

Text

(Pages : 14)

S – 3180

Reg. No. :

Name :

Third Semester B.A./B.Sc. Degree Examination, February 2024

First Degree Programme Under CBCSS

Language Course – English

EN 1311.1/EN 1311.3 : ENGLISH FOR CAREER

(Common for B.A./B.Sc. & Career Related Group 2(a) Courses)

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

1. Answer **all** the questions. Follow the instructions given in the brackets wherever needed.
1. The correct spelling of the word 'bailingual' is _____.
2. The antonym of 'alien' is _____.
3. Another word for 'penchant' is _____.
4. The noun form of 'observe' is _____.
5. This new shoes is very expensive. (Correct the sentence)
6. She _____ (go) to school since 2015. (Use the correct tense of the verb in brackets)
7. He injured him while working with a saw. (Underline the error)
8. _____ is the collection and study of postage stamps.

P.T.O.

9. She eats mangoes, _____? (Complete the sentence with a question tag)
10. She tends to _____ people who haven't had the same qualifications. (Fill in the blanks with the phrasal verb which means "to treat someone not worthy of respect".)
- (a) look forward to
 - (b) look down upon
 - (c) look up to
 - (d) look back on

(10 × 1 = 10 Marks)

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

11. Provide one-word substitutes for any **two** of the phrases :
- (a) a solo speech or presentation by a speaker
 - (b) a written or multimedia account of one's experiences during journeys
 - (c) something said or done without any preparation
 - (d) cyber attack using deceptive emails or messages to obtain sensitive information
12. Give the antonyms of any **two** of the following words :
- (a) confidence
 - (b) escalating
 - (c) sagacious
13. Make sentences of your own with any **two** of the following phrasal verbs :
- (a) turn up
 - (b) smell a rat
 - (c) look forward to
 - (d) bring up

14. Choose the correct option from the brackets :
- (a) The plane will _____ in an hour, we need to hurry to the airport. (take up / take off)
- (b) They had to _____ the event due to bad weather. (call on / call off)
15. Fill in the blanks using a collective noun from those given below :
(fleet, group, collection, flock, fleet)
- (a) The _____ of musicians played a mesmerizing concert last night.
- (b) The naval base housed an impressive _____ of ships.
16. Fill in the blanks using the suitable degree of the adjective given in brackets :
- (a) This is the _____ cake I have ever tasted. (delicious)
- (b) This smartphone is _____ the latest model. (fast)

Correct the error in the words given in italics:

17. (a) Exercising has numerous *advantage* effects on both physical and mental well-being.
- (b) It is my *obliging* to complete the assigned tasks before the deadline.
18. (a) His *significance* contributions to the project played a crucial role in its success.
- (b) I won't tolerate any more excuses; get the job done or face *consequances*.
19. (a) I was upset by his *hostility* attitude.
- (b) Our goal is focused on *eradicate* hunger by supporting local food banks.
20. Fill in the blanks with suitable words from those given in brackets :

(dumped, accumulation, dust bins, indicates)

The plastic _____ 1 _____ inside the oceans _____ 2 _____ that our oceans are slowly becoming _____ 3 _____. A new study found that the waste _____ 4 _____ in oceans is increasing.

21. Read the paragraph and answer the questions given below :

Pet animals, like dogs and cats, contribute to the lives of their owners by providing companionship and joy, fostering deep connections that positively impact both the human and animal involved. Caring for these pets involves responsibilities such as feeding, grooming, and attending to their health needs, instilling a sense of commitment and imparting valuable life skills to their owners.

- (a) How do pet animals positively impact the lives of their owners?
- (b) What skills do pet owners gain from taking care of their animals?

22. Mental health is a crucial aspect of overall well-being, encompassing emotional, psychological, and social aspects of an individual's life. It involves maintaining a balance in one's thoughts, emotions, and behaviors, contributing to a positive and fulfilling life. Seeking support, fostering open conversations, and promoting self-care are essential components in addressing and nurturing mental health.

- (a) What is the meaning of the word 'fostering' as used in the paragraph?
- (b) What components are essential for addressing and nurturing mental health?

(8 × 2 = 16 Marks)

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

23. Fill in the blanks with the correct option :

- (a) They asked you to _____, didn't they? (accept it / accept to it)
- (b) His constant complaints were _____ everyone in the office. (irritating / inspiring)
- (c) She was a _____ scientist, widely recognized for her research in quantum physics. (eminent / distinguished)
- (d) Her professional _____ have positioned her as a leader in the field of environmental sustainability. (acknowledgements / achievements)

24. Fill in the blanks with suitable phrases from those given in brackets :

(bring up, come across, set up, take off, look into, run out, show up)

- (a) While cleaning the attic, I _____ an old photo album.
- (b) The detective promised to _____ the mysterious disappearance of the valuable artifact.
- (c) We need to go grocery shopping; we're about to _____ of essential items.
- (d) They decided to _____ a small business to sell handmade crafts online.

25. Correct the error in any **four** of the following sentences :

- (a) She don't like coffee, but she loves tea.
- (b) The meeting was schedule for 3:00 PM, but it got postponed.
- (c) Neither the teacher nor the students is aware of the upcoming exam.
- (d) Of the two brothers, he is the tallest.
- (e) His ability to adapt to new situations are one of his strongest qualities.

26. Correct the error in the section in italics in any **four** of the following sentences :

- (a) *What fantastic* movie that was!
- (b) Oh, *what adorable* those kittens are!
- (c) *How an impressive* your artwork turned out!
- (d) *What beautiful garden* you've created!
- (e) *How thrilling is it* to ride a roller coaster!

27. Fill in the blanks with suitable pronouns from those given in brackets :

(myself, it, it's, us, them, I, her, she, you, me, they)

A : I went to the shopping mall today. _____ bought a new laptop for _____.

B : I need a laptop too. Can you tell _____ more about _____? What brand did _____ get?

A : I chose a popular brand. _____ sleek. _____ have a good collection.

B : Thanks. I want to buy a new laptop for my friend on _____ birthday.

28. Correct the error in the sections in italics :

(a) Of the two boys, Jim is *the fastest*.

(b) She plays the piano *more skillfull than* anyone in the band.

(c) This is the *more worst* movie I've ever seen.

(d) She is not *as taller as* her friend.

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

(symptoms, encourage, presently, possibility, ailment, home, feeble, wished)

Tom lay thinking. _____ it occurred to him that he _____ he was sick; then he could stay _____ from school. Here was a vague _____. He canvassed his system. No _____ was found, and he investigated again. This time he thought he could detect colicky _____, and he began to _____ them with considerable hope. But they soon grew _____, and presently died wholly away.

30. Read the passage and answer the questions given below :

Big mountains, so amazing and old, have seen time passing and how people and societies change. The tall peaks, sometimes covered in mist or touched by the sun, get respect and make people dream. Mountains, with their rough landscapes and high points, feel both challenging and peaceful. They act like borders, keeping different environments safe for plants and animals used to tough conditions. As Earth's history keepers, mountains tell stories of crashes and weathering that made them beautiful for millions of years. These huge formations attract both adventurers and thinkers, giving a break in high places with fresh air and endless views, making us appreciate nature's wonders and strength.

- (a) What makes people dream?
- (b) Why are mountains considered to be challenging?
- (c) Define "history keepers."
- (d) Who are more fascinated towards mountains?

31. Read the passage and answer the questions given below :

The RMS Titanic, a British passenger liner, remains one of the most iconic and tragic stories in maritime history. On April 15, 1912, during its maiden voyage from Southampton to New York City, the Titanic struck an iceberg and sank in the North Atlantic Ocean. Despite being equipped with advanced safety features for its time, the ship could not withstand the impact, leading to the loss of more than 1,500 lives. The disaster exposed shortcomings in maritime safety practices and sparked significant changes in international regulations. The sinking of the Titanic has since captured the collective imagination, serving as a poignant reminder of the delicate balance between human innovation and the forces of nature.

- (a) What was the fate of the RMS Titanic during its maiden voyage in 1912?
- (b) What was the destination of the RMS Titanic during its maiden voyage?
- (c) What caused the sinking of the Titanic?
- (d) The word poignant means:
 - (i) touching
 - (ii) happy
 - (iii) unemotional
 - (iv) indifferent

(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 given below :

Diego Maradona, widely regarded as one of the greatest footballers in history, left an indelible mark on the sport with his extraordinary skills and charismatic presence. Born in Argentina in 1960, Maradona's rise to football stardom began in his early teens when he joined the youth team of Argentinos Juniors. His exceptional dribbling abilities and vision on the field quickly caught the attention of scouts, leading to his debut in the professional arena at the tender age of 16. Maradona's career reached its pinnacle during the 1986 FIFA World Cup in Mexico, where he single-handedly propelled Argentina to victory. His infamous "Hand of God" goal and the stunning solo effort against England in the quarterfinals showcased his unparalleled talent and cemented his status as a football legend.

Off the field, Maradona's life was marked by both triumphs and tribulations. His battles with drug abuse and personal demons added a complex layer to his narrative, but his impact on the game and the love he garnered from fans worldwide remained unparalleled. Despite the controversies, Diego Maradona's legacy endures, with his name etched in football history as a symbol of skill, passion, and the indomitable spirit that defines the beautiful game.

1. _____ is the word from the passage which means "first public appearance".
2. Charisma in the given context means _____.
 - (a) Compelling charm
 - (b) Very eloquent
 - (c) Totally difficult
 - (d) Calm and cool
3. Name the word which is a synonym for 'notorious' from the passage.

4. "Cemented" in the passage means _____.
 (a) put out (b) firmly established
 (c) made irrelevant (d) well protected
5. The word _____ from the passage is synonym for the word 'incomparable'.
6. The phrase 'single handed' means _____.
 (a) collaboratively (b) with one hand
 (c) in tandem (d) solely executed
7. _____ is not a synonym of 'complex'.
 (a) intricate (b) elaborate
 (c) composite (d) nefarious
8. Identify the word in superlative degree from the above passage.
9. The word 'exceptional' is related to _____.
 (a) unique (b) ordinary
 (c) mediocre (d) normal
10. _____ is a single word for "adhering to standards".
 (a) professional (b) professionalization
 (c) profess (d) professionalism
11. _____ is a synonym for 'success'.
12. Which phrase means "create an everlasting memory"?
13. The phrase _____ means "attain the highest level".
14. Find a synonym for "invincible will" from the passage.
15. Make a sentence on your own with the word "legacy".

OR

33. Answer **all** the following questions :

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

1. She is _____ expert in _____ field of environmental science.
2. She decided to go for a run, _____ the weather was chilly and the sky was clear.
3. He completed the task _____, showcasing his efficiency and dedication.
4. She was _____ interested nor impressed by the mundane presentation.
5. _____ it was raining, they decided to go for a walk in the park.
6. I bought _____ new laptop yesterday, and it came with _____ sleek case.
7. We took a leisurely stroll through the _____ park, enjoying the tranquility.
8. She had _____ time to finish the project before the deadline.
9. Of all mountain peaks, Everest is _____. (use the correct degree of 'tall')
10. He was given two options, and he chose the _____, which was a practical one. (later/latter)

Rewrite as directed :

11. English is spoken all over the world. (change the voice)
12. "What inspired you to pursue a career in environmental conservation?" inquired the journalist. (write in indirect speech)
13. he exclaimed this is the best news I've heard all week (punctuate the sentence)
14. We witnessed a stunning sunset at the beach. (write as exclamatory sentence)
15. Not only the students but also the teacher _____ surprised by the unexpected turn of events. (use the correct form of 'be')

GROUP B

34 Read the passage and answer the questions given below :

It was raining when Rahel came back to Ayemenem. Slanting silver ropes slammed into loose earth, plowing it up like gunfire. The old house on the hill wore its steep, gabled roof pulled over its ears like a low hat. The walls, streaked with moss, had grown soft, and bulged a little with dampness that seeped up from the ground. The wild, overgrown garden was full of the whisper and scurry of small lives. In the undergrowth a rat snake rubbed itself against a glistening stone. Hopeful yellow bullfrogs cruised the scummy pond for mates. A drenched mongoose flashed across the leaf-strewn driveway. The house itself looked empty. The doors and windows were locked. The front verandah bare. Unfurnished. But the skyblue Plymouth with chrome tailfins was still parked outside, and inside, Baby Kochamma was still alive. She was Rahel's baby grandaunt, her grandfather's younger sister. Her name was really Navomi, Navomi Ipe, but everybody called her Baby. She became Baby Kochamma when she was old enough to be an aunt. Rahel hadn't come to see her, though. Neither niece nor baby grandaunt labored under any illusions on that account. Rahel had come to see her brother, Estha.

(Arundhati Roy: God of Small Things)

Questions:

1. The word 'drenched' in the passage is closest in meaning to:
(a) violent (b) aggressive
(c) warm (d) damp
2. "Flashed across" means:
(a) move swiftly (b) appear in a flash
(c) come back (d) move carefully
3. Find the word in the passage which is opposite in meaning to 'faded'.
(a) empty (b) glistening
(c) slanting (d) gabled

4. The word 'scummy' in the passage means:
 - (a) clean
 - (b) wet
 - (c) muddy
 - (d) slippery
5. The phrase slammed into means:
 - (a) intrude
 - (b) deliver
 - (c) paste
 - (d) hit
6. 'Undergrowth' means _____.
7. Identify the statement which is true:
 - (a) The residence appeared deserted.
 - (b) The people were noisy.
 - (c) Rahel was greeted warmly.
 - (d) The garden appeared to be charming.
8. The word 'overgrown' in "overgrown garden" means:
 - (a) clear
 - (b) dense
 - (c) captivating
 - (d) deserted
9. How did Navomi become "Baby Kochamma"?
10. What was the weather like when Rahel returned to Ayemenem?
11. How does the old house on the hill appear in the passage?
12. Describe the condition of the walls of the old house.
13. What animals are mentioned in the wild, overgrown garden?
14. Who is Baby Kochamma, and how is she related to Rahel?
15. Why did Rahel come back to Ayemenem, and who did she come to see?

OR

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

1. Despite a heavy rain, she insisted on going for a run in the park. No Error.
 - a
 - b
 - c
 - d
2. Each of the student in the class has their own opinion about the topic.
 - a
 - b
 - c

No error.

 - d

3. The manager, along with his team, are planning to attend
a b
the conference next month. No Error.
c d
4. The cat laid on the couch, grooming itself, while the dog played in the backyard.
a b c
No Error.
d
5. The new policy will affect a significant change in the company's operations.
a b c
No error.
d
6. He don't want to admit that he made a mistake during the presentation.
a b c
No error.
d
7. The mountain range is visible from a far distance on clear day.
a b c
No error.
d
8. Between you and I, there's no need to worry about the project deadline.
a b c
No error.
d
9. The book, as well as the magazine, are on the shelf in the living room.
a b c
No error.
d
10. The group of friends, all wearing matching T-shirts, were celebrating their reunion.
a b c
No error.
d

11. The reasons for the project delay are still unclear. No error.

a b c d

12. Me and my sister are planning a trip to Europe next summer. No error.

a b c d

13. The cake, along with the cookies, were baked by my grandmother. No error.

a b c d

14. Each of the employees were given a bonus for their hard work last quarter.

a b c

No error.

d

15. The car needs washed before we go on our road trip. No error.

a b c d

(2 × 15 = 30 Marks)

(Pages : 3)

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Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

Career Related First Degree Programme under CBCSS

Group 2(a)

Core Course

**CX 1341 / HM 1341 / TT 1341 : MANAGEMENT CONCEPTS AND
THOUGHTS**

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. 'Management is a social process'. How?
2. What is meant by responsibility?
3. What is change management?
4. Define Accountability.
5. What is formal organisation?
6. Define delegation.
7. What is Expedancy Theory?
8. Define control in management.
9. What is organisation culture?
10. What is Trait Theory?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. What is meant by visual communication?
12. Write any two contribution of Drucker.
13. What is non controllable premises?
14. What is line and staff organisation?
15. State Alderfer's ERG Theory.
16. What is grape wine communication?
17. What is supervision?
18. State Managerial Grid theory.
19. What is the relevance of knowledge management?
20. What is the nature of a learning organisation?
21. What is administration?
22. State any two principles of direction.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Briefly explain the contributions of C. K. Prahlad.
24. What are the types of communication?
25. Explain the importance of planning.
26. Explain Herzberg's need hierarchy theory.
27. Explain the major styles of leadership.
28. Explain the barriers of communication.

29. Explain the qualities of a good supervisor.
30. Which are the different styles of effective managers?
31. Explain the principles of delegation.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain different schools of management thought.
33. Define motivation and explain Maslow's need hierarchy theory.
34. Define TQM and explain its tools.
35. What is staffing and briefly explain the staffing process.

(2 × 15 = 30 Marks)

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Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

Career Related First Degree Programme Under CBCSS

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

Vocational Course :

CX 1371 : INCOME TAX LAW AND PRACTICE II

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is depreciation?
2. What is section 80D?
3. Define capital gain.
4. Write any two casual incomes.
5. What do you mean by clubbing of income?
6. Write any two allowable expenses while computing income from business.
7. Define profession
8. What is set-off?
9. What is GTI?
10. What is the rate of depreciation on Plant and Machinery?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. Define block of assets.
12. Why Income from other sources is called residuary heads of income?
13. What is indexation?
14. What are the two types of set-off?
15. What is unabsorbed depreciation?
16. What do you mean by Government securities?
17. What is the provision for clubbing minors' income?
18. Explain section 80E.
19. What is LTCG?
20. What do you mean by transfer?
21. What do you mean by grossing up of income?
22. What are casual incomes?

(8 × 2 = 16 Marks)

SECTION – C

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

23. Explain various deemed incomes.
24. What is the tax treatment of Gifts?
25. Explain section 80 GG.

26. Mrs. Chandrika purchased a house for Rs. 2,00,000 in 2004-05 and paid Rs. 18,000 as registration charges. She sold the house for Rs. 25,00,000 in 2021-22. Compute capital gain. (CII for 2004-05 is 113, 2021-22 is 317).

27. Compute Income from other sources

Director's fees	–	18,000
Income from agriculture in UK	–	62,000
Income from agriculture in India	–	12,000
Honorarium from lectures	–	50,000
Dividend from India's company	–	60,000
Interest on Government securities	–	18,600
Ground rent	–	15,000
Income from sub-letting (rent paid Rs. 18,000)	–	24,000

28. Mr. A earned GTI of Rs. 5,00,000 in the previous year and made the following donations during the year by cheques:

Rs. 10,000 to CM's Earthquake relief fund Maharashtra.

Rs. 15,000 to National foundation for communal harmony

Rs. 40,000 to Municipality for family planning

Rs. 25,000 to approved institutions.

Books donated to a college worth Rs. 25,000

Aid to poor students Rs. 2,000

Compute the amount of deduction admissible u/s 80G for the current assessment year.

29. The particulars of income of Shri Devendra Singh for the year ending 31/3/2022 are given below:

- Profit from sole trading concern Rs. 60,000
- Rent received from house property Rs. 48,000
- Share of profit from association of persons Rs. 48,000
- Dividend from an Indian company Rs. 15,000
- Long term capital loss on jewellery Rs. 45,000
- Long term capital gains on sale of other assets Rs. 3,72,000
- Business losses Rs. 96,000 brought forward from the previous year.

Calculate Gross Total Income.

30. The Net Profit of Mr. Sulaiman as per his profit and loss a/c after charging the following items was Its. 3,40,000

Interest on capital	–	20,000
Salary to staff	–	1,16,000
Office expenses	–	3,000
Bad debt written-off	–	13,000
Provision for bad debt	–	10,000
Provision for income tax	–	16,000
Donation	–	10,000
Depreciation	–	17,000

Depreciation allowable as per the Act is only Rs. 12,000. Compute income from business.

31. What are the provisions related to claiming of depreciation under Income Tax Act?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Discuss various exempted capital gains u/s 54.

33. Sri. Kumar is an advocate in Mumbai. He has prepared the following income and expenditure account for the year ending 31-3-2022. Compute Income from profession.

Office expenses	1,30,000	Fee from clients	3,25,000
Charity	20,000	Special fee for appointing as commission	2,60,000
Donation	1,00,000	Gift from clients	20,000
House hold expenses	60,000	Interest from bank	1,30,000
Telephone expenses	10,000	Salary as lecturer	60,000
Income tax	42,000	House rent	15,000
Rent	4,000		
Electricity charges	6,000		
Salary to staff	26,000		
Purchase of motor car	3,00,000		
Life insurance premium	4,000		
Excess of income over expenditure	1,08,000		
	8,10,000		8,10,000

- (a) He lives in one half of the house and other half is used for office. Rent and electricity are in respect of this house
- (b) Half of the car expenses are for personal use
- (c) Depreciate motor car by 15%

34. Compute Total Income of Mr. Shyamlal for the assessment year 2022-23.

Income from salary	– 3,50,000
Short term capital gains	– 12,000
Long term capital gains	– 2,40,000
Bank interest on time deposits	– 10,000
Winning from lottery	– 25,000
Expenditure on medical treatment of a disabled dependent	– 15,000
Investment in National Saving Certificate (VIII issue)	– 10,000
Donation to Indira Gandhi Memorial Trust by cheque	– 25,000
Contribution to Public Provident Fund	– 15,000

35. State the situations where clubbing of income is done.

(2 × 15 = 30 Marks)

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Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

First Degree Programme under CBCSS

Core Course

CO 1343/CC 1344 (2014 – 2017 Admission)/

CO 1342/CX 1342/TT 1342/HM 1342/CC 1343 (2018 Admission Onwards)

ADVANCED FINANCIAL ACCOUNTING

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

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define partnership.
2. What is fixed capital?
3. What is realisation account?
4. What do you understand by unrecorded assets?
5. What is consignment?
6. What do you understand by account sales?

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7. What do you understand by *del-credere* commission?
8. What do you mean by "Debtors" method in branch accounts?
9. What are dependent branches?
10. What is abridged incorporation?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Briefly explain the principles of Garner vs. Murray when a partner becomes insolvent.
12. What are the reason for dissolution of partnership?
13. What do you mean by account sales?
14. Explain how Del Credere Commission is calculated.
15. Briefly explain abnormal loss in consignment.
16. What do you mean by remittance-in-transit?
17. Give two examples of businesses in which joint venture are generally used.
18. What are the main types of branches from accounting point of view?
19. What are the objectives of branch accounting?
20. What are joint expenses? Give an example.

21. Sundaran of Palghat sent 100 bicycles at a cost of Rs. 1,200 each to Rasheed of Malappuram on consignment basis. Sundaran paid loading charges Rs. 2,000, freight Rs. 1,500 and insurance Rs. 500. Rasheed has spent Rs. 200 as cartage, Rs. 300 as loading and unloading charges, Rs. 1,000 as godown rent and selling expenses Rs. 350. As the end of the accounting period, 25 bicycles remained unsold. The selling price is Rs. 1,600 per bicycle. Calculate the value of stock.
22. Thushar Garments Ltd. opened a branch at Pandalam on 1st April, 2020. Prepare Pandalam Branch Account for the year ended 31st March 2021, from the following information.

	Rs.
Goods sent to Pandalam Branch	3,25,000
Cash sent to branch for –	
Salaries	35,000
Rent	32,000
Sundry expenses	10,000
Cash remitted by the branch	4,32,000
Closing stock at branch	60,500
Petty cash in branch (31.3.2021)	1,400

(8 × 2 = 16 Marks)

SECTION – C

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

23. How deficiency of creditors is paid off at the time of dissolution of firm?
24. Distinguish between Realization Account and Revaluation Account.
25. Distinguish between Consignment and Sale.

26. What are the advantages of departmental accounts?
27. Pass the necessary journal entries for the following transactions on the dissolution of a firm, after various assets (other than cash) and third party liabilities have been transferred to Realization Account :
- Bank Loan Rs. 10,000 is paid.
 - Stock worth Rs. 5,000 is taken over by partner X.
 - Expenses on dissolution amounted to Rs. 1,200 and were paid by partner Y.
 - Loss on Realization Rs. 7,000 was to be distributed between X and Y in the ratio of 5 : 2.
28. A, B and C commenced business on January 1, 2020, with a capital of Rs. 50,000, Rs. 30,000, and Rs. 20,000 respectively. Profits and losses were shared in the ratio of 5:3:2. Capitals carried interest at 5% per annum. During 2020 and 2021, they made a profit of Rs. 30,000 and 40,000 before allowing interest on capitals. Drawings of each partner were Rs. 6,000 per year.

On December 31, 2021, the firm was dissolved. Creditors on that date were Rs. 20,000. The assets realised were Rs. 1,64,000 net. Give the necessary accounts to close the books of the firm.

29. Messrs. Westerm India Company of Chengannur consigned 100 steel chairs to Global Trading Company of Meerut. The cost of each steel chair was Rs. 500. The consignors paid insurance Rs. 500; Freight Rs. 800. Account sales was received from Global Trading Company showing gross sale proceeds of 80 units at Rs. 600 each. The expenses paid and deducted by them were :

	Rs.
Carriage	20
Establishment expenses	130
Commission @ 5%	2,400
	2,550

Show Consignment to Meerut Account in the books of Consignor.

30. Give the various journal entries to be passed in case where separate set of books are maintained for recording joint venture transactions.
31. Following are the extracts from Trial Balances of a head office and a branch. You are required to pass the necessary journal entries for reconciling the balances of the Head Office Account and the Branch Account.

Particulars	Trial Balance			
	Head Office		Branch Office	
	Dr.	Cr.	Dr.	Cr.
	Rs.	Rs.	Rs.	Rs.
Current Accounts	1,00,000			90,000
Goods sent/received by Branch		1,50,000	1,45,000	

(6 × 4 = 24 Marks)

SECTION – D

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

32. Discuss the mode of settlement of accounts after dissolution.
33. Kannan sent 500 articles to his agent Jayan at an invoice price (cost to Kannan) of Rs. 25 per article and paid freight and cartage Rs. 460. Jayan sold 300 articles @ Rs. 30 per article and sent an account sales deducting Rs. 200 for storage charges and Rs. 300 for selling expenses. He charged 10% commission on the gross sale proceeds and remitted the amount due to Kannan. Jayan also informed Kannan that 50 articles had been damaged in transit and they fetched only total 70% of their cost. Prepare necessary ledger accounts in Kannan's books of accounts showing the profit earned by the consignor.
34. X, Y and Z enter into a joint venture to share profits in the ratio of 3 : 2 : 1 respectively. X, Y and Z contributed Rs. 3,000, Rs. 4,000 and 5,000 respectively, which amounts were deposited in a Joint Bank Account. They purchased goods worth Rs. 10,000 from N, and made him the payment by cheque. They incurred Rs. 250 as expenses on the goods purchased.
- A part of the goods was sold for Rs. 9,000 and the amount was received in cash. The remaining goods were sold to P on credit for Rs. 6,000, who accepted a bill, which was discounted for Rs. 5,900.
- X was allowed commission @ 5% on sales for his extra services. Prepare Joint Venture Account, Joint Bank Account and Personal Accounts.

35. Messrs. Mighty and Company opened a branch at Chennai. The following are the transactions between the Head Office and the Branch for the year ending 31st December, 2021 :

	Rs.	Rs.
Sale of goods at branch (1-1-2021)	12,000	
Sundry debtors (1-1-2021)	8,000	
Goods sent to branch	96,000	
Returns from customers	4,000	
Returns from branch	2,000	
Discount allowed to customers	3,000	
Remittance from branch :		
Cash sales	12,000	
Received from debtors	<u>1,00,000</u>	1,12,000
Cheques sent to branch :		
Salaries	6,000	
Insurance	1,500	
Petty cash	<u>500</u>	8,000
Stock at branch (31-12-2021)		10,000
Sundry debtors (31-12-2021)		13,000
Petty cash balance (31-12-2021)		100

Prepare Chennai Branch Account and Memorandum Trading and Profit and Loss Account in the books of the Head Office.

(2 × 15 = 30 Marks)

(Pages : 3)

S – 3534

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

First Degree Programme under CBCSS

Complementary Course – III

CO 1331/CC 1331/HM 1331/CX 1331 : E-BUSINESS

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions. Each carries 1 Mark.

1. What is Electronic Data Interchange?
2. Expand EFT.
3. What is a website?
4. What is Digital currency?
5. List out any two popular methods of E-payment.
6. What is Google Chrome?
7. What you mean by HTTPS?
8. Expand FTP.
9. What you mean by Internet Marketing?
10. What you mean by E-auction?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Not exceed **one** paragraph, Answer **any eight** questions, each question carries **2** marks.

11. What you mean by E-SCM?
12. What you mean by e-procurement?
13. What you mean by Electronic Payment?
14. What you mean by online employment market?
15. What you mean by Web Publishing?
16. State the meaning of online teaching.
17. List out any two E-governance models.
18. Who are online grocers?
19. What is an Internet Service Provider (ISP)?
20. What is a freenet?
21. What is a firewall?
22. What is email?

(8 × 2 = 16 Marks)

SECTION – C

Not exceed **120** words, Answer **any six** questions, each question carries **4** marks.

23. Write a note on E-governance.
24. What are the drawbacks of E-governance?

25. What are the basic requirements to start an online business?
26. What are the funding option of E-Commerce?
27. What are the techniques of website design?
28. What are the features of E-market places?
29. Explain the G2c model of E-governance.
30. What are basic requirements of supply chain management?
31. Explain the Important E-business suits.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Elucidate the procedure of online payment.
33. Explain online Entertainment with suitable examples.
34. What are the drawbacks of internet marketing?
35. Discuss about startups.

(2 × 15 = 30 Marks)

(Pages : 4)

S – 3670

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, February 2024

Career Related First Degree Programme under CBCSS

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

Vocational Course IV :

CX 1372 : RECOVERY AND REFUND OF INCOME TAX

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions. **One** word or to a maximum of **two** sentence. Each carries **1** mark.

1. When TDS is not applicable on payment from Employees Provident Fund?
2. When TDS on interest on securities should be deducted?
3. When Assessing Officer can revise his order to pay advance tax?
4. How much minimum advance tax must be paid on or before December 15 of a previous year?
5. What is the Rate of Interest U/S 234 A?
6. What is the Period of Levy of Interest under section 234 B?
7. What is the Tax Treatment of Income Tax Refund?

P.T.O.

8. What is the Period of Levy of Interest under section 234C?
9. What is PAN?
10. Where to check for ITR Refund Status of a financial year?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Who is responsible to deduct TDS on interest other than interest on securities?
12. What is the rate of TDS on winning from lotteries or crossword puzzles, etc.?
13. When TDS shall not be deducted on insurance commission?
14. What is the procedure for 1st instalment of advance tax, on assessee's own motion?
15. What is the reason the payment of interest Under section 234A?
16. What is amount on which interest is to be levied under section 234A?
17. Which are the cases under which interest under section 234B of the Income Tax Act is levied?
18. What is the amount on which interest is to be levied under section 234B?
19. Who can claim income Tax Refund?
20. Which are the cases in which a Person other than the Assessee Claim Refund of Tax?
21. When Refund of Tax may be withheld?
22. Write the Powers of receiver, appointed as part of recovery of tax.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Which are the cases when TDS on dividends is not required to be deducted?
24. Write the provisions relating to TDS on payment of rent by certain individual / HUF.
25. What are the Conditions to be satisfied for issuing advance tax order by the Assessing Officer?
26. Compute the amount of tax to be deducted at source in the following cases :
- (a) Blokraft Ltd. takes a building on rent and sublets it is Ranu Ltd.- Ranu Ltd pays C 8,00,000 as rent.
- (b) Manthan Ltd takes a building on rent from Priyal (rent being C 21,000 p.m)
- (c) Reliance Ltd takes a commercial building on rent (rent being C 5,00,000). Rent is payable in December to three co-owners as follows :
– Amar : C 1,80,000 – Akbar : C 2,50,000 – Anthony : C 70,000
27. Kavi (26 years) is employed by a manufacturing company. For the previous year 2022-23 his estimated income is as follows. Calculate the instalments of advance tax.

	₹	₹
Estimated gross salary	13,50,000	–
Less : Ravi contribution towards recognised provident fund	1,40,200	–
Tax deduction at source by employer	1,02,000	11,07,800
Take home pay		
Estimated bank interest		
Less : Tax deduction at source by the bank	1,50,000	
Net interest likely to be received by X from bank	15,000	1,35,000

28. Mr. Gaitonde is a doctor. His tax liability for the financial year 2022-23 amounted to B 9,100. The due date of filing the return of income in his case is 31st July, 2023. On 5th August, 2023 he paid tax of B 9100 and filed his return of income. Will he be liable to pay interest under section 234A?

29. Explain the eligibility Criteria for Income Tax Refund.
30. Write a note on Recovery of tax in pursuance of agreements with foreign countries.
31. What are the provisions relating to sale of immovable property as part of tax recovery procedures, under Income Tax Law?

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain provisions relating to Attachment and sale of movable property as part of tax recovery, under Income Tax Law.
33. Explain the different circumstances for payment of interest by assessee.
34. Find out the amount of advance tax payable by Mr. A on specified dates under the Income tax Act, 1961 for the financial year 2022-23: Business income ₹ 4,85,000. Long term capital gain on 31-5-2022 ₹ 60,000. Winning from lotteries on 12-6-2022 ₹ 50,000. Interest on loan ₹ 10,000. Other income ₹ 5,000. Investment in PPF ₹ 10,000. Tax deducted at source : Case 1 ₹ 38,000, Case 2 ₹ 15,000.
35. A resident employee Nikhil (aged 40), who works for Clear Tax, is fixed as Rs. 1,00,000 per month as salary during the FY 2022-23. Nikhil has invested Rs. 50,000 in ELSS funds, Rs. 60,000 in PPF, Rs. 40,000 in NSC. What will be the monthly TDS deducted u/s 192?

His total income would be estimated as Rs. 12,00,000. Standard deduction of Rs. 50,000 is allowed on salary income. Deduction (as declared by employee) under Chapter VI A would be Rs. 1,50,000. Calculation of TDS from monthly salary?

(2 × 15 = 30 Marks)