

(Pages : 8)

P – 1405

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 31st 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 31st 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 31st March, 2019.

27. From the following ledger balances extracted at the close of trading year ended 31st 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 15th 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 1st 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 31st 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 31st 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 31st 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 1st October, 2019 from Mumbai to Chennai and back. The voyage was completed on 30th 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 30th September and 31st March. Mr. Investor doses his books every 31st December. Show the Investment Account as it would appear in his books.

(2 × 15 = 30 Marks)

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Reg. No. :

Name :

Second Semester B.Com. Degree Examination, September 2022

Career Related First Degree Programme under CBCSS

Psychology

**Complementary Course for Commerce and Tourism and Travel
Management**

PG 1231.1 : COMMUNICATION AND INTERPERSONAL SKILLS

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Fill in the blanks. Answer all the questions. Each carries 1 mark.

1. 'Reading others' emotions intuitively from small clues, such as a brief facial expression is _____
2. _____ the transmission of information, and the exchange of meaning, between at least two people.
3. In _____ kind of communication, we plan your words carefully before asking the class teacher for a raise or offering constructive criticism.
4. _____ is the relatively stable set of perceptions you hold of yourself- your emotional states, talents, likes, dislikes, values, roles, and so on.
5. _____ is we make a sense of our environment- like organizing then into meaningful patterns.

(5 × 1 = 5 Marks)

P.T.O.

Define the following answer **all** the questions. Each carries **1** mark.

6. Social media
7. The Allen curve
8. Encodes
9. Dyadic communication
10. Intrinsic rewards

(5 × 1 = 5 Marks)

SECTION – B

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

11. What is interpersonal communication?
12. Write a note on perception.
13. What are listening skills?
14. What is the channel of communication?
15. What is accenting nonverbal behaviours?
16. What is communication competence?
17. What is unintentional communication?
18. Write a note on aboriginal culture and communication.
19. What is impression management?
20. Comment on self-awareness.
21. Write a note on social skills.

22. Comment on forgiving.
23. What is equivocal language?
24. Give a note on dialectical perspective.
25. What is metacommunication?
26. What is attachment?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions not to exceed **120** words. Each carries **4** marks

27. What are the benefits of social media?
28. Describe the characteristics of an effective communicator.
29. What are the functions of nonverbal communication?
30. Comment on cultural differences in communication.
31. Describe the employable communication skills and interpersonal skills.
32. What are Knapp's ten stages of an interpersonal relationship?
33. Discuss the technique for improving interpersonal skills.
34. Explain the importance of self-acceptance, gratitude, and forgiveness.
35. What are the skills needed for communication?
36. Describe the psychological barriers to communication.
37. Discuss the attachment style in interpersonal relationships.
38. Write a note on the principles of communication.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Describe the interpersonal relationship. Explain the factors affecting the relationship.
40. Discuss the paths to breaking the relationship and comment on flourishing the relationship.
41. What is the importance of communication in our daily life? Explain the types and factors that facilitate communication.
42. Write an account of the characteristics of effective communication and comment on barriers affecting effective communication.
43. Narrate the advantages of professional or job-related communications while working with diverse cultural groups or multicultural contexts.
44. Substantiate the argument that communication and interpersonal relationships are essential to our survival and quality of life.

(2 × 15 = 30 Marks)

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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)

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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 Tourism and Travel Management

Vocational Course :

TT 1271 : EMERGING TRENDS IN TOURISM

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

PART – A

Answer **all ten** questions in not exceeding **one–two** sentences each. Each question carries **1** mark.

1. Give any two technologies in E-Tourism.
2. Give any two examples of virtual tourism in Kerala.
3. What is CRS?
4. Give any two examples of GDS.
5. Name any two examples of hallmark event in Kerala.
6. Define an event.
7. What is an incentive trip?

P.T.O.

8. Name any two fairs in India.
9. Expand ICCA.
10. What is IITTM?

(10 × 1 = 10 Marks)

PART – B

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

11. What is E commerce?
12. What are the economic benefits of tourism?
13. Define virtual tourism.
14. List down the intermediaries of e tour.
15. What are the main functions of GDS?
16. What is Amadeus?
17. Define exhibition.
18. Who is a tour operator?
19. Define event management.
20. What is MICE tourism?
21. What is a conference?
22. What are the various types of meetings?
23. What is an online ticketing?

24. Name any two functions of ICIB.
25. What are the functions of ITDC?
26. What is Kerala travel mart?

(8 × 2 = 16 Marks)

PART – C

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

27. What is sustainable tourism? Outline basic principles of sustainable tourism.
28. Discuss on concept of virtual tourism.
29. Explain on history and growth of CRS.
30. Write an essay on Amadeus.
31. Elaborate on E-Visa.
32. Classify and explain the types of events.
33. What are MICE? Write a detailed note on MICE destination in India.
34. Summarize in various fairs and festivals in India.
35. What are the benefits of conventions on local and national communities?
36. What are the functions of ICCA?
37. Elucidate on ITDC.
38. Explain the following :
 - (a) Nehru trophy boat race.
 - (b) Puri Rath Yatra.

(6 × 4 = 24 Marks)

PART – D

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

39. Explain responsible tourism with its examples in Kerala.
40. Write an essay on E-Tourism.
41. Elaborate the role of travel agency in event management.
42. Discuss the growing significance of MICE tourism in India.
43. Explain the concept of sustainable tourism.
44. How did advancement in technology impact the MICE tourism? Enumerate with suitable examples.

(2 × 15 = 30 Marks)

(Pages : 7)

P – 1031

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