To~

Reg. No. : ....

Name : ....

Fourth Semester B.A./B.Sc. Degree Examination, July 2024

First Degree Programme under CBCSS

Language Course – English

EN 1411.1/EN 1411.3 : READINGS IN LITERATURE

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

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

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

1.   What is the question the poet asks the labourers of England?

2.   List the main themes of "The Gift Outright".

3.   What is the central theme of "Telephone Conversation"?

4.   What is the meaning of the word 'interior' in Atwood's poem?

5.   What does the sound of the flute signify in "House of a Thousand Doors"?

6.   Why is the colour yellow associated with the Indian bride?

7.   Theme of "The Exercise Book".

8.   How did the narrator understand that his liver was out of order?

9.   What does "You are Under Surveillance" talk about?
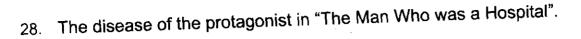
10. Who was Kochuraman in "The Power of Faith"?

(10 × 1 = **10 Marks**)

P.T.O.

II. Answer any **eight**, each in a short paragraph not exceeding **50** words.

11. What are the things the poor labourers do not get although they work very hard?

12. What helped Frost establish his reputation as a truly national poet?

13. The protagonists of "Telephone Conversation".

14. What does 'The House of a Thousand Doors' symbolize?

15. Comment on card in the poem "Identity Card".

16. What did the white men do to the aboriginals according to Oodgeroo Noonuccal?

17. What does "Agony" depict?

18. The sad fate of Uma in "The Exercise Book".

19. The attitude of Krishnan's daughter to her grandmother.

20. The character of Lomov.

21. What effect did John Kurian's notice about the surveillance camera have on his daughter Sini?

22. What is Arundhati Roy's first comment on nuclear weapons?

(8 × 2 = 16 Marks)

III. Answer any **six**, each in a paragraph not exceeding **100** words.

23. What does Frost's "The Gift Outright" convey?

24. Write a note on the aesthetics of "I cannot help blossoming".

25. How does Atwood describe her journey to the interior?

26. How does the poem "We are Going" end?

27. Why did Krishnan refuse to help his sister when she was ill?

28. The disease of the protagonist in "The Man Who was a Hospital".

29. What was peculiar in the character of Natalya Stepanovna?

30. What does Malcolm X say about Marcus Garvey?

31. What is Arundhati Roy's opinion about the common people of India?

(6 × 4 = 24 Marks)

IV. Answer any **two**, each in about **300** words.

32. What is Shelley's exhortation to the men of England?

33. "The Exercise Book" as the story of the sad predicament of the Indian girl child.

34. Chekhov's use of humour and exaggeration in "A Marriage Proposal".

35. What does Arundhati Roy say about India's last nuclear test?

(2 × 15 = 30 Marks)

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Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2024

Career Related First Degree Programme under CBCSS

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

Vocational Course V :

CX 1471 : INCOME TAX ASSESSMENT — I

(2018 Admission Onwards)

Time : 3 Hours　　　　　　　　　　　　　　　　　　　Max. Marks : 80

PART – A

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

1.　What is the importance of permanent account number?
2.　Who needs to file income tax return?
3.　What you mean by ITR-4S?
4.　What is meant by assessment?
5.　What is income tax slab?
6.　What you mean by agriculture income for tax purpose?
7.　What you mean by gross total income?
8.　State the meaning of a firm under Income Tax Act.
9.　What do you understand by partnership?
10.　What is maximum marginal Rate?

(10 × 1 = 10 Marks)

PART – B

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

11. What you mean by voluntary return?

12. Mr. Rupen is a doctor. Gross receipts for the year 2021-22 came to Rs.18,40,000. He opts for the presumptive taxation scheme of section 44ADA. What will be the due date for filing of return of income by Mr. Rupen for the financial year 2021-22?

13. Mention the tax rate applicable for partnership firm.

14. List out any two restrictions should be kept in mind before making intra-head adjustment of loss.

15. State the Provisions under the Income-tax law in relation to carry forward and set off of capital loss.

16. List out any two entities where 80 C benefit cannot avail.

17. What is the meaning of "due date" as per Income Tax?

18. Who is karta in HUF?

19. What is meant by assessment year as per income tax act?

20. What is mean by partnership deed?

21. Write a note on assessment after change in the constitution under section 188 of the Income Tax Act.

22. How do you make changes to your tax returns after the due date?

(8 × 2 = 16 Marks)

PART – C

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

23. Write a note on Assessment under section 144 of the Income tax Act.

24. List out the situations where tiling of return is optional

25. Mr. Kiran is a partner in SM Enterprises. The turnover of the firm for the financial year 2021- 22 amounted to Rs.1,84,00,000. The firm has declared income @ 8% on presumptive basis under section 44AD of the Act. Apart from remuneration, interest and share of profit from the firm, Mr. Kiran is not having any other source of income. What will be the due date of filing of return of income by the partnership firm and by Mr. Kiran for the financial year 2021-22?

26. Discuss the assessment when section 184 of the Income Tax Act is not complied with.

27. How to assess the taxability on share of profit from AOP or BOI under section 186?

28. Explain two schools according to Hindu Law.

29. State the difference between Hindu Undivided Family Business and Company.

30. Explain the rules relevant for the assessment of HUF.

31. When the succession of one firm by another firm happens?

(6 × 4 = 24 Marks)

PART – D

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

32. Explain the steps to compute tax on total income of a firm.

33. Profit and Loss account of Brothers Co., a partnership firm of Chartered Accountants, for the year ending 31ˢᵗ March 2022 is as follows

P&L a/c of Brothers Co for the year 2021 -22

	(₹)		(₹)
Expenses	1,18,000	Receipts from clients	1,20,000
Depredation	40,000	Audit fees	80,000
Remuneration to partners	96,000	Net loss	1,33,000
Interest on Capital to partners	79,000		
	3,33,000		3,33,000

Other information :

(a) Out of expenses of 37,250 is not deductible as per section 36

(b) Depreciation as per section 32 is 40,470

(c) Interest on Capital to partners, not deductible under section 40(b) is 12,410

Compute taxable income of the firm, if any, assuming that the firm satisfies the conditions of section 184 and 40(b).

34. Explain various types of assessment

35. Mr. Athmaram is the Karta of a Hindu Undivided Family consisting of Karta and his three brothers Abiram, Bijuram, Reghuram as coparceners. The family and the coparceners had the following incomes for the year ended 31st March 2021.

(a) Salary of Athmaram as manager of a company ₹ 2,18,000

(b) Interest on Government Securities :

(i) Interest in the name of A ₹ 4,200 on investments made out his salary.

(ii) Interest in the name of all coparceners ₹ 12,900 investment made out of the family.

(iii) Interest on Bonds in the name of Reghuram's wife bought out to her Sridhan ₹ 1,200.

(c) Rent from property :

(i) Ancestral house ₹ 12,000.

(ii) House in the name of Bijuram bought out of family fund ₹ 7,200.

(d) Business:

(i) Family business income ₹ 1,35,000

(ii) Half share of income in a firm in which B is a partner as a representative of the family ₹ 63,600.

(e) Income of Reghuram as a lawyer ₹ 70,600.

(f) Dividends (Gross) from shares of an Indian company, in the name of Reghuram bought out of family funds ₹ 8,000.

Compute the total income of the family for the assessment year 2022 – 23.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2024

First Degree Programme under CBCSS

Complementary Course :

CO 1431/CX 1431/CC 1431/HM 1431 : BUSINESS STATISTICS

(Common for Commerce/Commerce & Tax Procedure and Practice/Commerce with Computer Application/Commerce & Hotel Management and Catering)

(2018 Admission onwards)

Time : 3 Hours   Max. Marks : 80

PART – A

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

1. What is primary data?

2. Define Median.

3. State two functions of statistics.

4. What is price index number?

5. What is linear regression?

6. What are quartiles?

7. What is extrapolation?

8. What do you mean by source note?

9. What do you mean by time series?

10. What is classification of data?

(10 × 1 = 10 Marks)

PART – B

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

11. What is snowball sampling?

12. What is Mean Deviation?

13. What is partial correlation?

14. What is non sampling error?

15. What do you mean by editing of data?

16. What does Coefficient of Variation denote?

17. What is chain base index number?

18. Explain the terms sensex and Nifty.

19. State two objectives of measuring dispersion.

20. Write any two limitations of sampling.

21. What do you mean by base year and current year?

22. Define Geometric Mean.

(8 × 2 = 16 Marks)

T – 2655

PART – C

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

23. State the differences between a questionnaire and a schedule.

24. What are the components of a time series?

25. State the uses of index numbers.

26. Calculate Mean deviation from median and its coefficient from the following data.

Weight (kg) :	60	61	62	63	65	70	75	80
No of workers :	1	3	5	7	10	3	1	1

27. Construct index number of prices from the following data using Fisher's method.

Items	Base year		Current year	
	Price	Quantity	Price	Quantity
A	5	3	7	4
B	8	7	12	5
C	15	6	20	4
D	6	3	8	4

28. Define regression. State the various methods of measuring regression.

29. What are the characteristics of a good sample?

30. Explain the law of Inertia of Large Numbers.

31. Calculate Karl Pearson's co-efficient of correlation from the following data.

Age :	40	21	25	31	38	47
Weight :	78	70	60	55	80	66

(6 × 4 = 24 Marks)

T – 2655

PART – D

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

32. Define statistics. Explain the distrust of statistics and state how it can be misused.

33. The scores of two batsmen Ram and Shyam in ten matches during a certain IPL match season are as follows :

Ram :	32	28	47	63	71	39	10	60	96	14
Shyam :	19	31	48	53	67	90	10	62	40	80

Find out who is a better run getter? Which batsman is more consistent?

34. Fit a straight line trend by the method of least squares from the following data and compute the trend values.

Year	2000	2001	2002	2003	2004
Sales (Rs. in lakhs)	65	95	80	115	105

35. What is data collection? Explain the various methods of data collection.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2024

Career Related First Degree Programme under CBCSS

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

Vocational Course – VI

CX 1472 : INCOME TAX ASSESSMENT – II

(2018 Admission Onwards)

Time : 3 Hours   Max. Marks : 80

PART – A

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

1. Define a widely- held company.

2. Define Trust.

3. What do you mean by residential status of company?

4. What is GAAR?

5. What is meant by e-filing?

6. State any two deductions are made from G.T.I of co-operative societies.

7. What is MAT?

8. What is double taxation relief?

9. State any two incomes of trusts.

10. What is Unilateral relief?

(10 × 1 = 10 Marks)

PART – B

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

11. Explain public and private trust.

12. What is the meaning under the income tax act of :

    (a) co-operative society

    (b) Urban consumers co-operative society?

13. Putlee Co. Ltd., which is an Indian Company shows an income of Rs. 10,30,000 for the previous year ending 31.03.2022. During the previous it had donated 1,50,000 to the National Defense Fund set-up by the Central Government and 1,00,000 to the National Illness Assistance Fund by cheques. The income included a sum of Rs. 50,000 being dividend from another Indian company. The company distributed dividend to its shareholders on 25.09.2021 Rs. 1,50,000.

    Compute the total income of the company.

14. What are the advantages of e-filing?

15. Ram charitable trust derives income from HP of Rs. 5,00,000 and by voluntary contribution of Rs. 3,50,000. The utilization of the amount is as follows :

    (a) charitable purpose outside India Rs. 1,50,000

    (b) charitable purpose in India Rs. 3,80,000

    Compute taxable income of the trust.

16. What is online refund of tax?

17. Explain the term PAN.

18. What are the salient features of assessment of joint stock companies?

19. Briefly explain role of electronic media in Income Tax.

20. Explain the double taxation relief of a non-resident person.

21. What are the exempted incomes of trust?

22. For the assessment year 2022-23 the Jodhpur co-operative society derived total income from the following sources :

    Income from processing with the aid of power Rs. 10,000

    Income from collective disposal of labour of its members Rs. 15,000

    Income from another co-operative society (gross) Rs. 30,000

    Income from HP Rs. 20,000

    Income from other business Rs. 10,000

    Determine its taxable income.

                                              (8 × 2 = 16 Marks)
                          PART – C

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

23. Explain different types of companies.

24. Explain the rates of income tax applicable to a co-operative society.

25. In the previous year 2021-2022 a charitable trust derived an income of Rs. 3,85,000 from the property held for charitable purpose including Rs. 25,000 by way of tax deducted from a part such income at source. During the year, the trust spent 295000 for charitable purpose. Determine taxable income.

26. Explain Book Profit.

27. What are the facilities provided by the income tax department for e-filing?

28. Explain incomes not exempt under section 13 of trust Act.

29. What are the steps for e-filing return?

30. A co-operative society has the following incomes during 2021-22

Income from HP 10000

Income from book shop 16000

Interest on securities (gross) 16000

Dividend on shares of another co-operative society 26000

Compute the total income.

31. Explain different types of trusts.

(6 × 4 = 24 Marks)

PART – D

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

32. Explain in detail the deduction in respect of co-operative societies.

33. How software helps in computation of total income and tax liability?

34. XYZ is a domestic company manufacturing textile. For the year ended 31.03.2022 Statement of P/L showed a net profit of Rs. 10 lakh on a turnover of Rs. 1 crore. This included the following items :

    (a) Dividend amounting to Rs.2 lakhs paid to the shareholders for the accounting year 2020-21.

    (b) Interest amounting to Rs. 15,500 paid on the loan taken for the payment of the company's income tax liability.

    (c) Interest amounting to Rs. 15,000 paid on the loan taken to make donation to an approved charitable institution.

(d) (i) Rs. 45,000 spent by the managing director on his visit to :

    (1) Canada to buy machinery and finalize a collaboration agreement for a new independent undertaking proposed to be set-up (cement factory) – Rs. 30,000.

    (2) USA to study export market for textiles – Rs. 15,000

    (ii) Managing Director's wife accompanied her husband – Rs. 15,000 was contributed by the company towards her foreign trip expenses.

(e) Company incurred expenditure of Rs. 1,00,000 as follows

    (i) Advertisement in newspapers Rs. 50,000

    (ii) Advertisement in a Souvenir of political party Rs. 25,000. The amount is paid by cheque.

    (iii) Guest house at factory Rs. 25,000

(f) Rs. 12,000 paid to legal advisors in respect of proceedings before income tax authorities.

(g) Penalty of Rs. 24,000 for importing yarn in contravention of import regulations. Compute the taxable income of the company.

35. The Kisan urban consumer's co-operative society Jaipur received the following income for the year ended 31 March 2022

Business profits Rs. 1,18,000

Dividend on shares of XYZ Ltd. an Indian company (gross) Rs. 2,400 Interest on fixed deposits.

(a) from central co-operative bank Jaipur Rs.3,000

(b) from SBI Jaipur (gross) Rs. 5,000

Rent from letting ½ portion of the building owned by the Society remaining ½ portion is used by the society for its own business Rs. 3,600 Profit from cottage industry Rs. 25,000

While computing Business profits Rs. 400 for Municipal taxes, Rs. 200 for Ground rent and Rs. 400 for Insurance premium were deducted in respect of the whole house. The society had donated Rs. 5,000 by cheque for the repairs of Taj Mahal a place of historic importance which is not deducted in computing income. Compute he total income of the society for the assessment year 2022-23.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2024

Career Related First Degree Programme under CBCSS

Core Course :

TT 1441/CX 1441/HM 1441 : BUSINESS REGULATORY FRAMEWORK

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

(2018 Admission onwards)

Time : 3 Hours　　　　　　　　　　　　　　　　　　　Max. Marks : 80

SECTION – A

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

1. What do you meant by consensus ad idem?

2. Define contract.

3. What is novation?

4. Explain bilateral mistake.

5. What is jus in rem?

6. Who is a sub agent?

7. Explain nudum pactum.

8. What is mercantile law?

9. What is executed contract?

10. What is counter offer?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Difference between void agreement and illegal agreement.

12. Explain communication of acceptance.

13. What do you mean by stranger to contract?

14. Explain trademark.

15. What is an anticipatory breach of contract?

16. What are unascertained goods?

17. Explain undue influence.

18. Explain supervening impossibility.

19. Who shall perform the contract?

20. Explain ostensible authority.

21. What is meant by Quantum Meruit?

22. State the difference between bailment and pledge.

(8 × 2 = 16 Marks)

SECTION – C

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

23. Distinguish between Sale and Agreement to sell.

24. Discuss the essentials of valid offer.

25. What are the agreements opposed to public policy?

26. What are the rights of an unpaid seller?

27. Explain the different types of Agent.

28. What is meant by appropriation of payment? Explain its rules.

29. What are the duties of bailee?

30. State the rules regarding contingent contracts.

31. Classify the Intellectual Property Rights.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the Rights and Duties of an Agent.

33. Who is a Minor? Discuss the law relating to agreements made by a minor in India?

34. Discuss the objectives, powers and functions of IRDA?

35. What are the various ways in which a contract may be discharged?

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Fourth Semester B.Com. Degree Examination, July 2024

First Degree Programme under CBCSS

Core Course :

CO 1442 / TT 1442 / CX 1442 / HM 1442 : BANKING AND INSURANCE

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

(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. Define banking.
2. Expand SWIFT.
3. Define risk.
4. What is virtual banking?
5. What is demonetisation?
6. What is UPI?
7. Define insurable interest.
8. What do you mean by crossing of cheque?
9. What do you mean by surrender of policy?
10. What is Reverse Repo rate?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Who is a banking ombudsman?

12. What is double endowment policy?

13. What is e-purse?

14. What do you mean by Bancassurance?

15. What is RTGS?

16. What do you mean by Garnishee Order?

17. What is a bearer cheque?

18. Define fire insurance.

19. What is reinsurance?

20. What do you mean by Open Market Operations?

21. What is IFSC?

22. What is sue and labour clause?

(8 × 2 = 16 Marks)

SECTION – C

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

23. State and explain the Basel Norms.

24. State the features of a Current Account.

25. What are the functions of insurance?

26. Define cheque. What are the essentials of a valid cheque?

27. Explain different types of risks.

28. Write notes on cargo insurance and hull insurance.

29. What is e-banking? Explain its advantages.

30. State the differences between a debit card and credit card.

31. Explain the procedure for taking life insurance policy.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the role and importance of insurance to individual, business and society.

33. Explain the functions of RBI.

34. Explain the general and special relationship between banker and customer.

35. Discuss the various innovation and reforms in banking sector.

(2 × 15 = 30 Marks)