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Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, September 2022**

**Career Related First Degree Programme under CBCSS**

**Group 2(a)-Commerce and Tax Procedure and Practice**

**Vocational Course II**

**CX 1271 : INCOME TAX LAW AND PRACTICE – I**

**(2020 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. What is the difference between Diversion of income and Application of income?
2. Write any two types of interest on securities, which are exempted from Tax.
3. Which are the income of a local authority is exempted from tax?
4. When a sum received by an individual as a member of a Hindu undivided family is exempted from tax?
5. When a Body of Individuals (BOI) is resident?
6. What is the basis of charge of advance salary?
7. How Pension received by a widow or legal heir of a deceased employee is considered for taxation?

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8. Whether the annual value of house property situated abroad is taxed?
9. How compensation received at the time of voluntary retirement is taxed?
10. Write the conditions for deducting the taxes levied by local authority, in the computation of house property income.

(10 × 1 = 10 Marks)

SECTION – B

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

11. Which are the different types of residential status for individuals?
12. When an HUF is resident in India?
13. Which are the non exempted sums, received under a life insurance policy?
14. Define the term 'salary' under Income Tax Act.
15. What is the taxability of Leave salary received by non-Government employee on termination of service?
16. How retrenchment compensation received is treated under tax law?
17. State the basis of charge of the head 'Income from house property'.
18. Write the taxability of entertainment allowance.
19. Who is a person?
20. Which are, the Sums received under a Life Insurance Policy, not exempted?
21. Which are the Income of Business Trust is exempted?
22. Write the taxability of bonus.
23. Which are the Allowances, deduction from which depends on actual expenditure?

24. How value of annual Property held as stock-in-trade is determined?
25. List the house properties whose income is exempted from tax?
26. What are the conditions for deducting Unrealised Rent of current year from Actual Rent Receivable?

(8 × 2 = 16 Marks)

#### SECTION – C

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

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

33. Compute the taxable house rent allowance of Mr. Abhijeet from the following data:
- Basic Salary Rs. 5,000 p.m., D.A. Rs. 2,000 p.m., HRA Rs. 4,000 p.m., Rent paid Rs. 4,000 p.m. in Pune.
  - On 1/07/2019, there is an increment in Basic salary by Rs. 1,000.
  - On 1/10/2019, employee hired a new flat in Kolkata at the same rent as he was posted to Kolkata.
  - On 1/01/2020, employee purchased his own flat and resides there.
34. X came India for first time on July 24, 2015. From July 24, 2015 to December 25, 2016 he was in India. Again, he came to India on August 5, 2019 for employment purpose and left India on November 25, 2019 permanently. Determine his residential status for the previous year 2019-20 assuming – (a) He is a foreign citizen (b) He is an Indian citizen
35. Which are the exempted Remuneration to Person who is not a Citizen of India, under section 10(6)?
36. Whether leave salary encashment is taxable? Explain.
37. Which are the fully taxable allowances?
38. Explain different types of Rental values.

(6 × 4 = 24 Marks)

SECTION – D

Answer any two questions. Each question carries 15 marks.

39. Explain the residential status of an Individual.
40. Mr. Rohit a non-Government employee has the following salary details:
- (a) Basic Salary Rs. 5,000 p.m.
  - (b) D.A. Rs. 2,000 p.m.
  - (c) Entertainment Allowance Rs. 300 p.m.

- (d) Professional tax paid by employee Rs. 600
- (e) LIC Premium paid by employer Rs. 3,600
- (f) Income tax paid by employee Rs. 2,000
- (g) Professional tax paid by employer on behalf of employee Rs. 1,600

Find his taxable salary.

41. Discuss different types of provident fund and its tax treatment.

42. Details of incomes of Mr. A for the financial year 2019-20 is as follows :

- (a) He works in an Indian Company and receives salary in India during the year Rs. 3,60,000.
- (b) He has a house in Delhi from which he has earned Income from house property amounting to Rs. 2,70,000. Rental income is received in Japan.
- (c) He has received dividend of Rs. 90,000 from TCS Ltd., an Indian company and has also received dividend of Rs. 63,000 (equivalent Indian rupees) from a foreign company outside India.
- (d) He transfers shares of an Indian company outside India to a Non resident individual and earns a short term capital gain of Rs. 45,000.
- (e) He has also earned a long term capital gain of Rs. 72,000 by sale of shares on stock exchange in India, on which securities transaction taxes have been paid.
- (f) He has rendered technical services to a company outside India, which has used these services for its business outside India. Income received outside India is Rs. 1,80,000.
- (g) Royalty of Rs. 4,50,000 received from providing know-how, which is utilised by a foreign company in India.
- (h) Interest received from Government of India is Rs. 18,000.
- (i) Past untaxed profits of financial year 2011-12 are Rs. 5,40,000.

- (j) He earns and receives rental income of Rs. 9,00,000 outside India. Out of this, Rs. 7,20,000 is remitted to India. Remaining amount is spent for education of the children abroad.
- (k) He got married in the current year and has received Rs. 81,000 in cash gift from his friends. He also got a gift on his birthday in June from his wife's father Rs. 27,000. He also gifts worth Rs. 63,000 from his friends on his birthday.
- (l) He has also earned an agricultural income in India of Rs. 1,23,300.
- (m) He is doing a business in Sri Lanka but it is controlled from Delhi, Income of Rs. 1,80,000 is earned in that business.
- (n) He is doing a business in Japan from which he receives an income of Rs. 42,300.

Compute the total income in case of Mr. A for Assessment Year 2020-21 assuming he is (i) Resident and Ordinary Resident; (ii) Resident but not ordinary resident; (iii) Non-resident

43. How house properties are classified and tax liability is assessed in different circumstances?
44. Anirudh has a property whose municipal valuation is Rs. 1,30,000 p.a. The fair rent is Rs. 1,10,000 p.a. and the standard rent fixed by the Rent Control Act is Rs. 1,20,000 p.a. The property was let out for a rent of Rs. 11,000 p.m. throughout the previous year. Unrealised rent was Rs. 11,000 and all conditions prescribed by Rule 4 are satisfied. He paid municipal taxes @10% of municipal valuation. Interest on borrowed capital was Rs. 40,000 for the year. Compute the income from house property of Anirudh for AY. 2020-21.

**(2 x 15 = 30 Marks)**

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Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, September 2022**

**First Degree Programme under CBCSS**

**Core Course**

**CO 1241/CX 1241/CC 1242/HM 1241/TT 1241 : FINANCIAL ACCOUNTING**

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

**(2018 & 2019 Admission)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

1. What is going concern concept?
2. What is a journal proper?
3. What is posting?
4. What is credit note?
5. What are closing entries?
6. What do you understand by straight line method of providing depreciation?
7. What are rights shares?

P.T.O.

8. What do you mean by installment payment system?
9. Who is hire vendor?
10. What is down payment?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. Name any two advantages of journal.
12. Give any two methods of providing for depreciation.
13. What are fixed assets? Give an example.
14. What are intangible assets? Give an example.
15. Distinguish between cum-dividend and ex-dividend.
16. What do you understand by average clause?
17. Journalise the following transactions of a trader:
  - (a) January 1, 2020, purchased goods worth Rs. 5,000 for cash less 20% trade discount and 5% cash discount.
  - (b) January 4, 2020, received Rs. 1,980 from Biju and allowed him Rs. 20 as a discount.
18. Journalise the following transactions in the books of Sri. K.L. Rao of Hyderabad:

2019 January 1	Rao started business by investing cash Rs. 2,00,000
" "	He brought goods of Rs. 10,000 and furniture of Rs. 7,000
" 4	Purchased building for Rs. 50,000
" 7	Purchased goods on credit from S.Reddy for Rs. 12,000



19. On January 1, 2020, B. Ajith had the following assets and liabilities:

Liabilities	Rs.	Assets	Rs.
Due to : Babu	3,000	Cash in hand	160
Chottu Brothers	1,750	Cash at bank	2,750
Total	4,750	Stock in trade	4,000
B. Ajith's capital	7,350	Due from : Varma	2,800
		Musthafa	1,860
		Furniture	530
	<u>12,100</u>		<u>12,100</u>

Give opening journal entry to start the books for 2020.

20. What adjustments are required to be made in the books for the following?

A debt of Rs. 750 previously written off as bad now recovered to the extent of Rs. 500.

21. A dealer in biscuits used for personal use biscuits worth Rs. 600, distributed as samples worth Rs. 500, and gave office staff worth Rs. 200 for their personal use. Give necessary entries.

22. Pass necessary journal entries for the following adjustments:

(a) Closing Stock Rs. 4,000.

(b) To provide Reserve for Doubtful Debts at 2½% on Book Debts worth Rs. 12,000.

(8 × 2 = 16 Marks)

SECTION – C

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

23. What are the advantages of accounting?

24. What is a Trial Balance? What are its objects?

25. What do you understand by depreciation? Discuss the factors that cause depreciation.

26. R. Sankaran, a trader makes provision for doubtful debts at the end of each year against specific debtors. On 31<sup>st</sup> March, 2018 the following debtors' balances were considered doubtful and provided for B – Rs. 3,000; C – Rs. 800; D – Rs. 500.

Following are the particulars for the year ended 31<sup>st</sup> March, 2019:

Bad debts written off: B – Rs. 2,400; E – Rs. 500; P – Rs. 500;

Bad debts recovered: R – Rs. 1,400, S – Rs. 1,200, N – Rs. 1,000;

Bad debts considered doubtful at the end of the year: G – Rs. 1,600; H – Rs.1,800; K – Rs. 2,000;

Debts considered doubtful at the commencement of the year were either realized or written off as bad debts.

Write up the Bad Debts Account and Provision for Doubtful Debts Account for the year ended 31<sup>st</sup> March, 2019.

27. From the following ledger balances extracted at the close of trading year ended 31<sup>st</sup> December, 2019, prepare a Trading Account as on that date:

	Rs.		Rs.
Opening stock	8,000	Returns outwards	400
Purchases	20,000	Carriage inwards	1,200
Sales	80,000	Wages	3,300
Returns inwards	1,500	Freight and dock charges	2,400
		Stock on 31-12-2019	7,000

28. From the following details, set out the Hire Purchase Trading Account in the books of a trader who sells a number of articles of comparatively small value daily on the hire purchase system, showing his profit on this department of the business for the year ended March 31, 2019. For the purpose of charging his hire purchase customers, he adds 60% to the cost of the goods.

		Rs.
2018 April 1	Stock in customers' hands at selling price	1,62,400
	Sale of hire purchase goods during the year at selling price	6,53,600
	Cash received from hire purchase customers during the year	4,20,800
2019 March 31	Stock in customers' hands at selling price	3,57,200

29. A fire occurred on the premises of a merchant on 15<sup>th</sup> June, 2019, and a considerable part of the stock was destroyed. The value of the stock destroyed was Rs.9,000.

The books disclosed that on 1<sup>st</sup> April, 2019, the stock was valued at Rs.73,500, purchased to the date of the fire amounted to Rs.2,09,880 and sales to Rs.3,13,000. On investigation, it was found that during the past five years the average gross profit on the sales was 36%.

You are required to prepare a statement showing the amount the merchant should claim from the insurance company in respect of stock destroyed or damaged by fire.

30. A plant is purchased for Rs. 20,000. It is depreciated at 5% per annum on reducing balance for five years when it becomes obsolete due to new method of production and is scrapped. The scrap produces Rs. 5,385.

Show the Plant account in the ledger.

31. A manufacturer sells his products in containers charging them out at Rs. 22 each. Customers are credited by Rs. 18 each if the containers are returned within six weeks. For accounting purposes at closing all stocks with customers and in factory are valued at Rs. 14 each except those representing new ones which are valued at their purchase price, i.e., Rs. 15. Following particulars are available for the year ended 31<sup>st</sup> March, 2019:

	Rs.
No. of containers with customers (1-4-2018)	6,800
No. of containers sent out to customers	10,500
No. of containers returned by customers	3,400
No. of containers destroyed by fire	200
No. of containers sold as scrap (for Rs.300)	50
No. of containers in hand (1-4-2018)	5,000
No. of containers with customers (31-3-2019)	4,600
Purchases during the year totaled to Rs. 1,65,000	

You are required to prepare Containers Trading Account.

(6 × 4 = 24 Marks)

#### SECTION – D

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

32. Define accounting concept. Explain the important concepts in accounting.
33. On 31<sup>st</sup> March, 2019, the following Trial Balance was extracted from the books of Mr. Chakkochan:

	Dr. Rs.	Cr. Rs.
Capital Account		90,000
Plant and Machinery	80,000	
Sales		4,07,000
Purchases	2,60,000	
Returns	6,000	5,750

	Dr. Rs.	Cr. Rs.
Opening Stock	30,000	
Discount	350	800
Bank Charges	75	
Sundry Debtors	45,000	
Sundry Creditors		25,000
Salaries	26,800	
Manufacturing Wages	40,000	
Carriage Inwards	750	
Carriage Outwards	1,200	
Bad Debts Provision		525
Rent, Rates and Taxes	10,000	
Advertisements	2,000	
Cash in hand	900	
Cash at Bank	6,000	
Furniture and Fittings	20,000	
	<u>5,29,075</u>	<u>5,29,075</u>

You are required to prepare the final accounts for the year ended 31<sup>st</sup> March, 2019 and the Balance Sheet as on that date. The following adjustments are required:

- Closing Stock Rs. 35,000.
- Depreciation of Plant and Machinery @ 15% p.a. and on Furniture and Fittings @ 10% p.a. to be provided.
- Bad debts provision to be adjusted to Rs. 500.
- Interest on capital to be allowed at @10% p.a.

34. The Mogul Lines Ltd. owned several ships of which one named "M.M.Manisha" was chartered on 1<sup>st</sup> October, 2019 from Mumbai to Chennai and back. The voyage was completed on 30<sup>th</sup> November, 2019. She was loaded with cotton bales at Mumbai to Chennai and on her return journey load with Jute for Mumbai. The following are the particulars provided in respect of this voyage:

	Rs.		Rs.
Harbour wages	38,600	Interest on advance	760
Port charges	4,740	Discharging expenses	4,000
Coal and fuel	22,000	Freight on onward journey	80,000
Stores purchased	10,500	Freight on return journey	60,000
Loading charges	5,000	Passage money	8,000

The ship was insured for an annual premium of Rs. 18,000. The value of the ship was Rs. 12,00,000 on which depreciation was charged at 5% p.a.

The Address Commission was 5% on Onward Journey and 4% on Return Journey. The manager is entitled to a commission of 5% on the profit after charging such commission. Stores on hand at the end of the voyage was valued at Rs. 3,200.

Prepare Voyage Account.

35. Mr. Investor furnishes the following details relating to his holding in 6% Government Bonds: Opening balance (face value Rs. 60,000) cost Rs. 59,000

1-3-2019 - 100 units purchased ex-interest Rs.98.

1-7-2019 - Sold 200 ex-interest out of the original holding at Rs. 100.

1-10-2019 - Purchased 50 units at Rs. 98 cum-interest.

1-11-2019 - Sold 200 ex-interest at Rs.99 out of the original holding.

Interest dates are 30<sup>th</sup> September and 31<sup>st</sup> March. Mr. Investor doses his books every 31<sup>st</sup> December. Show the Investment Account as it would appear in his books.

**(2 × 15 = 30 Marks)**

(Pages : 3)

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Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, September 2022**

**Career Related First Degree Programme Under CBCSS**

**Foundation Course**

**CX 1221/TT 1221/HM 1221 : INFORMATICS AND CYBER LAWS**

**(2020 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

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

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

**(10 × 1 = 10 Marks)**

P.T.O.

**SECTION – B**

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

11. What is ISDN?
12. What do you mean by artificial intelligence?
13. What do you mean by Virtual Reality?
14. Briefly explain about Biocomputing.
15. What do you mean by Mobile phone?
16. What do you mean by warranty?
17. What do you mean by ADSL?
18. Define computer.
19. What is broadband?
20. What do you mean by Data?
21. What is IPR?
22. Who is a hacker?
23. Define Internet.
24. What is NICNET?
25. What is www?
26. What is information overload?

**(8 × 2 = 16 Marks)**

**SECTION – C**

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

27. What is meant by cyber ethics?
28. Write a note about internet as a knowledge repository.
29. Briefly explain about services of INFLIBNET.



30. What are the Causes of the Digital Divide?
31. Explain the social informatics.
32. Briefly explain about Green computing.
33. How information technology is useful for teachers?
34. Distinguish between Data and Information.
35. What is localization?
36. What are the uses of Information Technology in Business?
37. What is the use of IT in education sector?
38. What is the problem caused by information overload?

**(6 × 4 = 24 Marks)**

#### SECTION – D

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

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

**(2 × 15 = 30 Marks)**

(Pages : 8)

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Reg. No. : .....

Name : .....

Second Semester B.Com. Degree Examination, September 2022

First Degree Programme under CBCSS

Complementary Course :

CO 1231/CX 1231/CC 1231 : BUSINESS MATHEMATICS

(Common for Commerce/Commerce & Tax Procedure and Practice/  
Commerce with Computer Applications)

(2020 Admission onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in 1 or 2 sentences each.

Each question carries 1 mark.

1. Add  $5x^2 - 6$  with  $3x^2 - 5$ .

2. Divide  $(-4x^3)$  from  $(-12x^5 + 28x^4 - 20x^3)$ .

3. If  $A = \begin{bmatrix} 2 & 3 & 5 \\ 4 & 7 & 9 \\ 1 & 6 & 4 \end{bmatrix}$  and  $B = \begin{bmatrix} 3 & 1 & 2 \\ 4 & 2 & 5 \\ 6 & -2 & 7 \end{bmatrix}$ . Show that  $5(A+B) = 5A+5B$ .

4. Show that  $\begin{vmatrix} 2 & 5 \\ 9 & 10 \end{vmatrix}$  is a non-singular matrix.

P.T.O.

5. Find  $\left(\frac{2}{5}\right) \times 5\frac{1}{4}$ .
6. Divide  $\frac{3}{10}$  by  $\left(\frac{1}{4} \text{ of } \frac{3}{5}\right)$ .
7. Find the simple interest and amount for Rs.25,000 at 10% p. a for 26 weeks.
8. Purchase price of a machine Rs.1,80,000; Freight charges Rs.30,000; installation charges Rs.10,000; residual value Rs.16,000 and useful life 5 years. Calculate the depreciation for third year under the straight line method.
9. What are exchange rates?
10. What is markup pricing?

(10 × 1 = 10 Marks)

#### SECTION – B

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

11. Multiply  $(2x + 3) \times (3x - 5)$ .
12. Find the factors of  $2x^3 + 6x^2 + 4x$ .
13. Solve the following equation :  $4x - 3y - 1 = 0$ ,  $2x - 5y + 3 = 0$ .
14. If  $A = \begin{bmatrix} 1 & 2 & 3 \\ 2 & 4 & 6 \\ 3 & 6 & 9 \end{bmatrix}$  and  $B = \begin{bmatrix} -1 & -2 & -4 \\ -1 & -2 & -4 \\ 1 & 2 & 4 \end{bmatrix}$  find  $AB$  and  $BA$ . Also show that  $AB \neq BA$ .
15. Evaluate  $\begin{vmatrix} 2 & 0 & 4 \\ 5 & -1 & 1 \\ 9 & 7 & 8 \end{vmatrix}$ .

16. Find the inverse of  $A = \begin{bmatrix} 2 & 3 & 4 \\ 3 & 2 & 1 \\ 1 & 1 & -2 \end{bmatrix}$  if it exists.
17. Anuradha can do a piece of work in 6 hours. What part of the work can she do in 1 hour, in 5 hours, in 6 hours?
18. Evaluate the following:
- (a)  $3\frac{1}{2} \div 4$
- (b)  $4\frac{1}{3} \div 3$
19. (a) Convert 0.07 into percentage.  
(b) What is 50% of 180?
20. Find the value of 'a' using the concept of BODMAS.  
 $42 \div 2 + a \times 3 - 22 = 8.$
21. In how many ways can be College Football team of 11 players be selected from 16 players?
22. Rewrite the following examples using set notation :
- (a) First ten even natural numbers.  
(b) Set of days of a week.  
(c) Set of months in a year which have 30 days.  
(d) The numbers 3, 6, 9, 12, 15.
23. A person lends Rs.1,500, a part of it at 5% p.a. and the other part at 9% p.a. If he receives a total amount of interest of Rs.162 at the end of 2 years. Find the amount lent at different rate of interest.

24. On 1.1.2013 a machine was purchased for Rs.1,00,000 and Rs.50,000 was paid for installation. Assuming that the rate of depreciation was 10% on Reducing Balance Method, calculate amount of depreciation upto 31.12.2015.
25. What are the Disadvantages of cost plus pricing?
26. On December 31, 2010 Company B had total asset of 1,50,000, equity of 75,000, non-current assets of 50,000 and non-current liabilities of 50,000. Calculate the current ratio.

(8 × 2 = 16 Marks)

### SECTION – C

Answer any six questions. Each question carries 4 marks.

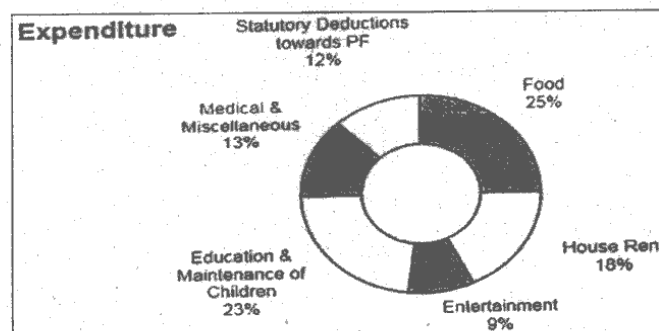
27. Solve  $\frac{x}{2} + \frac{y}{3} = 5$   
 $\frac{x}{4} - \frac{y}{3} = 7$ .

28. Verify that  $(AB^T) = B^T A^T$  when

$$A = \begin{bmatrix} 1 & -4 & 2 \\ 4 & 0 & 1 \end{bmatrix}_{2 \times 3} \quad \text{and} \quad B = \begin{bmatrix} 2 & -3 \\ 0 & 1 \\ -4 & -2 \end{bmatrix}_{3 \times 2}$$

29. (a) Find the value of  $3 + 3$  of  $3 \div 3$  of  $3 \times 3$ .  
 (b) Find the value of  $x$  in the following equation  $6162 + x + 3330 = 2545$ .  
 (c) Find the value of  $6 \div 2 + 7 \times 4$ .
30. (a) Simplify :  
 $[72 - 12 \div 3 - 2] + (18 - 6) \div 4$   
 (b) Find the value of  $40 - [20 - \{14 - (16 - 6 \times 4 - 2)\}]$ .  
 (c) Simplify:  $8 \div 8$  of  $8 + 8/8 \div 8 \times 8 + 8$ .

31. Analyze the following pie chart and answer the questions given below. Given is the distribution of the monthly family budget of a person X. The total earnings of person X are Rs. 3,600 per month basic, plus 10% as transport and meals allowance on the monthly salary.



- (a) Calculate the amount of expenditure on Education and Maintenance per month, if a person X pays 23% of its total earnings as Education and Maintenance of children?
- (b) What is the medical and miscellaneous expenditure per annum (in Rs)?
- (c) What is the approximate earning left of person X (in Rupees) per month after deducting payment of education and maintenance?
- (d) What is the total amount per month the family spends on house rent and statutory deductions towards PPF expenses?
32. (a) In how many of the permutations of 8 things taken 3 at a time, will two particular things always occur?
- (b) Solve for  $n$  given  ${}^n P_4 = 30 \times {}^n P_2$
33. (a)  $A = \{1, 2, 3, 4, 5\}$ ,  $B = \{2, 4, 5, 8\}$ ,  $C = \{3, 4, 5, 6, 7\}$ , find  $A \cup (B \cap C)$ .
- (b) In a class of 50 students, 15 read Physics, 20 Chemistry and 20 read Mathematics, 3 read Physics and Chemistry, 6 read Chemistry and Mathematics and 5 read Physics and Mathematics, 7 read none of the subjects. How many students read all the three subjects?

34. If  $y = (x^3 + 2x^2 + 5x)^{-3}$ , find  $\frac{dy}{dx}$ .

35. Calculate the Rate of Depreciation under Straight Line Method (SLM) in each of the following cases :

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

36. Which are the different types of return on investments?

37. What is break even pricing? What are its advantages?

38. What are the limitations of ratio analysis?

(6 × 4 = 24 Marks)

#### SECTION – D

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

39. Solve the following equation by matrix inverse method:  $x + 2y = 6$ ,  $3x + 4y = 16$ .

40. Find the values of

(a)  ${}^7P_5$

(b)  ${}^7P_1$

(c)  ${}^7P_0$

(d)  ${}^7P_7$ .

41. In a class of 50 students appearing for an examination of ICWA, from a centre, 20 failed in Accounts, 21 failed in Mathematics and 27 failed in Costing, 10 failed both in Accounts and Costing, 13 failed both in Mathematics and Costing and 7 failed both in Accounts and Mathematics. If 4 failed in all the three, find the number of

(a) Failures in Accounts only

(b) Students who passed in all the three subjects.

42. (a) Find  $\frac{dy}{dx}$  if  $y = (2x - 5)^6$ .

(b)  $y = \log(1 + \sqrt{x})$ , find  $\frac{dy}{dx}$ .

(c) If  $y = 10^x x^{10}$ , find  $\frac{dy}{dx}$ . Let  $y = u \cdot v$  where  $u = 10^x$  and  $v = x^{10}$ .

(d) Integrate the following w.r.t.x.

(i)  $x^4$

(ii)  $x^{100}$

(iii)  $x$

(iv) 1

(v) -7

(vi)  $x^{-4/5}$

(vii)  $\sqrt[3]{x^4}$ .



43. M Ltd which depreciates its machinery @ 10% per annum according to diminishing balance method, had on 1<sup>st</sup> April, 2012 Rs.4,86,000 balance in its machinery account. During the year ended 31<sup>st</sup> March 2013, the machinery purchased on 1<sup>st</sup> April, 2010 for Rs.60,000 was sold for Rs.40,000 on 1<sup>st</sup> October, 2012 and a new machinery costing Rs,70,000 was purchased and installed on the same date; installation charges being Rs,5,000. The company wants to change its method of depreciation from diminishing balance method to straight line method w.e.f. 1<sup>st</sup> April, 2010 and adjust the difference before 31<sup>st</sup> March, 2013, the rate of depreciation remaining the same as before. Calculate Depreciation, additional depreciation etc.

44. Explain the elements of payroll computation.

(2 × 15 = 30 Marks)

(Pages : 7)

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Reg. No. : .....

Name : .....

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

**First Degree Programme under CBCSS**

**Language Course-English**

**EN 1212.1/EN 1211.2/EN 1211.3 : ENGLISH GRAMMAR USAGE AND  
WRITING**

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

**(2020 Admission onwards)**

Time : 3 Hours

Max. Marks : 80

- I. Answer **all** questions, each in a word or a sentence.
  1. The earth revolves round the sun. (Identify the predicate)
  2. I am not so great as him. (change into Affirmative)
  3. As soon as the bell rang the children ran out of the classroom. (Begin with "no sooner")
  4. He had a ————— escape. (use suitable form of the word 'miracle')
  5. Who would not like to win a prize? (change into assertive)
  6. How he managed to escape is not clear. (Begin with "It")
  7. The ————— portion of the book is rather difficult. (later/latter)
  8. The man approached the door stealthily. (Identify the adverb)

P.T.O.

9. Novel you gave me yesterday is masterpiece of author. (Insert articles wherever necessary)

10. A hundred centimetres \_\_\_\_\_ equal to a metre. (are/is).

(10 × 1 = 10 Marks)

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

11. Convert the following into a complex sentence :

(a) We did not stir out of the house because it was raining heavily.

(b) The fire had devastated the building, yet the people managed to escape.

12. Convert the following into a simple sentence :

(a) You must take exercise or you will not keep healthy.

(b) If one is kind alone, it will not help one in his career.

13. Change the voice:

(a) He is being deceived by his own friends.

(b) The boys are conducting a debate in the college auditorium.

14. Fill in with conjunctions:

(a) He lost his balance \_\_\_\_\_ fell off his bicycle.

(b) Rocky is slow \_\_\_\_\_ sure.

15. Add appropriate question tag:

(a) You like it, \_\_\_\_\_

(b) She is not hardworking, \_\_\_\_\_

16. Change into comparative degree :
- (a) The tiger is the most ferocious animal.
  - (b) Mumbai is the seaport nearest to Europe.
17. Give the basic pattern of the following sentences :
- (a) I showed the conductor our tickets.
  - (b) Mary plays the violin beautifully.
18. Rearrange the jumbled words to form meaningful sentences :
- (a) favour / this / to / you / for / am / obliged / I
  - (b) accused / he / been / of / has / theft.
19. Rewrite the sentences using the adverbs provided :
- (a) She pronounced the word correctly. (quite)
  - (b) Diya spoke in front of the audience. (boldly)
20. Punctuate
- (a) ma am could you help me he asked
  - (b) the ganga the yamuna and the narmada are three of the longest Indian rivers
21. Complete using a clause :
- (a) All believed \_\_\_\_\_ (noun clause)
  - (b) I saw a man \_\_\_\_\_ (adjectival clause)
22. Add an appropriate interrogative pronoun :
- (a) \_\_\_\_\_ would you like to go for a picnic?
  - (b) To \_\_\_\_\_ shall I send this letter?

23. Frame questions to get the underlined words as answers :

(a) The book is dedicated to his father.

(b) The government has launched a new road safety campaign.

24. Convert the sentences into plural form :

(a) The ox has a cloven hoof

(b) A thief stole the box of a traveller.

25. Identify the principal and subordinate clauses in the sentences:

(a) She left the office when her work was over.

(b) It is clear that it is going to rain today.

26. Fill in using since or for:

(a) Life has changed completely \_\_\_\_\_ I left college.

(b) He has been ill \_\_\_\_\_ a month now.

**(8 × 2 = 16 Marks)**

III. Answer any six of the following as directed :

27. Fill in the blanks with suitable prepositions.

(a) He fought \_\_\_\_\_ courage.

(b) He is indebted \_\_\_\_\_ his friend.

(c) The mountains were covered \_\_\_\_\_ snow.

(d) The father has faith \_\_\_\_\_ his son.

(e) Do not speak ill of a person \_\_\_\_\_ his back.

- (f) I left school \_\_\_\_\_ the age of sixteen.
- (g) Jake was standing \_\_\_\_\_ the counter.
- (h) Please pay me \_\_\_\_\_ cash.
28. Complete the sentences using the correct form of the tenses:
- The water level \_\_\_\_\_ (rise) fast. It \_\_\_\_\_ (continue) to rise and \_\_\_\_\_ (reach) the danger mark already. The authorities \_\_\_\_\_ (look) into the matter.
29. Complete using suitable modals.
- (a) I \_\_\_\_\_ speak Bengali fluently.
- (b) Her father \_\_\_\_\_ permit her to join the course.
- (c) What \_\_\_\_\_ you like for dinner?
- (d) She \_\_\_\_\_ have worked harder for her examinations.
30. Join the sentences using a connective:
- (a) We got into a bus. It was crowded.
- (b) The dog bit the burglar. The burglar had broken into the house.
- (c) He cannot afford a motor-car. He is too poor.
- (d) The storm ceased. The sun came out.
31. Change the italicized word as directed:
- (a) Satyajit Ray is a film director of *repute*. (into adjective)
- (b) The soldiers fought the battle *courageously*. (into noun)
- (c) He treated us with *kindness*. (into adverb)
- (d) Smoking is *injurious* to health. (into verb)

32. Correct the sentences:

- (a) They can't hardly speak English.
- (b) The pineapple is less sweet than the mango.
- (c) Whatever happen I will face it.
- (d) When I was in Kerala, he came to see me each day.

33. Complete using articles:

\_\_\_\_\_ effective way of opening \_\_\_\_\_ essay is with \_\_\_\_\_ question. \_\_\_\_\_ reader's attention is at once gripped by \_\_\_\_\_ striking questions. Therefore, \_\_\_\_\_ good essay should never miss \_\_\_\_\_ question in \_\_\_\_\_ beginning.

34. Rewrite as instructed:

- (a) It is your duty to look after your parents. (rewrite using the modal "ought to")
- (b) I saw a \_\_\_\_\_ of ships in the harbor. (use a collective noun)
- (c) The waiter served us food. (change the gender of the underlined word)
- (d) Give me some food which I can eat. (replace the adjectival clause with "to")

35. Identify the difference in meaning of the sentences :

- (a) He said he had worked in Chennai.  
He said he would be working in Chennai.
- (b) Someone phoned you.  
Someone has been phoning you.

36. Change the narration (into direct or indirect):
- (a) "Sit down boys," said the teacher.
  - (b) My father asked me if I had to leave the following week.
  - (c) He said to me, "Can I use your computer?"
  - (d) The sailor said, "My captain is a cruel fellow".
37. Construct a dialogue between Ravi and the clerk at a post office regarding the sending of a document by speed post.
38. Draft a questionnaire to be circulated among the students of a college to assess the impact of online shopping.

**(6 × 4 = 24 Marks)**

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

39. Write a short essay on Social Media-A Necessary Evil.
40. You are the Sports Secretary of ABX College. Write a report on the inauguration of the new indoor gymnasium in the college.
41. Construct a story from the given outline :
- An old lady loses her eye sight-calls a doctor-promises high fees if cured- doctor calls daily-covets pieces of her furniture daily-finally cures her-asks for fees-she refuses-doctor files a case-she says her sight not properly restored-cannot see her furniture-judge gives verdict in her favour.
42. Expand the proverb: A stitch in time saves nine.
43. Prepare a newspaper report on the damage caused by the indiscriminate use of plastic in your city.
44. Write a dialogue between two friends about a movie released in OTT platform.

**(2 × 15 = 30 Marks)**