned Income from house property amounting to Rs. 2,70,000. Rental income is received in Japan.
(c) He has received dividend of Rs. 90,000 from TCS Ltd., an Indian company and has also received dividend of Rs. 63,000 (equivalent Indian rupees) from a foreign company outside India.
(d) He transfers shares of an Indian company outside India to a Non resident individual and earns a short term capital gain of Rs. 45,000.
(e) He has also earned a long term capital gain of Rs. 72,000 by sale of shares on stock exchange in India, on which securities transaction taxes have been paid.
(f) He has rendered technical services to a company outside india, which has used these services for its business outside India. Income received outside India is Rs. 1,80,000.
(g) Royalty of Rs. 4,50,000 received from providing know-how, which is utilised by a foreign company in India.
(h) Interest received from Government of India is Rs. 18,000.
(i) Past untaxed profits of financial year 2011-12 are Rs. 5,40,000.
(j) He earns and receives rental income of Rs. 9,00,000 outside India. Out of this, Rs. $7,20,000$ is remitted to India. Remaining amount is spent for education of the children abroad.
(k) He got married in the current year and has received Rs. 81,000 in cash gift from his friends. He also got a gift on his birthday in June from his wife's father Rs. 27,000. He also gifts worth Rs. 63,000 from his friends on his birthday.
(I) He has also earned an agricultural income in India of Rs. 1,23,300.
(m) He is doing a business in Sri Lanka but it is controlled from Delhi, Income of Rs. $1,80,000$ is earned in that business.
(n) He is doing a business in Japan from which he receives an income of Rs. 42,300.

Compute the total income in case of Mr. A for Assessment Year 2020-21 assuming he is (i) Resident and Ordinary Resident; (ii) Resident but not ordinary resident; (iii) Non-resident
43. How house properties are classified and tax liability is assessed in different circumstances?
44. Anirudh has a property whose municipal valuation is Rs. 1,30,000 p.a. The fair rent is Rs. 1,10,000 p.a. and the standard rent fixed by the Rent Control Act is Rs. 1,20,000 p.a. The property was let.out for a rent of Rs. 11,000 p.m. throughout the previous year. Unrealised rent was Rs. 11,000 and all conditions prescribed by Rule 4 are satisfied. He paid municipal taxes @10\% of municipal valuation. Interest on borrowed capital was Rs. 40,000 for the year. Compute the income from house property of Anirudh for AY. 2020-21.
( $2 \times 15=30$ Marks)

Reg. No. : $\qquad$
Name : $\qquad$

# Second Semester B.Com. Degree Examination, September 2022 <br> Career Related First Degree Programme Under CBCSS <br> Foundation Course <br> <br> CX 1221/TT 1221/HM 1221 : INFORMATICS AND CYBER LAWS <br> <br> CX 1221/TT 1221/HM 1221 : INFORMATICS AND CYBER LAWS (2020 Admission Onwards) 

 (2020 Admission Onwards)}

Time : 3 Hours
Max. Marks : 80

## SECTION -A

Answer all questions. Each question carries 1 mark.

1. What you mean by Informatics?
2. What is computer network?
3. What do you mean by wireless network?
4. What is information?
5. What is Wi Fi?
6. Name any two Academic websites?
7. Write examples for E Waste.
8. What do you mean by BRNET?
9. What do you mean information technology?
10. What do you mean by internet?

## SECTION - B

Answer any eight questions. Each question carries $\mathbf{2}$ marks.
11. What is ISDN?
12. What do you mean by artificial intelligence?
13. What do you mean by Virtual Reality?
14. Briefly explain about Biocomputing.
15. What do you mean by Mobile phone?
16. What do you mean by warranty?
17. What do you mean by ADSL?
18. Define computer.
19. What is broadband?
20. What do you mean by Data?
21. What is IPR?
22. Who is a hacker?
23. Define Internet.
24. What is NICNET?
25. What is www?
26. What is information overfoad?

SECTION - C
Answer any six questions. Each question carries 4 marks.
27. What is meant by cyber ethics?
28. Write a note about internet as a knowledge repository.
29. Briefly explain about services of INFLIBNET.
30. What are the Causes of the Digital Divide?
31. Explain the social informatics.
32. Briefly explain about Green computing.
33. How information technology is useful for teachers?
34. Distinguish between Data and Information.
35. What is localization?
36. What are the uses of Information Technology in Business?
37. What is the use of IT in education sector?
38. What is the problem caused by information overload?

$$
\text { (6 } \times 4=24 \text { Marks) }
$$

SECTION - D

Answer any two questions. Each question carries 15 marks.
39. Discuss about the future of Artificial Intelligence in Education?
40. What are the health issues relating to computer usage?
41. What are the solutions for cyber addiction?
42. What do you mean by internet access? Explain the methods for accessing internet.
43. Briefly Explain about IT Act 2000.
44. Explain about applications of IT.

$$
\text { ( } 2 \times 15=30 \text { Marks })
$$

Reg. No.: $\qquad$
Name : $\qquad$

Second Semester B.B.A. Degree Examination, September 2022
Career Related First Degree Programme under CBCSS
Group 2(b)

## Core Course

## BM 1241 : MARKETING MANAGEMENT

(2020 Admission Onwards)
Time : 3 Hours
Max. Marks : 80

## SECTION - A

Very short answer type questions (one word to maximum of two sentences). Answer all questions. Each question carries 1 mark.

1. Define Market.
2. What are 4 P's in marketing?
3. Define "Product".
4. What is AIDA?
5. What do you mean by personnel selling?
6. What is channel conflict?
7. What is micro marketing?
8. What is labelling?
9. What is product innovation?
10. Expand BCG Matrix.

## SECTION - B

Short Answer Questions (Not to exceed one paragraph). Answer any eight questions. Each question carries 2 marks.
11. Define market segmentation.
12. What do you understand by convenience goods?
13. Define branding.
14. Distinguish between skimming and penetration pricing.
15. Service cannot be owned. Explain.
16. What is product mix?
17. Give two difference between product and service.
18. What is niche marketing?
19. Write down various types of market segmentation.
20. What is brand loyalty?
21. What is green marketing?
22. What is market positioning?
23. Write any two functions of retailer.
24. What is Demarketing?
25. Write any two functions of a package.
26. List out various Functions of retailing.

## SECTION - C

Short essay questions (Not to exceed 120 words). Answer any six questions. Each question carries 4 marks.
27. State the factors affecting Marketing Mix.
28. Distinguish between segmentation and targeting.
29. What is product life cycle? Explain its various stages.
30. Explain the important steps in formulating price.
31. Explain marketing as central function of an organization.
32. Write a brief note on various marketing concepts.
33. What are the basis of segmenting consumer market?
34. What are the factors influencing promotion Mix?
35. What are the different types of wholesalers?
36. List out the merits and demerits of direct marketing.
37. What are the factors influencing pricing decisions.
38. Explain various stages of buying decision process.
( $6 \times 4=24$ Marks)
SECTION - D

Long Essay Questions. Answer any two questions. Each question carries $\mathbf{1 5}$ marks.
39. Explain marketing environment. Discuss various einvironmental factors on marketing.
40. Trace the evolution of marketing concept.
41. What is service marketing? What Factors responsible for its faster growth over the years?
42. What is product development? Explain the various stages of product development.
43. What are the recent trends in marketing?
44. Briefly explain different types of intermediaries.
( $2 \times 15=30$ Marks)

Reg. No. : $\qquad$
Name : $\qquad$

## Second Semester B.Com. Degree Examination, September 2022 First Degree Programme under CBCSS Complementary Course : <br> CO 1231/CX 1231/CC 1231 : BUSINESS MATHEMATICS <br> (Common for Commerce/Commerce \& Tax Procedure and Practice/ Commerce with Computer Applications)

(2020 Admission onwards)
Time : 3 Hours
Max. Marks : 80
SECTION - A

Answer all questions in $\mathbf{1}$ or $\mathbf{2}$ sentences each.
Each question carries 1 mark.

1. Add $5 x^{2}-6$ with $3 x^{2}-5$.
2. Divide $\left(-4 x^{3}\right)$ from $\left(-12 x^{5}+28 x^{4}-20 x^{3}\right)$.
3. If $A=\left[\begin{array}{lll}2 & 3 & 5 \\ 4 & 7 & 9 \\ 1 & 6 & 4\end{array}\right]$ and $B=\left[\begin{array}{ccc}3 & 1 & 2 \\ 4 & 2 & 5 \\ 6 & -2 & 7\end{array}\right]$. Show that $5(A+B)=5 A+5 B$.
4. Show that $\left|\begin{array}{lc}2 & 5 \\ 9 & 10\end{array}\right|$ is a non-singular matrix.
5. Find $\left(\frac{2}{5}\right) \times 5 \frac{1}{4}$.
6. Divide $3 / 10$ by ( $1 / 4$ of $3 / 5$ ).
7. Find the simple interest and amount for Rs. 25,000 at $10 \%$ p. a for 26 weeks.
8. Purchase price of a machine Rs. $1,80,000$; Freight charges Rs 30,000 ; installation charges Rs. 10,000 ; residual value Rs. 16,000 and useful life 5 years. Calculate the depreciation for third year under the straight line method.
9. What are exchange rates?
10. What is markup pricing?

$$
\text { (10 } \times 1=10 \text { Marks) }
$$

## SECTION - B

Answer any eight Questions in not exceeding 1 paragraph. Each question carries 2 marks.
11. Muftiply $(2 x+3) \times(3 x-5)$.
12. Find the factors of $2 x^{3}+6 x^{2}+4 x$.
13. Solve the following equation: $4 x-3 y-1=0,2 x-5 y+3=0$.
14. If $A=\left[\begin{array}{lll}1 & 2 & 3 \\ 2 & 4 & 6 \\ 3 & 6 & 9\end{array}\right]$ and $B=\left[\begin{array}{ccc}-1 & -2 & -4 \\ -1 & -2 & -4 \\ 1 & 2 & 4\end{array}\right]$ find $A B$ and $B A$. Also show that $A B \neq B A$.
15. Evaluate $\left|\begin{array}{ccc}2 & 0 & 4 \\ 5 & -1 & 1 \\ 9 & 7 & 8\end{array}\right|$.
16. Find the inverse of $A=\left[\begin{array}{ccc}2 & 3 & 4 \\ 3 & 2 & 1 \\ 1 & 1 & -2\end{array}\right]$ if it exists.
17. Anuradha can do a piece of work in 6 hours. What part of the work can she do in 1 hour, in 5 hours, in 6 hours?
18. Evaluate the following:
(a) $3 \frac{1}{2} \div 4$
(b) $4 \frac{1}{3} \div 3$
19. (a) Convert 0.07 into percentage.
(b) What is $50 \%$ of 180 ?
20. Find the value of 'a' using the concept of BODMAS.
$42 \div 2+a \times 3-22=8$.
21. In how many ways can be College Football team of 11 players be selected from 16 players?
22. Rewrite the following examples using set notation :
(a) First ten even natural numbers.
(b) Set of days of a week.
(c) Set of months in a year which have 30 days.
(d) The numbers $3,6,9,12,15$.
23. A person lends Rs. 1,500 , a part of it at $5 \%$ p.a. and the other part at $9 \%$ p.a. If he receives a total amount of interest of Rs.162 at the end of 2 years. Find the amount lent at different rate of interest.
24. On 1.1.2013 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 31.12.2015.
25. What are the Disadvantages of cost plus pricing?
26. On December 31, 2010 Company B had total asset of $1,50,000$, equity of 75,000 , non-current assets of 50,000 and non-current liabilities of 50,000 . Calculate the current ratio.

$$
\text { ( } 8 \times 2=16 \text { Marks })
$$

## SECTION - C

Answer any six questions. Each question carries 4 marks.
27. Solve $\frac{x}{2}+\frac{y}{3}=5$

$$
\frac{x}{4}-\frac{y}{3}=7
$$

28. Verify that $\left(A B^{T}\right)=B^{T} A^{T}$ when

$$
A=\left[\begin{array}{ccc}
1 & -4 & 2 \\
4 & 0 & 1
\end{array}\right]_{2 \times 3} \text { and } B=\left[\begin{array}{cc}
2 & -3 \\
0 & 1 \\
-4 & -2
\end{array}\right]_{3 \times 2}
$$

29. (a) Find the value of $3+3$ of $3 \div 3$ of $3 \times 3$.
(b) Find the value of $x$ in the following equation $6162+x+3330=2545$.
(c) Find the value of $6 \div 2+7 \times 4$.
30. (a) Simplify:

$$
[72-12 \div 3-2]+(18-6) \div 4
$$

(b) Find the value of $40-[20-\{14-(16-6 \times 4-2)\}]$.
(c) Simplify: $8 \div 8$ of $8+8 / 8 \div 8 \times 8+8$.
31. Analyze the following pie chart and answer the questions given below. Given is the distribution of the monthly family budget of a person $X$. The total earnings of person $X$ are Rs. 3,600 per month basic, plus $10 \%$ as transport and meals allowance on the monthly salary.

(a) Calculate the amount of expenditure on Education and Maintenance per month, if a person $X$ pays $23 \%$ of its total earnings as Education and Maintenance of children?
(b) What is the medical and miscellaneous expenditure per annum (in Rs)?
(c) What is the approximate earning left of person X (in Rupees) per month after deducting payment of education and maintenance?
(d) What is the total amount per month the family spends on house rent and statutory deductions towards PPF expenses?
32. (a) In how many of the permutations of 8 things taken 3 at a time, will two particular things always occur?
(b) Solve for $n$ given ${ }^{n} P_{4}=30 \times{ }^{n} P_{2}$
33. (a) $A=\{1,2,3,4,5\}, B=\{2,4,5,8\}, C=\{3,4,5,6,7\}$, find $A \cup(B \cup C)$.
(b) In a class of 50 students, 15 read Physics, 20 Chemistry and 20 read Mathematics, 3 read Physics and Chemistry,. 6 read Chemistry and Mathematics and 5 read Physics and Mathematics, 7 read none of the subjects. How many students read all the three subjects?
34. If $y=\left(x^{3}+2 x^{2}+5 x\right)^{-3}$, find $\frac{d y}{d x}$.
35. Calculate the Rate of Depreciation under Straight Line Method (SLM) in each of the following cases :

| Machine No. | Cost of <br> Machine $(₹)$ | Expenses <br> incurred at the <br> time of <br> purchase to be <br> capitalized $(₹)$ | Estimated <br> Residual Value <br> $(₹)$ | Expected <br> Useful Life in <br> years |
| :---: | :---: | :---: | :---: | :---: |
| 1 | 90,000 | 10,000 | 20,000 | 8 |
| 2 | 24,000 | 7,000 | 3,100 | 6 |
| 3 | $1,05,000$ | 20,000 | 12,500 | 5 |
| 4 | $2,50,000$ | 30,000 | 56,000 | 10 |

36. Which are the different types of return on investments?
37. What is break even pricing? What are its advantages?
38. What are the limitations of ratio analysis?

## SECTION - D

Answer any two questions. Each question carries 15 marks.
39. Solve the following equation by matrix inverse method: $x+2 y=6,3 x+4 y=16$.
40. Find the values of
(a) ${ }^{7} P_{5}$
(b) ${ }^{7} P_{1}$
(c) ${ }^{7} P_{0}$
(d) ${ }^{7} P_{7}$.
. 41. In a class of 50 students appearing for an examination of ICWA, from a centre, 20 failed in Accounts, 21 failed in Mathematics and 27 failed in Costing, 10 failed both in Accounts and Costing, 13 failed both in Mathematics and Costing and 7 failed both in Accounts and Mathematics. If 4 failed in all the three, find the number of
(a) Failures in Accounts only
(b) Students who passed in all the three subjects.
42. (a) Find $\frac{d y}{d x}$ if $y=(2 x-5)^{6}$.
(b) $y=\log (1+\sqrt{x})$, find $\frac{d y}{d x}$.
(c) If $y=10^{x} x^{10}$, find $\frac{d y}{d x}$. Let $y=u \cdot n$ where $u=10^{x}$ and $v=x^{10}$.
(d) Integrate the following w.r.t.x.
(i) $x^{4}$
(ii) $x^{100}$
(iii) $x$
(iv) 1
(v) -7
(vi) $x^{-4 / 5}$
(vii) $\sqrt[3]{x^{4}}$.
43. M Ltd which depreciates its machinery @ $10 \%$ per annum according to diminishing balance method, had on $1^{\text {st }}$ April, 2012 Rs. $4,86,000$ balance in its machinery account. During the year ended $31^{\text {st }}$ March 2013, the machinery purchased on $1^{\text {st }}$ April, 2010 for Rs. 60,000 was sold for Rs. 40,000 on $1^{\text {st }}$ October, 2012 and a new machinery costing Rs, 70,000 was purchased and installed on the same date; installation charges being Rs,5,000. The company wants to change its method of depreciation from diminishing balance method to straight line method w.e.f. $1^{\text {st }}$ April, 2010 and adjust the difference before $31^{\text {st }}$ March, 2013, the rate of depreciation remaining the same as before. Calculate Depreciation, additional depreciation etc.
44. Explain the elements of payroll computation.

Reg. No. : $\qquad$
Name : $\qquad$

## Second Semester B.A./B.Sc./B.Com. Degree Examination, September 2022

 Career Related First Degree Programme under CBCSS Language Course IV - Additional Language - Malayalam
(2021 Admission)
Time : 3 Hours
Max. Marks : 80




4. ஈ





## 8トロレーd

 $\tau$
 ін





 Zl

> . థiveccoumiru oirufwedru


## （SYAEW OL＝レ $\times 0 \downarrow$ ）








$$
(8 \times 2=16 \text { Marks })
$$






30. 630 y त्ञाM

 வமிக(ロ)






38. \& دौी
( $6 \times 4=24$ Marks $)$

## 8レーレーd

 $\downarrow$
## （SYMew $0 \varepsilon=G \mathfrak{s} \times$ ）


 ..... で
－¢ivongeyon
 ..... $\downarrow$
 ..... 0＊
 ..... － 6

Reg. No. : $\qquad$
Name : $\qquad$

## Second Semester B.B.A. Degree Examination, September 2022 Career Related First Degree Programme under CBCSS <br> Group 2(b) <br> Foundation Course <br> BM 1221 : E-COMMERCE AND CYBER LAWS <br> (2020 Admission Onwards)

Time : 3 Hours
Max. Marks : 80
SECTION - A

Answer all the questions each carries 1 mark.

1. What is Internet Shopping?
2. Define Computer.
3. What do you mean by Data?
4. What is virus?
5. What do you meant by Information?
6. Define E-Business.
7. What is cyber defamation?
8. What is search engine?
9. Define Protocol.
10. What is Flow Chart?

$$
\text { ( } 10 \times 1=10 \text { Marks) }
$$

## SECTION - B

Answer any eight questions, each carries 2 marks.
11. Explain Intellectual Property Right.
12. What is meant by Cyber Security?
13. Explain the functions of Anti Virus Software.
14. Define Web Page.
15. Write a short note on EFT.
16. What is meant by Cyber Bullying?
17. What are the objectives of IT Act 2000 ?
18. What are the functions of Patent Controller?
19. Define Data Encryption.
20. What is Collective Mark?
21. What is meant by Internet Banking?
22. Define Product Patent.
23. What is E-Advertising?
24. Write a short note on Phishing.
25. Define Network.
26. What is meant by Electronic Payment System?

## SECTION - C

Answer any six questions, each carries 4 marks.
27. Describe the advantages of $E$ Business.
28. Explain the benefits of Internet Shopping.
29. Explain the role of social media for the promotion of Online Sale.
30. Write a short note on Electronic mail and its features.
31. Describe the Credit Card Payment System.
32. Explain the procedure for the registration of Patent.
33. What is meant by Digital Signature?
34. What are the benefits of E-commerce in India?
35. What are the different measures to protect the data privacy?
36. Write a short note Cyber Appellate Tribunal.
37. How do you design a webpage?
38. Discuss the different types of cyber crimes.
SECTION - D

$$
(6 \times 4=24 \text { Marks })
$$

Answer any two questions. Each carries 15 marks.
39. Discuss about role of e-commerce in service industry.
40. What is meant by E-Branding? Explain its Advantages and Disadvantages.
41. Explain the penal provisions in the IT Act 2000 to regulate the cyber crimes.
42. Discuss the benefits of E-Banking? What are the security measures available to secure the transactions.
43. Explain the types of E-Commerce? Describe the scope of E-Commerce in the Indian Commercial Sector.
44. What is meant by Trademark? Explain the procedure for the registration of Trade mark.
( $2 \times 15=30$ Marks )

Reg. No. : $\qquad$
Name: $\qquad$

# Second Semester B.A./B.Sc./B.Com. Degree Examination, September 2022 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. \& Career Related 2(a) Courses) (2020 Admission onwards)

## Time : 3 Hours

Max. Marks : 80

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

1. The earth revolves round the sun. (Identify the predicate)
2. I am not so great as him. (change into Affirmative)
3. As soon as the bell rang the children ran out of the classroom. (Begin with "no sooner")
4. He had a - escape. (use suitable form of the word 'miracle')
5. Who would not like to win a prize? (change into assertive)
6. How he managed to escape is not clear. (Begin with "It")
7. The ___ portion of the book is rather difficult. (later/latter)
8. The man approached the door stealthily. (Identify the adverb)
9. Novel you gave me yesterday is masterpiece of author. (Insert articles wherever necessary)
10. A hundred centimetres _ equal to a metre. (are/is).
(10×1 = 10 Marks)
II. Answer any eight, each in a short paragraph not exceeding 50 words.
11. Convert the following into a complex sentence:
(a) We did not stir out of the house because it was raining heavily.
(b) The fire had devastated the building, yet the people managed to escape.
12. Convert the following into a simple sentence:
(a) You must take exercise or you will not keep healthy.
(b) If one is kind alone, it will not help one in his career.
13. Change the voice:
(a) He is being deceived by his own friends.
(b) The boys are conducting a debate in the college auditorium.
14. Fill in with conjunctions:
(a) He lost his balance ___ fell off his bicycle.
(b) Rocky is slow ——_ sure.
15. Add appropriate question tag:
(a) You like it,
(b) 'She is not hardworking,
16. Change into comparative degree :
(a) The tiger is the most ferocious animal.
(b) Mumbai is the seaport nearest to Europe.
17. Give the basic pattern of the following sentences :
(a) I showed the conductor our tickets.
(b) Mary plays the violin beautifully.
18. Rearrange the jumbled words to form meaningful sentences:
(a) favour / this / to / you / for / am / obliged /
(b) accused / he / been / of / has / theft.
19. Rewrite the sentences using the adverbs provided :
(a) She pronounced the word correctly. (quite)
(b) Diya spoke in front of the audience. (boldly)
20. Punctuate
(a) ma am could you help me he asked
(b) the ganga the yamuna and the narmada are three of the longest Indian rivers
21. Complete using a clause :
(a) All believed —__ (noun clause)
(b) I saw a man ——__ (adjectival clause)
22. Add an appropriate interrogative pronoun :
(a) would you like to go for a picnic?
(b) To shall I send this letter?
23. Frame questions to get the underlined words as answers :
(a) The book is dedicated to his father.
(b) The government has launched a new road safety campaign.
24. Convert the sentences into plural form :
(a) The ox has a cloven hoof
(b) A thief stole the box of a traveller.
25. Identify the principal and subordinate clauses in the sentences:
(a) She left the office when her work was over.
(b) It is clear that it is going to rain today.
26. Fill in using since or for:
(a) Life has changed completely ___ I left college.
(b) He has been ill —a month now.

$$
(8 \times 2=16 \text { Marks })
$$

III. Answer any six of the following as directed :
27. Fill in the blanks with suitable prepositions.
(a) He fought $\qquad$ courage.
(b) He is indebted $\qquad$ his friend.
(c) The mountains were covered snow.
(d) The father has faith $\qquad$ his son.
(e) Do not speak ill of a person his back.
(f) I left school
(g) Jake was standing ——_ the counter.
(h) Please pay me cash.
28. Complete the sentences using the correct form of the tenses:

The water level ___ (rise) fast. It ____ (continue) to rise and —__ (reach) the danger mark already. The authorities (look) into the matter.
29. Complete using suitable modals.
(a) 1 _ speak Bengali fluently.
(b) Her father permit her to join the course.
(c) What -_ you like for dińner?
(d) She ___ have worked harder for her examinations.
30. Join the sentences using a connective:
(a) We got into a bus. It was crowded.
(b) The dog bit the burglar. The burglar had broken into the house.
(c) He cannot afford a motor-car. He is too poor.
(d) The storm ceased. The sun came out.
31. Change the italicized word as directed:
(a) Satyajit Ray is a film director of repute. (into adjective)
(b) The soldiers fought the battle courageously. (into noun)
(c). He treated us with kindness. (into adverb)
(d) Smoking is injurious to health.(into verb)
32. Correct the sentences:
(a) They can't hardly speak English.
(b) The pineapple is less sweet than the mango.
(c) Whatever happen I will face it.
(d) When I was in Kerala, he came to see me each day.
33. Complete using articles:

|  | question. $\qquad$ reader's attention is at once gripped by $\qquad$ striking questions. Therefore, ___ good essay should never miss $\qquad$ question in $\qquad$ beginning. |
| :---: | :---: |

34. Rewrite as instructed:
(a) It is your duty to look after your parents. (rewrite using the modal "ought to")
(b) I saw a $\qquad$ of ships in the harbor. (use a collective noun)
(c) The waiter served us food. (change the gender of the underlined word)
(d) Give me some food which I can eat. (replace the adjectival clause with "to")
35. Identify the difference in meaning of the sentences:
(a) He said he had worked in Chennai.

He said he would be working in Chennai.
(b) Someone phoned you.

Someone has been phoning you.
36. Change the narration (into direct or indirect):
(a) "Sit down boys," said the teacher.
(b) My father asked me if I had to leave the following week.
(c) He said to me, "Can I use your computer?"
(d) The sailor said, "My captain is a cruel fellow".
37. Construct a dialogue between Ravi and the clerk at a post office regarding the sending of a document by speed post.
38. Draft a questionnaire to be circulated among the students of a college to assess the impact of online shopping.
( $6 \times 4=24$ Marks)
IV. Answer any two of the following.
39. Write a short essay on Social Media-A Necessary Evil.
40. You are the Sports Secretary of ABX College. Write a report on the inauguration of the new indoor gymnasium in the college.
41. Construct a story from the given outline :

An old lady loses her eye sight-calls a doctor-promises high fees if cured- doctor calls daily-covets pieces of her furniture daily-finally cures her-asks for fees-she refuses-doctor files a case-she says her sight not properly restored-cannot see her furniture-judge gives verdict in her favour.
42. Expand the proverb: A stitch in time saves nine.
43. Prepare a newspaper report on the damage caused by the indiscriminate use of plastic in your city.
44. Write a dialogue between two friends about a movie released in OTT platform.

$$
\text { (2 } \times 15 \text { = } 30 \text { Marks) }
$$

