

Reg. No. :

Name :

Third Semester B.A./B.Sc. Degree Examination, March 2021

First Degree Programme Under CBCSS

English – (Language Course)

EN 1311.1/EN 1311.3 : ENGLISH FOR CAREER

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

(2019 Admission, Regular)

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 'exhibition' is _____
2. The word that is the antonym of "economical" is _____
3. 'Fragrance' is a word related to the sense of _____
4. _____ is the noun form of 'emigrate'.
5. It _____ (be) an honour for him to lead and serve the company.
(Use the correct tense form of the verb in brackets)
6. Do you know where is the church. (Correct the sentence)
7. What number of students are in this class? (Underline the error)
8. The term 'epidemiological' is related to the study of _____

P.T.O.

9. How much costs it to buy a diamond necklace?

(Correct the sentence)

10. They had to _____ the meeting yesterday due to the sudden bus strike.

(Use the appropriate phrasal verb which means "cancel or stop")

(a) Call up

(b) Call for

(c) Call off

(d) None of these

(10 × 1 = 10 Marks)

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

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

(a) Stood up and applauded

(b) A piece of writing about the writer's journeys to different places

(c) A person who collects stamps

(d) A person who walks in her/his sleep

12. Give the antonyms of two of the following words

(a) convergence

(b) sensibility

(c) unknown

13. Give the synonym of two of the following words

(a) hilarious

(b) outlook

(c) modify

14. Make sentences of your own with any two of the following phrasal verbs

- (a) ran into
- (b) turned up
- (c) to make light of
- (d) made off with

15. Choose the correct option from the brackets :

- (a) The Manager _____ all the claims of the employee and dismissed him. (*reputed / refuted*).
- (b) I suppose the headmaster himself will _____ the matter now. (look into / look out for)

16. Fill in the blanks using a collective noun from those given below (band, pride, herd, bunch, clutch) :

- (a) We saw a _____ of elephants moving across the river bed.
- (b) The rock _____ has been on tour for months.

17. Fill in the blanks using the suitable degree of the adjective given in brackets :

- (a) Lead is _____ than any other metal. (*heavy*)
- (b) He thinks he is _____ than his father. (*wise*)

Correct the error in the words / phrases given in italics :

- 18. (a) *Poorness* is not an enviable condition.
- (b) Here are the mangoes; please don't *take this* that are rotten.

19. (a) Suman studied in a *girls'* school till her tenth class.
(b) Can you give me some *informations* on the uses of lasers?
20. (a) Environmental degradation is a *pereniel* problem for humans today.
(b) My cousin likes fruits of *forin* countries.
21. (a) Your targets are *to achieving* before the end of this month.
(b) The clothes were all washed and *hanged out* to dry.
22. Fill in the blanks with suitable words from those given in brackets.

(when, enough, leisurely, rather)

- (a) He is a _____ careless fellow.
(b) These are days _____ no one can have a sense of security.
(c) He was foolish _____ to believe her.
(d) I had a _____ walk.
23. Fill in the blanks with suitable words from those given in brackets.

(medical, deliberate, grand, constant)

- (a) The battle of Waterloo ended in a _____ victory.
(b) The injured man wants _____ advice.
(c) _____ anxiety has undermined his health.
(d) It is a _____ lie.

Read the paragraph and answer the question given below :

24. The global anti-ageing market is worth at least \$250 billion - an astonishing amount, and it's growing. Anti-ageing treatments are supposedly used to correct 'premature ageing'. But what does this really mean? Surely ageing is just ageing. It is a process that occurs over time- at the time that it's supposed to.

(i) The word 'premature' is used in the passage to mean :

(ii) What is meant by the 'anti-ageing market' and what is it worth?

25. We do not know how to manage our machines. Machines were made to be man's servants: yet he has grown so dependent on them that they are in a fair way to become his masters. Already most men spend most of their lives looking after and waiting upon machines. And machines are very stern masters. They must be fed with coal and given petrol to drink, and oil to wash with, and must be kept at the right temperature, and if they do not get their meals when they expect them, they grow sulky and refuse to work, or burst with rage, and blow up and spread ruin and destruction all around them.

(i) What has gone wrong in man's handling of machines?

(ii) What does "stern masters" mean?

26. Bacon calls the riches, the baggage of virtue :

For, as the baggage is to an army, so riches are to virtue. They cannot be spread nor left behind. Yet only hinder the march. Wealth brings care in its train. Pride goes with it. And where there is pride, there can be no real virtue.

What did Christ say of a rich man? "Verily, I say unto you, it is easier for a camel to go through the eye of a needle, than for rich man to enter the Kingdom of God".

(i) Riches are called the baggage of virtue. Why?

(ii) It is difficult for a man of riches to get into the kingdom of God. Why?

(8 × 2 = 16 Marks)

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

27. Fill in the blanks with the correct option

(a) He was asked to take his aged mother to see a _____ physician.
(paediatric / geriatric)

(b) The server at the bank was _____ by cybercriminals.
(morphed / hacked)

(c) Prof. Harvey uses a lot of scientific _____ in his speeches.
(jokes / jargon)

(d) I'm just waiting for my father's nod of _____ so that I can go abroad to work.
(assent / asset)

28. Fill in the blanks with suitable phrases from those given in brackets

(make up, turned up, went off, ran out, called off, look into, look up, look for)

(a) The workers _____ the strike.

(b) The boys _____ at the stroke of the ball.

(c) Surprisingly, very few guests _____ for the wedding.

(d) A bomb _____ near the park yesterday.

29. Correct the error in **four** of the following sentences :

(a) More than one attempt were made to rush on to the stage.

(b) The Central Government not only provided the funds but the personnel also.

(c) His wife, as well as his children are ashamed of him.

(d) John thinks he is superior than everybody else.

30. Fill in the blanks with the correct option

- (a) All kinds of foreign consumer brands are now available at our store, because of the _____ policy (localisation / liberalisation)
- (b) His decision to relocate to his native town was a _____ one.
(judicious / judicial)
- (c) Why don't you _____ me instead of sending long e mails?
(next / text)
- (d) The story is about two families that have an ongoing _____ that goes back three generations. (food / feud)

31. Fill in the blanks with suitable phrases from those given in brackets :

(step down, held up, gave up, cut off, made up, found out)

- (a) The energy company _____ our electricity because we didn't pay.
- (b) I _____ playing football a long time ago because of a knee injury.
- (c) The Prime Minister has decided to _____ after 10 years in office.
- (d) The traffic on the motorway was _____ by construction work.

32. Correct the error, if any, in the section in **four** of the following sentences :

- (a) I have spoken to him, but *what he could do* is another matter.
- (b) Dr. Shah will be leading the surgical team, *will he?*
- (c) I am supposed to join you at two in the afternoon, *aren't I?*
- (d) *Don't she know* that she has a seminar presentation tomorrow?
- (e) *You don't walk* on the grass, the signboard says.

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

(they, he, me, our, you, it, they, them, its, mine, him)

- (a) You are stronger than _____
- (b) I looked behind _____
- (c) He said he had reported the incident to two constables but that none of _____ was willing to intervene.
- (d) Nobody but _____ was present.
- (e) There were doors all around the hall, but _____ were all locked.
- (f) My parents like Latin music. The CD is for _____
- (g) Here is another souvenir. I don't know what to do with _____
- (h) Dad is coming with _____ to buy school supplies.

34. Correct the error in the sections in italics :

- (a) She *must has been* on holiday.
- (b) Vani is *as tall as* all other girls in her class.
- (c) Your college is good, but mine *is best*.
- (d) It rains heavily in Assam, *is'nt it?*

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

(failure, contact, agonisingly, crash-landed, probe, journeying, successfully)

Over the weekend, India attempted to make history by becoming just the fourth nation to _____ land a _____ on the Moon. It came _____ close, but after _____ millions of kilometres, Vikram lander lost _____ in the final few hundred metres and _____ on the lunar surface. But it would be both unfair and plain wrong to label the mission a _____

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

(alarmed, embodiment, ambitious, necessities, sceptical, melancholic, improved, revoked)

- (a) The Manager says that the order cannot be _____
- (b) We should use _____ varieties of seeds to increase production of grains.
- (c) Bruto was an unselfish worker. Yet people said that he was _____
- (d) His father is _____ about the son getting a top rank.
- (e) The residents were _____ by the fury of the storm.
- (f) The music had a _____ touch.
- (g) Many of the villages in India do not even have the bare _____ of life.
- (h) Mother Teresa is regarded as an _____ of kindness and love.

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

Raman was a voracious reader and pored eagerly over all books in his father's collection, among which were original writings of great scientists. These books were to him like old friends, never to be forgotten. He once said, 'Out of this welter of subjects and books, can I pick anything really to mould my mental and spiritual outlook and determine my chosen path'?

(i) _____ in the passage means 'highly enthusiastic'.

(ii) 'Pored eagerly over' means _____

(a) read with great interest (b) studied carefully

(c) both (a) and (b) (d) skimmed through

(iii) In the given passage, 'mould' is related to

(a) the smithy (b) pottery

(c) baking (d) character

(iv) 'Welter' means _____

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

There has never been conceived or made by man any instrument, machine or contrivance, capable of such diversity of usefulness as the human hand. Nothing has ever existed with such infinite adaptability to various need, or capable of being trained to such degrees of dexterity and versatility. Nor is it likely that as perfect a machine, will ever be produced by human skill, for the only thing, the human hand cannot do is, to create an instrument as perfect as itself.

(i) Why is the human hand so useful?

(ii) 'Adaptability' means _____

(iii) _____ in the passage means 'an apparatus using mechanical power and having several parts, each with a definite function and together performing a particular task'.

(iv) Can as perfect an instrument as the human hand be ever created by man?

(a) Can be created.

(b) There are similar instruments as useful as the human hand.

(c) Human hand or mind is incapable of making a similar machine as human hand. **(6 × 4 = 24 Marks)**

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

GROUP – A

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

Once the casting is done, I am ready to plunge headlong into the business of shooting. The studios of Calcutta show their hallowed past in every crevice in the wall, in every tatter on the canvas that covers the ceiling. Some of the families of rodents that inhabit the rafters have lived there ever since the foundation of the industry. The floor is pitted, the camera groans as it turns, the voltage begins to drop after sundown. The general air of shabbiness is unnerving. And yet I do not mind these at all. I do not think of these as hindrances. After all, we have the essentials to make a film, and it is within us to make it badly or well. It is the bareness of means that forces us to be economical and inventive, and prevents us from turning craftsmanship into an end in itself. And there is something about creating beauty in the circumstances of shoddiness and privation that is truly exciting...Yes, I am happy to be working where I am.

1. 'Plunge headlong into' means _____

(a) dive into water

(b) bang your head

(c) to get fully involved

(d) none of the above

2. 'Hallowed' is closest in meaning to _____

(a) holy

(b) hollow

(c) ancient

(d) unknown

3. _____ is a synonym for 'creative'.
4. Another word from the passage that is close in meaning to 'shabbiness' is _____
5. 'Privation' is a word related to _____
- (a) privatisation (b) privacy
(c) piracy (d) deprivation
6. 'Tattered' is related _____
- (a) paper (b) cloth
(c) noise (d) music
7. The word opposite in meaning to the word 'pitted' is
- (a) smooth (b) rough
(c) full of holes (d) clean
8. The word that is spelt correctly is
- (a) privetisation (b) shoddiness
(c) craftsmanship (d) crivice
9. The word that is spelt wrongly is : _____
- (a) ceiling (b) voltage
(c) hinderance (d) business

Find the synonym of the words in Italics :

10. She cried *copious* tears when she lost her new shoes.

- (a) vast (b) copying
(c) plentiful (d) messy

11. They burned the *effigy* of the despot in the town square.

- (a) dummy (b) poster
(c) reflection (d) statue

Find the antonyms of the words in italics :

12. February 14 was set as a *tentative* date for the wedding.

- (a) temporary (b) final
(c) casual (d) convenient

13. I must say you look very *urbane* in this suit.

- (a) elegant (b) slow
(c) crude (d) foolish

Choose the most suitable one-word substitute for the phrase in italics :

14. Satyajit Ray is a world famous Bengali *film director who is involved in all the audio-visual elements of his films.*

- (a) producer (b) actor
(c) author (d) auteur

15. Find the meaning of the word 'hindrance' from the passage given above and use it in a sentence of your own.

40. Spot the error in the underlined sections in the following sentences. If there is no error, the answer is 'd'

1. You may go to your classes now, The Teacher said. No error

a b c d

2. Ravi asked Megha whether she is submitted her assignment

a b

the class teacher. No error

c d

3. 'I will not go into the hall until Resmi comes', said Jyothi. No error.

a b c d

4. 'Where did you lose your purse', asked my mother. No error.

a b c d

5. The group promised that they would meet again next year. No error

a b c d

6. Twenty hundred weights make one ton. No Error.

a b c d

7. All the three commander-in chiefs are meeting the President today.

a b c

No error.

d

8. I who your leader will give the signal. No error.

a b c d

9. Nothing is given for nothing. No error.

a b c d

10. Let you and he go together. No error.

a b c d

11. He failed in he attempted. No error.
 a b c d
12. He knows better than to quarrel. No error.
 a b c d
13. Few Indian towns are so big as Madras. No error.
 a b c d
14. Why should I suspected by you. No error.
 a b c d
15. Either he or I are mistaken. No error.
 a b c d

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

Monday morning found Tom Sawyer miserable. Monday morning always found him so- because it began another week's slow suffering in school. He generally began that day with wishing he had had no intervening holiday, it made the going into captivity and fetters again so much more odious. Tom lay thinking. Presently it occurred to him that he wished he was sick; then he could stay home from school. Here was a vague possibility. He canvassed his system. No ailment was found, and he investigated again. This time he thought he could detect colicky symptoms, and he began to encourage them with considerable hope. But they soon grew feeble, and presently died wholly away. He reflected further. Suddenly he discovered something. One of his upper front teeth was loose. This was lucky; he was about to begin to groan as a 'starter', as he called it, when it occurred to him that if he came into court with that argument, his aunt would pull it out, and that would hurt. So he thought he would hold the tooth in reserve for the present, and seek further. Nothing offered for some little time, and then he remembered hearing the doctor tell about certain thing that laid up a patient for two or three weeks and threatened to make him lose a finger. So the boy eagerly drew his sore toe from under the sheet and held it up for inspection. But now he did not know the necessary symptoms. However, it seemed well worthwhile to chance it, so he fell to groaning with considerable spirit.

1. The word 'reflected' in the passage is closest in meaning to :
(a) consider (b) echoed
(c) returned (d) replicated
2. The phrase 'canvassing the system' in the passage means :
(a) appeal (b) campaign
(c) fight (d) check
3. The word in the passage which is the opposite of 'pleasing' is :
(a) suffering (b) intervening
(c) colicky (d) odious
4. Identify the statement which is true :
(a) Tom thought it was bad luck to have a shaky front tooth
(b) Tom hated being sick
(c) Tom began to encourage the colicky pain with hope
(d) None of the above
5. Monday morning found Tom Sawyer miserable. Why?
(a) Tom was feeling colicky
(b) Tom had a tooth ache
(c) Tom was scared of going to the doctor
(d) Tom did not like going to school
6. Why did Tom wish he had had no intervening holiday?
(a) It made going back to school so much more hateful
(b) Tom did not want to stay at home
(c) School was always great fun for Tom
(d) All of the above

7. "Ailment" means _____
8. The synonym for "fettters" is
 - (a) fritters
 - (b) chains
 - (c) fight
 - (d) check
9. By which phrase does Tom describe his experience in school?
10. The word "sore" in the phrase "sore toe" means
 - (a) big
 - (b) broken
 - (c) letters
 - (d) none of the above
11. Why did Tom canvass his system?
12. Why did Tom hold up the sore toe for inspection?
13. What was the 'starter' for Tom Sawyer?
14. Based on the incident mentioned here, comment briefly on the character of Tom Sawyer?
15. Suggest a suitable title for the passage.

GROUP - B

42. Answer all the following questions :

Fill in the blanks with suitable tense forms of the verbs given in brackets :

1. Nadella _____ (choose) to join Microsoft because he _____ (want) to make a difference.
2. It _____ (be) an honour for him to lead and serve the company.
3. We _____ (go) for a movie yesterday. _____ (Do) you _____ (know) that my friend's daughter _____ (act) in that movie? She _____ (play) the role of the heroine's younger sister, but it _____ (be) an important role. None of us _____ (expect) her to do so well, but she _____ (do) a great job. I _____ (hear) that she even _____ (win) an award for her role. Our club _____ (host) a reception for her when she _____ (come) to our town next month.

Fill in the blanks with suitable prepositions :

4. He warned you _____ the danger, but you did not listen _____ him.
 5. France is famous _____ its perfumes. You are looking _____ some _____ the most expensive brands available _____ this country.
 6. This company deals _____ electronic goods. Ajay's been working here as Manager _____ two years now.
 7. Rewrite the following sentence into active voice :
 - (a) Cricket is played in most countries today.
 - (b) Will you be supported by your friends in this venture?
43. Read the passage and answer the questions given below :

Muhammad Yunus, the founder of Grameen Bank, is a Bangladeshi banker, author and economist whose focus on microcredit and microfinance concepts led to him being awarded the Nobel Prize in 2006 for efforts to create economic and social development from below. Yunus was born in 28 June 1940 in Chittagong. His father was jeweler and his mother was his role model; a women who helped anyone that knocked on their door. After high school and college, Yunus completed his PhD in Economics in the US and worked as an assistant professor of Economics till 1972, when he returned to Bangladesh. It was during this time that Yunus would stumble across an idea that lead to him helping millions of poverty people and would lead to him being awarded the Nobel Prize.

In 1974, Bangladesh suffered from a famine, resulting from rain and massive flooding that devastated crops. And the people of Bangladesh received no relief or aid from other countries. Yunus began to be actively involved in poverty reduction. He established a rural economic program as a research project and visited the poorest households in a village near Chittagong. He interviewed a woman who was making bamboo stools and learnt that she was being charged

exorbitant rates for her loans, and thus was barely making a profit. He realized the potential for recovery then and there and in an exhibition of practical economics, loaned the equivalent of twenty-seven US dollars to forty-two women in the village. It was his first loan. With more advantageous rates, these women were able to raise their profits and manage better than before. Without these new rates, the women would likely have been stuck in a rut for the rest of their lives. Yunus realized that on a smaller scale, microfinance and microcredit could really help Bangladesh's struggle with poverty.

1. The prefix _____ is used in the passage for 'small scale'
2. The word 'devasted' means _____
(A) Devoid (B) Desperate
(C) Destroyed (D) Deserted
3. The phrase that means 'without any change or improvement' is _____
4. The phrase 'from below' in the first sentence is used in the sense of _____
(A) Below sea level (B) From a disadvantaged country
(C) Below poverty line (D) None of the above
5. The word closest in meaning to "exorbitant" is _____
(A) Ineffective (B) Expected
(C) Easily available (D) Highly priced
6. The word 'rates' is related to _____
(A) Cost (B) Interest
(C) Profit (D) Loss

7. The word that is the antonym of 'urban' is _____
8. 'Exhibition of ' means _____
- (A) Display (B) Open Mindedness
(C) Expression (D) None of the above
9. The wrongly spelt word is :
- (A) Exorbitant (B) Advantageus
(C) Microcredit (D) Potential
10. The correctly spelt word is :
- (A) Povertystruck (B) Exhibition
(C) Famin (D) Poverty Stricken
11. I suppose the headmaster himself will _____ the matter now.
- (A) Look into (B) Look at
(C) Look out for (D) Look up
12. In spite of our best efforts at secrecy, my mother _____ our plans for a surprise party.
- (A) Turn up (B) Got wind of
(C) Caught up with (D) Wound up
13. A person who studies human cultures and societies is _____
- (A) A philologist (B) An archaeologist
(C) An anthropologist (D) A linguist
14. Correct the spelling of the following word and make a sentence of your own 'necessity'.

Find the antonyms of the words in italics :

15. *Escalating* prices cause hardship to the poor.

- (A) Fixed (B) Falling
(C) Reasonable (D) Fluctuating

44. Answer all the following questions :

Fill in the blanks with suitable modal auxiliaries from the list given below :

(will, would, should, can, must, might, need, dare, used to)

1. Sara _____ to do some exercises for her shoulder, otherwise she _____ need a surgery.
2. You _____ have spoken rudely to her, otherwise she _____ not have left soon.
3. _____ you sing a song for Tara's birthday? You _____ sing so well when we were in school.
4. I _____ not climb up the hill, it _____ be slippery after such heavy rain.
5. _____ you be coming tomorrow? We really _____ complete that file.

Complete the following sentences with suitable verbs and corresponding question tags :

6. You aren't coming to college tomorrow, _____?
7. Rahman _____ the boy who stood first in class, isn't he?
8. Jaya goes to the library every Saturday, _____?
9. Let us all go for a movie next Sunday, _____?
10. _____ as tall as Rosy, aren't I?

Insert the adverb given in brackets in the correct position in the sentence :

11. She impressed him by her singing. (greatly)
12. There was nothing to do but wait for the next bus to arrive. (else)
13. He admires my clothes. (always)
14. This room is big enough for all of us to sleep in. (enough)
15. The new tax structure is tough on the middle classes. (rather)

(2 × 15 = 30 Marks)

(Pages : 8)

K – 2488

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Core Course : CO 1342/CX 1342/TT 1342/HM 1342/CC 1343

ADVANCED FINANCIAL ACCOUNTING

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

(2019 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What do you mean by dissolution of partnership?
2. What do you understand by unrecorded assets?
3. What is fluctuating capital?
4. Who is an active partner?
5. Who is a consignor?
6. What do you understand by account sales?.
7. What are inter-departmental transfers?

P.T.O.

8. What do you mean by remittance-in-transit?
9. What do you understand by branches?
10. What is abridged incorporation?

(10 × 1 = 10 Marks)

SECTION – B

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

11. What are the advantages of registration of a partnership firm?
12. What are the different kinds of partners?
13. What do you understand by "piecemeal distribution"?
14. What is the need for consignment?
15. What is proforma invoice?
16. Briefly explain abnormal loss in consignment.
17. What do you understand by *del-credere* Commission? How is it calculated?
18. Give two examples of businesses in which joint venture are generally used.
19. Name the methods of keeping Joint Venture accounts.
20. What do you mean by "Debtors" method?
21. What are the main types of branches from accounting point of view?
22. What are dependent branches?

23. On 20th January 2020, Martin and Co., Kochi consigned 200 computer tables to Sea Land Furniture Mart, Kozhikode. On 30th June 2020, Sea Land Furniture Mart forwarded an Account Sales, with a bank draft for the balance, showing the following transactions:
- (a) 150 computer tables sold @ Rs. 1,300 and 30 @ Rs. 1,400 each.
 - (b) Unloading charges Rs. 700.
 - (c) Storage and insurance Rs. 600.
 - (d) Commission @) 12%.
 - (e) Advance given to Martin and Co. Rs. 1,00,000.
- You are required to prepare Account Sales.
24. 100 tonnes of coal are consigned @ Rs. 150 per tonne, non-recurring expenses being Rs. 4,000. Loss due to loading and unloading is 5 tonnes. The quantity sold by the consignee is 85 tonnes. Calculate the value of unsold stock.
25. Calculate the value of abnormal loss from the following details:
- (a) 10,000 kg. of oil was consigned at Rs. 32 per kg.
 - (b) Freight Rs. 8,000, packing Rs. 10,000 and insurance Rs. 2,000 were paid by the consignor.
 - (c) Consignee's expenses were: advertisement Rs. 2,800, godown rent Rs. 800.
 - (d) 1,500 kg. of oil was lost in transit and the insurance company paid Rs. 40,000 as compensation.
 - (e) 6,000 kg of oil was sold at Rs. 38 per kg.
 - (f) Stock with consignee was 2,000 kg; there being a normal loss of 500 kg.
26. Department A transferred to Department B 4,000 units of material X at Rs. 10 per unit. The actual cost of materials of Department A is Rs. 8 per unit. Find out the stock reserve on 1,000 units of material X which could not be consumed by Department B during the year.

(8 × 2 = 16 Marks)

SECTION – C

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

27. Enumerate the contents of Partnership Deed.
28. What are the conditions for compulsory dissolution of a partnership firm?
29. Distinguish between Realization Account and Revaluation Account.
30. How does joint venture differ from consignment?
31. Distinguish between Invoice and Account Sales.
32. List out the basic features of a Joint Venture business.
33. What are the advantages of departmental accounts?
34. How would you allocate the following indirect expenses among different departments of departmental organization?
 - (a) Sales Manager's salary
 - (b) Bad Debts
 - (c) Rent, Rates and Taxes
 - (d) Lighting
35. The partnership firm of X, Y and Z was dissolved. Their Balance Sheet as at 31st December, 2019 was as under:

	Rs.		Rs.
X's Capital	18,000	Plant and Machinery	20,000
Y's Capital	15,000	Stock	17,000
Z's Capital	10,000	Debtors	15,000
Sundry Creditors	8,000	Cash at Bank	2,000
Outstanding expenses	1,000		
Reserve	2,000		
	<u>54,000</u>		<u>54,000</u>

X, Y and Z were sharing profits and losses as 5 : 3 : 2. Plant is sold for Rs. 15,000 and Stock for Rs. 18,000. In addition, stock worth Rs. 2,000 was taken over by X. Debtors realized Rs. 11,000. Creditors were paid Rs. 7,000 in full settlement. Rs. 1,000 was spent for realization expenses.

Prepare Realization Account.

36. Pass the necessary journal entries for the following transactions on the dissolution of a firm, after various assets (other than cash) and third party liabilities have been transferred to Realization Account:
- Bank Loan Rs. 10,000 is paid.
 - Stock worth Rs. 5,000 is taken over by partner A.
 - Expenses on dissolution amounted to Rs. 1,200 and were paid by partner B.
 - Loss on Realization Rs. 7,000 was to be distributed between A and B in the ratio of 5 : 2.
37. Salem Garments Ltd. opened a branch at Kozhikode on 1st April, 2019. Prepare Kozhikode Branch Account for the year ended 31st March 2020, from the following information.

	Rs.
Goods sent to Kozhikode Branch	3,25,000
Cash sent to branch for -	
Salaries	35,000
Rent	32,000
Sundry expenses	10,000
Cash remitted by the branch	4,32,000
Closing stock at branch	60,500
Petty cash in branch (31-3-2020)	1,400

38. The Mumbai Head Office sent goods to Chennai branch at 25% profit over costs. From the following details, prepare the Branch Account in the Head Office books and ascertain the net profit at the branch:

	Rs.
Opening stock of goods at branch at invoice price	20,000
Goods sent to branch at invoice price	90,000
Loss of goods in transit at invoice price	6,000

	Rs.
Pilferage at branch at cost to branch	1,200
Closing stock at branch at its cost	16,000
Sales at branch	1,05,000
Salaries and wages at branch	6,000
Other expenses at branch	3,000

Chennai branch received Rs.4,000 from the Insurance Company in settlement of the claim for the loss of goods in transit.

(6 × 4 = 24 Marks)

SECTION – D

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

39. What is piecemeal distribution? Discuss the two methods of piecemeal distribution.
40. Discuss in detail the different types of branches from accounting point of view.
41. Neptune, Jupiter, Venus and Pluto had been carrying on business in partnership, sharing profits and losses in the ratio of 3:2:1:1. They decide to dissolve the partnership on the basis of the following Balance Sheet as on April 30, 2020:

Liabilities	Rs.	Assets	Rs.
Capital Accounts:		Premises	1,20,000
Neptune	1,00,000	Furniture	40,000
Jupiter	<u>60,000</u>	Stock	1,00,000
General Reserve	56,000	Debtors	40,000
Capital Reserve	14,000	Cash	8,000
Sundry Creditors	20,000	Capital	
		Overdrawn:	
Mortgage Loan	80,000	Venus	10,000
		Pluto	<u>12,000</u>
	<u>3,30,000</u>		<u>22,000</u>
			<u>3,30,000</u>

- (a) Assets were realized as follows: debtors Rs. 24,000, stock Rs. 60,000; furniture Rs. 16,000; and premises Rs. 90,000.
- (b) Expenses of dissolution amounted to Rs. 4,000.
- (c) Further creditors of Rs. 12,000 had to be met.
- (d) General reserve, unlike capital reserve, was built up by appropriation of profits.

Draw up Realization Account, Partners' Capital Accounts and Cash Account assuming that Venus became insolvent and nothing was realized from his private estate. Apply the principles laid down in *Garner vs Murray*.

42. Kay sent 500 articles to his agent Jay at an invoice price (cost to Kay) of Rs. 25 per article and paid freight and cartage Rs. 460. Jay sold 300 articles @ Rs. 30 per article and sent an account sales deducting Rs. 200 for storage charges and Rs. 300 for selling expenses. He charged 10% commission on the gross sale proceeds and remitted the amount due to Kay. Jay also informed Kay that 50 articles had been damaged in transit and they fetched only total 70% of their cost. Prepare necessary ledger accounts in Kay's books of accounts showing the profit earned by the consignor.
43. X, Y and Z enter into a joint venture to share profits in the ratio of 3:2:1 respectively. X, Y and Z contributed Rs. 3,000, Rs. 4,000 and Rs. 5,000 respectively, which amounts were deposited in a Joint Bank Account. They purchased goods worth Rs. 10,000 from N, and made him the payment by cheque. They incurred Rs. 250 as expenses on the goods purchased.

A part of the goods was sold for Rs. 9,000 and the amount was received in cash. The remaining goods were sold to P on credit for Rs. 6,000, who accepted a bill, which was discounted for Rs. 5,900.

X was allowed commission @ 5% on sales for his extra services.

Prepare Joint Venture Account, Joint Bank Account and Personal Accounts.

44. Department R sells goods to Department S at a profit of 25% on cost and Department T at 10% profit on cost. Department S sells goods to R and T at a profit of 15% and 20% profit on sales respectively. Department T charges 20% and 25% profit on cost to Department R and S respectively.

Department managers are entitled to 10% commission on net profit subject to unrealized profit on departmental sales being eliminated. Departmental profits after charging manager's commission, but before adjustment of unrealized profit, are as under:

		Rs.
Department	R	54,000
Department	S	40,500
Department	T	27,000

Stock lying at different departments at the end of the year are as under:

	Department R (Rs.)	Department S (Rs.)	Department T (Rs.)
Transfer from Department R	-	22,500	16,500
Transfer from Department S	21,000	-	18,000
Transfer from Department T	9,000	7,500	-

Find out the correct departmental profits after charging manager's commission.

(2 × 15 = 30 Marks)

(Pages : 4)

K – 2641

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2021.

Career Related First Degree Programme under CBCSS

Group 2(a)

Core Course – III

MANAGEMENT CONCEPTS AND THOUGHTS

(Common for CX 1341/ HM 1341/TT 1341)

(2019 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. Enumerate the stages in management process.
2. State any two objectives of planning in management.
3. What is Unity of Command?
4. What is positive motivation?
5. What is informal communication?
6. What do you mean by Learning organisation?
7. What is verbal communication?

P.T.O.

8. List out any two barriers to communication.
9. What is organisation culture?
10. What do you mean by the term 'hierarchy of human needs'?

(10 × 1 = 10 Marks)

SECTION – B

Answer **any eight** questions (Not to exceed one paragraph each). Each question carries **2** marks.

11. Define Management.
12. Describe the function of Control in management.
13. Why management is called a Multidisciplinary concept?
14. Enumerate any four leadership qualities.
15. What do you mean by visual communication?
16. List out Mintzberg's managerial roles in management.
17. Who is a charismatic leader?
18. What do you mean by decentralization in management?
19. What are the steps in the process of controlling?
20. List out any four intrinsic and extrinsic motivational factors.
21. What are the various elements of Direction function?
22. What is transactional leadership?
23. What is Line and staff management?

24. What do you mean by performance appraisal?
25. What is Job Description?
26. What is group dynamics?

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions. (Not to exceed 120 words). Each question carries 4 marks.

27. Management is considered as an art, science and profession. Discuss.
28. Distinguish between responsibility and accountability.
29. Explain Herzberg's two factor theory.
30. What are the factors determining motivational policy?
31. What is the importance of planning in a modern day organisation?
32. Distinguish between transactional and transformational leadership.
33. Describe the Communication Process.
34. Distinguish between verbal and non verbal communication.
35. Explain the Hawthorne studies.
36. What do you mean by coordination? Distinguish between planning and co-ordination?
37. Discuss the different types of decision making.
38. What is the importance of management in the modern business world?

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two** questions. (Not exceeding four pages) Each question carries **15** marks.

39. Explain the different schools of management thought.
40. "A good leader is not necessarily a good manager". Discuss the statement and compare leadership with management.
41. Explain briefly the staffing process. What is its significance in management?
42. What do you mean by TQM? Discuss Deming's 14 points in TQM.
43. Explain briefly the conventional and contemporary control techniques.
44. Discuss the nature and scope of Management.

(2 × 15 = 30 Marks)

(Pages : 4)

K – 2486

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2021

First Degree Programme under CBCSS

Complementary Course III

E : Business

(Common for CO 1331/CC 1331/HM 1331/CX 1331)

(2019 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is internet marketing?
2. What is JIT?
3. What is E-tourism?
4. What is encryption?
5. What is e-learning?
6. What is e-tailing?
7. What is a search engine?
8. Distinguish between internet and world wide web.

P.T.O.

9. What is e-business?
10. What you mean by Telebanking?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions (Not to exceed **one** paragraph each). **Each** question carries **2** mark.

11. Define ICT.
12. What is ERP?
13. What is Cryptography?
14. What is e-brokerage?
15. What is SET?
16. What is Internet Protocols?
17. Distinguish between E-cheque and Credit card.
18. What are the features of e-commerce?
19. What is E-auction?
20. What is E-purse?
21. Explain the significance of e-governance.
22. How can the risk involved in online payment may be reduced?
23. What is firewall?
24. What do you mean by hacking?
25. What is Digicash?
26. What is e-Kranti?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions. (Not exceeding **120** words). **Each** question carries **4** marks.

27. Explain the steps involved in E-commerce.
28. What is internet advertising? What are its benefits to the business?
29. What are the limitations of E-commerce?
30. Explain the role of E-commerce in tourism sector.
31. Explain briefly about the steps taken to promote e-governance in India.
32. What are the benefits of e-commerce?
33. What are the advantages of smart cards?
34. Explain the features of traditional commerce.
35. Explain briefly about the growth of e-business in India.
36. What are the functions of e-commerce?
37. Explain briefly about the major business models of B2B.
38. What are the advantages of e-governance?

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions. (Not exceeding **four** pages). **Each** question carries **15** marks.

39. Explain briefly the threats associated with E-commerce.
40. Discuss various business models in E-business.

41. Describe the present E-commerce scenario in India and also explain the future prospects of e-commerce.
42. Discuss the various E-governance initiatives in Kerala.
43. What are the key attributes of an efficient payment system?
44. Explain the stages of e-governance in India.

(2 × 15 = 30 Marks)

(Pages : 6)

K – 2644

Reg. No. :

Name :

Third Semester B.Com. Degree Examination, March 2021
Career Related First Degree Programme under CBCSS
Group 2 (a) – Commerce and Tax Procedure and Practice
Vocational Course III
CX 1371 : INCOME TAX LAW AND PRACTICE II
(2019 Admission Regular)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

1. What is cost of inflation index?
2. What is meant by block of assets?
3. What are deemed incomes?
4. What is total income?
5. How to set-off loss from speculation business?
6. What is a benami transaction?
7. Who can claim deduction u/s 80D?
8. What is gift for income tax purpose?

P.T.O.

9. What is inter head set-off?
10. What are bonus shares?

(10 × 1 = 10 Marks)

SECTION – B

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

11. Discuss the chargeability of capital gains under the Income Tax Act.
12. Describe long term capital assets.
13. Discuss the capital gain arising on the sale of bonus shares.
14. Explain the clubbing provisions of the income of a minor child.
15. State any three losses which can be carried forward for eight succeeding years.
16. State any four deductions that are expressly allowed in computing "profits from business".
17. Explain the set off and carry forward of Short term capital loss.
18. Explain indexed cost of improvement.
19. State any two donations for which 50% with limit deduction is available.
20. Explain deduction u/s 80 GGB.
21. Describe Capital Gain Account Scheme.
22. What are the deductions from dividend income?
23. Specify how to compute Long Term Capital Gain?
24. Explain grossing up of income in case of interest income.

25. Explain deduction u/s 80 CCC.
26. Explain exemption from capital gain u/s 54EE.

(8 × 2 = 16 Marks)

SECTION – C

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

27. State the rules regarding the claim of deduction for depreciation.
28. Rahul bought gold for Rs. 2,50,000 in 2017 and paid a commission of Rs. 5,000 and sold it for Rs. 2,75,000 in 2018. Compute short term capital gain.
29. Distinguish between long term and short term capital gains.
30. Nelson donated the following amounts during the previous year 2018-19. His Gross Total Income during the previous year is calculated at Rs. 4,20,000 including a longterm capital gain of Rs. 20,000.
- (a) To an approved charitable trust Rs. 45,000
 - (b) To National Children's Fund Rs. 40,000
 - (c) To National Defence Fund Rs. 30,000
 - (d) To Kerala Government for promotion of family planning Rs. 26,000

Compute the amount deductible u/s 80 G.

31. Describe different type of securities.
32. Discuss the taxation of deemed incomes.
33. Explain deduction u/s 80 DD.

34. Discuss the deductions which are allowable only on actual payment.

35. The income of a family is as under:

- (a) Mr. Arun from business Rs. 3,00,000
- (b) Mrs. Arun from employment Rs. 2,00,000
- (c) Minor son of Arun Rs. 10,000
- (d) Minor daughter of Arun Rs. 6,000

Compute income of Mr. Arun.

36. Hari gives you the following particulars. Compute his income from other sources.

- (a) Gifts received from a friend Rs. 40,000
- (b) Gifts received from brother Rs. 1,00,000
- (c) Received from horse race Rs. 56,000
- (d) Winnings from state lottery Rs. 3,00,000
- (e) Gifts received from a friend at the time of marriage Rs. 1,50,000
- (f) Gifts received from NRI friend Rs. 20,000

37. Discuss the provisions of exemption from capital gain u/s 54 D.

38. Discuss the rules regarding assessment of business income or profession.

(6 × 4 = 24 Marks)

SECTION – D

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

39. The books of ABC Ltd disclosed the following details:
- (a) WDV of plant and machinery on 1-4-2018 - Rs. 1,00,000
 - (b) Cost of new machinery purchased for production of articles on 1-1-2019 and put to use Rs. 60,000
 - (c) WDV of machinery sold on 1-2-2019 Rs. 30,000
 - (d) Amount received on machinery sold on 1-2-2019 Rs. 40,000

Calculate chargeable depreciation on plant and machinery for the AY 2019-20.

40. From the following information, compute income from other sources for the AY 2019-20.
- (a) Agricultural income from Srilanka Rs. 20,000
 - (b) Interest on post office savings bank account Rs. 1,000
 - (c) Interest on fixed deposit of Bank of India Rs. 9,000
 - (d) Rent from sub-letting Rs. 4,000 and rent paid on it Rs. 3,000
 - (e) Dividends from a foreign company Rs. 15,000
 - (f) Winning from horse race Rs. 56,000
41. Explain the incomes which are chargeable under the head "Income from other sources".
42. Briefly explain the exemptions available for capital gains.
43. Briefly explain the deduction u/s 80.

44. Ramesh made the following donations during the previous year:

- (a) To National Illness fund Rs. 10,000
- (b) To Jawaharlal Nehru University Rs. 30,000
- (c) To Prime Minister's Drought Relief fund Rs. 40,000
- (d) To Rajiv Gandhi Foundation Rs. 30,000
- (e) To Government for family planning Rs. 20,000
- (f) To a registered Charitable trust Rs. 30,000
- (g) To a notified Church for repairs Rs. 15,000

Compute the amount deductible u/s 80 G. His Gross Total Income (including a long term capital gain of Rs. 50,000) is Rs. 6,30,000.

(2 × 15 = 30 Marks)