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Name:

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Second Semester BCOM/BBA Degree Examination, March/April 2021 BHN2A08(2) – Poetry, Correspondence and Translation

(2020 Admission onwards)

Time: 2 1/2 hours

Max. Marks: 80

PART A

निम्न लिखित प्रश्नों में से किन्हीं प्रश्नों के उत्तर लिखिए |प्रत्येक प्रश्न का 2 अंक है | आपको अधिकतम 25 अंक मिल सकते

है। 25 Marks

- 1. अनुवाद की परिभाषा
- 2. पत्र लेखन से तात्पर्य क्या है ? पत्र लेखन कितने प्रकार के है ?
- 3. सुमिलित कीजिए

कबीरदास

ब्रज भाषा

सूरदास

सध्कड़ी भाषा

निराला

नौका विहार

पन्त

जुही की कली

4. सुमिलित कीजिए

सेवा में

Budget

प्रधानमंत्री

Amount

धनराशी

Prime Minster

ਕਰਤ

To

- 5. कबीरदास किस भक्ति शाखा के किव थे ? उनकी वाणियो का संग्रह का नाम क्या है ?
- 6. सूरदास की कीर्ति का आधार ग्रन्थ ---- है | सूरदास किसके भक्त थे ?
- 7. 'मौसियाँ'कविता का संदेश क्या है ?
- 8. असल में नाच क्या है ?
- 9 .कुआँ प्यासा होने का कारण क्या है ?
- 10. 'बेटी' कविता में कवियत्री क्या कहना चाहती है ?
- 11. अध्यापक को अपना जीवन असफल लगने का कारण क्या है ?
- 12. नौका विहार के माध्यम से किव जीवन के बारे में क्या कहना चाहते है ?
- 13. कवि कौनसी ऋतू में नौका विहार कर रहे हैं ? कौनसी नदी में नौका विहार कर रहे हैं ?
- 14. जूही की कली के प्रियतम कौन है ? वह कहाँ चला गया था ?
- 15. घाटी की नदी भयानक लगने का कारण क्या है ?

निम्न लिखित प्रश्नों में से किन्हीं प्रश्नों के उत्तर लिखिए |प्रत्येक प्रश्न का 2 अंक है | आपको अधिकृतम 35 अंक मिल

कें

35 Marks

- 16. कबीरदास
- 17. 'नाच' कविता का संक्षिप्त परिचय
- 18 .'जूही की कली' कविता का विवेचन कीजिए
- 19. 'प्यासा कुआं' कविता की प्रासंगिकता
- 20. पत्र लेखन की विशेषताएँ
- 21. 'बेटी'कविता का प्रतिपाध्य विषय
- 22. 'मुक्ति'कविता का सारांश लिखिए
- 23. सप्रसंग व्याख्या कीजिए
 "थोड़ीनज़रबदलकरदेखो
 संगसमयकेचलकरदेखो
 बेटीसेभीनामचलेगा
 ठहरोज़रासंभलकरदेखो | "

PART C

निम्न लिखित प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए |प्रत्येक प्रश्न का 10 अंक है |

20 Marks

- 24. 'नौका विहार' का सारांश लिखिए
- भारतीय पेट्रोलियम कंपनी के मुंबई कार्यालयमें एक लिपिक का पद खाली है | प्रस्तुत पद के लिए12.05.19 के नवभारत टाइम्स में आये विज्ञापन के अनुसार एक आवेदन पत्र लिखिए |
- 26. कबीरदास की प्रासंगिकता
- 27. अनुवाद कीजिए

Books are the fellow friend of us with no demands and no complain they just give us a kind of happiness in the form of improved knowled. The real joy or happiness of reading book cannot be expressed in worth that can only be felt when you read it. Everything you read fills your happiness of information, and you never know when it might complaint.

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Second Semester BCOM/BCOM CA Degree Examination, March/April 2021 BCM2B02/BCC2B02 - Financial Accounting

(2020 Admission onwards)

e: 2 ½ hours

Max. Marks: 80

PART A Answer all questions

- . What do you mean by single entry system of accounting?
- 2. What is calls in arears?
- 3. What do you mean by Pari Passu Clause?
- 4. What is Deferred Tax Liabilities?
- 5. Distinguish Capital reserve and Reserve capital.
- 5. Define the term 'Equity'.
- 7. What do you mean by Mortgage debentures?
- 8. What is Quasi Single-entry system?
- 9. What do you mean by Realizable value?
- 10. What do you mean by Annulment of forfeiture?
- 11. What is FASB?
- 12. What are Contingent liabilities?
- 13. What is Offer for sale?
- 14. What are provisions?
- 15. What do you mean by conversion method?

 $(15 \times 2 = 30, Maximum ceiling 25 marks)$

PART B Answer all questions

- 16. Explain the criteria for the recognition of assets.
- 17. Discuss the role of IASB in developing IFRS.
- 18. Explain the differences between Single entry and Double entry.
- 19. Avinash Co Ltd. Issued 10,000, 16% Debentures of Rs. 100 each at a discount of 10% payable, Rs. 30 on application, Rs. 40 on allotment (with adjustment of discount) and the balance on first and final call. Mohan the holder of 300 debentures failed to pay the allotment and call money.

Write the entries in the books of the company.

20. Raj Ltd.decided to make a public issue of 10,000 preference shares of Rs. 100 each and 50,000 equity shares of Rs. 10 each payable as follows:

Preference shares: on application Rs.30, on allotment Rs. 40 and on first and final call Rs.30.

Equity shares: on application Rs.3, on allotment Rs. 5 and on first and final call Rs.2. All shares were taken up by the public and paid for in full. Give journal entries in the books of the company.

21. Swarun commenced business on 1st January 2018 with a capital of Rs.30,000; Rs.24,000 brought in cash and balance in the form of machinery. On 1st October 2018 he introduced Rs.15,000 into the business of which Rs. 8,000 was borrowed from his wife. During the year, he withdrew at the rate of Rs. 800 a month. His position on 31st December 2018 was as follows:

Assets:

Stock of goods Rs. 13,000; Sundry debtors Rs. 12,000; Machinery Rs.8,000; Cash at bank Rs.3,500; Cash in hand Rs. 1,200; Bills receivable Rs. 4,000 and Furniture Rs. 12,000.

Liabilities:

Sundry creditors Rs.8,700; Loan from wife Rs.8,000; Bills Payable Rs.2,000. Ascertain his Profit for the year ending 31st December 2018.

22. From the following information, prepare Statement of Changes in Equity for the period ending 31-03-2019:

	Rs.	
Equity share capital as on 1-4-2018	40,00,000	
Securities premium as on 1-4-2018	10,00,000	
Surplus as on 1-4-2018	12,60,000	
General reserve as on 1-4-2018	26,75,000	
Revaluation reserve as on 1-4-2018	1,20,000	
Equity share capital issued during 2018-19	30,00,000	
Securities premium on new issue	7,50,000	
Comprehensive income during 2018-19	26,56,000	
Transfer to general reserve	14,20,000	
Dividend proposed during the year	7,00,000	1

ABC Ltd. Issued 10,000, 13% debentures of Rs. 100 each payable, Rs. 30 on application and Rs. 70 on allotment. Applications were received for 14,000 debentures. Applications for 9,000 debentures were accepted in full while applications for 2,000 debentures were allotted 1,000 debentures and the remaining applications were rejected. All the amounts were duly received. Pass journal entries.

 $(8 \times 5 = 40, Maximum ceiling 35 marks)$

PART C

Answer any two questions

- 4. Explain IFRS convergence in India. Examine its benefits.
- 5. The following is the trial balance of Kanchana Ltd. As at 31st March 2019:

	Rs.	Rs.
Sales		4,20,000
Stock on 1-4-2018	22,000	The Later of
Purchases	2,00,000	And the second
Wages	23,000	
Salary	82,000	
Commission		35,000
Discount	10,000	26,000
Furniture	80,000	
Rent	10,000	
Sundry office expenses	16,000	
Share capital (Rs. 10 each)		4,28,000
Sundry debtors and creditors	80,000	20,000
Property plant and equipment	2,40,000	antique I
Biological assets	60,000	STAP AU
Cash and bank	26,000	Traine
General reserve	DI STORY CHARLES	80,000
Surplus (1-4-2018)		20,000
Selling and distribution expenses	40,000	
Interest on loan	10,000	
Term loan		1,00,000
Employee benefits payable	The state of the s	60,000
Bank overdraft		70,000

Investment property	3,30,000	13,59,000
Goodwill	1,30,000	
Short term borrowings		1,00,000

Additional information:

- 1. Stock on 31-3-2019 was valued at Rs.85,000
- 2. Provide for income tax Rs. 50,000
- 3. Provide for depreciation on Property Plant and Equipment Rs. 24,000.
- 4. Transfer Rs. 20,000 to General Reserve.
- 5. 2800 shares were issued during the year.

Prepare a Statement of Income and Statement of Financial Position and Statement of Changes in Equity as per IndAS 1.

26. Mr. Anil, a small manufacturer gives you the following information:

CONTRACTOR OF THE PARTY OF THE	Rs.	ERISINE IN	This was a second as a second	Rs.	
Payment received and discount credited to debtors	63,000	Cash paid to creditors		7,100	
Discount received	2,600	Cheques collected from debtors		41,000	
Expenses paid (cash)	3,100	Cash purchases		2,200	
Cash withdrawals	1,600	Total sales		70,300	
Bad debts written off	600	Drawings by c	heques	4,400	
Cash withdrawal from bank	5,100	Cheques paid to creditors		52,900	
Expenses through cheques	3,600	Discount allowed		800	
Cash collections from debtors	21,200	Cash in hand (31-12-2016)		3,400	
Cash deposits into bank	16,100	Rent paid by cheque		4,000	
		Interest receiv	red (cash)	300	
	As on 3	31-12-2015	As on 31	-12-2016	
Machinery		5,800	4,	4,800	
Sundry debtors	Townson.	- 10		6,000	
Cash and bank balance	1	8,400	5.	5,900	
Stock	J. 1 11	9,100	10,300		
Furniture		3,300		,300	

		0.700
Sundry creditors	6,200	9,700
	600	900
Outstanding expenses	000	

You are required to prepare Trading and Profit and Loss account for the year ending 31-12-2016 and a balance sheet as on that date.

27. Naveen Ltd. Offered to public 10,000 equity shares of Rs. 10 each at a premium of Rs. 2 per share payable, on application Rs. 2, on allotment (including premium) Rs.4, on first call Rs.3 and on second and final call Rs.3. applications were received for 15,000 shares.

All applications were placed under four categories and allotment was made as follows:

Category A - To applicants of 5000 shares- in full

Category B - To applicants of 6000 shares- 4000 shares

Category C - To applicants of 3000 shares 1000 shares

Category D - To applicants of 1000 shares- Nil.

Except in the cases where applications were wholly rejected, excess application money was not to be refunded but to be adjusted against money due on allotment and calls.

Arun, an applicant under Category B to whom 400 shares were allotted failed to pay the allotment money and, on his failure to pay the first call his shares were forfeited.

Vimal, an applicant under Category C to whom 300 shares were allotted failed to pay the two calls and his shares were also forfeited.

500 of the shares thus forfeited were reissued to Chanchal as fully paid for Rs.8 per share. Show the entries in the books of Naveen Ltd. You are to assume that the whole of Arun's share were issued to Chanchal.

 $(2 \times 10 = 20 \text{ Marks})$

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FAROOK COLLEGE (AUTONOMOUS). KOZHIKODE

Second Semester BCOM/BCOM CA Degree Examination, March/April 2021 BCM2C02/BCC2C02 - Marketing Management

(2020 Admission onwards)

ne: 2 1/2 hours

Max. Marks: 80

PART A

Answer all questions

- 1. What do you mean by debit and credit card
- 2. Define digital marketing
- 3. What are the Product levels
- 4. Define marketing
- 5. What is logistics management
- 6. Define service marketing
- 7. What do you understand by Consumer behavior
- 8. Define Market Segmentation
- 9. Define Salesmanship
- 10. What is Online Marketing
- 11. Define KIOSK marketing
- 12. What is dual pricing
- 13. What is price bundling
- 14. What is trademark
- 15. What is shopping goods

 $(15 \times 2 = 30)$, Maximum ceiling 25 marks)

PART B

Answer all questions

- 16. What is advertisement copy and what are the factors influencing the selection of media
- 17. State the Channel of competition and types of channel competition
- 18. What are the components of Marketing mix
- 19. What is buying motives and briefly explain the buying process
- 20. Challenges of rural marketing in India
- 21. State the various stages of Product Life Cycle
- 22. Traditional marketing and e-marketing:
- 23. Briefly explain the pricing of new products?

 $(8 \times 5 = 40, Maximum ceiling 35 marks)$

PART C Answer any two questions

- 24. Define e-marketing and discuss the reasons for the growth of e-marketing. Briefly narra the types of business models
- 25. Define Logistics and what are the important logistic activities
- 26. Define marketing communication mix. Discuss the role of marketing communication
- 27. Explain Marketing concepts

 $(2 \times 10 = 20 \text{ Marks})$