

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2020

Career Related First Degree Programme Under CBCSS

Group 2 (a) Commerce and Tax Procedure and Practice

Vocational Course II

CX1271 - INCOME TAX LAW AND PRACTICE – I

(2018 Admission onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is LTC?
2. What is the charging section of income from salary?
3. What is URPF?
4. What is the statutory limit for retrenchment compensation?
5. Define FRV.
6. What do you mean by sub-letting?
7. What is the tax treatment of free meals?
8. Who is an assessee in default?

P.T.O.

9. What do you mean by HRA?
10. What is direct tax?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What is annual accretion?
12. What is Gross Total Income?
13. What do you mean by unrealized rent? State the conditions of rule 4.
14. Define previous year.
15. Define person.
16. What is an Indian company for tax purposes?
17. What is income deemed to be received?
18. Mr. E, an English citizen, visits India on 15.10.2018 and stays up to 20.12.2018 before leaving for Holland. During 2016-2017 he stayed in India for 310 days and in 2015-16 for 57 days. Prior to 2015-16 he never visited India. Determine his residential status for the previous year 2018-19.
19. What do you mean by fringe benefits?
20. What is the tax treatment of gift given by employer to employee?
21. What is the tax treatment of encashment of earned leave?
22. Explain the residential status of firm.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain the tax treatment of Provident Fund.
24. Mr. Ram was getting pension from a bank Rs.12,000 p.m. with effect from 1.6.2018, he commuted two third of the pension and received Rs.4, 80,000. Compute taxable amount of pension if;
- (a) He received gratuity at the time of retirement
- (b) He did not receive gratuity at the time of retirement.
25. Mr. George, a resident of Agra receives Rs.1,92,000 as basic salary during the year 2018-19. In addition, he gets Rs.19,200 p.a as dearness allowance forming part of pay, 7% commission on sales made by him (sales made by Mr. George during the year 2018-19 was Rs.86,000) and Rs.24,000 p.a as House Rent Allowance. He pays Rs.21,500 p.a as rent. Compute the House Rent Allowance exempt from tax.
26. Compute Income from House property.
- Municipal valuation Rs.1,50,000
- Fair rental value Rs.1,80,000
- Standard rent Rs.1,60,000
- Actual rent receivable Rs.20,000 p.m
- Municipal taxes, 4%, half of which is paid by the owner and the other half paid by the tenant. Unrealised rent admissible Rs. 25,000
- Interest on loan taken for repairing the property Rs. 40,000

27. What are the fringe benefits given by the employer to the employee?
28. What are the deductions allowed while computing Income from House Property?
29. Write down fully taxable and fully exempted allowances.
30. Mr. Sam, a Government employee has the following income during the year 2018-19.

Salary received in Bhutan for services rendered in India Rs.1,00,000

Agricultural Income from Bhutan Rs.40,000 and from India Rs.2,00,000

Dividend from an Indian company Rs.20,000

Income from transfer of long term capital asset in India Rs.40,000

Interest earned and received in Bhutan and deposited in a bank there Rs.10,000

Bank interest earned on fixed deposit with SBI Rs.50,000 (half received abroad)

Compute taxable income if he is:

- (a) Ordinarily Resident
- (b) Not ordinarily resident
- (c) Non resident
31. Mr. Babu retired from a company on 4th January 2019 after a service of 26 years. At the time of retirement, his basic pay was Rs. 20,000 pm, D.A Rs.3,200 p.m. He received a Gratuity of Rs.4, 00,000. He is covered by payment of Gratuity Act, 1972. Find out taxable amount of Gratuity.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the residential status of an Individual.

33. Mr. Pillai is working in a Textile Mill in Ahmadabad. The following are his incomes.

Basic Pay Rs.7,000 p.m.

D.A (50% forming part of pay) 2,500 p.m.

Entertainment Allowance 1,500 p.m.

Children education Allowance (for one child) 350 p.m.

Provided a rent free house, the fair rent of which is Rs.48,000 (population exceeds 25 lakhs). Furniture costing Rs.48,000 was also provided.

Provided a small car for private use. Its maintenance cost is 82,400, depreciation Rs.30,000 and drivers salary Rs.5,000 p.m

Provided free meals @ Rs.60 per meal for 250 days

Reimbursed Rs. 15,000 for medical treatment in a private hospital

He and his employer contribute 14% of salary to RPF.

Compute Salary income of Mr. Pillai.

34. Explain the classification of perquisites on the basis of taxability.
35. Determine the Income from House Property in the following case for the year 2018-19. Two third portion of the house is self occupied and one third is let out for Rs.10,000 p.m. The let out portion remained vacant for three months. Further, the tenant did not pay one month rent but he is still residing in the house. Municipal tax Rs.3,000 was paid during the year which is 1% of municipal valuation. Interest on loan taken in 2012 for construction of the house, Rs.1,20,000 was due but not paid till 31.3.2019.

(2 × 15 = 30 Marks)

(Pages : 8)

J – 2499

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, May 2020

First Degree Programme Under CBCSS

Language Course – English

**Common For B.A./B.Sc. (EN 1212.1), B.Com (EN 1211.2) and
Career Related 2(a) (EN 1211.3)**

MODERN ENGLISH GRAMMAR AND USAGE

(2013 Admission to 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:

We _____ (Packed/is packing) for our trip to Europe.

2. Choose the correct form of the verb:

She _____ (woke/ Wakes) up early on her trip last week.

3. Identify the preposition phrase:

Is she really going out with that tall, gorgeous guy?

4. Identify the noun clause in the sentence:

Whoever thought of the idea is a genius.

P.T.O.

5. Add the correct question tag:

You haven't seen this film, _____

6. Correct the sentence:

Gas in Alaska is the most cheapest gas in all the world.

7. Change the voice: He had written three books before 1867.

8. Correct the sentence:

We're not sure he is enough experienced for the position.

9. Choose the correct option and complete the sentence:

The customer was extremely upset. _____

(a) He demanded refunding his money.

(b) He demanded that we refunded his money.

(c) He demanded we refund his money.

10. Identify the adjective in the sentence:

The organisation invested in a lot of state-of-the-art technology.

(10 × 1 = 10 Marks)

II. Answer **any eight** questions, **each** in a short paragraph exceeding **50** words:

11. Combine and rewrite the sentences, beginning with **As**

(a) Sarath couldn't write the exam. He was taken ill.

(b) I am a copy editor. I correct many mistakes.

12. Rewrite the sentences, beginning each new sentence as instructed:

- (a) We got lost in the jungle because we didn't have a map. (If we had...)
- (b) The plane had hardly left the airport when the accident happened (No sooner...)

13. Rearrange the words to form meaningful sentences:

- (a) effect / we / in/ did/ much/ sales/ last/ not/ year/ improvement.
- (b) should/ you/ have/ coming/seen/ this.

14. Correct the sentences:

- (a) "Can we prepone the meeting to 2 pm? I need to leave a little early".
- (b) "Which year did you pass out from college?"

15. Read the answers and frame appropriate questions:

- (a) You will be treated as a friend.
- (b) They will stay with their relatives when they go to Delhi.

16. Change the following sentences into affirmatives.

- (a) They need not know what this is for.
- (b) No other poet is as great as Wordsworth.

17. Provide appropriate question tags

- (a) They live in Mumbai.
- (b) Reenu must stay.

18. Identify the complement in the given sentences:
- (a) My uniform is torn and dirty.
 - (b) We find them very pleasant.
19. Identify the adverbial phrase in the given sentences:
- (a) The great horse raced like the wind.
 - (b) The tenor sang with great feeling.
20. Fill in the blanks with the correct article
- (a) I want _____ apple from the basket.
 - (b) _____ village by the sea is my dream retirement spot.
21. Supply the correct modals.
- (a) You _____ have informed the insurance company immediately after the accident. Now it's too late.
 - (b) You _____ have driven if you had been drinking!
22. Change into indirect speech:
- (a) Ibrahim : James works from home.
 - (b) Vandana : I've got to go, I am getting late.

(8 × 2 = 16 Marks)

III. Answer any six of the following as directed.

23. Complete the sentences with a suitable word from the list given below:

(who, what, how, which, whom, where)

- (a) Sushmita is the one _____ is taking over my job next month.
- (b) I couldn't imagine _____ I would be able to find the courage to leave.
- (c) I've got a week to finish this _____ is just about enough time.
- (d) He really can't work out _____ he has to go to get the information he needs.

24. Insert the correct articles wherever appropriate in the following sentences. If there is no article put a (X) sign.

- (a) Are you coming to party next Saturday?
- (b) I bought new TV set yesterday.
- (c) I am crazy about reading history books.
- (d) Do you want to go to restaurant where we first met?

25. Correct the following sentences.

- (a) If we will be late, they will be angry.
- (b) My father is thinking that I should stop smoking.
- (c) I fell asleep while I watched TV.
- (d) I have lived in Canada since 10 months.

26. Fill in the blanks with the correct prepositions.

- (a) Don't waste so much money _____ new clothes.
- (b) I have to hurry. I want to be _____ time for the new presentation.
- (c) All trains arriving from London are _____ time.
- (d) The guard told us to keep _____ the lawn. It has been freshly cut.

27. Rewrite the sentences in the correct order.

- (a) society / is / discipline / of/ foundation / the very
- (b) great importance /one of the / essentials of life / it is/in all spheres/ and is of/ of life
- (c) it life/ become / without / miserable / at home / will
- (d) for/ is / our / progress / it / a must / country's

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

- (a) The police _____ (leave) no stone unturned to trace the culprits.
- (b) The terrified people _____ (flee) to the mountains.
- (c) I _____ (visit) the Taj Mahal last month.
- (d) Your friends _____ (wait) for you for over an hour.

29. Use reflexive pronouns to complete the sentences.

- (a) Aneesh decided to reward _____ with a dinner out.
- (b) Seema pours a cup of tea for _____ every morning.
- (c) Eighty year old Indira made her supper _____
- (d) We _____ were forced to pilot the boat to safety.

30. Rewrite the passage correcting all the errors.

Damu starts his job at a carpet-weaving factory. He had made new friends there and enjoying their company. Carpet-weaving intrigue him, yet when he started on the job he finds it very difficult. For weeks he was struggling with the job. He felt that he have made a mistake when he chose to work there. If he was determined to learn the art of carpet-weaving.

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

(noun of gender, pre-modifier, transitive verb, uncountable noun)

- (a) There has been a lot of research into the causes of the spread of the Corona Virus.
- (b) France is popular with her neighbours at the moment.
- (c) Lee bought dozens of cakes from the bakery to gift his wife.
- (d) We have enjoyed some extremely varied and consistently excellent performances at this theatre.

(6 × 4 = 24 Marks)

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

32. Expand the proverb "Simple Living, High Thinking" in about two to three pages.
33. Write a short essay on "Friendship and Social Media" in about two to three pages.
34. Write a précis of the following passage:

In a big modern factory each worker contributes so little to the finished article that he does not think of it as the fruit of his own labours. Workers who repeat the same operation day after day can take no ire or pride in their work. Their chief pleasure in life is outside the factory. Their work is dull and they spend their time with one eye on the clock. In spite of various attempts to brighten the lives of the workers, the average man in a factory is rather to be pitied than envied. The dullness of his life is one of the drawbacks of mass production.

Some people believe that man is becoming the slave of the machine. Certainly machines are playing an ever-increasing part in our lives. Let us hope that they will never become more important than the men they were intended to serve. Charlie Chaplin, in his film "Modern Times", drew attention to this danger. In the film he got a job in a factory that employed mass production method. He had to stand by a machine with a spanner in his hand. An endless belt passed in front of him carrying slowly an endless line of articles. As each one passed he tightened one nut on one bolt with his spanner. His work was one with one turn of the wrist repeated throughout the day. Very soon his mind became affected and the film shows the amusing things which he did as a result of his mental disorder. Although it is very funny, the film had a serious side. It showed that the kind of work which many people do, far from giving them pride and pleasure, is more likely to fit them for the lunatic asylum.

We must all hope that means will be found to retain the advantages arising out of mass production, while at the same time giving the worker some of the pride and pleasure of the old craftsman.

35. Arrange the sentences in the proper order. Sentence one and ten are in their correct order.

Though largely forgotten now, African presence in India, in itself, was not unusual. In the 1230s, queen Raziya of the Delhi Sultanate was accused of being closer than acceptable to Yakut, an African confidant. There existed for

decades in the 15th century a near-sovereign state in Jaunpur (U.P.) founded by an African. Their reputations were so fierce that "let there be but one of them on a ship and it will be avoided by ... pirates". It was a pretext used to justify her murder. Harems in the Deccan featured *habshi* women – so called after their origins in Abyssinia – and at least two sultans had black begums as consorts. This fact is unknown, perhaps, to many present-day residents of Uttar Pradesh. In the 14th century, the traveller Ibn Batuta recorded how they were "guarantors of safety" for ships that plied the Arabian Sea. Even in Bengal, a coup in 1487 by a group of warriors like Malik Ambar led to a short-lived ruling dynasty. Ambar, however, remains the greatest of the *habshis* who made history in India.

(2 × 15 = 30 Marks)

(Pages : 6)

J – 2753

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2020

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 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions. Each question carries 1 mark.

1. What is quadratic equation?
2. What is pie-diagram?
3. What is combination?
4. What do you mean by integration?
5. What do you mean by complement of a set?
6. Solve: $5x^2 - 125 = 0$.
7. What is skew symmetric matrix?

P.T.O.

8. What is discriminant of quadratic equation?
9. What is interpolation?
10. What do you mean by present value?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Prove that the determinant of the following matrix is non-singular?

$$A = \begin{bmatrix} 3 & 1 & 2 \\ 4 & 3 & 1 \\ 1 & 1 & 5 \end{bmatrix}$$

12. State the distributive law of set.
13. If the demand function for a commodity is given by the equation $p^2 + 4q = 1600$, and the supply function is given by the equation $550 - p^2 + 2q = 0$, find the equilibrium quantity and equilibrium price.
14. Define intersection of two sets.
15. In how many different ways can be letters of the word 'CORPORATION' be arranged so that the vowels always come together?
16. Differentiate the following with respect to x ?
 $(4x - 3)^5$
17. What is the effective rate of interest corresponding to a nominal rate of 5% p.a. If interest is compounded quarterly.

18. Monthly incomes of two persons are in the ratio of 5:7 and their monthly expenditures are in the ratio of 7:11. If each saves Rs.150 a month, find their monthly incomes.
19. From the following information, calculate Average payment period:
 Total purchases: Rs. 2,00,000, Cash purchases: Rs.20,000, Purchase returns: 34,000,
 Trade creditors at the end: Rs.70,000, Bills payable at the end: 40,000.
20. Find the present value of an amount of Rs.8,000 deposited now in a commercial bank for a period of years @12% rate of interest.
21. Briefly explain the Double Declining Balance method.
22. If Rupee Dollar rate is 46/ 46.15, Dollar Pound rate is 1.71/1.74, What is Rupee Pound rate?

(8 × 2 = 16 Marks)

SECTION – C

Answer any six questions. Each question carries 4 marks.

23. Find the production for the year 2005 with the help of the following data:
- | Year | 1980 | 1985 | 1990 | 1995 | 2000 | 2005 | 2010 |
|---------------------|------|------|------|------|------|------|------|
| Production (m.tons) | 20 | 22 | 26 | 30 | 35 | ? | 43 |
24. Examine the general rules to be followed for constructing diagrams.
25. In how many ways can 5 Kannada, 3 Hindi and 3 Malayalam books be arranged if the books of each different languages are kept together?
26. Show that if the square of any integer is even, the integer itself is even.
27. Using Cramer's rule, solve the following system of equations
 $x + y + z = 6$, $2x - y + z = 3$, $x - 2y + 3z = 6$.

28. Find two natural numbers such that their sum is 24 and product 95?

29. Find X and Y if

$$X + Y = \begin{bmatrix} 4 & 5 \\ 9 & 2 \end{bmatrix} \text{ and } X - Y = \begin{bmatrix} 6 & 3 \\ 11 & 4 \end{bmatrix}$$

30. Selling price per unit Rs.10, Variable cost per unit Rs.6, Fixed cost Rs.2,000 and Actual sales Rs.20,000. Calculate Breakeven point in units, Break even point in value and Break even point in percentage?

31. Differentiate the following w.r. to x

$$x^{\sin x} + (\sin x)^x$$

(6 × 4 = 24 Marks)

SECTION -D

Answer any two questions. Each question carries 15 marks.

32. Out of 880 boys in a school, 224 played cricket, 240 played hockey and 336 played basket ball: of the total, 64 played both basket ball and hockey: 80 played cricket and basket ball and 40 played cricket and hockey; 24 played all the three games.

(i) How many boys did not play any game and

(ii) How many boys played only Hockey?

(iii) How many played only cricket?

33. Following is the Profit and Loss Account for the year ended 31-3-2019 and Balance sheet as on that date in summarized form:

Dr	Trading and P/L account		Cr
Particulars	Amount	Particulars	Amount
To opening stock	76,250	By sales	5,00,000
Purchases	3,22,250	Closing stock	98,500
Gross profit	2,00,000		
Total	<u>5,98,500</u>		<u>5,98,500</u>

Dr				Cr
Particulars	Amount	Particulars		Amount
To selling and distribution expenses	22,000	Gross profit		2,00,000
Loss on sale of assets	2,000	Dividend on shares		9,000
Office expenses	98,000	Profit on sales of shares		3,000
Net Profit	90,000			
Total	<u>2,12,000</u>			<u>2,12,000</u>

Balance sheet as at 31.3.2019

Liabilities	Amount	Assets	Amount
Share capital 2,600 equity shares of Rs.100 each	2,60,000	Land and Buildings	1,50,000
Reserves	70,000	Plant and Machinery	80,000
Profit and Loss A/c.	20,000	Stock in trade	98,500
Current liabilities	1,30,000	Sundry debtors	61,500
		Bills receivable	60,000
		Bank	30,000
Total	<u>4,80,000</u>		<u>4,80,000</u>

Calculate

- Turnover of fixed assets
- Operating Profit Ratio
- Operating Ratio
- Current Ratio
- Stock turnover Ratio

34. A party of 3 ladies and 4 gentlemen is to be formed from 8 ladies and 7 gentlemen. In how many different ways can the party be formed if Mrs.X and Mr. Y refuse to join the same party.

35. (a) At what time will a sum of Rs.1234 amount to Rs.5678 at 8% p.a. compound interest, payable quarterly.
- (b) A machine, the life of which is estimated to be 10 years, costs Rs.10,000. Calculate its scrap value at the end of its life, depreciation on the reducing instalment system being charged at 10% p.a.

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2020

First Degree Programme Under CBCSS

Foundation Course : CO 1221/CC 1221

INFORMATICS AND CYBER LAWS

(Common for Commerce/Commerce with Computer Application)

(2018 Admission Onwards)

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 internet.
2. What do you mean by cyber ethics?
3. What is NICNET?
4. What is DSL?
5. What do you mean by virtual reality?
6. What are E-wastes?
7. What is WAN?
8. What is localisation?

P.T.O.

9. What is data?
10. What is bus topology?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the solutions to information overload?
12. What is cyber space?
13. Distinguish between internet and intranet.
14. What do you mean by broadband?
15. What is eavesdropping?
16. What is infrared communication?
17. What do you mean by virtual classroom?
18. What is Wi-Fi?
19. What do you mean by Explicit knowledge?
20. What is SMS?
21. What is digital certificate?
22. How IT is useful in weather forecasting?

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the different types of networks on the basis of distance?
24. What is green computing? What are the components of green computing?
25. What do you mean by cyber addiction? What are the risk factors associated with cyber addiction?

26. What do you mean by digital divide? What are the factors that contribute to the digital divide?
27. What is INFLIBNET? What are its junctions?
28. What are the health issues related to the use of computers?
29. Explain how IT can be used for national integration.
30. What are the advantages of wireless communication?
31. What do you mean by educational software? What are the uses of educational software?

(6 × 4 = 24 Marks)

SECTION – D

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

32. What is internet? What are the business uses of Internet?
33. Describe the features of IT Act 2000.
34. What do you mean by cyber crimes? What are the different types of cyber crimes?
35. What do you mean by knowledge management? What are the features of knowledge management?

(2 × 15 = 30 Marks)

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2020

First Degree Programme Under CBCSS

**Foundation Course II : CX 1221/TT 1221/HM 1221 (2014 admn.onwards)
and
CO 1221/CC 1221 (2014 admn. to 2017 admn.)**

INFORMATICS AND CYBER LAWS

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

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is wireless technology?
2. What do you mean by Dial-up method?
3. What do you mean by Information age?
4. Name any two open access publishing models.
5. What do you mean by information overload?
6. What is cloud computing?

7. What are e-journals?
8. Mention any two benefits of social networking sites.
9. What is web jacking?
10. What is cyber addiction?

(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 NICNET?
12. What do you mean by Wi-Fi?
13. What do you mean by cyber space?
14. What are the types of internet access methods?
15. What do you mean by virtual reality?
16. Distinguish between system software and application software?
17. What are the different academic websites available on the internet?
18. Mention briefly the methods practiced to protect privacy issues?
19. What do you mean by "triple bottom line"?
20. What do you mean by free software?
21. What is an e-Journal?
22. What is ISP?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Illustrate briefly the role of IT for national integration.
24. Explain the use of IT in Education.
25. What do you mean by informatics? Discuss its features.
26. What is a topology? Explain various computer networking topologies.
27. What is green computing? What are the ways to effectively address the environmental impacts of computing?
28. Discuss the scope of cyber laws in India.
29. Give a short account on the various mobile technologies used in India.
30. What do you mean by information overload? What are the main causes for it?
31. What are search engines? Distinguish between a search engine and web browser.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the use and importance of IT in the modern day society.
33. Discuss the various types of computer networks

34. Discuss the internet as a repository. What are the techniques used in academic search?
35. Explain the various health issues associated with use of mobile phones. Also explain the guidelines to counter such issues.

(2 × 15 = 30 Marks)

(Pages : 4)

J – 2770

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, May 2020

Career Related First Degree Programme under CBCSS

Malayalam Language

Language Course IV – Additional Language

ML 1211.3 : ഭൃശ്യകലാസാഹിത്യം

(2018-admission onwards)

Time : 3 Hours

Max. Marks : 80

- I. ഒരു വാക്കിലോ രണ്ടു വാക്യത്തിലോ ഉത്തരം എഴുതുക.
1. കല്യാണസൗഗന്ധികം ഏത് വിഭാഗത്തിൽപ്പെടുന്ന തുള്ളലാണ് ?
2. രാമനാട്ടത്തിന്റെ ഉപജ്ഞാതാവാര്യം ?
3. ഓരോരോ കാലത്തിലും എന്ന നാടകമെഴുതിയതാര്യം ?
4. മലയാള നാടക സാഹിത്യ ചരിത്രം എഴുതിയതാര്യം ?
5. നളോപാഖ്യാനം മഹാഭാരതം ഏത് പർവ്വത്തിൽ ഉൾപ്പെട്ടതാണ് ?
6. “വേണ്ടും ബലം നിനക്കുണ്ടെന്നു നിർണ്ണയം” - ആരുടെ ബലത്തെപ്പറ്റിയാണ് ഇവിടെ പറയുന്നത്?

P.T.O.

7. പെരുവഴിയമ്പലം എന്ന ചലച്ചിത്രത്തിന്റെ സംവിധായകൻ ആര്?
8. മലയാളത്തിലെ ഇണ്ണൺ എന്നറിയപ്പെടുന്നതാര്?
9. ചതുർവിധാഭിനയങ്ങൾ ഏതെല്ലാം?
10. മലയാളത്തിലെ ആദ്യ സാമൂഹിക നാടകം ഏത്?

(10 × 1 = 10 Marks)

II. ഒരു ഖണ്ഡികയിൽ കവിയാതെ എട്ടു ചോദ്യത്തിന് ഉത്തരം എഴുതുക.

11. “മുദിതം മാനസം മേ ഗേദംഗ ദർശനേന

മുഴുതിങ്കളുദയേന കുമുദമെന്നതുപോലെ”

- വ്യാഖ്യാനിക്കുക.

12. “കുല കന്യകമാരാൽ ഹൃദി

ഗൃഹനീയം വസ്തു പറയാമോ?”

- വക്താവിന്റെ സ്വഭാവം ഈ വരികളിൽ എത്രത്തോളം നിഴലിക്കുന്നു?

13. കമനി! രത്നകനകങ്ങളുടെ

ഘടനയേ ഘടന നിങ്ങളുടെ

വിഷ്ണു രമയ്ക്ക്, നിശ്ശയ്ക്കു ശശാങ്ക-

നുമയ്ക്കു ഹരൻ നളനോർക്കുകിൽ നിനക്കും

- വ്യാഖ്യാനിക്കുക.

14. “ജനിച്ഛു വീഴുന്ന ഒരു കൂഞ്ഞിന്റെ ആദ്യ ശബ്ദം, അതുപോലൊരു സംഗീതം വേറെയില്ല” -

സന്ദർഭം എഴുതി വിശദീകരിക്കുക.

15. “ഇതാണ് ശരിക്കും ഊരാക്കുടുക്ക് - മാധത്തിന് ഇതൊന്ന് ഒഴിവാക്കാമായിരുന്നു” - സന്ദർഭം

എഴുതി ആശയം വ്യക്തമാക്കുക.

16. “പത്മ്യമല്ലെങ്കിൽ പറഞ്ഞതുമില്ല ഞാൻ
ധർമ്മാടവീവാസിയാകുന്ന രാഘവൻ
തന്മാനിനീവാക്കു കേട്ടു മോഹിക്കയാൽ
പൊന്നാനിപ്പെടിപ്പാനായ് പുറപ്പെട്ടു”
- സന്ദർഭം എഴുതി ആശയം വ്യക്തമാക്കുക.
17. “മറ്റേതും ഖണ്ഡിച്ചു മറ്റിൽ മേൽ വീണു
മറ്റും മറ്റും മറ്റും ഭസ്മമായി”
- എപ്പോൾ? വിശദമാക്കുക.
18. കൂടുംബനാഥനായ മാധവൻ നായരുടെ വ്യക്തിത്വത്തിലെ നന്മകൾ എന്തെല്ലാം?
19. ലേബർ റൂമിലെ അവതരണത്തിന്റെ പുതുമകൾ എന്തെല്ലാം?
20. “ജനിക്കാനിരിക്കുന്നവരും മരിച്ചു പോയവരും ജീവിച്ചിരിക്കുന്നവരെക്കാൾ പ്രായം കൂടിയവരാണ്” സന്ദർഭം എഴുതി ആശയം വിശദമാക്കുക.
21. നാരദൻ ദമയന്തിയെപ്പറ്റി നളനോട് പറഞ്ഞതെന്തെല്ലാം?
22. ഗേഭവനം നാടകത്തിലെ രാധയെ പരിചയപ്പെടുത്തുക.

(8 × 2 = 16 Marks)

III. 120 വാക്കിൽ കവിയാതെ ആറു ചോദ്യത്തിന് ഉത്തരം എഴുതുക.

23. കേരളീയ ദൃശ്യകലകളെ പരിചയപ്പെടുത്തുക.
24. കേരളീയത കൂഞ്ചൻ നമ്പ്യാർ കൃതികളിൽ പ്രതിഫലിക്കുന്നതെങ്ങനെ?
25. ഭീമന്റെ വനയാത്രയിലെ കാഴ്ചകൾ ചുരുക്കി എഴുതുക.
26. തിരക്കഥ എന്നാൽ എന്ത്? സാമാന്യമായി പരിചയപ്പെടുത്തുക.
27. കഥകളിയുടെ വളർച്ചയിൽ കോട്ടയത്തു തമ്പുരാന്റെ സംഭാവന എന്ത്?
28. ഗേഭവനത്തിലെ സുമതിയുടെ ജീവിതത്തിലുണ്ടാകുന്ന മാറ്റങ്ങളെന്തെല്ലാം?

29. വേരുകളില്ലാത്ത നായകന്റെ ധർമ്മസങ്കടങ്ങളും രതിയുടെ അനിവാര്യതയും ഒരിടത്തൊരു ഫയൽവാനിൽ കാണാം - വിശദീകരിക്കുക.

30. ആട്ടക്കഥാ സാഹിത്യചരിത്രത്തിൽ നളചരിതത്തിനുള്ള സ്ഥാനമെന്ത്?

31. ഒരു ജനകീയകവി എന്ന നിലയിൽ കൃഷ്ണൻ നമ്പ്യാരെ പരിചയപ്പെടുത്തുക.

(6 × 4 = 24 Marks)

IV. മൂന്നു പുറത്തിൽ കവിയാതെ രണ്ടു ചോദ്യത്തിന് ഉത്തരം എഴുതുക.

32. മലയാള നാടക ചരിത്രത്തിലെ നിർണ്ണായകമായ ഒരു വഴിത്തിരിവാണു് ഭഗവതം. സമർത്ഥിക്കുക.

33. വ്യത്യസ്തമായ പ്രമേയപരിസരം കൊണ്ട് ശ്രദ്ധേയമായ ഒരു നാടകമാണു് ലേബർ റൂം. പരിശോധിക്കുക.

34. മലയാള നാടകത്തിന്റെ വികാസ പരിണാമങ്ങളെപ്പറ്റി ഉപന്യസിക്കുക.

35. നിലവിലുണ്ടായിരുന്ന സിനിമാ സങ്കല്പങ്ങളെ തിരസ്കരിക്കുന്ന ചിത്രമായിരുന്നു ഒരിടത്തൊരു ഫയൽവാൻ. ചർച്ച ചെയ്യുക.

(2 × 15 = 30 Marks)

(Pages : 3)

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Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2020

Career Related First Degree Programme Under CBCSS

Language Course : Additional Language - Hindi

HN 1211.4: DRAMA AND VYAVAHARIK HINDI

(2017 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

1. एक शब्द या वाक्य में उत्तर लिखिए।
1. 'सावित्री 2007' में कुल कितने अंक हैं?
2. "इस दफ्तर के मुलाजिम होकर इसी दफ्तर की बुराई पर बुराई झाड़े चले जा रहे हो" - यह किसका कथन है?
3. यमराज ने यमदूतों को किसके प्राण लेने के लिए मृत्युलोक भेजे थे?
4. गिट्ट योनि देने पर किसने बिगड़ गया था?
5. 'सावित्री 2007' के रचयिता कौन हैं?
6. "महीने भर से चक्कर काट रहा हूँ, सीट पर मिलते ही नहीं थे" - यह वक्तव्य किसने किससे कहा?
7. भूलचूकवाली फाइलें किसके पास रखते हैं?
8. पत्र लेखन में 'सेवा में' का क्या मतलब है?

P.T.O.

9. Ministry of Finance केलिए प्रयुक्त हिन्दी शब्द क्या है?

10. Auditor शब्द का समानार्थी हिन्दी शब्द लिखिए।

(10 × 1 = 10 Marks)

II. किन्हीं आठ प्रश्नों के उत्तर लिखिए।

11. बूढ़ा आदमी अपने लड़के केलिए कौन सी योनि माँगता है? और क्यों?

12. किसी व्यक्ति द्वारा की गई प्रार्थना और उसके फलस्वरूप फल की प्राप्ति के बीच में कितना विलंब होता है। - व्याख्या कीजिए।

13. 'सावित्री 2007' में चित्रित फंतासी क्या है?

14. 'छोटी भूल कहनेवाली' ऐसी कौन सी फाइल है जो कालकूट के पास है।

15. जिवेक कौन है?

16. पिता ने सावित्री का विवाह बूढ़े सत्यवान सेठ के साथ क्यों किया?

17. "अब तुम्हें क्या बताएँ यहाँ की परेशानी। एक-एक बड़े घर में पुनर्जन्म केलिए हज़ारों सिफारिशें लगी हुई हैं। किसकी सुनें किसकी अनसुनी करें।" - व्याख्या कीजिए।

18. जीवराखन की दफ्तर के किसी ढीली ढाली थैली से भागा जीव कहाँ छुपकर बैठा था?

19. यमदूतों पर काम का बोझ क्यों बढ़ गया था?

20. यमराज के प्रति सावित्री का आक्षेप क्या था?

21. संसद विधायक के घरों में पुनर्जन्म मिलने केलिए ज़्यादा सिफारिशें क्यों आगये हैं?

22. स्त्री का जन्म अभिशाप की तरह क्यों होता है?

(8 × 2 = 16 Marks)

III. किन्हीं छः प्रश्नों के उत्तर लिखिए।

23. पंजाब नेशनल बैंक, एरणाकुलम शाखा में खाता खोलने हेतु प्रबंधक के नाम पत्र लिखिए।
24. सेंट मेरीस कॉलेज, चेन्नै में प्राध्यापक का एक पद खाली है। उक्त पद के लिए आवेदन पत्र तैयार कीजिए?
25. अपने गांव के लाइब्रेरी के लिए कुछ पुस्तकें माँगते हुए विद्या प्रकाशन, कानपुर को एक पत्र लिखिए।
26. बैंक का खाता स्थानान्तरण करने के लिए अपनी बैंक के प्रबंधक के नाम पत्र लिखिए।
27. फेडरल बैंक के प्रबंधक और आप के बीच का वार्तालाप तैयार कीजिए।
28. शुल्क मुक्ति हेतु अपने कॉलेज के प्राचार्य को आवेदन पत्र लिखिए।
29. यूनियन बैंक ऑफ इंडिया, कासरगोड़ शाखा के प्रबंधक को नई पासबुक के लिए आवेदन पत्र लिखिए।
30. सेंट स्टीफन कॉलेज, हैदराबाद विश्वविद्यालय के प्रधानाचार्य को छात्रवृत्ति हेतु एक आवेदन पत्र तैयार कीजिए।
31. चेक बुक प्रदान करने हेतु बैंक ऑफ बरोड़ा, कोडुयम शाखा के प्रबंधक के नाम पत्र लिखिए।

(6 × 4 = 24 Marks)

IV. किन्हीं दो प्रश्नों के उत्तर लिखिए।

32. 'सावित्री 2007' नाटक की समीक्षा कीजिए।
33. 'सावित्री 2007' नाटक का सारांश लिखिए।
34. हिन्दी के किसी मशहूर लेखक के साथ आपका साक्षात्कार तैयार कीजिए।
35. छात्रावास में रहने के लिए आए हिन्दी भाषी मित्र और आप के बीच होनेवाली बातचीत का नमूना तैयार कीजिए।

(2 × 15 = 30 Marks)

(Pages : 3)

J- 2749

Tax

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2020

First Degree Programme under CBCSS

Complementary Course/Core Course

BUSINESS REGULATORY FRAMEWORK

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

Time : 3 Hours

Max. Marks : 80

SECTION - A

Answer all questions. Each question carries 1 mark.

1. Name the regulatory authority of Insurance sector.
2. Who is a lunatic?
3. Define agreement.
4. What is past consideration?
5. Who can demand performance?
6. In which year sale of Goods Act came into existence?

P.T.O.

7. What do you mean by trade mark?

8. Define mercantile law.

9. Who is a pawnor?

10. What is mistake?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What do you mean by Quantum meruit?

12. What is meant by a contingent contract?

13. Define duress.

14. Who is an unpaid seller?

15. What is meant by free consent?

16. Define warranty.

17. Define contract of sale.

18. What do you mean by plagiarism?

19. State any two objectives of Right to information Act, 2005.

20. What do you mean by stranger to contract?

21. What is general lien?

22. Write any two functions of Central Information Commission.

(8 × 2 = 16 Marks)

SECTION – C

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

23. State the differences between condition and warranty.
24. What are the exceptions to the rule "No consideration, No contract"?
25. Explain the Doctrine of Caveat Emptor. State the exceptions to this rule.
26. Explain the objectives of IRDA.
27. Distinguish between void contract and voidable contract.
28. Write a note on copy right.
29. Explain doctrine of frustration.
30. Explain the duties of an agent.
31. What are the essentials of a valid offer?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Define contract. What are the essential elements of a valid contract?
33. Explain the remedies for breach of contract of sale.
34. Who are the persons incompetent to make a contract by status? Explain.
35. What are the rights of an unpaid seller?

(2 × 15 = 30 Marks)

(Pages : 12)

J – 2521

Reg. No. :

Name :

**Second Semester B.Sc./B.Com./B.B.A./B.C.A./B.S.W./B.M.S./B.Voc. Degree
Examination, May 2020**

Career Related First Degree Programme Under

CBCSS – 2(b)

Language Course – English

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

(2019 Admission)

Time : 3 Hours

Max. Marks : 80

- I. Answer all the following questions. Follow the instructions given in the brackets whenever needed.
 1. The correct spelling of the word 'abcense' is _____.
 2. The antonym of the word 'brave' is _____.
 3. Another word for enormous is _____.
 4. The noun form of dangerous is _____.
 5. Did Mary knew that the results were out? (Correct the sentence).
 6. I _____ (work) in this office for the past five months. (Use the correct tense form of the verb in brackets)
 7. You can drive a car _____? (Use the correct question tag)
 8. We need your _____ to proceed further with the project. (asset/assent)

P.T.O.

9. Neither my father nor my brother are coming for the programme. (Correct the sentence).
10. I can't _____ with this anymore! (Use the appropriate phrasal verb which means 'tolerate'.

(10 × 1 = 10 Marks)

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

11. Give the antonym of two of the following words
- (a) soft
 - (b) messy
 - (c) ostracise
12. Replace the words in italics with the correct words/phrases.
- (a) *How a pity* that you missed the show!
 - (b) *So a shame* that he treats his sister so!
13. Make sentences of your own with any two of the phrasal verbs :
- (a) Look up to
 - (b) make away with
 - (c) put up with
 - (d) gave up
14. Fill in the blank with the correct Wh word :
- (a) _____ is the best burger in this restaurant?
 - (b) I have not yet found the girl _____ I was looking for.
15. Fill in the blank using a collective noun: (swarm, colony, flock, pack)
- (a) I saw a _____ of dogs in the field.
 - (b) A _____ of ants was seen marching by.
16. Fill in the blank with the suitable degree of adjective :
- (a) This is the _____ coffee I have ever had. (good)
 - (b) This is the _____ bakery in town. (worse)

Correct the error in the words given in italics :

17. (a) I bought my earring from the *jewellers* in Thrissur.
(b) *My brother in laws* have gone to London today.
18. (a) There are many types of *fishes* at the cold storage now.
(b) I think the paper may be available at the *stationary* shop.
19. (a) The *degrading* of the environment will lead to our end.
(b) Many animals these days face *extension*.
20. Arrange the adverbs in the correct order and rewrite the sentence :
(a) Seetha danced (tonight, beautifully, at the get together)
(b) I have asked everyone to come (in the evening, here, at nine).
21. Read the paragraph and answer the questions :

Ferrari is an Italian luxury sports car manufacturer based in Maranello. Founded by Enzo Ferrari in 1939 out of Alfa Romeo's race division as Auto Avio Costruzioni, the company built its first car in 1940. However, the company's inception as an auto manufacturer is usually recognized in 1947, when the first Ferrari-badged car was completed.

- (a) What does 'luxury' mean?
(b) What is Ferrari?
22. Philosophy of Education is a label applied to the study of the purpose, process, nature and ideals of education. It can be considered a branch of both philosophy and education. Education can be defined as the teaching and learning of specific skills, and the imparting of knowledge, judgement and wisdom, and is something broader than the societal institution of education we often speak of.
- (a) Give another word for 'imparting'.
(b) What is education?

(8 × 2 = 16 Marks)

III. Answer any six of the following questions :

23. Match the parts in column A with that of column B

- | | |
|-------------------------------|------------------------------------|
| (a) Practice the song well | (i) that we may gain knowledge |
| (b) Here comes none other | (ii) and a lyricist. |
| (c) The boys care for neither | (iii) lest you forget your lyrics. |
| (d) He is both a singer | (iv) than the star singer! |
| (e) We read | (v) money nor fame. |

24. Fill in the blanks with the correct option :

- (a) I had asked you to _____ immediately, hadn't I? (write me/write to me)
- (b) The inflation will _____ people badly. (affect/effect)
- (c) Dan is a very _____ person. (dynamic/denying)
- (d) He was _____ from work for not doing his work well. (laid off/layed off)

25. Spot the error, underline the wrong phrase and correct the sentences :

- (a) They do not stop their protest unless their pay is hiked.
- (b) This shirt, so expensive, is too tight for me to wear.
- (c) She is absent owing to her ill.
- (d) No sooner the door closed, than we broke out into a dance.

26. (a) Transform the following sentences into active voice

- (i) Cricket is played in most countries today.
- (ii) Were you taught to sing when you were young?

(b) Transform the following into passive voice :

- (i) Happiness lighted up their faces.
- (ii) She invited me to her new home yesterday.

27. Fill in the blanks with suitable pronouns : (we, it, my, you, your)

A : Is this _____ new house?

B : Yes _____ is. Come, let us all go and see _____. Make sure that _____ all are careful around it _____ must not make it dirty _____ mother will scold me otherwise.

A : Sure _____ will be careful.

28. Correct the error :

(a) The doctor thinks his condition is *more bad* than yesterday.

(b) Please drive as *careful* as you can.

(c) You should run *fastly* as you can.

(d) Nobody was *so beautiful* as her.

29. Fill in the blanks with suitable articles if necessary :

(a) _____ elephant is _____ largest of all _____ living animals, and _____ native of _____ Asia.

(b) _____ number of trees in _____ world, according to _____ 2015 estimate, is around _____ 3.04 million.

(c) _____ owner and _____ manager of _____ company, Mr. Shah, is coming over for _____ meeting today.

(d) _____ United States of _____ America is _____ largest exporter of _____ machinery in _____ world, which includes _____ computers.

30. Read the passage and answer the questions below :

Coronaviruses are a group of viruses that cause diseases in mammals and birds. In humans, corona viruses cause respiratory tract infections that are typically mild, such as the common cold, though rarer forms such as SARS, MERS, and COVID-19 can be lethal. Symptoms vary in other species : in chickens, they cause an upper respiratory tract disease, while in cows and pigs they cause diarrhea. There are yet to be vaccines or antiviral drugs to prevent or treat human coronavirus infections. The name *coronavirus* is derived from the Latin *corona*, meaning "crown" or "halo".

- (a) What is the synonym of the word "lethal" as used in the passage? (legal, accepted, deadly, scary)
- (b) Which are the rarer forms of the virus?
- (c) Give a word from the passage that means 'obtain something from'.
- (d) What do you mean by halo?

31. Pollution is the introduction of contaminants into the natural environment that cause adverse change. Pollution can take the form of chemical substances or energy, such as noise, heat or light. Pollutants, the components of pollution, can be either foreign substances/energies or naturally occurring contaminants. Pollution is often classed as point source or nonpoint source pollution. In 2015, pollution killed 9 million people in the world.

- (a) What do you mean by contaminants?
- (b) Give the meaning of adverse.
- (c) What are pollutants?
- (d) How can we classify pollution?

(6 × 4 = 24 Marks)

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

GROUP A

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

In my younger and more vulnerable years my father gave me some advice that I've been turning over in my mind ever since. "Whenever you feel like criticizing any one," he told me, "just remember that all the people in this world haven't had the advantages that you've had." He didn't say any more, but we've always been unusually communicative in a reserved way, and I understood that he meant a great deal more than that. In consequence, I'm inclined to reserve all judgments, a habit that has opened up many curious natures to me and also made me the victim of not a few veteran bores. The abnormal mind is quick to detect and attach itself to this quality when it appears in a normal person, and so it came about that in college I was unjustly accused of being a politician, because I was privy to the secret griefs of wild, unknown men. Most of the confidences were unsought – frequently I have feigned sleep, preoccupation, or a hostile levity when I realized by some unmistakable sign that an intimate revelation was quivering on the horizon; for the intimate revelations of young men, or at least the terms in which they express them, are usually plagiaristic and marred by obvious suppressions. Reserving judgments is a matter of infinite hope. I am still a little afraid of missing something if I forget that, as my father snobbishly suggested, and I snobbishly repeat, a sense of the fundamental decencies is parcelled out unequally at birth.

And, after boasting this way of my tolerance, I come to the admission that it has a limit. Conduct may be founded on the hard rock or the wet marshes, but after a certain point I don't care what it's founded on. When I came back from the East last autumn I felt that I wanted the world to be in uniform and at a sort of moral attention forever; I wanted no more riotous excursions with privileged glimpses into the human heart. Only Gatsby, the man who gives his name to this book, was exempt from my reaction – Gatsby, who represented everything for which I have an unaffected scorn.

(a) The word 'consequence' in the passage is closest in meaning to

- | | |
|----------------|-----------------|
| (i) effect | (ii) result |
| (iii) sequence | (iv) replicated |

(b) 'Privy' in the passage means

- | | |
|----------------|-------------|
| (i) Appeal | (ii) thrive |
| (iii) aware of | (iv) check |

- (c) What advice did his father give him?
- (d) What was the result of this advice?
- (e) Why was he accused of being a politician?
- (f) What does 'turning over in his mind' mean?
- (g) Give another word for 'unsought'.
- (h) Which word from the passage means 'exposed to the possibility of being attacked'?
- (i) About what did he not care after a certain point?
- (j) Which is the word in the passage that is opposite to 'variable'?
- (k) What is the meaning of 'boasting'?
- (l) Give another word for 'snobbish'.
- (m) Who is the one person who the narrator wanted to know about?
- (n) What did Gatsby represent?
- (o) Give the antonym of the word 'hostile'.

OR

33. Fill in the blanks with suitable articles, prepositions, conjunctions, adverbs or adjectives :

- (a) _____ you don't come on time to work, I will dismiss you.
- (b) You can _____ opt for Italian or German.
- (c) _____ United States has _____ largest art museum in _____ world.
- (d) I am desperate _____ an apprentice _____ help me _____ my work.

- (e) _____ I came early to work, I might as well get some work done.
- (f) The Alps are the _____ Mountains in Europe.
- (g) This exam is _____ than I expected.
- (h) _____ external examiner _____ your exam has arrived.
- (i) The house is big _____ for all of us to live in.
- (j) It was _____ evening when we reached the station (later/late)
- (k) He spoke _____ his first book.
- (l) _____ tired, we decided to lunch before going out. (being/to be)
- (m) My dog likes _____ cats. (to chase/of chasing).
- (n) In spite of _____ well, she was still tired. (having slept/sleeping)
- (o) What do you plan _____ her for her wedding? (to give/giving).

(15 × 1 = 15 Marks)

GROUP B

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

Once when I was six years old I saw a magnificent picture in a book, called True Stories from Nature, about the primeval forest. It was a picture of a boa constrictor in the act of swallowing an animal. Here is a copy of the drawing. In the book it said: "Boa constrictors swallow their prey whole, without chewing it. After that they are not able to move, and they sleep through the six months that they need for digestion." I pondered deeply, then, over the adventures of the jungle. And after some work with a colored pencil I succeeded in making my first drawing. My Drawing Number One. I showed my masterpiece to the grown-ups, and asked them whether the drawing frightened them. But they answered: "Frighten? Why should any one be frightened by a hat?" My drawing was not a picture of a hat. It was a picture of a boa constrictor digesting an elephant. But since the grown-ups were not able to understand it, I made another drawing: I drew the inside of a boa constrictor, so that the grown-ups could see it clearly. They always need to have things explained.

The grown-ups' response, this time, was to advise me to lay aside my drawings of boa constrictors, whether from the inside or the outside, and devote myself instead to geography, history, arithmetic, and grammar. That is why, at the age of six, I gave up what might have been a magnificent career as a painter. I had been disheartened by the failure of my Drawing Number One and my Drawing Number Two. Grown-ups never understand anything by themselves, and it is tiresome for children to be always and forever explaining things to them.

- (a) What do you mean by 'magnificent'?
- | | |
|------------------|--------------------------|
| (i) large | (ii) extremely beautiful |
| (iii) magnifying | (iv) none of the above |
- (b) What does 'pondered' mean?
- | | |
|----------------------|------------------------|
| (i) to wander | (ii) like a pond |
| (iii) to think about | (iv) none of the above |
- (c) What is the meaning of 'disheartened'?
- | | |
|---------------|-----------------|
| (i) benefited | (ii) dispirited |
| (iii) helped | (iv) supported |
- (d) Which is the 'magnificent' picture mentioned?
- (e) What is a Boa constrictor?
- (f) What was his first picture of?
- (g) What did the grown ups mistake the picture for?
- (h) What advice did he get from grown ups?
- (i) What is the meaning of 'give up'?
- (j) What happened at the age of six?
- (k) Choose another word for 'tiresome'
- | | |
|---------------|------------|
| (i) Sad | (ii) Happy |
| (iii) Tedious | (iv) None |

(l) What is the meaning of 'career'?

(i) to carry

(ii) a job

(iii) load

(iv) flatten

(m) Who is the narrator?

(n) Give a suitable title for this passage.

(o) Give another word for 'grown ups'.

OR

35. Spot the error in the underlined sections in the following sentences. If there is no error, the answer is 'D'

(a) Gandhi had great compassion for the poor. No error

A

B

C

D

(b) The relationship among the two women was strong and lasting. No error

A

B

C

D

(c) I'm glad that Rema is making good progress of her studies. No error.

A

B

C

D

(d) He was amused with the boys' attempts to climb up the wall. No error.

A

B

C

D

(e) Does he have any objection of our project proposal? No error.

A

B

C

D

(f) This is the biggest rock that I have ever seen. No error.

A

B

C

D

(g) Gravity was discovered by Issac Newton. No error.

A

B

C

D

(h) Can you tell me the story of the King Harry? No error.

A B C D

(i) The cars crashed with the noise like a big explosion. No error.

A B C D

(j) Sri Aurobindo graduated from the King's College, Cambridge. No error.

A B C D

(k) Plans are been made by the club to make a short film. No error.

A B C D

(l) Let flowers be planted all over this hill. No error.

A B C D

(m) The committee has been agreed to consider his petition. No error.

A B C D

(n) Most accidents are caused from rash driving. No error.

A B C D

(o) Did you not angry at their refusal to obey the rules? No error.

A B C D

(15 × 1 = 15 Marks)

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2020

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 **1** or **2** sentences each. **Each** question carries **1** mark.

1. What is going concern concept?
2. What do you understand by accounting standards?
3. What is posting?
4. What is cash discount?
5. What is an opening entry?
6. Write a short note on prepaid expenses.
7. What is meant by drawings?

P.T.O.

8. What do you mean by self-balancing system?
9. What is Primage?
10. Ascertain Gross Profit from the following particulars :

	Rs.
Opening and closing stock	18,000 each
Purchases	55,000
Manufacturing expenses	10,000
Sales	90,000

(10 × 1 = 10 Marks)

SECTION – B

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

11. Distinguish between Journal and Ledger.
12. What do you understand by errors of principle? Give an example.
13. Write a short on Suspense Account.
14. Define fixed assets. Give an example.
15. Name any two methods of providing for depreciation.
16. Write a short note on Total Debtors Account.
17. Write a short note on returnable packages.
18. Give a Compound Journal Entry for the following :

Paid Elsa cash Rs. 9300; discount allowed by her Rs. 700

19. If the total assets of the firm are Rs. 40,00,000, outside liabilities are Rs. 25,25,000, what is the amount of capital contributed by the owner?
20. Prepare Mr. E. Esmail Account as it would appear in the books of A.Anil, compute the balance amount to be paid in cash.

	Rs.
(i) Opening balance (credit)	10,000
(ii) Purchases made from E. Esmail	60,000
(iii) Goods returned to E. Esmail	6,000
(iv) Paid to E. Esmail by cheque	40,000
(v) Balance paid in cash	

21. Find out the amount of Purchase from the following figures :

Opening stock Rs. 25,000; Closing stock Rs. 50,000; Cost of goods sold Rs. 14,50,000.

22. A business firm pays Rs. 8,000 salaries per month to an employee. But during the year 2019 only Rs. 88,000 are paid as salary and one month salary Rs. 8,000 is due but not paid. Pass the adjusting entries.

(8 × 2 = 16 Marks)

SECTION – C

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

23. What is a Trial Balance? What are its objects?
24. Distinguish between self-balancing and sectional balancing system.
25. How will you deal with the following items appearing in the Trial Balance when preparing final accounts at the end of the year?
- (i) Wages
 - (ii) Life insurance premium
 - (iii) Rent outstanding
 - (iv) Stock at the end

26. Enumerate any eight Accounting Standards.
27. Distinguish between Trial Balance and Balance Sheet.
28. Write down the adjusting entries required for the following transactions :
- Goods withdrawn from business for personal use Rs. 10,000
 - Rent paid for the next year Rs. 1,800
 - Insurance prepaid Rs. 400
 - Wages paid for the erection of car shed Rs. 10,000.
29. On 1.1.2019, balance of Provision for Bad Debt was Rs. 1,500. During the year 2019 the bad debts written off amounted to Rs. 440. On 31.12.2019 Sundry Debtors stood at Rs. 15,000 and 5% Provision for Bad Debts is to be kept. Show the journal entries.
30. On 1.1.2018 stock of packages in hand was Rs. 8,000 (valued in the books at cost less 25%), and Rs. 1,200 in the hands of customers at invoice price, which is cost plus 50%.

For the year ended 31st December, 2018, Packages were charged out at Cost Plus 50% and full credit was given in respect of those returned in good condition. Packages sent out during the year were Rs. 16,000 – (invoice price) and Returns (all in good condition) Rs. 10,000. Customers retained packages at an invoice price of Rs. 300 and closing stock of Packages in hand at cost Rs. 6,666.67.

Write up Packages Stock Account and Reserve Account.

31. From the following particulars, you are required to prepare the self-balancing Adjustment Account in Debtors' Ledger :

	Customer A	Customer B	Customer C
	Rs.	Rs.	Rs.
Opening balance	20,000	30,000	40,000
Credits Sales	2,00,000	3,00,000	4,00,000

	Customer A	Customer B	Customer C
	Rs.	Rs.	Rs.
Cash sales	80,000	20,000	30,000
Cash received	1,00,000	1,50,000	2,10,000
Trade discount allowed	1,000	3,000	7,000
Cash discount allowed	3,000	4,000	5,000
Goods returned	4,000	2,500	5,500

(6 × 4 = 24 Marks)

SECTION – D

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

32. Define accounting concept. Explain the important concepts in accounting.
33. From the following figures extracted from the books of Mr. Haris, you are required to prepare a Trading and Profit and Loss account for the year ended 31st December, 2019 and a Balance Sheet as on that date after making necessary adjustments.

Debit Balances	Rs.	Credit Balances	Rs.
Purchases	1,20,500	Capital	52,000
Stock on 1 st January	21,500	Sales	1,86,000
Salaries	14,000	Sundry Debtors	10,900
Rent and Rates	3,000		
Insurance	800		
General expenses	3,100		

Debit Balances	Rs.	Credit Balances	Rs.
Wages	25,000		
Machinery	31,000		
Sundry Debtors	20,000		
Cash at bank	3,000		
Drawings	7,000		

Adjustments :

- (1) Salaries for the month of December still unpaid Rs. 1,600.
- (2) Insurance prepaid to the extent of Rs. 250.
- (3) Depreciate machinery by 10%.
- (4) Closing stock was valued at Rs. 26,000.

34. Following are the particulars relating to hire purchase :

Purchaser: Ram and Company Seller : Shyam and Company

Date of purchase: January 1, 2016 Goods purchased: Machine

Cash price: Rs. 12,894

Payments – Rs. 2,000 on signing of the agreement and the balance in the three equal annual instalments of Rs. 4,000 due on 31st December each year.

Rate of interest – 5% per annum.

Depreciation - 20% on the written down value each year.

Prepare Machinery Account and Shyam and Company Account in the books of Ram and Company. Also show the machinery in its balance sheet as on 31st December, 2017. Calculations are to be made to the nearest rupee.

35. S.S. Jai Hind commenced voyage on 1st October, 2019 from Mumbai to London and back. The voyage was completed on 30th November, 2019. It carried a consignment of tea on its onward journey and of machinery on its return journey. The ship was insured and the annual premium was Rs. 1,20,000. Prepare Voyage Account from the following particulars :

	Rs.
(i) Freight earned (outward)	5,00,000
(ii) Freight earned (inward)	3,50,000
(iii) Port dues	25,000
(iv) Bunker	1,50,000
(v) Wages and salaries	2,50,000
(vi) Stores	84,000
(vii) Sundry expenses	25,000
(viii) Passage money received	50,000
(ix) Lighterage charges	33,000
(x) Depreciation (annual)	4,80,000
(xi) Address commission 5% on outward and 4% on inward freight	
(xii) 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. 15,000 on 30th November, 2019.

(2 × 15 = 30 Marks)