

(Pages : 4)

P – 3989

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2023

First Degree Programme under CBCSS

Complementary Course

CO 1331/CC 1331/HM 1331/CX 1331 : E-BUSINESS

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is meant by online media?
2. What is C2C model?
3. Which are the different online auction sites on the Internet? Give any two names.
4. In a E-Commerce project, what is the use of ERP software packages?
5. What are the benefits of E- business, to society at large?
6. Give two examples for ERP products.
7. What is Net banking?
8. What is meant by crowdfunding?

P.T.O.

9. Write the name of any two online publishers in India.
10. What is meant by online education?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the disadvantages of B2C model?
12. Which are the different online entertainment providers in India?
13. What is the nature of Government-to Consumer (G2C) model?
14. What are the advantages of online auctions?
15. Distinguish between English auctions and Dutch auctions.
16. What are the limitations of e-societies?
17. What are the advantages of internet marketing?
18. How E-Procurement helps to reduce cost?
19. Which are the tools of e-SCM?
20. What is meant by electronic fund transfer?
21. What are the criticisms against e-governance?
22. Which are the different services offered by e-District in Kerala?
23. What are the services offered by e-filling website?

24. What are the unique benefits of e-book?
25. Write a nature of e-shopping.
26. What are the objectives of online education?

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the benefits of e-business to commercial enterprises?
28. What are the differences between traditional commerce and e-commerce?
29. What are the advantages of B2B Model?
30. Evaluate the advantages and disadvantages of C2C Model.
31. Which are the different types of e-societies?
32. Which are different phases in e-payment?
33. Which are the techniques of internet marketing?
34. Which are the different e-learning platforms in India?
35. Which are the steps towards building and running an online business?
36. What are the advantages of e-Governance?
37. Why e-learning assumes significance?
38. Which are the steps in e-filing of return?

(6 × 4 = 24 Marks)

SECTION – D

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

39. Bring out the scope of e-tourism Applications.
40. Explain the Importance of e-commerce.
41. Explain the technological requirements for launching online business.
42. Evaluate the nature and features of e-tailing.
43. Write a detailed note on e-SCM.
44. Which are the different e-governance initiatives in Kerala?

(2 × 15 = 30 Marks)

(Pages : 4)

P – 4144

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2023

Career Related First Degree Programme Under CBCSS

Core Course III

CX 1341/HM 1341/TT 1341 : MANAGEMENT CONCEPTS AND THOUGHTS

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What do you understand by Scientific Management?
2. Name the classical theories of management.
3. What is meant by organising?
4. What do you mean by delegation of authority?
5. What is formal organization?
6. What is controlling?
7. What do you understand by oral communication?
8. Who is a democratic leader?

P.T.O.

9. Define quality.
10. What is knowledge management?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Enumerate the different types of management skills.
12. Write a short note on Hawthorne Experiments.
13. What are the merits of classical school?
14. "Planning bridges the gap between present and future"- Comment.
15. Distinguish between delegation of authority and decentralisation of authority.
16. What are the elements of effective control system?
17. What are the different aspects of directing?
18. What are the advantages of participative leadership?
19. Give a brief account of bureaucratic leadership style.
20. What are the advantages of free rein leadership style?
21. What do you understand by transformational leadership?
22. Enumerate the various elements involved in communication process.
23. What is formal communication?
24. What are the advantages of oral communication?
25. State the theory of Maslow's Need Hierarchy.
26. Enumerate the three essential elements of Total Quality Management.

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the qualities that a manager should possess?
28. Enumerate the major findings of Hawthorne experiments.
29. What are the characteristics of System School?
30. "Michael Porter is known for his theory of competitive advantage". Elaborate this statement.
31. Explain the nature and significance of planning.
32. Enumerate the different components of organisational culture.
33. What is autocratic leadership style? What are its advantages?
34. Distinguish between transactional and transformational leaders.
35. What are the advantages of informal communication?
36. Describe Herzberg's Two-Factor Theory of Motivation.
37. Briefly explain the Carrot and Stick Theory of Motivation.
38. Explain McClelland's need based motivational model.

(6 × 4 = 24 Marks)

SECTION – D

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

39. Discuss the contributions of C.K. Prahalad and Gary Hamel to the contemporary management thought.
40. Discuss the different types of leadership styles with their relative merits and demerits.
41. Give a brief account of Vroom's Expectancy Theory.

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42. Discuss the main barriers to effective communication in management.
 43. What do you understand by change management? What are the different kinds of change?
 44. Explain the concept of a learning organisation. What are the features and advantages of a learning organisation?

(2 × 15 = 30 Marks)

(Pages : 8)

P – 3992

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2023

First Degree Programme Under CBCSS

Core Course :

**(Commerce/Commerce and Tax Procedure and Practice/Commerce and
Hotel Management and Catering/Commerce and Computer
Application/Commerce and Tourism and Travel Management)**

**CO 1342/CX 1342/TT 1342/HM 1342/CC 1343 : ADVANCED FINANCIAL
ACCOUNTING**

(2019 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 consignment?
2. Who are the parties in consignment accounting?
3. Why joint ventures are needed?
4. What are the disadvantages of joint ventures?
5. In dissolution of firm, what is the journal entry to be passed for recording transfer of profit on realisation?
6. When a firm is compulsorily dissolved?

P.T.O.

7. What are the objectives of Branch Accounting?
8. In Branch accounting, what are dependent Branches?
9. Why apportionment of expenses needed in departmental accounts?
10. In department accounts, how expenses incurred specifically for a particular department are treated?

SECTION – B

(10 × 1 = 10 Marks)

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

11. How Credit Sales Accounting takes place in books of Consignor? When Del Credere Commission is given?
12. How stock is valued in consignment accounting?
13. Usha sent goods costing Rs. 75,50,000 on consignment basis to Gayathri on 1.2.2015 @ 8.5% commission, Rs. 8,25,000 was spent on transportation by Usha. Gayathri spent Rs. 5,25,000 on unloading. 80% of the goods received were sold for Rs. 90,00,000, 10% of the goods for Rs. 10,00,000 and the balance was taken over by Gayathri @ 10% below the cost price. She has sent a demand draft to Usha for the amount due show in Usha's Books. Prepare Gayathri's Account.
14. A and B enter into joint venture sharing profit $\frac{3}{5}$ ^{ths} and $\frac{2}{5}$ ^{ths}. A is to purchase timber in Madhya Pradesh and forward it to B in Delhi. A purchases timber worth Rs. 10,000 and pays Rs. 1,000 as expenses. B received the consignment and immediately accepted A's draft for Rs. 8,000. A gets the bill discounted for Rs. 7,850. B sold the timber for Rs.16,000. He had to spend Rs.350 for fire insurance and Rs.300 for other expenses. Under the agreement he is entitled to a commission of 5% sales. Give joint venture account in the books of A.
15. What is the nature of Co-venturer's Account?
16. What are the differences between Joint Venture and Consignment?
17. What was the decision in Garner vs. Murray Case?

18. At the time of Dissolution, what is the liability of a retiring partner and the estate of a deceased partner in relation to debts contracted by the partnership firm?
19. Which are the two methods of preparing capital account in a partnership firm?
20. What are the objectives of departmental accounts?
21. What is the nature of a branch account?
22. How petty cash is treated in Branch account?
23. What is the nature of Branch stock Account?
24. What is the nature of Goods sent to Branch Account?
25. Journalise the following transactions in the books of the Head office.
 - (a) Goods returned by Thane Branch on 28th March, worth Rs. 10,000 to its Head Office not received by the head office upto 31st March.
 - (b) Goods worth Rs. 20,000 sent by the Head Office to its Coimbatore Branch on 29th March, were received on 3rd April following.
 - (c) Rs. 50,000 remitted by Coimbatore Branch to Head Office on 28th March was received on 4th April.
26. Which are the methods of preparing departmental accounts?

(8 × 2 = 16 Marks)

SECTION – C

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

27. The Bombay Mills Ltd. of Bombay consign goods to their Calcutta agent goods worth Rs. 10,000. They pay charges freight and insurance on the consignment amounting to Rs. 650. The goods were received in Calcutta and in due course the account sales was received as showing sales Rs. 14,000/-. Prepare consignment account in the books of Bombay Mills Ltd. The following expenses are incurred. Godown rent Rs. 70, insurance Rs. 80, Sundry charges Rs. 18; Commission amounts Rs. 700.

28. Sree Traders of Gujrat purchased 10,000 sarees @ Rs. 100 per saree. Out of these 6,000 sarees were sent on consignment to Nirmala Traders of Kolkata at the selling price of Rs. 120 per saree. The consignor paid Rs. 3000 for packing and freight. Nirmala Traders sold 5000 sarees @ Rs. 125 per saree and incurred Rs. 1,000 for selling expenses and remitted Rs. 5,00,000 to Gujrat on account. They are entitled to a commission of 5% on total sales plus a further of 25% commission on any surplus price realized over Rs. 120 per saree. 3,000 sarees were sold at Gujrat @ Rs. 110 per saree. Owing to fall in market price, the value of stock of saree in hand is to be reduced by 5%. You are required to prepare Nirmala Traders Account.
29. What are the advantages and disadvantages of consignment business?
30. John and Smith entered into a joint venture business to buy and sale garments to share profits or losses in the ratio of 5 : 3. John supplied 400 bales of shirting at Rs. 500 each and also paid Rs. 18,000 as carriage & insurance. Smith supplied 500 bales of suiting at Rs. 480 each and paid Rs. 22,000 as advertisement and carriage. John paid Rs.50,000 as advance to Smith. John sold 500 bales of suiting at Rs. 600 each for cash and also all 400 bales of shirting at Rs.650 each for cash. John is entitles for commission of 2.5% on total sales plus an allowance of Rs.2,000 for looking after business. The joint venture was closed and the claims were settled. Prepare Joint Venture Account.
31. X and Y entered into Joint Venture to sell a consignment of timber sharing profits and losses equally. X provides timber from stock at mutually agreed value of Rs. 50,000. He pays expenses amounting to Rs. 2,500. Y incurs further expenses on cartage, storage and colliage of Rs. 6,500 and receives cash for sales Rs. 30,000. He also takes over goods to the value of Rs. 10,000 for his own use. At the close, X takes over the balance stock in hand which is valued at Rs. 11,000. Pass Journal Entries to record the above transactions in the books of X.
32. Which are the different ways in which dissolution of firm may take place?
33. On Dissolution of firm, what is the journal entry payment of realisation expenses in the following cases (a) When some expenses are incurred and paid by the firm in the process of realisation of assets and payment of liabilities (b) When realisation expenses are paid by a partner on behalf of the firm (c) When a partner has agreed to bear the realisation expenses?

34. Sita, Rita and Meeta are partners sharing profit and losses in the ratio of 2 : 2 : 1. Their balance sheet as on March 31, 2017 is as follows :

Balance Sheet of Sita, Rita and Meeta as on March 31, 2017

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
General reserve	2,500	Cash at bank	2,500
Creditors	2,000	Stock	2,500
Capitals :		Furniture	1,000
Sita	5,000	Debtors	2,000
Rita	2,000	Plant and Machinery	4,500
Meeta	1,000		
	<u>8,000</u>		
	12,500		<u>12,500</u>

They decided to dissolve the business. The following amounts were realised : Plant and Machinery Rs. 4,250, Stock Rs. 3,500, Debtors Rs. 1,850, Furniture 750. For the service Sita is paid Rs. 60. Creditors paid 2% less. There was an unrecorded assets of Rs. 250, which was taken over by Rita at Rs. 200. Prepare Realisation account.

35. Salt Lake Ltd. Kolkata invoice goods to its branch at Delhi at a profit of 25% on cost. Prepare Branch Stock Account under Double Column from the following particulars :

Particulars	Amount Rs.	Particulars	Amount Rs.
Opening stock (invoice price)	20,000	Normal loss (invoice price)	1,000
Goods sent to branch (...)	1,20,000	Pilferage of stock (...)	2,000
Goods return to H.O. (...)	5,000	Cash sales	97,000
Goods lost in transit (...)	5,000	Closing stock (...)	30,000

36. Which are the different journal entries to be passed in the book of Head office, in the case of independent branches?
37. How the following expenses apportioned in departmental accounts (a) Expenses on purchase (b) Expenses on sales (c) Expenses on building (d) Expenses on machines?
38. How inter-departmental transfers are dealt with in department accounting?

(6 × 4 = 24 Marks)

SECTION – D

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

39. Ram of Patna consigns to Shyam of Delhi for sale at invoice price or over. Shyam is entitled to a commission @ 5% on invoice price and 25% of any surplus price realized. Ram draws on Shyam at 90 days sight for 80% of the invoice price as security money. Shyam remits the balance of proceeds after sales, deducting his commission by sight draft. Goods consigned by Ram to Shyam costing Rs. 20,900 including freight and were invoiced at Rs. 28,400. Sales made by Shyam were Rs. 26,760 and goods in his hand unsold at 31st Dec represented an invoice price of Rs. 6,920. (Original cost including freight Rs. 5,220). Sight draft received by Ram from Shyam upto 31st Dec was Rs. 6,280. Others were in-transit. Prepare necessary any Ledger Accounts.
40. Bharat and Sujit joined together as co-ventures for equal share in profits through sale of television cabinets. On March 31, 2015. Bharat purchased 2,000 cabinets at Rs. 1,250 each for cash and sent 1,500 of these to sujit for sale, the selling price of each being Rs.1,300. All the cabinets were sold by April 30, 2015 by both and the proceeds collected. Each venturer recorded in his books only those transactions conducted by him, final profit and loss being ascertained through a Memorandum joint venture Account. The expenses met by the venturer were : Bharat : Freight and insurance Rs. 12,000. Selling expenses Rs. 5,000. Sujit : Clearing charges Rs. 1000. Selling expenses Rs. 12,000. Final settlement between the venturers took place on May 31, 2015. You are required to show : (a) joint venture with sujit A/c in the books of Bharat (b) Joint venture with Bharat A/c in the books of sujit; and (c) Memorandum joint venture Account.
41. Explain how the accounts are settled on dissolution of a firm.

42. Supriya and Monika are partners, who share profit in the ratio of 3:2. Following is the balance sheet as on March 31, 2020.

Balance sheet of Supriya and Monika as on March 31, 2020

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Supriya's capital	32,500	Cash at bank	40,500
Monika's capital	11,500	Stock	7,500
Sundry creditors	48,000	Sundry debtors	21,500
General reserve	13,500	Less : Provision for doubtful debts	500
		Fixed assets	36,500
	<u>1,05,500</u>		<u>1,05,500</u>

The firm was dissolved on March 31, 2020. Close the books of the firm with the following information : (a) Debtors realised at a discount of 5%, (b) Stock realised at Rs.7000, (c) Fixed assets realised at Rs.42,000, (d) Realisation expenses of Rs. 1,500, (e) Creditors are paid in full. Record necessary journal entries at the time of dissolution of a firm.

43. Which are the different methods of branch accounting?
44. Salt Lake Corporation presented the following trial balance on 31.03.2013 to the H.O. at New Delhi.

Particulars	Debit Amount Rs.	Particulars	Credit amount Rs.
Delhi H.O.	6,480	Sales	76,000
Stock 1.4.2012	12,000	Goods supplied to H.O.	12,000
Purchase	35,600	Creditors	3,700
Goods return from H.O.	18,000		
Salaries	3,000		
Debtors	7,400		
Rent	1,920		
Misc. Expense	940		
Furniture	2,800		
Cash at Bank	3,560		
	<u>91,700</u>		<u>91,700</u>

Additional information :

The branch account on H.O. books on 31.03.2013 stood at Rs. 920 (Debit). On 31.03.2013 the, H.O. forwarded goods to the value of Rs. 5,000 to the branch which are received on 3rd July. A cash remittance of Rs. 2,400 by branch on 29th March 2013, was received by the H.O. on 2nd April 2013. Closing Stock was valued at Rs. 5,400. Show the incorporation entries in the books of H.O. showing separate Branch Trading and Branch Profit and Loss Account, and Prepare Branch Account and Branch Balance Sheet also in H.O. books.

(2 × 15 = 30 Marks)

(Pages : 18)

P – 3561

Reg. No. :

Name :

Third Semester B.A./B.Sc. Degree Examination, January 2023

First Degree Programme Under CBCSS

Language Course – English

EN 1311.1/EN 1311.3 : ENGLISH FOR CAREER

(Common for B.A./B.Sc. & Career Related Group 2(a))

(2019 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

- I. Answer all the following questions. Follow the instructions given in the brackets wherever needed.
 1. The correct spelling of the word 'biscut' is _____.
 2. The word that is the antonym of "callous" is _____.
 3. Give a synonym for the word 'deceptive'.
 4. What is _____ (breed) in the bone will not wear out of the flesh.
(Use the correct tense form of the verb in brackets)
 5. The adjective form of reluctance is _____.
 6. The child, thinking all was safe, _____ (attempt) to cross the road.
(Use the correct tense form of the verb in brackets)
 7. The word 'intricate' is synonym for _____.

P.T.O.

8. I'm having some trouble work out the solution to this equation.

(Underline the error)

9. Mr. Pritchard has been to Scotland recently, _____?

(Complete the sentence with a question tag)

10. They've _____ the meeting. (Use the appropriate phrasal verb)

(a) Called out

(b) Called in

(c) Called by

(d) Called off

(10 × 1 = 10 Marks)

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

11. Provide one-word substitutes for any **two** of the phrases :

(a) A number of fish swimming together

(b) Easily set on fire

(c) In a timely manner

(d) Protected against diseases

12. Give the antonyms of **two** of the following words :

(a) genuine

(b) coarse

(c) boisterous

13. Make sentences of your own with any **two** of the following phrasal verbs :

(a) clamp down on

(b) fall through

(c) make up

(d) stick up for

14. Choose the correct option from those given in the brackets :
- (a) The four men _____ towards us. (is walking/are walking).
 - (b) The old woman _____ clothes for a living. (makes/make)
15. Fill in the blanks using a collective noun from those given below :
(pack, deck, herd, chest, team)
- (a) He hid this secret diary in a _____ of drawers in his room.
 - (b) I spotted a _____ of wolves at the sanctuary.
16. Use the correct tense of the verb in the bracket :
- (a) We _____ (has live) here for ten years.
 - (b) I _____ (receive) his letter a week ago.
17. Fill in the blanks using the suitable degree of the adjective given in the brackets :
- (a) Lead is _____ than other metals. (heavy)
 - (b) The tiger is the _____ of all animals. (fierce)

Correct the errors in the words given in italics.

18. (a) It is *recommendable* that you charge the mobile phone before first use.
(b) Kindly note our address for all *farther* communication.
19. (a) She *vested* all her time in chatting and did not find the time to complete her work.
(b) In case of a land dispute, the officials will determine how the property is to be *dividend*.

20. Fill in the blanks with suitable words from those given in brackets :
(obtain, assimilate, perennial, develop)

It is your duty to train and _____ your mind and acquire knowledge, as much knowledge as you possibly can _____. Knowledge is like a deep well, fed by _____ springs, and your Mind is the little bucket that you drop into it : you will get as much as you can _____.

21. Choose the correct option from the brackets :

- (a) Eight dollars _____ the price of a ticket. (is/are)
- (b) I _____ be honoured to attend the function. (shall/would)

22. Fill in the blanks with the appropriate word from the brackets :

(before, quite, never, well, once)

- (a) These mangoes are _____ ripe.
- (b) He _____ met me in Cairo.

23. Use the correct tense of the verb in the brackets :

- (a) The tempest _____ the ship ashore. (blow)
- (b) _____ over the fence, the thief escaped. (jump)

Read the paragraph and answer the question given below :

24. The National Institute of Oceanography (NIO) in Goa developed a real-time reporting and Internet accessible coastal sea-level monitoring system which has been operational since 2005. The gauge uses a cellular modem to put on the Internet real-time sea-level data. By using a cellular phone network, coastal sea-level changes are continuously updated on to a web-server. The sea-level gauge website can be made available to television channels to broadcast real-time visualisation of the coastal sea level, particularly during oceanic hazards such as storm surges or a tsunami. A network of such gauges along the coast and the islands that lie on either side of the mainland would provide data to disaster management agencies to disseminate warnings to coastal communities and beach tourism centres.

- (a) What is the function of the NIO's gauge?
- (b) Comment on an additional benefit of such gauges.

25. A sanctuary may be defined as a place where Man is passive and the rest of Nature active. Till quite recently Nature had her own sanctuaries, where man either did not go at all or only as a tool-using animal in comparatively small numbers. But now, in this machinery age, there is no place left where man cannot go with overwhelming forces at his command. He can strangle to death all the nobler wild life in the world today. Tomorrow he certainly will have done so, unless he exercises due foresight and self-control in the meantime.

- (a) What predictions do the author make regarding the fate of sanctuaries?
- (b) Identify the word in the passage which means the following : the ability to predict what will happen or be needed in the future?

26. The first and most important rule of Legitimate or popular government, that is to say, of government whose object is the good of the people, is therefore, as I have observed, to follow in everything the general will. But to follow this will it is necessary to know it, and above all to distinguish it from the particular will, beginning with one's self: this distinction is always very difficult to make, and only the most sublime virtue can afford sufficient illumination for it, As, in order to will, it is necessary to be free, a difficulty no less great than the former arises – that of preserving at once the public liberty and the authority of government.

- (a) How does the author describe a legitimate or popular government?
- (b) What is the one virtue that is necessary for the people to be in a position to make known their will?

(8 × 2 = 16 Marks)

III. Answer **any six** of the following questions.

27. Fill in the blanks with the correct option :

- (a) He had asked you to _____ your answers, hadn't he?
(mail him/mail to him)
- (b) The manager _____ all the claims of the employee and dismissed him. (reputed, refuted)
- (c) _____ prices cause hardship to the poor. (Escalating/Exciting)
- (d) I like Ashley a lot, she's a very _____ person. (denying/dynamic)

28. Fill in the blanks with suitable phrases from those given in the brackets :
(ran out, tear up, put up, set up, wore off, pass out, cut back, let in, go out)
- (a) My doctor wants me to _____ on sweets.
 - (b) We _____ of shampoo so I had to wash my hair with soap.
 - (c) The effects of the sedative _____ after a few hours.
 - (d) I cannot _____ with his attitude.
29. Correct the errors in any **four** of the following sentences :
- (a) Either my mother or my father are coming to the meeting.
 - (b) George and Tamara doesn't want to see that movie.
 - (c) Your pants is at the cleaner's.
 - (d) One of my sisters are going on a trip to France.
 - (e) There was fifteen candies in that bag.
30. Correct the error in the section in italics in any **four** of the following sentences :
- (a) *How a beautiful* bride she made!
 - (b) *What does he* think he is!
 - (c) *So big eyes* you have!
 - (d) *Wow, that hurts!*
 - (e) That soup was *how delicious!*
31. Fill in the blanks with suitable pronouns :
- (a) My grandparents live in Berlin. We visit _____ often.
 - (b) I really like watching old shows _____ are some of the best things on TV.
 - (c) I'm always talking to _____.
 - (d) I don't recognize the song _____ is playing.

32. Correct the error in the words in italics :

- (a) My knife is *sharp* than yours.
- (b) Truth is *strange* than fiction.
- (c) He is the *idler* boy in the class.
- (d) Bangladesh has the *large* tea garden in the world.

33. Fill in the blanks with suitable words from those given in brackets :

(ailments, strength, suffer, harmony, tension, recover, tackles, outlined)

Yoga is a series of physical exercises that use the body and mind to create _____ and health within yourself. Yoga allows you to gain _____, calmness, and flexibility while relieving stress and _____ from your body. About 2000 years ago in India, a wise man, Pantanjali, _____ the system for Yoga. In his writings, he explains how Yoga _____ both physical and emotional _____. Yoga can not only help you _____ from a physical condition but it also can help those of us who _____ from anxiety or depression.

34. Fill in the blanks with the suitable conjunction :

- (a) He ran away _____ he was afraid.
- (b) You can have an ice cream _____ a brownie sundae.
- (c) Our hoard is little, _____ our hearts are great.
- (d) He is _____ foolish, _____ stubborn.

35. Rewrite the sentences replacing the italicised words with the appropriate word from the brackets :

(cosmopolitan, a cartographer, a recluse, an octogenarian, a polyglot, an atheist, an optimist, an immigrant)

- (a) It is not easy being *a foreigner who comes to settle* in the USA.
- (b) My grandpa is *eighty years old*.
- (c) I took up Spanish to become *someone who speaks more than one language*.
- (d) We need a person who *makes maps or charts to decode these cryptic maps*.

Read the passage and answer the questions given below :

36. The Indian Army is the land-based branch and the largest component of the Indian Armed Forces. The President of India is the Supreme Commander of the Indian Army, and it is commanded by the Chief of Army Staff (COAS), who is a four-star general. Two officers have been conferred with the rank of field marshal, a five-star rank, which is a ceremonial position of great honour. The Indian Army originated from the armies of the East India Company, which eventually became the British Indian Army, and the armies of the princely states, which finally became the national army after independence. The units and regiments of the Indian Army have diverse histories and have participated in a number of battles and campaigns across the world, earning a large number of battle and theatre honours before and after Independence.
- Identify a word from the passage that means 'a part or element of a larger whole'.
 - Use the word 'ceremonial' in a sentence of your own.
 - Who commands the Indian Army?
 - Trace the origin of the Indian Army.
37. The trend toward commodification of high-brow art took an ominous, if predictable, turn in the 1980s during the Japanese "bubble economy." At a time when Japanese share prices more than doubled, individual tycoons and industrial giants alike invested record amounts in some of the West's greatest masterpieces. Ryoei Saito, for example, purchased van Gogh's *Portrait of Dr. Gachet* for a record-breaking \$82.5 million. The work, then on loan to the Metropolitan Museum of Modern Art, suddenly vanished from the public domain. A representative of the Van Gogh museum, conceding that he had no legal redress, made an ethical appeal to Mr. Saito, asserting, "a work of art remains the possession of the world at large."
- Identify a word from the passage that means 'dark' or 'menacing.'
 - What did Mr. Saito purchase and at what cost?
 - Use the word 'masterpiece' in a sentence of your own.
 - What was the request made to Mr. Saito by the representative of the Van Gogh museum?

38. Surveillance has increased manifold since the 9/11 terror attacks on the World Trade Centre in the U.S. This increase in surveillance today shapes the relationship between the state and the individual. The state keeps an eye on its citizens, thereby positing each and every citizen as a potential wrong-doer. For instance, the proliferation of the CCTV cameras in streets, restaurants and in every imaginable public space. In fact, the camera need not even be functional in order to make the citizens behave themselves – its mere presence is enough to scare the citizens into submission. Such is the power of the mere potential of surveillance.

(a) Identify a word from the brackets that means 'surveillance'.

(scrutiny, intelligence, attack, suspicion)

(b) Give the antonym of 'proliferation.'

(c) Which event resulted in the increase in surveillance?

(d) What power does the process of surveillance possess?

(6 × 4 = 24 Marks)

IV. Answer **any two** of the following questions, choosing **one** each from any **two** Group.

GROUP – A

39. Read the following passage and answer the questions given below :

In 1970 geologists Kenneth J. Hsu and William B.F. Ryan were collecting research data while aboard the oceanographic research vessel *Glomar Challenger*. An objective of this particular cruise was to investigate the floor of the Mediterranean and to resolve questions about its geologic history. One question was related to evidence that the invertebrate fauna (animals without spines) of the Mediterranean had changed abruptly about 6 million years ago. Most of the older organisms were nearly wiped out, although a few hardy species survived. A few managed to migrate into the Atlantic. Somewhat later, the migrants returned, bringing new species with them. Why did the near extinction and migrations occur? Another task for the *Glomar Challenger's* scientists was to try to determine the origin of the dome-like masses buried deep beneath the Mediterranean seafloor.

With questions such as these clearly before them, the scientists aboard the *Glomar Challenger* proceeded to the Mediterranean to search for the answers. On August 23, 1970, they recovered a sample.

The investigators theorized that about 20 million years ago, the Mediterranean was a broad seaway linked to the Atlantic by two narrow straits. Crustal movements closed the straits, and the landlocked Mediterranean began to evaporate. Increasing salinity caused by the evaporation resulted in the extermination of scores of invertebrate species. Only a few organisms especially tolerant of very salty conditions remained. Later, under the weight of overlying sediments, this salt flowed plastically upward to form salt domes. The Mediterranean was a vast desert 3,000 meters deep. Then, about 5.5 million years ago came the deluge. As a result of crustal adjustments and faulting, the Strait of Gibraltar, where the Mediterranean now connects to the Atlantic, opened, and water cascaded spectacularly back into the Mediterranean. As the basin was refilled, normal marine organisms returned. The salt and gypsum, the faunal changes, and the unusual gravel provided abundant evidence that the Mediterranean was once a desert.

1. _____ is the word used in the passage for 'look into'.
2. The word _____ in the passage is related to 'the scientific study of oceans'.
3. _____ is a word from the passage that is an antonym of 'gradually'.
4. The phrase _____ in the passage means 'to obliterate'.
5. Use the word 'spectacular' in a sentence of your own.
6. The synonym for 'cascade' is
 - (a) steps
 - (b) pour rapidly into
 - (c) glitter
 - (d) transform
7. _____ is a word from the passage that is an antonym of 'scarce'.

8. Identify the statement which is true.
- (a) The Mediterranean has undergone no change for millennia
 - (b) The Mediterranean is an ocean
 - (c) The Mediterranean transformed into a desert for a period of time
 - (d) None of these
9. What was the objective of the research by geologists Hsu and Ryan?
10. Mention one of the major questions related to the above objective.
11. According to theorists, what was the Mediterranean like 20 million years ago?
12. How did the Mediterranean become landlocked?
13. What impact did this have ecologically?
14. What is the Strait of Gibraltar?
15. Suggest a suitable title for the passage.

OR

40. Answer all the following questions :

Fill in the blanks with suitable articles, prepositions, conjunctions, adverbs or adjectives.

1. John answered the question _____.
2. We played a _____ tough match yesterday.
3. He is _____ talking about visiting his ancestral home.
4. She passed the exam _____.
5. She walked _____ down the road.
6. I'm _____ little excited because it's _____ Friday. There are _____ lot of good shows on TV today _____ one I usually watch is at 3:30.
7. Please get me a bag of _____ apples.

8. The dinner party went _____.
9. _____ spring arrives, we have to be prepared for more snow.
10. This salad is _____ delicious _____ healthy.

Rewrite as directed :

11. He will finish the work in a fortnight. (Use passive voice)
12. He said to me, "I don't believe you." (Change to indirect speech).
13. I wish I were young again. (Write an exclamatory sentence)
14. He requested him to wait there till he returned. (Change to direct speech).
15. Why was such a letter written by your brother? (Use active voice)

OR

41. Read the passage and answer the questions given below :

Paleontologists have argued for a long time that the demise of the dinosaurs was caused by climatic alterations associated with slow changes in the positions of continents and seas resulting from plate tectonics. Off and on throughout the Cretaceous (the last period of the Mesozoic era, during which dinosaurs flourished), large shallow seas covered extensive areas of the continents. Data from diverse sources, including geochemical evidence preserved in seafloor sediments, indicate that the Late Cretaceous climate was milder than today's. The days were not too hot, nor the nights too cold. The summers were not too warm, nor the winters too frigid. The shallow seas on the continents probably buffered the temperature of the nearby air, keeping it relatively constant.

At the end of the Cretaceous, the geological record shows that these seaways retreated from the continents back into the major ocean basins. No one knows why. Over a period of about 100,000 years, while the seas pulled back, climates around the world became dramatically more extreme; warmer days, cooler nights; hotter summers, colder winters. Perhaps dinosaurs could not tolerate these extreme temperature changes and became extinct.

Dissatisfaction with conventional explanations for dinosaur extinctions led to a surprising observation that, in turn, has suggested a new hypothesis. Scientists hypothesized that a single large asteroid, about 10 to 15 kilometers across, collided with Earth, and the resulting fallout created the boundary clay. Their calculations show that the impact kicked up a dust cloud that cut off sunlight for several months, inhibiting photosynthesis in plants; decreased surface temperatures on continents to below freezing; caused extreme episodes of acid rain; and significantly raised long-term global temperatures through the greenhouse effect. This disruption of the food chain and climate would have eradicated the dinosaurs and other organisms in less than fifty years.

1. The synonym for 'flourish' is
(a) thrive (b) shake
(c) impress (d) address
2. The word _____ in the passage relates to the chemical composition of the earth and its rocks and minerals.
3. Find the word in the passage that is the antonym of 'hot'.
4. The word 'buffer' in the passage is closest in meaning to
(a) erupt (b) shower
(c) shield (d) none of the above
5. Use the word 'evidence' in a sentence of your own.
6. Identify a word from the passage that means 'consequence or result of something.'
(a) fallout (b) dismal
(c) experience (d) none of the above
7. Use the word 'eradicate' in a sentence of your own.
8. Identify the statement which is true
(a) The climate during the late Cretaceous was harsh.
(b) The climate during the late Cretaceous was cold.
(c) The climate during the late Cretaceous was mild.
(d) None of these.

6. "Pull it out by its plug, not by the cord," said dad. No error.
a b c d
7. Either the captain or someone from his crew is responsible for this mistake.
a b c
No error.
d
8. She reimbursed back the money which I had spent during
a b
our journey to Jaipur. No error.
c d
9. Either Lisa or Karen will always volunteer their valuable time
a b
to serve on our board. No error
c d
10. When she entered the room, she found the child
a b
sleeping peacefully. No error.
c d
11. "They had went to the lake without me", Jack complained. No error.
a b c d
12. Do you think they will except our plan without an argument? No error
a b c d
13. The conversation with her mother had a profound affect on her. No error
a b c d
14. Any of these pictures is not worth seeing. No error.
a b c d
15. Symptoms of this illness includes fever, vomiting and diarrhoea. No error.
a b c d

OR

43. Read the passage and answer the questions given below.

The Alaska pipeline starts at the frozen edge of the Arctic Ocean. It stretches southward across the largest and northernmost state in the United States, ending at a remote ice-free seaport village nearly 800 miles from where it begins. It is massive in size and extremely complicated to operate.

The steel pipe crosses windswept plains and endless miles of delicate tundra that tops the frozen ground. It weaves through crooked canyons, climbs sheer mountains, plunges over rocky crags, makes its way through thick forests, and passes over or under hundreds of rivers and streams. A little more than half of the pipeline is elevated above the ground. The remainder is buried anywhere from 3 to 12 feet, depending largely upon the type of terrain and the properties of the soil.

One of the largest in the world, the pipeline cost approximately \$8 billion and is by far the biggest and most expensive construction project ever undertaken by private industry. In fact, no single business could raise that much money, so eight major oil companies formed a consortium in order to share the costs. Each company controlled oil rights to particular shares of land in the oil fields and paid into the pipeline-construction fund according to the size of its holdings. Today, despite enormous problems of climate, supply shortages, equipment breakdowns, labour disagreements, treacherous terrain, a certain amount of mismanagement, and even theft, the Alaska pipeline has been completed and is operating.

1. The word 'remote' in the passage is closest in meaning to
 - (a) electronic device
 - (b) unrelated
 - (c) sizeable
 - (d) far away from civilisation
2. The phrase 'windswept plains' in the passage is closest in meaning to
 - (a) unsheltered land
 - (b) bayou
 - (c) plateau
 - (d) mountain

3. Find the word in the passage which is the antonym of 'molten'.
4. Use the word 'complicated' in a sentence of your own.
5. The phrase 'plunges over' in the passage means
 - (a) climb up
 - (b) stream by
 - (c) falls over
 - (d) flow across
6. _____ is a word in the passage which means 'bent' or 'twisted.'
7. The word 'consortium' in the passage means
 - (a) an association
 - (b) a condition
 - (c) a result
 - (d) none of the above
8. Use the word 'treacherous' in a sentence of your own.
9. Identify the statement which is true with regard to the Alaska pipeline
 - (a) One company holds the rights to it.
 - (b) Several governments together hold the rights.
 - (c) A consortium of eight oil companies holds the rights.
 - (d) None of these.
10. What is the Alaska pipeline?
11. Describe the terrain on which the pipeline is built.
12. A consortium was formed for the construction and operation of the pipeline. Why?
13. How is it significant in terms of size and cost?
14. What were the challenges, excluding the cost, faced while constructing the pipeline?
15. Suggest a suitable title for the passage.

OR

44. Answer all of the following questions. Fill in the blanks with suitable articles, prepositions, conjunctions, adverbs or adjectives.

1. They travelled _____ the river.
2. My brother loves animals. He just brought a puppy _____ a kitten home with him.
3. We could cook dinner _____, we could buy some takeaway food.
4. Marie was born in 1867 _____ Warsaw, Poland _____ an early age, she displayed a brilliant mind. Her great exuberance _____ learning prompted her to continue _____ her studies after high school.
5. Jennifer does not like to swim, _____ does she enjoy cycling.
6. His two favourite sports are football _____ tennis.
7. He is _____ intelligent, _____ very funny.
8. The treasure lies _____ the box.
9. The cat is sleeping _____ the bed.
10. _____ I wake up early.

Rewrite as directed :

11. Of his birth many tales are told. (Write in active voice)
12. Only the brave deserves the praise. (Change into negative)
13. "Please sit down", said the headmaster. (Change into indirect speech)
14. They proclaimed him king. (Write in passive voice).
15. His father told him that he was ashamed of him. (Change into direct speech)

(2 × 15 = 30 Marks)

(Pages : 4)

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Reg. No. :

Name :

Third Semester B.Com. Degree Examination, January 2023

Career Related First Degree Programme under CBCSS

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

Vocational Course IV :

CX 1372 : RECOVERY AND REFUND OF INCOME TAX

(2019 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 are the objectives of TDS?
2. Who is responsible to deduct TDS on interest on securities?
3. What is the rate of TDS on dividends?
4. What is a certificate of recovery u/s 222(1)?
5. What is time limit for stay granted appeals to be disposed off, in case of recovery?
6. What is meant by Advance Payment of Tax?
7. When refund arises in income tax?
8. What is the period during which interest is available in case of Refund is out of self-assessment tax?
9. What is 'PAYE'?
10. What is the significance of Form 16?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

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

11. What are the provisions relating to TDS on dividends.
12. Who is liable to deduct tax on winning from lotteries or cross word puzzles?
13. Where TAN should be quoted?
14. When to pay advance tax for Non-corporate Assessee?
15. When the Chief Commissioner or Commissioner may reduce or waive the amount of interest paid or payable by an assessee u/s 220(2)?
16. Who is an 'Assessee in default'?
17. Where payments by installment is allowed, when the assessee shall be deemed to be in default?
18. Who should pay advance tax?
19. Who has Exemption in the payment of advance tax?
20. How to pay advance tax?
21. Who is Tax Recovery Officer?
22. When the assessing officer may withhold refund?
23. How can claim Income tax return?
24. What is the Interest allowed on delayed Income Tax Refund?
25. Whether Insurance commission is subject to TDS? Explain.
26. Write any four TCS rates applicable on sale of goods.

(8 × 2 = 16 Marks)

SECTION – C

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

27. What are the provisions relating to TDS on salary?
28. Mr. X working in Y Ltd, furnishes the following, compute the tax to be deducted at source by Y Ltd.

Taxable salary Rs. 5,00,000 Loss from House Property Rs. 5,000, Loss from Business Rs. 10,000, Gross Interest Income (TDS Rs. 5,000) Rs. 60,000, Investment in PPF Rs. 10,000.
29. Which are the interests other than interest on securities not liable for TDS [Sec. 194A]?
30. What are the provisions relating to penalty payable when tax in default?
31. What are the provisions relating to Levy of Interest u/s 220 of the Income tax Act?
32. What is the concept and rationale of TDS?
33. How the advance tax liability is calculated?
34. What is Due Date to claim income tax refund?
35. How to track Income Tax Refund?
36. What is Form 26AS?
37. Mr. Vipul (age 39 years) is running a medical store. The turnover of the store for the financial year 2021-22 amounted to Rs. 40,00,000. His accounts revealed a net profit of Rs. 2,60,000. Will he be liable to pay advance tax?
38. Mr. Kapoor filed his return of income declaring a refund of Rs. 1,84,000. His return was processed under section 143(1) and refund was granted to him. Subsequently, his case was selected for scrutiny under section 143(3) and a regular assessment was made under section 143(3). In the regular assessment his refund was reduced to Rs. 1,00,000. Will he be liable to pay interest under section 234D, if yes, then on what amount?

(6 × 4 = 24 Marks)

SECTION – D

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

39. Explain the provisions relating to tax collection at sources.
40. Explain the procedure to pay advance tax.
41. Find out the amount of advance tax payable by Mr. A on specified dates under the Income tax Act, 1961 for the financial year 2020-21 :

	Rs.
Business income	4,85,000
Long term capital gain on 31.5.2020	60,000
Winning from lotteries on 12.6.2020	50,000
Interest on loan	10,000
Other income	5,000
Investment in PPF	10,000
Tax deducted at source :	
Case 1	38,000
Case 2	15,000

42. Mr. Raja has filed his return of income declaring a refund of Rs. 84,000. His return was processed under section 143(1) and refund was granted to him. Subsequently, his case was selected for scrutiny under section 143(3) and a regular assessment was made under section 143(3). In the regular assessment, his refund was reduced to Rs. 50,000. Will he be liable to pay any interest under section 234D?
43. Which are the situations in which tax should be deducted at Source?
44. Explain the modes of recovery as per Section 226.

(2 × 15 = 30 Marks)