

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, May 2019

First Degree Programme Under CBCSS

Language Course IV (ENGLISH II)

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

MODERN ENGLISH GRAMMAR AND USAGE

(2013 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

I. Answer all questions :

1. Most children below ten play happily with colourful toys. (Identify the predicate)
2. She likes sweets. (change into negative)
3. Solomon was the wisest of all men. (add a question tag)
4. I haven't done _____ work so far. (use 'some' or 'any')
5. The Base-ball is a very popular game in America. (correct the sentence)
6. The train left the platform before I reached. (correct the sentence)
7. Spain is _____ European country (use 'a' or 'an')
8. To solve this problem is difficult (begin with 'it')

P.T.O.

9. Many a passenger _____ lost his luggage. (use the correct form _____ has/have)

10. The former part of the film is more interesting than the _____
(later/latter)

(10 × 1 = 10 Marks)

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

11. Convert the following into a complex sentence.

(a) His absence is due to illness.

(b) Seeing the policeman, the thief ran away.

12. Change into simple sentence.

(a) It is a matter that deserves attention.

(b) Dogs that bark do not always bite.

13. Change into affirmative :

(a) How terrible it is !

(b) What a fuss you make !

14. Correct the following sentences :

(a) He said to me to complete the work.

(b) The leopard attacked on six villagers.

15. Change the voice :

(a) They made her apologize.

(b) They found him guilty.

16. Frame a question to get the underlined word as answer :

(a) He goes to church everyday.

(b) I met her in the afternoon.

17. Change into comparative :

(a) The elephant is the strongest animal on land.

(b) Kovalam is the most beautiful beach.

18. Add a suitable question tag :

(a) Honesty is the best policy _____?

(b) They did not lose their way, _____?

19. Write the 's' genitive version of the following :

(a) Visit of the President.

(b) The house of Mr. John.

20. Rearrange the jumbled words into meaningful sentence :

(a) was/dancer/painter/the/once/a

(b) jumped/bus/he/off/the.

21. Replace the underlined words with an adverb.

(a) She can speak French in a fluent manner.

(b) He finished the work in a quick fashion.

22. Use the appropriate articles :

(a) The car is going at fifty miles _____ hour.

(b) He reads _____ Bible everyday.

(8 × 2 = 16 Marks)

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

23. Complete the following sentences using the correct form of the tenses :

A : Hello Sir, what can I – (do) for you?

B : I _____ (look) for a good bicycle.

A : There are many new models. Have a _____ (look)

B : I want one which _____ (give) a smooth run.

A : Then take this one with a low cost.

B : How much will it cost?

A : Only 2000 Rupees.

B : All right. I _____ (come) in the evening to purchase it.

A : Thank you sir.

24. Use the correct forms of the words given in brackets.

I was (read) a book when I (hear) a knock on the door. (see) nothing. I (go) on reading the book.

25. Rewrite the following sentences using the correct prepositions :

(a) The meeting started _____ 5 p.m.

(b) He goes to office _____ Bus.

(c) He beat me _____ a stick.

(d) Here comes the bus that you are waiting _____

(e) India became a Republic _____ 1950.

(f) Gandhiji was born _____ 2nd October 1869.

(g) It rained _____ morning till evening yesterday.

(h) I want your reply _____ a week.

26. Rewrite the following conversation in indirect speech :

"I am acquainted with your name" , said Kirilov courteously.

"I have seen it in print, even in the soviet union".

"I feel flattered", said Emily.

27. Correct the following sentences :

- (a) The letter reached us only very lately.
- (b) They were awaiting for our reply.
- (c) He drove very fastly.
- (d) The school principal decided to give him capital punishment.

28. Complete the following sentences using suitable modals :

- (a) You _____ not enter the class without apologizing to the principal (shall/may/would)
- (b) When I was living with my grandma she _____ tell stories and fables at bed time. (shall/would/might)
- (c) To become a good driver I _____ practice every (should/might/could)
- (d) Our team _____ win, if they tried. (can/could/would)

29. Rewrite the following passage underlining the determinatives, quantifiers and possessives in it :

- (a) Have you got the book?
- (b) The teacher liked her essay.
- (c) This research requires expensive equipment.
- (d) There was no debate and the senate passed all the bills.

30. Fill up using articles :

- (a) _____ large number of cars were parked outside _____ school.
- (b) _____ police arrested _____ one-eyed man.
- (c) There was _____ ugly scar on _____ face of _____ prisoner.
- (d) We always admire _____ brave.

31. Rewrite the following providing the correct punctuations :

trains buses autorickshaws cars are not running due to the bandh.

(6 × 4 = 24 Marks)

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

32. Expand the proverb "united we stand ! Divided we fall !" .

(Answer in about two or three pages)

33. Write a short essay on "India : My country".

(Answer in about two to three pages)

34. Write a precis of the following passage :

There is a false idea that a man must live up to his position. It is said that one's house, furniture, and dress should inform the world of one's rank. This idea is foolish. Throw it aside. Find out what you want, and spend money on that; find out what you do not care about, and spend nothing on such things. Find out by practical tests what you really want and enjoy. A man who has not experienced ups and downs, a man who has not been forced to live more cheaply than in former times, has still his education to begin. Let the experiment be made. He will find to his surprise that he has been eating more than was necessary; that the cheap lodging, the rough clothes, the plain food, give him as much pleasure as the costly things that he had previously enjoyed.

The happy man is he who lives wholly in himself. He does what he wishes and not what is thought proper by others. He buys what he wants for himself and not what others expect him to buy. He works at what he believes he can do well and not what will bring him money or favour. However poor he may be, he is always open handed to his friends. If he has more now, he does not care to save, for he knows he can do with less. He shares his sovereign or shilling with a friend. Where do beggars usually go? Not to the great houses where people are rolling in wealth, but to the doors of poor men who have scarcely enough to meet their own needs. (277 words)

35. Arrange the given sentences in the proper order :

(Hints : First sentence and the last sentence are in the correct order. The rest of the sentences have to be rearranged so as to give logical sense to the whole passage).

Generally, we think that 'education' refers to the study of books and what we learn in the class room. Visiting new places can be an enriching and educative experience. But education is not restricted to that. When we hear or read that Bangalore is a beautiful place, we can form only a rough picture of the city. In a broad sense, education is what we gain by seeing, reading, thinking and acting. However, it is only by visiting the city that we can develop a clear understanding of its culture, language, and history. In this sense, travel is an important part of education. Travel, therefore, adds to our experience and is certainly a part of education.

(2 × 15 = 30 Marks)

(Pages : 3)

G – 2511

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2019

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 and 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 extranet?
2. What is 'Blog'?
3. What is MALWARE?
4. What do you mean by artificial intelligence?
5. What is Gopher?
6. What do you mean by Biocomputing?

P.T.O.

7. Define DRNET.
8. What is cyber ethics?
9. Define Wi-Fi.
10. What is green computing?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Explain the features of Information Technology.
12. What is Wimax?
13. What do you mean by WWW?
14. Briefly explain digital divide.
15. What is broadband?
16. What is information overload?
17. What do you mean by internet protocol?
18. Explain virtual class room.
19. What is cyber stalking?
20. Explain the IT applications in medicine.
21. What is DSL?
22. What do you mean by Dial-up?

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the difference between data, information and knowledge?
24. What are the different types of cyber crimes?
25. What is SAKSHAT?
26. Explain the benefits of e-society.
27. Explain the limitations of Information Technology.
28. Write a note about 4G networking.
29. Explain the about IT application in defence service.
30. Write a note on stalking.
31. Describe the scope of cyber laws.

(6 × 4 = 24 Marks)

SECTION – D

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

32. Explain the salient features of IT Act 2000.
33. Explain the latest developments in informatics.
34. Describe about cyber laws in India.
35. Explain the role of IT in film and media industry.

(2 × 15 = 30 Marks)

(Pages : 3)

G – 2532

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2019

(Career Related First Degree Programme under CBCSS)

Group 2 (a)

Language Course : Additional Language – Hindi

HN 1211.4 : Drama and Vyavaharik Hindi

(2017 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

I. एक शब्द या वाक्य में उत्तर लिखिए :-

1. 'सावित्री-2007' नाटक में कितने अंक और कितने दृश्य हैं?
2. 'जो स्वर्ग जाने लायक है वह नरक चला जाता है और जिसे नरक जाना चाहिए वह स्वर्ग पहुँच जाता है' - यह किसका कथन है?
3. 'सावित्री-2007' नाटक का रचनाकार कौन है?
4. किसके प्राण हरने को यमदूतों को भेजा गया था?
5. 'पर वकील कहाँ मिलेंगे आपको। वे तो सब नरक भोग रहे हैं।' - यह किसने किससे कहा?
6. परलोकी किस दफ्त के चपरासी है?
7. सत्यवान सेठ की पहली पत्नी का नाम क्या है?
8. किसी पदाधिकारी को पत्र लिखते समय स्वनिर्देश के लिए किस शब्द का प्रयोग करते हैं?
9. पत्र लेखन में, 'प्रेषिती' का क्या मतलब है?
10. 'Signature' का समानार्थी हिन्दी शब्द लिखिए।

(10 × 1 = 10 Marks)

P.T.O.

II. किन्हीं आठ प्रश्नों के उत्तर लिखिए :

11. शिकायत पुस्तिका में आदमी। अपनी शिकायत लिख नहीं सका। क्यों?
12. अकालमृत्यू ने परलोकी से बाज़ार से क्या स्वरीद लाने को कहा?
13. 'कालकूट बाबू को तन्ववाह अपने बच्चे की नाक पोंछने की मिलती है क्या'। यह किसने किससे कहा? क्यों कहा?
14. धरती पर आये यमदूतों की क्या हाल हुई?
15. गोलोक से किसने शिकायत की? उनकी शिकायत क्या थी?
16. डाकू खड्ग सिंह से संबंधित फाइल के बारे में पापाचार ने यमराज से क्या कहा?
17. 'इयूटी तो इयूटी होती है क्या दिन क्या रात' - व्याख्या कीजिए।
18. सांसद विधायकों के घरों में जीवों को पुनर्जन्म देने के लिए देव क्यों ज्यादा सिफारिशें देते हैं?
19. 'पर जहाँ अभाव हो वहाँ न ज्ञान और शिक्षा का कोई महत्व होता है और न सुन्दरता का'। संदर्भ सहित व्याख्या कीजिए।
20. सावित्री ने यमराज से क्या प्रार्थना की? क्यों?
21. सत्यवान सेठ की पहली पत्नी ने क्यों आत्महत्या करने की कोशिश की?
22. सावित्री ने यमराज से एक मध्यवर्गीय परिवार की कन्या के जन्म के बारे में क्या कहा? (8 × 2 = 16 Marks)

III. किन्हीं छह प्रश्नों के उत्तर लिखिए :

23. जवाहरलाल नेहरू, विश्वविद्यालय, दिल्ली में अध्यापक का एक पद खाली है। उक्त पद पर नियुक्ति के लिए एक आवेदन पत्र तैयार कीजिए।
24. कुछ जरूरी पुस्तकें माँगते हुए लोकभारती प्रकाशन, इलाहाबाद के व्यवस्थापक के नाम पत्र तैयार कीजिए।
25. बैंक खाता बंद करने हेतु पंजाब नेशनल बैंक, मुंबई शाखा के प्रबंधक के नाम पत्र लिखिए।
26. स्टेट बैंक ऑफ इंडिया, तिरुवनन्तपुरम शाखा में एक बचत खाता खोलने हेतु प्रबंधक के नाम पत्र लिखिए।

27. चेक बुक प्रदान करने हेतु सौत इंडियन बैं, कोल्लम, शाखा के प्रबन्धक के नाम पत्र लिखिए।
28. दूकानदार और आपके बीच का वार्तालाप तैयार कीजिए।
29. फेडरल बैंक, एरणकुलम के प्रबंधक को नई पास बुक के लिए आवेदन पत्र तैयार कीजिए।
30. बैंक खाता स्थानान्तरण करने हेतु अपनी बैंक के प्रबन्धक को पत्र लिखिए।
31. अपने अध्यापक से दूर भाष पर अध्ययन संबंधी चर्चा कीजिए।

(6 × 4 = 24 Marks)

IV. किन्हीं दो प्रश्नों के उत्तर लिखिए :

32. 'सावित्री-2007' नाटक हास्य और व्यंग्य से भरपूर है। - इसका समर्थन कीजिए।
33. 'सावित्री-2007' नाटक के नामकरण की सार्थकता पर प्रकाश डालिए।
34. आप पहली बार दिल्ली जा रहे थे तब गाडी में सहयात्री के साथ हुए वार्तालाप का नमूना यहाँ प्रस्तुत कीजिए।
35. अस्पताल में आप, अस्पताल के कर्मचारी और डॉक्टर के बीच का वार्तालाप तैयार कीजिए।

(2 × 15 = 30 Marks)

(Pages : 4)

G – 2534

Reg. No. :

Name :

Second Semester B.A./B.Sc./B.Com. Degree Examination, May 2019

Career Related First Degree Programme under CBCSS

MALAYALAM

Additional Language – II

ML 1211.3 : ദൃശ്യകലാസാഹിത്യം

(2018 admission)

Time : 3 Hours

Max. Marks : 80

1. ഒരു വാക്കിലോ രണ്ടു വാക്യത്തിലോ ഉത്തരം എഴുതുക.
1. നളചരിതത്തിന്റെ മൂലകഥ മഹാഭാരതം ഏതു പർവ്വത്തിലാണുള്ളത്?
2. കൃഷ്ണൻ നമ്പ്യാരുടെ ജന്മദേശം.
3. ഭഗവാനെ അറങ്ങേറിയ വർഷം.
4. എൻ. കൃഷ്ണപിള്ളയെ മുഖ്യമായും സ്വാധീനിച്ച പാശ്ചാത്യ നാടകകാരൻ.
5. ലേബർ റൂം എന്ന നാടകം അവതരിപ്പിച്ച നാടകസംഘം?
6. പി. പത്മരാജൻ തിരക്കഥാരചനയിലേക്കും സംവിധാനത്തിലേക്കും കടന്ന ആദ്യ ചലച്ചിത്രമേത്?
7. ദിവസം ഒരു കഥയെന്ന നിലയിൽ ഇരുന്നൂറിലധികം ആട്ടക്കഥകൾ എഴുതി പ്രശസ്തനായ ആട്ടക്കഥാകാരൻ.

P.T.O.

8. തുള്ളൽവൃത്തം എന്നറിയപ്പെടുന്ന വൃത്തം.
9. ലേബർ റൂം ആദ്യമായി അവതരിപ്പിച്ച വർഷം.
10. ഒരിടത്തൊരു ഫയൽവാൻ എന്ന ചലച്ചിത്രത്തിൽ കണ്ണൻ എന്ന കഥാപാത്രത്തെ അവതരിപ്പിച്ച അഭിനേതാവ്.

(10 × 1 = 10 Marks)

II. ഒരു വണ്ഡികയിൽ കവിയാതെ എട്ടു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

11. "മൃദിതം മാനസം മമ ഭവരംഗദർശനേന
മൃഴുതിങ്കുളുദയേന കുമുദമെന്നതുപോലെ" ആരുടെ വാക്കുകൾ? ഔചിത്യഭംഗി പരിശോധിക്കുക.
12. "വാമാക്ഷിവാക്യം പ്രമാണിക്കകാരണം
രാമാദികൾക്കുമവദം പിണഞ്ഞുപോൽ" - സൂചിതമെന്ത്?
13. "ഭ്രാന്തിൽനിന്നും അബദ്ധത്തിൽനിന്നും ചാടിപ്പുറപ്പെടുന്ന വിശ്വാസങ്ങൾ!" ആരാണിങ്ങനെ അഭിപ്രായപ്പെടുന്നത്? സന്ദർഭമേന്ത്?
14. "ജനിക്കാനിരിക്കുന്നവരും മരിച്ചു പോയവരും ജീവിച്ചിരിക്കുന്നവരേക്കാൾ പ്രായംകൂടിയവരാണ്" - ആരുടേതാണീ പ്രസ്താവം? പൊരുളെന്ത്?
15. ശിവൻപിള്ള എന്ന കഥാപാത്രത്തിന് 'ഒരിടത്തൊരു ഫയൽവാൻ' തിരക്കഥയിലുള്ള പ്രാധാന്യമെന്ത്?
16. ലേബർ റൂം നാടകത്തിൽ ഗർഭിണിയായ മൂന്നാമത്തെ സ്ത്രീ ജീവച്ഛവമായ കൃത്തിനെ ആഗ്രഹിക്കാൻ കാരണമെന്ത്?
17. "രത്നമെല്ലാം നിനക്കുള്ളൂ, യജ്ഞമേ ദേവകൾക്കുള്ളൂ" - സാംഗത്യമെന്ത്?
18. 'സഫലം നിന്നുടെ കാര്യം സപദിസംഭവിച്ചിട്ടും' ആരാണിങ്ങനെ പറയുന്നത്? കാര്യമെന്ത്?
19. "മൂന്നു വർഷത്തെ സഹവാസം കൊണ്ടും എനിക്കു നിന്നെ മനസ്സിലാക്കാൻ കഴിഞ്ഞില്ല" ആരാണിങ്ങനെ പരിതപിക്കുന്നത്? കാരണമെന്ത്?

20. "എന്നാൽ കൃലമിതവിലവുമരുതിവന്നിതു" ഹംസത്തിന്റെ ഈ വാക്കുകൾക്ക് ആട്ടകഥയിലുള്ള പ്രാധാന്യമെന്ത്?
21. 'കല്യാണസൗഗന്ധികം' എന്ന പേര് തുള്ളൽകൃതിക്ക് എത്രത്തോളം അനുയോജ്യമാണെന്നു പരിശോധിക്കുക.
22. കൃഷ്ണനാട്ടം, രാമനാട്ടം - കുറിപ്പെഴുതുക.

(8 × 2 = 16 Marks)

III. 120 വാക്കിൽ കവിയാതെ ആറു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

23. "നല്ലതു നല്ലതിനോടേ ചേരണം, തവ
വല്ലനേപരൻ തുല്യൻ നഹി നൂനം" - സന്ദർഭവും സാരസ്യവും വിശദമാക്കുക.
24. "ഇമ്മം പറഞ്ഞുഗദയും വഹിച്ചുകൊ-
ണ്ടുത്ഥാനവും ചെയ്തു ഗന്ധവാഹായജൻ" - പറഞ്ഞതെന്തെല്ലാം?
25. "എടാ, കണ്ണില്ലാത്ത ദൈവമേ നീ എന്റെ മൺകൂടിൽ തകർത്തുകളഞ്ഞല്ലോ" - ഈ വിലാപത്തിന് നാടകത്തിലുള്ള പ്രാധാന്യം വിലയിരുത്തുക.
26. ലേഖൻ ും നാടകത്തിലെ ഗർഭിണികളായ മൂന്നു സ്ത്രീകളും സ്ത്രീത്വത്തെ അടയാളപ്പെടുത്തുന്നതെങ്ങനെ?
27. "അർണ്ണവം തന്നിലല്ലോ നിമ്നഗ ചേർന്നു ഞായം
അന്യഥാ വരുത്തുവാൻ കൂന്നു മുതിർന്നിടുമോ"
- ആശയഭംഗി വ്യക്തമാക്കുക.
28. നാടകവും തിരക്കഥയും തമ്മിലുള്ള മൗലികമായ വ്യത്യാസങ്ങൾ അടയാളപ്പെടുത്തുക.
29. "കഥാപാത്രസൃഷ്ടിയിൽ ഉണ്ണായിവാദ്യർ പുലർത്തുന്ന സൂക്ഷ്മതയ്ക്ക് ദൃഷ്ടാന്തമാണ് ഹംസം"
നിരൂപിക്കുക.
30. "ബാക്കിയെല്ലാക്കളിക്കും തോറ്റാ. പിന്നേം കളിക്കാം. ഗുസ്തില് ഒരിക്കലേ അടിപെട്ടാ പിന്നെ പിടിക്കാൻ ഗോദാ കിട്ടുകേല്പാ!" - സന്ദർഭം വിശദമാക്കുക.
31. "വ്യക്തിത്വവും എല്ലുറപ്പുള്ളതുമായ കഥാപാത്രങ്ങളാണ് ഭഗവതനം നാടകത്തിലുള്ളത്" നിങ്ങൾ ഈ അഭിപ്രായത്തോടു യോജിക്കുന്നുവോ?

(6 × 4 = 24 Marks)

- IV. മൂന്നു പുറത്തിൽ കവിയാതെ ഏതെങ്കിലും രണ്ടു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.
32. നളചരിതം ആട്ടക്കഥയുടെ സവിശേഷതകൾ പാഠഭാഗം മുൻനിർത്തി ഉപന്യസിക്കുക.
33. വനത്തിലേക്കുള്ള ഭീമന്റെ പ്രവേശം കൂഞ്ചൻ നമ്പ്യാർ അവതരിപ്പിച്ചിരിക്കുന്നതെങ്ങനെയെന്നു വിവരിക്കുക.
34. "മലയാളനാടകത്തിലെ ഒരു യുഗസംക്രമണമാണ് ഭഗവേനം" - നിരൂപിക്കുക.
35. ചലച്ചിത്രനിർമ്മിതിയിൽ തിരക്കഥയുള്ള പ്രാധാന്യം 'ഒരിടത്തൊരു ഫയൽവാൻ' മുൻനിർത്തി ചർച്ച ചെയ്യുക.

(2 × 15 = 30 Marks)

(Pages : 8)

G – 2517

Reg. No. :

Name :

Second Semester B.Com. Degree Examination, May 2019

First Degree Programme Under CBCSS

Core Course

FINANCIAL ACCOUNTING

(Common for CO 1241/CC 1242/CX 1241/TT 1241/HM 1241)

(2018 Admn)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is accounting?
2. What is a trial balance?
3. For what purpose profit and loss account is prepared?
4. What is a closing entry?
5. What is primage?
6. What is short sale?
7. What is the book of prime entry?

P.T.O.

8. What is written down value method of depreciation?

9. Write any two names of accounting concepts.

10. What is Fixed Interest Bearing Securities?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the Errors which are not disclosed by a Trial Balance?

12. Write a note on accounting cycle.

13. Write a note on current liabilities.

14. Explain money measurement concept.

15. What is deferred revenue expenditure?

16. State whether the following are capital or revenue expenditure.

(a) Paid a bill of Rs. 10,000 of Mr. Kumar, who was engaged as the erection engineer to set up a new automatic machine costing Rs. 20,000 at the new factory site.

(b) Incurred Rs. 26,000 expenditure on varied advertisement campaigns undertaken yearly, on a regular basis, during the peak festival season.

(c) In accordance with the long-term plan of providing a well-equipped Labour Welfare Centre, spent Rs. 90,000 being the budgeted allocation for the year.

17. What are the features of hire purchase?

18. Journalise the following transactions in the books of Mr. Roy

2018 April

- 1 He started business with a capital of - Plant Rs. 10,000, Bank Rs. 8,000, Stock Rs. 12,000
 - 2 Bought furniture for resale Rs. 5,000
 - 3 Bought furniture for Office decoration Rs. 3,000
 - 4 Paid rent out of personal cash for Rs. 2,000
 - 5 Sold furniture out of those for resale Rs. 6,000
 - 6 Paid Salary to Mr. X for Rs. 1,200
19. On 12th June, 2017 fire occurred in the premises of a paper merchant. Most of the stock were destroyed, cost of stock salvaged being Rs. 11,200. In addition, some stock were salvaged in a damaged condition and its value in that condition was agreed at Rs. 10,400. From the books of account the following particulars were available :
- (a) The stock at the close of account on 31st December, 2016 was valued at Rs. 83,500.
 - (b) The purchase from 1.1.15 to 12.6.17 amounted to Rs. 1,12,000 and sales during that period amounted to Rs. 1,54,000.
- On the basis of accounts for the past three years it appears that the firm earns on an average gross profit of 25% on sales. Stock for Rs. 60,000 has been insured. Compute the amount of the claim.
20. Write notes on (a) Cum dividend or interest (b) ex dividend or interest
21. What are the Advantages of Straight-Line Depreciation?

22. On 31st march 2018 Sethu purchased for cash from Ravi four 6% Rs. 100 Debentures of M ltd at Rs. $110\frac{1}{2}\%$ Ex interest ; interest being payable on 1st June and 1st December each year. How will you record the transaction in the books of Ravi if each party had to pay bank commission of 25 paise percent?
(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the objectives of accounting?
24. Explain the basic concepts of accounting.
25. On 1.1.2011 a machine was purchased for Rs. 1,00,000 and Rs. 50,000 was paid for installation. Assuming that the rate of depreciation was 10% on Reducing Balance Method, calculate amount of depreciation upto 31.12.2013.
26. M.M. Mariee a ship Voyaged from Mumbai to London and back on 31st March 2018 on which date the accounts was closed the ship was on her half way back to Mumbai from London. The details of the voyage were as under.
- Freight - Mumbai to London Rs 1,00,000
London to Mumbai 60,000
Coal consumption 20,000
Stores consumed 15,000
Port charges Rs 10,000
Salaries of crev 17,000
Depreciation 16,000
Insurance of ship for the voyage 20,000
Primage 10% and Address commission 5%
Prepare voyage account upto 31st March 2018.

27. Prepare an Accounting Equation from the following transactions in the books of Mr. X for January, 2018 :
- 1 Invested Capital in the firm Rs. 20,000
 - 2 Purchased goods on credit from Das & Co. for Rs. 2,000
 - 4 Bought plant for cash Rs. 8,000
 - 8 Purchased goods for cash Rs. 4,000
28. The value of insurance policy for the loss of stock is Rs. 1,00,000. Stock on hand on the date of fire is Rs. 1,40,000 out of which stock destroyed is estimated to be Rs. 70,000. What should be the amount claim to be admitted by the insurance company?
29. On 1st April, 2011, Som Ltd. purchased a machine for Rs. 66,000 and spent Rs. 5,000 on shipping and forwarding charges, Rs. 7,000 as import duty, Rs. 1,000 for carriage and installation, Rs. 500 as brokerage and 500 for an iron pad. It was estimated that the machine will have a scrap value of Rs. 5,000 at the end of its useful life which is 15 years. On 1st January, 2012 repairs and renewals of Rs. 3,000 were carried out. On 1st October, 2013 this machine was sold for Rs. 50,000. Prepare Machinery Account for the 3 years.
30. What are the differences between sinking fund method and annuity method of depreciation?
31. What is depreciation fund method? Write entries required.

(6 × 4 = 24 Marks)

SECTION – D

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

32. X purchased a truck for Rs. 2,80,000, payment to be made Rs. 91,000 down and 3 installments of Rs. 76,000 each at the end of each year. Rate of interest is charged at 10% p.a. Buyer depreciates assets at 15% p.a. on written down value method. Because of financial difficulties, X, after having paid down payment and first installment to the end of 1st year could not pay second installment and seller took possession of the truck. Seller, after spending Rs. 9,200 on repairs of the asset sold for Rs. 1,50,000. Show the relevant accounts.

33. Mr. A, who is a sole trader following is the trial balance as on 31 dec 2017

	Rs.		Rs.
Cash at bank	61,590	Sales	9,36,200
Cash in hand	11,800	12% bank loan	80,000
Drawings	20,000	Capital	1,60,000
Bills receivable	39,600	Bills payable	5,200
Salary	44,000	Discount received	2,400
Market value Rs. 28,000	24,000	Sundry creditors	1,26,200
Stock on 1.1.2017	1,27,360	Investment	
Land and building	80,000	Income from investment	1,980
Travelling expenses	13,800	Purchase return	7,400
Motor van	32,000		
Furniture	16,000		
Telegram	1,600		
Sundry debtors	1,28,000		
Discount allowed	3,600		
Sundry expense	37,240		
Stationary	3,200		
Bank loan interest	6,000		
Establishment	9,190		
Advertisement	2,000		
Sales return	5,000		
Purchase	6,53,400		
	<u>13,19,380</u>		<u>13,19,380</u>

Additional information

- (a) Closing stock is valued at 2,40,000
- (b) Maintain a reserve of 10% of debtors as reserve for debtors

- (c) Provide a reserve of 5% on sundry debtors as reserve for discount and 5% on sundry creditors
- (d) Stock worth Rs. 20,000 destroyed by fire on 25.11.2017 in respect of which the insurance company admitted the claim only Rs. 15,000
- (e) The manager of the business is entitled to get a commission of 10% of net profit after calculating such commission
- (f) Charge depreciation 2.5% on land and building, 10% on furniture, 20% on motor van
- (g) Salary paid in advance 3000.

Prepare a trading and profit and loss account on 31 Dec 2017 and balance sheet on that date.

34. Prepare Journal and ledger

2018

May

1. Mr. N. started business with cash Rs. 5,000, stock Rs. 3,000, Furniture Rs. 2,000.
2. Purchased goods from Mr. Y for Rs. 3,000.
3. Paid expenses Rs. 200.
4. Paid Mr. Y on account Rs. 1,000.
5. Sold goods to Mr. T. for Rs. 4,000.
6. Paid wages Rs. 800.
7. Received from Mr. T in full settlement of his account Rs. 3,950.

35. On 1st April 2016 Janaki Ltd. had Rs. 3,00,000 6% Government stock at Rs. 94 (face value Rs. 100 each). Interest is payable half-yearly on 31st March and 30th September. The company sold Rs. 90,000 of the stock at Rs. 95 ex-interest on 1st June and purchased Rs. 72,000 stock at Rs. 97 cum -interest on 1st September. A further purchase of Rs. 36,000 stock was made on 1st December at Rs. 98 ex-interest. Draw up 6% Government Stock Account in the Investment Ledger of the company for the year ended 31st March, 2017. Ignore brokerage and income tax. The stock was quoted at Rs. 96 at the Stock Exchange on that date.

(2 × 15 = 30 Marks)