

(Pages : 6)

R – 2913

Reg. No. : .....

Name : .....

Second Semester B.A./B.Sc./B.Com. Degree Examination, September 2023

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 Group Related 2(a) Courses)

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

1. Answer **all** questions, each in a word or a sentence.
1. Bangalore is known as the technology hub of India. (Identify the predicate)
2. Who can question them? (Change into negative)
3. It is difficult for me to \_\_\_\_\_ amid so much noise. (Use the right form of "concentration")
4. Mohan is too clever to confess his guilt. (Use 'so ..... that')
5. How innocent the rabbit looks! (Change into assertive)
6. That the geography of a country influences its history cannot be denied.  
(Begin with "It")
7. We should live where the climate is good. (Identify the subordinate clause)
8. The Principal looked at the students reproachfully. (Identify the adverb)

P.T.O.

9. Neither you nor we \_\_\_\_\_ any doubt regarding the matter. (have/has)
10. We waste great deal of the water. (Insert or omit articles wherever necessary)

(10 × 1 = 10 Marks)

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

11. Convert the following into a complex sentence :
- (a) I called him but he did not answer.
- (b) The man standing on the roof-top is my neighbour.
12. Convert the following into a simple sentence :
- (a) He passed on the information and he was glad doing that.
- (b) Though he studied hard he did not fare well in his examinations.
13. Fill in with conjunctions :
- (a) Is that story true \_\_\_\_\_ false?
- (b) The vase will break \_\_\_\_\_ you drop it.
14. Change the voice :
- (a) The manger will give you an address.
- (b) All our suggestions have been turned down.
15. Add appropriate question tag :
- (a) Let's go for a walk, \_\_\_\_\_
- (b) They have no information as yet, \_\_\_\_\_
16. Change in to comparative degree :
- (a) Only a few other metals are as bright as gold.
- (b) That was the best day of my life.

- 
17. Give the basic pattern of the sentences.
- (a) The boy gave his sister a card.
  - (b) They painted the house grey.
18. Rearrange the jumbled words to form meaningful sentences :
- (a) needs/civilization/with/man's/advancement/have/of/increased/the
  - (b) published/ has/a/verse/book/he/of
19. Convert the sentences into plural form :
- (a) The candidate knows a language.
  - (b) The woman slapped the mosquito off her arm and shook her head.
20. Rewrite the sentences using the adverbs provided :
- (a) He is better today. (much)
  - (b) She sings well. (enough)
21. Frame questions to get the underlined words as answers :
- (a) The monsoon starts in June.
  - (b) I have three brothers and two sisters.
22. Add an appropriate interrogative pronoun :
- (a) Of these two books, \_\_\_\_\_ do you prefer?
  - (b) \_\_\_\_\_ is paying for the tickets?

(8 × 2 = 16 Marks)

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

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

Mr. George usually \_\_\_\_\_ (stay) in a hotel when he \_\_\_\_\_  
(come) to town, but this time he \_\_\_\_\_ (plan) to stay with us. Our family  
\_\_\_\_\_ (enjoy) his visit.

24. Fill in the blanks with suitable prepositions.

(a) My parents did not approve \_\_\_\_\_ my action.

(b) The dog is always faithful \_\_\_\_\_ his master.

(c) The accident resulted \_\_\_\_\_ the death of five men.

(d) She is fond \_\_\_\_\_ ice cream.

(e) He intends to compete \_\_\_\_\_ his brother in the car race.

(f) The ship is bound \_\_\_\_\_ England.

(g) The house is still \_\_\_\_\_ repair.

(h) The ship is \_\_\_\_\_ the way to Singapore.

25. Complete using suitable modals.

(a) He \_\_\_\_\_ have been more careful.

(b) You \_\_\_\_\_ contact me if you need further details.

(c) I wish you \_\_\_\_\_ maintain silence here.

(d) They \_\_\_\_\_ respect their elders.

26. Complete using articles :

\_\_\_\_\_ way in which we write \_\_\_\_\_ language is not exactly  
\_\_\_\_\_ same as \_\_\_\_\_ way in which we speak it. \_\_\_\_\_  
foreign learner of \_\_\_\_\_ English language may be able to read texts  
abstruse for \_\_\_\_\_ average English man and yet have difficulty in  
understanding \_\_\_\_\_ ordinary conversation.

27. Correct the following sentences :

- (a) This is one of the best songs that have been composed by Raja.
- (b) I congratulate you for your brilliant success.
- (c) Shakespeare is the greater of English dramatists.
- (d) The guard didn't barely touch the player.

28. Richard wants to be member of a public library. Construct a short dialogue between him and the librarian.

29. Split the sentences into two :

- (a) The boy who fell off his bicycle has hurt his leg.
- (b) The task which you have to do is easy.
- (c) Bring me the book that is lying on the table.
- (d) The police having arrived, the mob disappeared.

30. Rewrite the following conversation in indirect speech :

"You'll get caught. You have to be very careful," my friend said to me. "No, I shan't," I said. "I'm not going to run any risks."

31. Draft a questionnaire to be circulated among the students of a college to assess the relevance of co-education in colleges.

**(6 × 4 = 24 Marks)**

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

32. Write a short essay on Disaster Management.

33. You are the College magazine editor. Draft a report of the activities of the 75<sup>th</sup> Independence Day celebrations conducted in your college.

34. Construct a story from the given outline :

A king is distressed-his people are lazy-he places a huge stone in the middle of the road at night-next day many pass and go around it – a merchant-a soldier riding-an officer in a carriage-all curse the king-an old lady asks her son to move the stone-a bag full of money-the people were ashamed.

35. Expand the proverb: Every cloud has a silver lining.

**(2 × 15 = 30 Marks)**

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R – 3257

Reg. No. : .....

Name : .....

Second Semester B.A./B.Sc./B.Com. Degree Examination, September 2023

Career Related First Degree Programme under CBCSS

Language Course II – Additional Language – Malayalam

ML 1211.3 : ഭൃശ്യകലാസാഹിത്യം

(2021 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

- I. ഒരു വാക്കിലോ പരമാവധി രണ്ടു വാക്യത്തിലോ എല്ലാ ചോദ്യങ്ങൾക്കും ഉത്തരമെഴുതുക. ഓരോന്നിനും 1 മാർക്കു വീതം.
1. കാളിദാസശാക്യന്ദത്തിന് ഏ.ആർ. രാജരാജവർമ്മ എഴുതിയ വിവർത്തനത്തിന്റെ പേരെന്ത്?
2. തുള്ളലിന്റെ അവാനരവിഭാഗങ്ങൾ ഏതെല്ലാം?
3. ഉണ്ണായിവാരുരും കുമ്പുൻ നമ്പ്യാരും ഏതു വഞ്ചിരാജാവിന്റെ സദസ്യരായിരുന്നു?
4. ITFOK - പൂർണ്ണരൂപമെഴുതുക.
5. 'ഓപ്പോൾ' എന്ന സിനിമയിലെ അഭിനയത്തിന് ഭരത് അവാർഡ് ലഭിച്ച നടൻ ആര്?
6. "കണ്ണുള്ളത് തുറക്കാൻ മാത്രമല്ല അടയ്ക്കാൻ കൂടിയാണ്" ഏതു നാടകത്തിലെ വാക്യമാണിത്?
7. എം.ടി. രചിച്ച ആദ്യ നോവൽ ഏത്?

P.T.O.

8. പോർച്ചുഗീസ് സ്വാധീനത്തിൽ കേരളത്തിലെ ലത്തീൻ ക്രിസ്ത്യാനികളുടെ ഇടയിൽ പ്രചാരത്തിൽ വന്ന നാടകരൂപം ഏത്?
9. “പാതിയും പുമാനു പണിയെന്നു വേദശാസ്ത്രാദിബോധമുള്ളവർകൾ ചൊല്ലിടുന്നു” - ആരുടെ വാക്കുകൾ?
10. കേരളസർക്കാരിന്റെ സാംസ്കാരികവകുപ്പിനു കീഴിൽ പ്രവർത്തിക്കുന്ന ചലച്ചിത്രത്തിനുവേണ്ടി യുള്ള സ്വയംഭരണസ്ഥാപനമേത്?

(10 × 1 = 10 Marks)

II. അമ്പതു വാക്കിൽ കവിയാതെ ഏതെങ്കിലും എട്ടു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

11. “കരുണാകടാക്ഷമെന്നിൽ പുരവൈരി സംഹരിച്ചോ സുരനായകവരത്തിൻ പരിണാമമീദ്യുശമോ?”  
- ആരുടെ വിലാപം? സൂചിതമായ വരമെന്ത്?
12. “ഹൃദയമേ, നീന്റെ ആശങ്ക ശരിയായി” - ആരുടെ വാക്കുകൾ? ആശങ്ക എന്ത്?
13. “ആണുങ്ങൾക്കു പിറന്നവരെങ്കിൽ പ്രാണൻ കളവിൻ നമ്മുടെ നേരേ”  
- ആരുടെ വാക്കുകൾ? സന്ദർഭമേത്?
14. “കല്ലായ അഹല്യയ്ക്കുംകൂടി ജീവൻകൊടുത്തു ഗേവാൻ  
അതിനൊക്കെ ഒരു യോഗംണ്ട്” - സന്ദർഭമെഴുതുക.
15. “മരണം കൂടാതെ രാജ്യവ്യമുണ്ടാകയില്ല” - ആരുടെ വാക്കുകൾ? ഇവിടെത്തെളിയുന്ന കഥാ പാത്രത്തിന്റെ സ്വഭാവമെന്ത്?
16. “ദാരുതന്റെ പരിണാമോ കില നാരി തന്റെ മനമാമേ എന്നു ചൊല്ലുന്നു ചിലർ കല്ലെന്നും ചിലർ”  
- ഇങ്ങനെ വിലപിക്കാൻ കാരണമെന്ത്?



17. തീരക്കഥയുടെ പ്രത്യേകതകൾ എന്തെല്ലാം?
18. കൂടിയാട്ടം - കുറിപ്പെഴുതുക.
19. "കുരയ്ക്കും പട്ടി കടിക്കില്ലെന്നു പ്രസിദ്ധം" - പഴഞ്ചൊല്ലിന്റെ ഉപയോഗവും പ്രസക്തിയും വ്യക്തമാക്കുക.
20. ജാനു ദൈവത്തെ കണ്ട കഥ വിവരിക്കുക.
21. കാക്കാരിശ്ശി നാടകം - കുറിപ്പെഴുതുക.
22. "ചന്ദ്രൻ ഒന്നുമതി. നക്ഷത്രങ്ങൾ നിരവധി" - സന്ദർഭമെഴുതുക.

(8 × 2 = 16 Marks)

- III. നൂറു വാക്കിൽ കവിയാതെ ഏതെങ്കിലും ആറു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.
23. രാജധർമ്മത്തെക്കുറിച്ച് കാളിദാസന്റെ കാഴ്ചപ്പാടുകൾ ചുരുക്കിയെഴുതുക.
24. മലയാളത്തിലെ തനതുനാടകത്തിന്റെ ചരിത്രമെഴുതുക.
25. 'അധികാരത്തിനു മുന്നിലെ ബലിയാടാണ് ഊറിയാവും 'ബന്ധശേഖര്യം' - ഈ അഭിപ്രായം പരിശോധിക്കുക.
26. "ഈശനെത്രയും കർക്കശൻ പിന്നെയെന്നു ചൊല്ലുക" - സന്ദർഭം വിശദമാക്കുക.
27. ഗോവിന്ദൻ കൂട്ടി എന്ന നായക കഥാപാത്രത്തിന്റെ സ്വഭാവചിത്രീകരണം എഴുതുക.
28. നമ്പ്യാരുടെ കൃതികളിൽ ഫലിതപരിഹാസങ്ങൾക്കും നാടൻ ഭാഷാപ്രയോഗങ്ങൾക്കുമുള്ള സ്ഥാനം പാഠഭാഗത്തെ ആസ്പദമാക്കി വിലയിരുത്തുക.
29. നളചരിതത്തിലെ കാട്ടാളപ്രവേശത്തിന്റെ ഔചിത്യം വ്യക്തമാക്കുക.
30. "പാപത്തിന്റെ ഫലം മരണമേറ്റെടുത്തു. സംഭവിക്കേണ്ടത് സംഭവിച്ചു" - സന്ദർഭം വിശദമാക്കുക.
31. ദാസീവൃത്തി സ്വീകരിക്കേണ്ടിവരുമ്പോഴും ദമയന്തി കൂലധർമ്മം വെടിയുന്നില്ല. നളചരിതം 2-ാം ഭാഗം കഥയിൽ നിന്നും ഉദാഹരണസഹിതം സമർത്ഥിക്കുക.

(6 × 4 = 24 Marks)

- IV. മൂന്നു വാക്കിൽ കവിയാതെ ഏതെങ്കിലും രണ്ട് ചോദ്യത്തിന് ഉത്തരമെഴുതുക.
32. നമ്പ്യാർ കൃതികളിലെ കേരളീയത. ലോഷയാത്ര തുള്ളലിനെ ആസ്പദമാക്കി വിലയിരുത്തുക.
33. ഗ്രീക്കു ദുരന്തനാടകസങ്കല്പം പൂർണ്ണമായും യോജിക്കുന്ന കൃതിയാണ് 'ആ മനുഷ്യൻ നീ തന്നെ' - ഈ അഭിപ്രായം പരിശോധിക്കുക.
34. ഉണ്ണായിവാദ്യരുടെ കഥാപാത്രസൃഷ്ടിവൈഭവം നളചരിതം 2-ാം ദിവസത്തെ ആസ്പദമാക്കി വിലയിരുത്തുക.
35. ദുഷ്യന്തൻ എന്ന കഥാപാത്രത്തെ മുൻനിർത്തി കാളിദാസന്റെ ജീവിതദർശനം വെളിപ്പെടുത്തുക.

(2 × 15 = 30 Marks)

(Pages : 3)

R – 3265

Reg. No. : .....

Name : .....

Second Semester B.Com. Degree Examination, September 2023

Career Related First Degree Programme Under CBCSS

Language Course – Additional Language – Hindi

HN 1211.4 – HINDI NATAK, VYAVASAYIK LEKHAN AUR ANUVAD

(2020 Admissions Onwards)

Time : 3 Hours

Max. Marks : 80

- I. निर्देश: एक शब्द या वाक्य में उत्तर लिखिए।
1. अध्यापक पद पर नियुक्ति हेतु किस प्रकार का पत्र लिखा जाता है?
  2. 'स्थानांतरण' का अंग्रेजी शब्द लिखिए।
  3. 'संलग्नक' का समानार्थी अंग्रेजी शब्द लिखिए।
  4. अनुवाद करते समय कठिनाई आए तो किसकी सहायता लेनी चाहिए?
  5. 'Manager' का हिंदी समानार्थी शब्द लिखिए।
  6. सावित्री 2007 के रचयिता कौन है?
  7. जो आया है वह जाएगा एक दिन – यह किसका कथन है?
  8. 'सावित्री 2007' के पुरुष कथा पात्र कौन कौन है?
  9. 'To' के लिए हिंदी में प्रयुक्त शब्द लिखिए।
  10. 'प्रशिक्षित शिक्षित' के लिए अंग्रेजी शब्द लिखिए।

(10 × 1 = 10 Marks)

P.T.O.

**II. निर्देश: किन्हीं आठ प्रश्नों के उत्तर करीब 50 शब्दों में लिखिए।**

11. स्रोत भाषा किसे कहते हैं?
12. अनुवादक को कितनी भाषाओं का ज्ञान होना आवश्यक है?
13. 'मेरे पास एक पुस्तक है।' – अंग्रेजी में अनुवाद कीजिए।
14. Ministry of Law and Justice के लिए कार्यालय में प्रयुक्त हिंदी अनुवाद देखिए।
15. Forwarded and Recommended के लिए कार्यालय में प्रयुक्त हिंदी अनुवाद लिखिए।
16. सावित्री नाटक के पहले अंक में क्या बताते हैं?
17. सावित्री सत्यवान के जीवन ना लेने के लिए क्या कारण कहा?
18. धरती पर आए यमदूतों की क्या हाल हुई?
19. यमदूत क्यों सिफारिश करके रात की ड्यूटी लगवाई थी?
20. सावित्री ने अपनी पारिवारिक स्थिति के बारे में यमराज से क्या कहा?
21. सावित्री विवेक को कैसे जानते हैं?
22. राधा देवी थाने में आकर क्या करती हैं?

**(8 × 2 = 16 Marks)**

**III. निर्देश: किन्हीं छः प्रश्नों के उत्तर करीब 120 शब्दों में लिखिए।**

23. छात्रवृत्ति हेतु प्रधानाचार्य को आवेदन पत्र लिखिए।
24. नई पासबुक हेतु बैंक के प्रबंधक को पत्र लिखिए।
25. बैंक खाता स्थानांतरण करने हेतु प्रबंधक को पत्र लिखिए।
26. चेक बुक प्रदान करने हेतु बैंक को आवेदन पत्र लिखिए।
27. सावित्री ने यमराज से अखंड ओर सौभाग्यवती का वरदान क्यों नहीं मांगा?
28. यमदूत क्यों सत्यवान के जीवन नहीं लेकर आया?

29. लॉकअप का चित्र के बारे में सिपाही क्या बताते हैं?
30. सिपाही यमदूतों को क्यों गिरफ्तार किया?
31. यमलोक में बूढ़ा आदमी किस कारण से आया?

(6 × 4 = 24 Marks)

IV. निर्देश: किन्हीं दो शब्दों के उत्तर करीब 250 शब्दों में लिखिए।

32. सावित्री 2007 नाटक का सारांश लिखिए।
33. अध्यापक पद पर नियुक्ति के लिए प्रधानाध्यापक को एक आवेदन पत्र तैयार कीजिए।
34. हिन्दी में अनुवाद कीजिए।

A poor man was put in jail although he had done no wrong. After a long time the king of the state visited the jail and the man told him that he was an innocent man against whom a case had been made up by the enemies. The king when found this to be true gave the man a sum of money and set him free, The man when straight to the market in which there was a shop where bulbuls and other birds were kept in cages for sale. He said to the shopkeeper. I wish to buy all the cages with birds that you have. Shopkeeper asked-why? Are you going to start zoological garden? The man answered, no the birds have been unjustly prisoned, I am going to set them free, And he did so.

(Poor – निर्धन, state – राज्य, innocent – निरपराध, enemies – शत्रु, Market – बाज़ार, Zoological garden – चिडियाघर, cage – पिंजरा, unjustly – अन्याय पूर्ण, prisoned – बंद)

35. अंग्रेजी में अनुवाद कीजिए।

लाहोल और स्पीनि हिमाचल प्रदेश के सबसे बड़े जिले है। यह ऊँचे पर्वतों का विशाल क्षेत्र है और एक संकरी घाटी है, जिसके उत्तर में लडाख और तिब्बत, पूर्व में किन्नौर और दक्षिण में कुलू घाटी है। लाहौल की लगभग आधी जनसंख्या बौद्ध है, जबकि शेष आधी हिन्दू। लाहौल के मंदिरों में और घरों में दोनों धर्मों की मूर्तियों साथ-साथ देखी जा सकती है। इस क्षेत्र की मुख्य भाषा भोटी है, जो तिब्बती से मिलती है।

(जिला - district, संकरी - Narrow, घाटी - Valley, जनसंख्या - population)

(2 × 15 = 30 Marks)

(Pages : 3)

R – 3244

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, September 2023**

**First Degree Programme under CBCSS**

**Foundation Course II : CX 1221/TT 1221/HM 1221(2014 Admission  
Onwards) and CO 1221/CC 1221(2014 – 2017 Admission)**

**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** sentence each.  
Each question carries **1** mark.

1. What is http?
2. Define internet.
3. What do you mean by search engine?
4. What is cyber space?
5. What is ISDS?
6. What is informatics?

P.T.O.

7. Define e-waste.
8. What is DSL?
9. What is Spoofing?
10. Define Computer piracy.

**(10 × 1 = 10 Marks)**

SECTION – B

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

11. What is knowledge management?
12. Explain the advantages of internet.
13. What is News group?
14. What is DNS?
15. Write about primary memory of Computer.
16. What is Cyber crime?
17. What is client – server relationship?
18. Explain about cyber addictions.
19. What is broad brand?
20. What is Social networking?
21. What is Cyber ethics?
22. What is NICNET?

**(8 × 2 = 16 Marks)**

### SECTION – C

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

23. What is search engine? What are its importance?
24. Write a note on Internet Security.
25. Explain the importance of IT in education.
26. Explain the components of Green computing.
27. What are the main output devices of a computer?
28. What are the important Educational Softwares?
29. What are the features of IT Act?
30. Explain about cyber space.
31. What are the health issues related to the use of computers?

**(6 × 4 = 24 Marks)**

### SECTION – D

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

32. What is computer network? Explain its types.
33. Explain the features of internet.
34. Explain the role of IT in business and commerce.
35. Explain the different internet access methods.

**(2 × 15 = 30 Marks)**



(Pages : 6)

R – 3371

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, September 2023**

**Career Related First Degree Programme under CBCSS**

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

**Vocational Course**

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

**(2018 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Define assessment year.
2. Who is a 'person' as per Income Tax Act?
3. Define Assessee in Default.
4. What is GTI?
5. Define Income.

P.T.O.

6. When a company said to be resident in India?
7. Mention any two exempted incomes.
8. What is transferred balance?
9. List any two taxable allowances.
10. What are the deductions allowed from Annual Value?

**(10 × 1 = 10 Marks)**

**SECTION – B**

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

11. Write a short note on Fair Rent.
12. What are the five heads of income?
13. Define Previous Year.
14. Define an AoP.
15. Who is deemed assessee?
16. What is casual income?
17. What is MMR?
18. Define Domestic Company.
19. Who is a Deemed Resident?

20. An assessee commences his business on:

(a) 1<sup>st</sup> July 2020

(b) 1<sup>st</sup> October 2020

In each case, what will be his assessment year and what period will be treated as his previous year for the concerned assessment year?

21. State whether the following receipt is casual income :

Mr. X received Rs.5,000 for acting once as an arbitrator without any stipulation as to remuneration.

22. What is perquisite?

**(8 × 2 = 16 Marks)**

#### SECTION – C

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

23. Explain the situations in which cases the assessee is liable to be assessed to tax in the same year in which he earns the income.
24. Explain the residential status of companies.
25. What are the different forms of salary?
26. Who is a specified employee?
27. An employer has taken a house on rent @ Rs.7,500 p.m. He allotted the house to Mr. A for residential purpose. The annual salary of Mr. A is Rs.3,00,000. Find out the value of rent-free house for Mr. A.

28. Mr. David, a foreigner, came to India from Switzerland for the first time on 1<sup>st</sup> April, 2014. He stayed here continuously for 3 years and went to France on 1<sup>st</sup> April, 2017. He, however, returned to India on 1<sup>st</sup> July, 2017 and went to Poland on 1<sup>st</sup> December, 2018. He again come back India on 25<sup>th</sup> January, 2021 on a service in India.

What is his residential status for Assessment year 2021-2022.

29. Find out the taxable amount of house rent allowance of Mr. B. His basic pay Rs. 14,000 p.m., dearness pay @ 10% of basic pay, commission based on fixed percentage of turnover Rs. 24,000 for the whole year. House rent allowance Rs. 4,000 p.m., Actual rent paid the assessee Rs. 3,200 p.m., House situated at Agra.
30. Mr. Bhagavath is getting a pension of Rs. 12,000 per month from a company. During the previous year he got his two-third pension commuted and received Rs. 7,38,000. Compute the exempted amount if he also received gratuity.
31. From the following information compute the Annual value of the properties for the assessment year 2021-2022:

	Rs.
Fair rent	30,000
Municipal value	25,000
Rent received	28,800
Municipal tax paid	2,500

(6 × 4 = 24 Marks)

SECTION – D

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

32. Name different kinds of provident fund of which salaried employee may be a member, and state the income tax provisions regarding each.
33. Under the income tax act some incomes are totally exempt from tax while some incomes are partially exempt. Discuss the statement.

34. From the following information compute the taxable 'Salaries' of Shri Anand, who is working as driver with a transport company at Sikkim for the Assessment Year 2021-2022:

- (a) Salary Rs.20,000 p.m.
- (b) Dearness Allowance Rs. 1,500 p.m.
- (c) Bonus equal to one month's pay
- (d) Remote locality allowance Rs.1,500 p.m.
- (e) Allowance to meet his personal expenses while on duty Rs.3,000 p.m.
- (f) Children education allowance Rs.195 p.m. (For three children @ Rs.65 p.m. per child).
- (g) One son of Shri Anand lives in a hostel for studies and the employer pays Rs. 400 p.m. to meet hostel expenditure
- (h) Entertainment allowance Rs. 450 p.m.

35. Mr. X is the owner of a house at Agra, particulars in respect of which for the year ended 31<sup>st</sup> March, 2021 are as below:

	Rs.
(a) Actual rent received	4,500
(b) Municipal value	4,200
(c) Total municipal tax	630

	Rs.
(d) Municipal tax paid by Mr. X	420
(e) Municipal tax paid by the tenant	210
(f) Interest on loan taken for renewing the house	150
(g) Unrealized rent allowed in the assessment year 2017-2018 recovered during the year 2,000.	

Compute Mr. X's income from house property for the assessment year 2021-2022.

**(2 × 15 = 30 Marks)**

(Pages : 8)

R – 3248

Reg. No. : .....

Name : .....

**Second Semester B.Com. Degree Examination, September 2023**  
**First Degree Programme under CBCSS**  
**Core Course**  
**CO 1241/CX 1241/TT 1241/HM 1241/CC 1242 : FINANCIAL ACCOUNTING**  
**(2018 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. State Conservatism Concept in accounting.
2. What is a nominal account?
3. What do you understand by the term Depletion?
4. What is Annuity Method of depreciation?
5. What is Hire Purchase system?
6. What is primage?
7. What is Address commission?
8. How bonus shares received recorded in investment account?

P.T.O.

9. What is Average Clause?
10. Give examples for Standing Charges in a loss of profit policy.

(10 × 1 = 10 Marks)

SECTION – B

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

11. Which are the basic principles of accounting?
12. How Materiality is determined in accounting?
13. What are OUTSTANDING EXPENSES?
14. What are the causes of depreciation?
15. What are the Objective and Necessity for Providing Depreciation?
16. Write a note on Revaluation Method of depreciation.
17. On 1.1.2010 X purchase a plant from Y on hire purchase system. The hire purchase rate was settled at Rs.60,000, payable as to Rs.15,000 on 1.1.2010 and Rs.15,000 at the end of three successive year. Interest was charged @5% p.a. The asset was to be depreciated in the books of the purchaser at 10% p.a. on Reducing Balance Method. Given the present value of an annuity of Rs.1 p.a. @5% interest is Rs.2.7232. Ascertain the cash price.
18. A scent manufacturing company had a stock of 10,000 bottles valued at Rs.25,000 on 1<sup>st</sup> Jan. During the year, the company purchased 50,000 bottles @Rs.2.50 per bottle. At the close of the year 7,000 bottles were in the stock. Write the Containers Stock Account.
19. P Ltd. acquires 2000, 12% Debenture of T Ltd. on 1.4.2013 at Rs.105 Cum-interest (face value of debentures Rs.100). Interest is paid on 30<sup>th</sup> June and 31<sup>st</sup> December every year. Accounts are closed on 31<sup>st</sup> December 2013. Ascertain the amount of interest and cost of debentures.
20. Write the journal entry for Ex-Interest Purchases.



21. What is meant by standard turnover in a loss of profit policy?
22. How Dividend Received is treated in investment accounts?

(8 × 2 = 16 Marks)

SECTION – C

Answer any six questions. Each question carries 4 marks.

23. State whether the following are capital, revenue or deferred revenue expenditure.  
(a) Carriage of Rs.7,500 spent on machinery purchased and installed.  
(b) Heavy advertising costs of Rs.20,000 spent on the launching of a company's new product. (c) Rs.200 paid for servicing the company vehicle, including Rs.50 paid for changing the oil. (d) Construction of basement costing Rs.1,95,000 at the factory premises.
24. S & Co. purchased a machine for Rs.1,00,000 on 1.1.2011. Another machine costing Rs.1,50,000 was purchased on 1.7.2012. On 31.12.2013, the machine purchased on 1.1.2011 was sold for Rs.50,000. The company provides depreciation at 15% on Straight Line Method. The company closes its accounts on 31<sup>st</sup> December every year. Prepare Provision for Depreciation Account.
25. On 1.7.2009 W Ltd. purchased a machinery for Rs.1,10,000 and spent Rs.6,000 on its installation. The expected life of the machine is 4 years, at the end of which the estimated scrap value will be Rs.16,000. Desiring to replace the machine on the expiry of its life, the company establishes a Sinking Fund. Investments are expected to realize 5% interest. On 30.06.2013, the machine was sold off as scrap for Rs.18,000 and the investments were retained at 5% less than the book value. On 1.7.2013, a new machine is installed at a cost of Rs.1,25,000. Sinking Fund table shows that Rs.0.2320 invested each year will produce Rs.1 at the end of 4 years at 5%. Show the necessary sinking fund account in the books of W Ltd.
26. Write a note on AS 6.
27. What are the differences between installment sale and hire-purchase?

28. Investors Ltd. held on 1.1.2013 Rs.60,000 of 12% Government securities (Tax free) of Rs.100 each at Rs.56,500. On 1.6.2013, the company purchased a further of Rs.40,000 of the Security at 96 ½ cum-interest, brokerage being ½ %. On 31.7.2013, Rs.50,000 of security was sold at 94 ½ ex-interest, brokerage being 1/2 %. On 1.12.2013, Rs.20,000 of the security was again sold at Rs.96. Interest on the security was paid each year on 31<sup>st</sup> March and 30<sup>th</sup> September and was credited by the bank on 3<sup>rd</sup> April 4<sup>th</sup> October, respectively. The price of the security on 31.12.2013 was 96. Investors Ltd. closes its books on 31<sup>st</sup> December each year. Draw up the Investment Account in the books of Investors Ltd.
29. Mr.Shape dealt on the stock exchange and had purchased and sold leading scrips but did not maintain his accounts in a proper manner. He furnished the following data:

Investment on hand as at July 1, 2012

300-3% Conversion Loan 1982-84 of Rs.100 each purchased at Rs.60.

250-Equity shares of Rs.10 each of Everlite Limited at Rs.18 per share.

1,000-9% Preference shares of Rs.100 each of Prosperous Limited at Rs.95.

Transactions during the year

Purchases:

750 Equity Shares of Rs.10 each of Everlite Ltd. at Rs.23.

250 Equity Shares of Rs.10 each of Small Limited at Rs.9.

125 Equity Shares of Rs.10 each of Bright Shipping Ltd. at Rs.12.

Sold

100-3% Conversion Loan 1982-84 at Rs.65.

100-9% Preference Shares of Prosperous Ltd. at Rs.99.

Interest/Dividend Received

3% Conversion Loan – Interest Received Rs.900.

9% Preference Shares of Prosperous Ltd. Rs.9,000.

Everlite Ltd. – Dividend at 20 per cent on 1,000 shares Rs.2,000.

Everlite Limited issued Bonus shares and Mr.Shape received 1,000 shares of the Company as Bonus Shares.

You are required to show the investment Account in the Books of Mr.Shape.

30. How claim for Loss of Stock is computed?
31. What are considerations in computing claim under loss of profit policy?

(6 × 4 = 24 Marks)

SECTION – D

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

32. The following is the trial balance of Mr.Ramlal as at 31<sup>st</sup> Dec 2011

	Dr	Cr
Ramlals capital	----	86,690
Stock as on 1 <sup>st</sup> Jan 2011	46,800	----
Sales	-----	3,89,600
Return inwards	8,600	----
Purchases	3,21,700	----
Return outwards	----	5,800
Freight and carriage	18,600	----
Rent and taxes	5,700	----
Salary and wages	9,300	----
Sundry debtors	24,000	----
Sundry creditors	----	14,800
Bank loan @ 6% p.a.	----	20,000
Bank interest	900	----

	Dr	Cr
Printing and advertisement	14,600	---
Misc Income	---	250
Cash at bank	8,000	---
Discount earned	---	4,190
Furniture and fittings	5,000	---
Discount allowed	1,800	---
General expenses	11,450	---
Insurance	1,300	---
Postage and telegram	2,330	---
Cash in hand	380	---
Travelling expenses	870	---
Drawings	40,000	---
	5,21,330	5,21,330

The following adjustment should also be made:

- (a) Included amongst the debtors is Rs.3,000 due from Abraham and included amongst creditors Rs.1,000 due to him.
- (b) Provision for bad and doubtful debts be created at 5% and reserve for discount 2% on sundry debtors.
- (c) Depreciation on furniture and fittings at 10% shall be written off.
- (d) Personal purchases amounting to Rs.600 has been included in the purchase day book.
- (e) Interest on bank loan shall be provided for the whole year.
- (f) A quarter of the amount of printing and advertising is to be carried forward to the next year.
- (g) Credit purchase invoice amounting to Rs.400 had been omitted from the books.
- (h) Stock on 31-12-2011 was Rs.78,600

Prepare trading and profit and loss account for the year ended 31-12-1987 and balance sheet as on 31 Dec 2011.

33. P purchased a truck on hire purchase system for Rs. 56,000 payment to be made, Rs.15,000 down and 3 installments of Rs.15,000 each at the end of each year. Rate of interest is charged at 5% per annum. The buyer is depreciating the asset at 10% p.a on written down value method. Because of financial difficulties, P after having paid down payment and first installment at the end of the first year could not pay second installment and sellers took possession of the truck sellers after expending Rs. 357 on repairs of the asset sold it away for 30,110. Open ledger accounts in the books of both parties to record transactions.

34. Maharaja Shipping Co. Ltd. of Mumbai acquired a new ship at a cost of Rs. 75,00,000. The ship was ready for service on 1<sup>st</sup> January 2014. An insurance policy was taken @ 2% per annum on the ship. Freight was insured at Rs. 20,000 per annum. During 3 months ended 31<sup>st</sup> March 2014, the ship was completed one round trip to Kolkata and was half through the second trip (single way) to Kolkata.

The ship carried the following cargo:

To Kolkata – 18,000 tons @Rs.300 per ton

From Kolkata – 20,000 tons @ Rs.270 per ton

To Kolkata – 24,000 tons @ Rs.250 per ton

Commission @ 5% was paid to agents in addition to address commission @ 1%.  
The other expenses were as follows:

Salaries and wages of crew	Rs.16,00,000
Fuel	Rs.8,00,000
Sundry stores	Rs.1,60,000
Port dues (Mumbai Rs.1,40,000, Kolkata Rs.1,00,000)	Rs.2,40,000
Stevedoring @Rs.20 per ton	Rs.12,40,000
Share of overheads for the ship for the period	Rs.5,00,000

Provide depreciation for the period @ 5% per annum.

Prepare the consolidated voyage account for the period of three months ending 31<sup>st</sup> March 2014.

35. Mr. X's godown was destroyed by fire on 1.6.2013 when the goods in stock were insured for Rs.60,000. The following particulars are given.

Balance Sheet (Extract)  
as at 31<sup>st</sup> December 2012

Liabilities	Amount Rs.	Asset	Amount Rs.
Creditor for goods	20,000	Stock (including goods held by agent Rs.2,000)	36,000
		Debtors	70,000

Transactions upto 31<sup>st</sup> May, 2013 include:

Particulars	Amount Rs.	Particulars	Amount Rs.
Cash Received from Debtors	3,40,000	Cash paid to Creditors	2,20,000
Bad Debt written off	3,500	Discount Received	1,000

Balance on 31.5.2013:

Debtors	70,000
Creditors	30,000

Additional information

- (a) Debtors on 31.5.2013, included an amount owing from the agent from sales to date Rs.4,000 less 10% commission and his expenses amounting to Rs.100 on 31.5.2013 – the agent still held the said goods valued at Rs.3,600 (at selling price).
- (b) Sales (total) for the periods include Rs.1,600 for goods which have the selling price reduced by 50% and also Rs.6,000 reduced by 25%.
- (c) The normal mark up is 50% on cost and except the above, all sales can be assumed to be at the full selling price.
- (d) All the goods were destroyed and there was no salvage value of the goods.

Calculate the amount of claim.

(2 × 15 = 30 Marks)

(Pages : 6)

R – 3253

Reg. No. : .....

Name : .....

Second Semester B.Com. Degree Examination, September 2023

First Degree Programme under CBCSS

Complementary Course

CO 1231/CX 1231/CC 1231 : BUSINESS MATHEMATICS

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

PART – A

Answer all questions. Each question carries 1 mark.

1. Find the inverse of the matrix:

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

2. Solve:  $x + y = 8$ ;  $xy = 15$

3. Solve:  $x^2 + 2x - 8 = 0$ .

4. Convert the given fraction into mixed fraction:  $\frac{22}{7}$ .

5. If the amount for 2 years at 6% is Rs. 4,000, what was the principal?

6. Find the value of  $\frac{5}{6}$  of 30.

P.T.O.

7. Name methods of depreciation.
8. Convert 0.416 into fraction.
9. Convert 2% into fraction.
10. Find two numbers whose sum is 30 and difference is 4.

(10 × 1 = 10 Marks)

PART – B

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

11. Find the roots of the quadratic equation by factoring:  $2x^2 + 7x + 3$ .
12. Find the compound amount, which would be obtained from an interest of Rs. 2,000 at 6% compounded quarterly for 5 years.
13. Find the number of permutations of word ALLAHABAD.
14. Two third of a number increased by 3 equals 13. Find the number.
15. Represent in quadratic equation: The area of rectangular plot is  $528 \text{ m}^2$ . The length of the plot (in meters) is one more than twice its breadth. We need to find the length and breadth of the plot.
16. An English test was conducted out of 80 marks. Vani scored 90%, Tanya scored 85% and Pranoy scored 82.5 %. How many marks did each one score?
17. Rudy will retire in 20 years. This year he wants to fund an amount of Rs. 15,000 to become available in 20 years. How much does he have to deposit into a pension plan earning 7% annually?



18. Find two numbers whose sum is 30 and difference is 4.
19. Solve
- $$4x + 2y = 6$$
- $$5x + y = 6$$
20. What is Determinant?
21. Find the simple interest and amount for Rs. 25,000 at 10% p. a for 26 weeks.
22. The ages of Hari and Hani are in the ratio of 4:5. Eight years from now, the ratio of their ages will be 5:6. Find their present age.

(8 × 2 = 16 Marks)

PART – C

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

23. A committee of 3 persons is to be constituted from a group of 2 men and 3 women. In how many ways can this be done?
24. If the demand function for a commodity is given by the equation  $p^2 + 4q = 1600$ , and the supply function is given by the equation  $550 - p^2 + 2q = 0$ . Find the equilibrium quantity and equilibrium price.
25. Happy Harry has just bought a scratch lottery ticket and won Rs.10,000. He wants to finance the future study of his newly born daughter and invests this money in a fund with a maturity of 18 years offering a promising yearly return of 6%. What is the amount available on the 18<sup>th</sup> birthday of his daughter?

26. Let  $A = \begin{bmatrix} 1 & 2 & 3 \\ -2 & 1 & 4 \end{bmatrix}$ ,  $B = \begin{bmatrix} 2 & 3 & 1 \\ 5 & 4 & 2 \\ 1 & 5 & 3 \end{bmatrix}$  Compute AB.

27. Mr. A borrowed Rs. 20,000/- from a person, but he could not repay any amount in a period of 4 years. So the lender demanded as 26,500. What is the rate of interest charged?

28. From the following particulars, calculate stock turnover ratio.

	Rs.
Opening stock	40,000
Purchases	1,20,000
Carriage on purchases	10,000
Sales	2,00,000
Closing Stock	30,000

29. Fixed costs for the year are Rs. 60,000. The sales for the period are Rs. 4,00,000 and variable costs are amounted to Rs. 3,00,000. Calculate BEP Sales.

30. A salesman gets commission on total sales at 11%. If the sale exceeds Rs. 15,000 he gets an additional commission as bonus of 4% on the excess sales over Rs. 15,000. If he gets total commission of Rs. 1,980, then what is the bonus received?

31. Michael buys share of face value Rs. 50 of a company which pays 10% dividend. At what price did he buy each share from the market if his profit is 16% on his investment?

**(6 × 4 = 24 Marks)**

#### PART – D

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

32. (a) From the following information, calculate Debtors Turnover Ratio and average collection period in days.

Total Sales for the year = Rs. 1,75,000

Cash Sales = 20% of sales

Sales return (out of credit sales) = 20,000

Sundry Debtors:

Opening : Rs. 8,000

Closing : Rs. 12,000

(b) From the following details determine the value of debtors:

Total sales = Rs.5,00,000

Cash sales = Rs. 2,00,000

Debtors velocity = 30 days

Bills Receivable = Rs. 5,000.

33. (a) The trader has INR 10,000 to invest in the exchange-traded funds traded in the off shore market. However, the trader lives in India, and 1 INR corresponds to 0.014 USD. Help the trader determine the value of INR investment in terms of US currency.

(b) A machine was purchased on January 1, 2011 for Rs. 1,00,000 and its useful life is 10 years. After completing its useful life the machine will be scraped and nothing will be realized from it. It is decided to charge depreciation on this machine @ 10% p. a. on Straight Line Method. Calculate amount of depreciation for each year during the useful life of this machine

34. Calculate the BEP, Margin of Safety and Sales required to earn a profit of Rs. 5,000 from the following information:

	Rs.
Sales:	40,000
Fixed costs:	7,500
Direct Material:	20,000
Direct Labour:	6,000
Direct Expenses:	4,000

35. (a) An individual planning a trip from the USA to European Union. He has planned budget of USD 5,000. The travel agent informs the traveler that if he exchanges US dollars to Euro, he will get Euro 4,517.30. Help the traveler determine the exchange rate between the USA and the Euro.

(b) State the rules of differentiation.

**(2 × 15 = 30 Marks)**

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