



(411)
(Pages : 3)

B – 3678

Reg. No. :

Name :

Third Semester B.A./B.Sc. Degree Examination, December 2016
First Degree Programme Under CBCSS
Language Course – VI (B.A./B.Sc.) and Language Course – V
(Career Related 2(a))
EN 1311.1 and EN 1311.3 : WRITING AND PRESENTATION SKILLS
Common for B.A./B.Sc. (EN 1311.1) and Career Related 2(a) (EN 1311.3)
(2015 Admissions)

Time : 3 Hours

Max. Marks : 80

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

A) Rewrite the following sentences, correcting the errors if any

- 1) One of the boys have been selected.
- 2) It took him a while to cope up with the change.
- 3) He is so young to shoulder the responsibility.
- 4) Do not rise your voice during office hours.
- 5) He went out before I reach there.

B) Write **one** synonym **each** for the following words.

- 6) Acquire.
- 7) Omit.
- 8) Obligatory.
- 9) Disappear.
- 10) Sanction.

(10x1=10 Marks)

P.T.O.



II. Answer **any eight**. Each in a paragraph **not** exceeding **50** words.

- 11) Explain clubbing/clustering.
- 12) What is the difference between note making and note taking ?
- 13) What is the importance of a 'topic sentence' ?
- 14) What are the elements of persuasive writing ?
- 15) What is the 'A B C' of writing for the Digital Media ?
- 16) What is 'full block' format ?
- 17) How is creative writing different from academic writing ?
- 18) Briefly explain the elements of grammar.
- 19) How has IT influenced the scope of writing ?
- 20) What is collocation ?
- 21) What is a survey ?
- 22) What is a memo ?

(8×2=16 Marks)

III. Answer **any six** as directed.

- 23) Draft an email to a travel agency asking for rates/services about an excursion you are planning.
- 24) Write a précis of the following passage reducing it to a third of its length.

Critical thinking is the discipline of rigorously and skillfully using information, experience, observation and reasoning to guide your decisions, actions and beliefs. Critical thinking means questioning every step of your thinking process. Have you considered all the facts ? Have you tested your assumptions ? Is your reasoning sound ? Is your judgement unbiased ? Is your thinking process logical, rational and complete ? This kind of rigorous, logical questioning is



often known as Socratic questioning, after the Greek Socrates who is considered to be the founder of critical thinking. By developing the skills of critical thinking, and bringing rigour and discipline to your thinking processes, you stand a better chance of being "right", likely to make good judgements, choices and decisions in all areas of your life. This is an important part of "success" and "wisdom".

25) Prepare a report on the Road Safety Week Project that your club undertook.

26) Write a letter to the Water Authority complaining about irregular water supply in your locality.

27) Prepare a questionnaire for conducting a survey on the eating habits of senior citizens.

28) Draft a Memo written by the CEO of a company to its employers congratulating them on achieving targets.

29) As a media person prepare 10 questions to interview a well known social activist.

30) What are the different types of essays ?

31) Write a letter to an award winning novelist inviting him to inaugurate your Literary club.

(6×4=24 Marks)

IV. Answer **any two** as directed.

32) Write an essay on "Does Modern Education Equip the Youth to Face Life ?" in 300 words.

33) As secretary of the Environment Club prepare a report on your activities.

34) Create content for 15-20 slides in the topic "Domestic Violence".

35) Prepare a Resume and covering letter for the post of Radio Jockey in Radio Mango.

(2×15=30 Marks)



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B – 3881

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2016
Career Related First Degree Programme under CBCSS
Core Course – III : CX 1341/HM 1341/TT 1341
FUNCTIONAL APPLICATIONS OF MANAGEMENT
(For Commerce and Tax Procedure and Practice/Commerce and Hotel
Management and Catering/Commerce and Tourism and Travel
Management)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in a sentence or maximum of **two** sentences. **Each** question carries **one** mark.

1. Define staffing.
2. Briefly explain span of management.
3. Explain bridge finance.
4. Why working capital is called revolving or circulating capital ?
5. Describe material management.
6. Explain routing.
7. Discuss mass marketing.
8. What do you mean by emotional advertising ?
9. Define job evaluation.
10. Describe the concept of placement. **(10×1=10 Marks)**

SECTION – B

Answer **any eight** questions, **not** to exceed **one** paragraph **each**. **Each** question carries **2** marks.

11. 'Management is both science and art.' Explain.
12. Explain the role of coordination in planning functions of management.

P.T.O.



13. What are the needs of ploughing back of profits ?
 14. Explain hard core working capital.
 15. Explain Aggregate Production Plans.
 16. Define perpetual inventory system.
 17. Write a note on product mix.
 18. Describe promotional pricing.
 19. Who are sandwichmen ?
 20. Define recruitment.
 21. Distinguish between job description and job specification.
 22. State the features of Human Resource Development.
- (8×2=16 Marks)**

SECTION - C

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

23. State principles of direction.
 24. Describe the objectives of the financial management.
 25. "Working capital must be adequate but at same time not excessive". Comment.
 26. Explain different pattern of scheduling.
 27. Discuss Economic Reorder Quantity with its assumptions. Also state its benefit and limitations.
 28. Explain the elements of promotion mix.
 29. What are the advantages and limitations of PLC concept ?
 30. Discuss managerial functions of Human Resource Management.
 31. What is job design ? What are the methods of job design ?
- (6×4=24 Marks)**

SECTION - D

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

32. Define management. Discuss the nature and scope of management.
 33. What is marketing ? Briefly explain the functions of marketing.
 34. Define the term working capital. What factors would you take into consideration in estimating the working capital needs of organization ?
 35. Explain training. What are the important methods of training of employees ?
- (2×15=30 Marks)**
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(Pages : 4)

B – 3882

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2016
Career Related First Degree Programme Under CBCSS
Core Course IV : CX 1342/HM 1342/TT 1342
ADVANCED FINANCIAL ACCOUNTING
(Common for Commerce and Tax Procedure and Practice/Commerce
and Hotel Management and Catering/Commerce and Tourism and
Travel Management)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What are preliminary expenses ?
2. What are divisible profits ?
3. What is scrip dividend ?
4. What is amalgamation in the nature of purchase ?
5. Define purchase consideration.
6. What is capital reduction account ?
7. What are contingent assets ?
8. What do you mean by dissolution of a partnership ?
9. What is meant by unrecorded assets ?
10. What is unclaimed dividend ? **(10×1=10 Marks)**

SECTION – B

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

11. Give two essential features of partnership.
12. Mention any two differences between interim dividend and final dividend ?
13. What is partnership deed ?
14. Bring out the decisions of Garner Vs Murray.
15. Give the journal entries for transferring assets and outside liabilities to realisation a/c.
16. What are the different methods of determining purchase consideration ?

P.T.O.



17. What is amalgamation in the nature of merger ?
18. What are the various sources of fund of a company for payment of dividend ?
19. What is the accounting treatment of discount on issue of shares and debentures while preparing final account of companies ?
20. What is contingent liability ? Give two example.
21. What are the differences between P/L adjustment A/c and P/L appropriation A/c ?
22. What are provisions ? Give examples. **(8×2=16 Marks)**

SECTION - C

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

23. Gopal Ltd. carried forward balance of Rs. 20,50,000 in the P/L A/c for the year ended on 31st March 2014. During the year 2015-16, it made a profit of Rs. 41,80,000. It was decided to :
 - a) Transfer Rs. 12,50,000 to the General Reserve.
 - b) Transfer Rs. 5,00,000 to Dividend Equilisation Reserve.
 - c) Pay the year's dividend on Rs. 50,00,000, 11% preference shares.
 - d) Pay 20% dividend on Rs. 60,00,000 Equity share capital.
 - e) Transfer Rs. 7,50,000 to debenture redemption fund.
24. Prepare the P/L appropriation account sharing the above appropriation. What is Goodwill, what are the method of valuation of Goodwill ?
25. What are the differences between reserves and provisions ?
26. What are the occasion in which internal reconstruction becomes necessary ?
27. Write down the order of payments under piecemeal distribution of cash.
28. Mention any four circumstances under which a partnership firm is dissolved.
29. The Balance Sheet of X Ltd. and Y Ltd. as on 31-3-2014 are given as under :

	X Ltd.	Y Ltd.		X Ltd.	Y Ltd.
Equity share capital	3,00,000	2,50,000	Goodwill	80,000	20,000
General Reserve	64,000	-	Land and Building	1,20,000	1,00,000
P/L A/c	36,000	-	Debtors	70,000	80,000
Creditors	64,000	37,200	Stock	1,20,000	24,000
			Bank	74,000	19,200
			P/L A/c	-	44,000
	4,64,000	2,87,200		4,64,000	2,87,200

A new company XL Ltd. was formed to take care the two business on the following conditions

- i) X Ltd. – Land and Building to be revalued at Rs. 1,50,000, Stock 1,54,000 and Debtors to be taken over at 80%.
- ii) Y Ltd. Stock to be revalued at Rs. 26,000 and Debtors to be taken over at 90%. Calculate purchase consideration.



30. X and Y are partners with capital of Rs. 40,000 and Rs. 20,000 and share the profit and losses in the ratio of 5 : 2. After paying off the creditors two more installments of Rs. 28,000 and Rs. 11,000 are collected. Prepare a statement showing how the distribution should be made.
31. J.J. Ltd. passed necessary resolution and received sanction of the court for the reduction of its share capital by Rs. 2,50,00 for the purposes enumerated below :
- a) To write off the debit balance of P/L A/c Rs. 1,05,000
 - b) To reduce the value of Plant and Machinery by Rs. 45,000 and of Goodwill by Rs. 20,000
 - c) To reduce the value of investments to market value by writing off Rs. 40,000.
- The reduction was made by converting 25000 preference shares of Rs. 20 each fully paid to the same number of Preference shares of Rs. 15 each fully paid and by converting 25000 Equity shares of Rs. 20 each, Rs. 15 paid up into 25000 Equity shares of Rs. 10 each fully paid. Write necessary Journal Entries in relation to the reduction of share capital. **(6×4=24 Marks)**

SECTION – D

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

32. The Balance Sheet of a firm on 31st March 2014 was as follows :

Liabilities		Assets	
P's Capital	45,000	Furniture	72,000
Q's Capital	36,000	Stock	18,000
R's Capital	27,000	Book debtors	9,000
Sundry creditors	18,000	Cash at Bank	27,000
	1,26,000		1,26,000

The partnership was dissolved on 31st March 2014. The sundry creditors were paid at a discount of 5%. P agreed to take over the furniture of Rs. 81,000, Q the stock at Rs. 13,500 and R the book debt at Rs. 5,400. The expenses of realisation came to Rs. 990. Close the books of the firm.

33. The following balance have been extracted from Prakas Ltd. as at 31st March 2014.

Provision for taxation	90,000
Loan and advances	6,000
Investment	1,14,000
Discount on issue of debentures	12,000
Unsecured loan	30,000
Provision for depreciation	1,26,000
Current liabilities	1,97,400
Current assets	2,93,400
Fixed assets (at cost)	5,46,000



Reserve and Surplus	1,98,000
Secured loan	90,000
Equity share capital	2,40,000

There is a contingent liability in respect of a claim of Rs. 2,500 against the company, not acknowledged as debt. Prepare the Balance Sheet of the company as on 31-3-2015 in vertical form.

34. X Ltd. took over the business of Y Ltd. with effect from 31-3-2014. The following was the Balance Sheet of Y Ltd. at that date.

Liabilities		Assets	
12000 Equity shares of Rs. 50 each fully paid	6,00,000	Land and Building	1,80,000
Reserve	1,20,000	Plant and Machinery	1,00,000
P/L Account	65,000	Furniture	25,000
Creditors	75,000	Stock	2,50,000
		Debtors	2,90,000
		Less prov.	10,000
		Cash at Bank	25,000
	8,60,000		8,60,000

X Ltd. took over all the Assets and Liabilities of Y Ltd. except a sum of Rs. 10,000 to provide for the cost of liquidation and payment to dissentient shareholders, if any. The purchase price was discharged by the allotment to the shareholders of the vender company of one share of Rs. 100 (Rs. 90 paid up) of X Ltd., for every two shares in the Y Ltd. The expense of liquidation amount to Rs. 3,000 dissentient shareholders of 100 shares were paid at Rs. 70 per share. Prepare Realization A/c and pass the entries in the books of X Ltd.

35. Following is the B/S of a limited company as on 31-3-14.

Liabilities		Assets	
10000 Equity share of Rs. 10 each	1,00,000	Goodwill	25,000
1000, 7% of Preference shares of Rs. 100 each	1,00,000	Other fixed assets	1,04,000
Sundry creditors	50,000	Current assets	95,000
		P/L A/c	26,000
	2,50,000		2,50,000

It was resolved that Equity shares of Rs. 10 each can be reduced to share of Rs. 7 each and 7% preference shares of Rs. 100 each can be reduced to 8% preference shares of Rs. 75 each. The number of shares in each case is to remain the same. It was resolved that the amount so available be used for writing off the debit balance of P/L A/c, Goodwill A/c and with the balance for writing down the fixed assets. Show the Journal Entries in the books of the company and prepare the B/S after reconstruction. (2×15=30 Marks)



(Pages : 4)

B - 3807

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2016
Career Related First Degree Programme under CBCSS
2(a)-Commerce and Tax Procedure and Practice
Vocational Course IV : CX 1372
INCOME TAX LAW AND ACCOUNTS - II
(2013 Adm. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION - A
(Very short answer type)

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

1. What is meant by short-term capital gain ?
2. What is the maximum amount of deduction that one can avail u/s 80C during PY 2014-15 ?
3. Name the head under which the dividend declared by an Indian company is taxable.
4. Write two examples for casual income.
5. Specify the rule regarding carry forward of speculation losses.
6. Who can claim deduction u/s 80U ?
7. Define revocable transfer of assets.
8. Name the head under which the salary to MP/MLA is taxable.
9. What is converted property ?
10. What does Section 80G of Income Tax Act, 1961 deals with ? **(10×1=10 Marks)**

P.T.O.



SECTION - B
(Short answer type)

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

11. What is meant by grossing up interest ?
12. List out any four investment schemes qualified for deductions u/s.80C.
13. Distinguish between intra head setoff and inter head setoff.
14. Write a short note on the significance of 'Capital Gain Account Scheme' in reducing tax liability of an individual.
15. Discuss the taxability of long term capital gain from security investments in India.
16. List out any four assets which are excluded from the meaning of capital assets as per the Income Tax Act.
17. What is meant by 'bond washing transaction' ?
18. Define the term 'dividend' as per the Income Tax Act.
19. State the provisions regarding the taxation of 'Family Pension' in India.
20. Discuss the taxability of agricultural income.
21. Differentiate between Gross Total Income and Total Income.
22. Examine the taxability of 'interest income' in India. **(8x2=16 Marks)**

SECTION - C
(Short Essay)

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

23. Mention the various deductions allowed under the Act while computing income under the head 'Income from other sources'.
24. Discuss the exemptions provided under Section 54 and 54B.
25. State the taxability of 'Dividend Income'.
26. Compare the short term capital gain with long term capital gain in terms of their taxability.
27. Briefly discuss the provisions regarding the set off and carry forward of business losses and unabsorbed depreciation.



28. From the following data you are required to work out the capital gains for the Assessment Year 2015-16.

(Rs. in lakhs)

1) Site purchased in 1975 value	10
2) Market value of site on 1-4-1981	15
3) Ground floor: cost of construction in 1981	30
4) First floor: cost of construction in 1985	45
5) Sale value of the property in March 2015	1000
6) Investment in new property	100

Assume that property being sold and the new property acquired are both residential. Cost Inflation Index was 1985-86:133 and 2014-15:1024.

29. Discuss the taxability of the following receipts in the hands of X.

- 1) He receives Rs. 2,00,000 in cash as marriage gift from his uncle on February 14, 2015.
- 2) He receives 100 shares in A Ltd. (Fair market value being Rs. 50,000) on his birthday on April 25, 2014 from his friend Y.
- 3) He receives Rs. 75,000 from his sister living in UK on November 5, 2014.
- 4) He gets a Mobile phone (value being Rs. 50,000) from his relative on September 5, 2014.

30. The business income of an individual for the A.Y. 2015-16 has been determined by the assessing officer at Rs. 3,50,000. Later it is found that he has not considered the following while determining the income :

- | | |
|---|------------|
| 1) Depreciation for the current year | Rs. 12,000 |
| 2) Unabsorbed depreciation carried forward | Rs. 15,000 |
| 3) Unabsorbed loss carried forward from A. Y. 2014-15 | Rs. 3,000 |

Determine the Total Income for the A. Y. 2015-16 after showing the sequence of set off in correct order.

31. The following are the income earned by the members of a family.

Krishna's income from business	Rs. 5,00,000
Mrs. Krishna's salary	Rs. 2,00,000
Kiran's (minor son) interest income	Rs. 50,000
Swetha's (minor daughter) income from music contest	Rs. 50,000

Compute the Gross Total Income of each of the members in the family.

(6x4=24 Marks)



SECTION - D
(Long Essay)

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

32. Explain the provisions regarding clubbing and aggregation of income.
33. Explain the important deductions available to companies in India under Section 80 of Income Tax Act, 1961.
34. From the following particulars of income of Assessee A and B, how the capital losses shall be set-off and carried forward for the previous year ending on 31-3-2014 ?

Assessee A :	Rs.
Business income	50,000
Short-term capital loss	12,000
Long-term capital gain (shares)	15,000
Long term capital gain on sale of jewellery	20,000
Assessee B :	
Business income	30,000
Short-term capital loss	40,000

35. Mr. Soni whose gross total income is Rs. 40,00,000 makes the following deductions by cheque during the P.Y. ending on 31-3-2015.

	Rs.
1) PMs National Relief Fund	1,00,000
2) National Defence Fund	2,00,000
3) Temple of Public Worship (notified)	2,00,000
4) Local college for the construction of commerce block	1,00,000
5) Poor student as aid	10,000
6) Municipal committee	1,00,000
7) Promotion of family planning	50,000
8) CMs Earthquake Relief Fund, Maharashtra	20,000
Compute his total income for the A. Y. 2015-16	(2x15=30 Marks)



(Pages : 2)

B – 3758

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, December 2015
First Degree Programme Under CBCSS
Complementary Course : CO 1331/CX 1331
INFORMATION TECHNOLOGY IN BUSINESS
(Common for Commerce/Commerce and Tax Procedure and Practice)
(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

Fill in the blanks :

- 1) B2B stands for _____.
- 2) _____ type of card includes an embedded integrated circuit chip
- 3) TCP stands for _____.
- 4) Web pages are prepared using _____ language.
- 5) SET means _____.
- 6) _____ is an input device.
- 7) Aph is a _____.
- 8) E-commerce include _____.
- 9) Smart card is an example of _____.
- 10) _____ is a security tool. **(10×1=10 Marks)**

SECTION – B

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

- 11) Define computer.
- 12) What do you mean by primary memory ?
- 13) What is WWW ?

P.T.O.



- 14) What do you mean by WAN ?
- 15) Define smart card.
- 16) Define B2C.
- 17) What are the advantages of intranet ?
- 18) Mention important output devices ?
- 19) What do you mean by HTTP ?
- 20) What do you mean by computer virus ?
- 21) What is E-mail ?
- 22) What is light pen ?

(8×2=16 Marks)

SECTION - C

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

- 23) What are the important characteristics of computer ?
- 24) State the different classification of computer software.
- 25) What are the benefits of E-commerce ?
- 26) What is C2C E-commerce ?
- 27) What is corporate website ?
- 28) State the features of E-commerce.
- 29) Discuss the challenges of E-commerce in India.
- 30) Write a note on digital signature.
- 31) What are the advantages of high level language ?

(6×4=24 Marks)

SECTION - D

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

- 32) "Hardware and software are such that one cannot function without the other ?
What are hardware and software ?
- 33) Explain different types of electronic payment systems.
- 34) What is E-commerce ? Explain its merits and demerits.
- 35) Explain the major provisions of IT Act 2000.

(2×15=30 Marks)