



**QP CODE: 19103105**

**Reg No** : .....

**Name** : .....

**UNDERGRADUATE(CBCS) EXAMINATION, NOVEMBER 2019**

**First Semester**

**Common Course - EN1CCT01 - ENGLISH - FINE - TUNE YOUR ENGLISH**

(Common for all U.G Programmes)

2017 Admission Onwards

0AF381B4

Maximum Marks: 80

Time: 3 Hours

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. A.He is industrious and diligent and works hard.(Improve the style) B. His courage won him honour. (Identify the subject)
2. A golden crown, A purple cloak, A white elephant, A deserted village  
(Convert the adjectives into phrases of similar meaning)
3. A. Can I have a piece of chocolate? Can I have a chocolate?  
(Mark out the erroneous usage in the given pair)
4. A. The hunter shot the lion. B. A policeman caught the thief.  
(Turn the sentences into passive voice)
5. Give two sentences beginning with a sentence adverb.
6. A. John got \_\_\_\_ best present. B. Mumbai is \_\_\_\_ very costly place to live in.  
( Fill in the blanks with suitable article.)
7. A. She will be twenty five \_\_\_\_\_August 11th . B. Christmas day is \_\_\_\_\_December 25th. (Supply the appropriate prepositions)
8. Use the following in sentences of your own. A. to get the sack. B. to call it a day
9. Give the phrasal verbs with the meaning A. to abandon, B. to continue
10. Use the following expressions in sentences of your own.  
A. to rain cats and dogs. B. a bee in one's bonnet
11. What is a declarative question? Give an example.





12. A.Gopal hasn't passed the exam,\_\_\_\_\_? B.They will go home soon,\_\_\_\_\_?  
(Add question tag)

(10×2=20)

### Part B

*Answer any six questions.*

*Each question carries 5 marks.*

13. Fill the blanks with suitable adjective clauses.  
1. I know the place\_\_\_\_\_. 2. Where is the book \_\_\_\_\_ 3. I know the man\_\_\_\_\_ 4. The dog \_\_\_\_\_ does not bite. 5. Any boy \_\_\_\_\_ will be punished.
14. Use the appropriate form of the verbs given at the end of each sentence.  
1. He \_\_\_\_\_ the room and \_\_\_\_\_ down in the chair ('cross' 'sit') 2. When we set out early this morning the sun\_\_\_\_\_ ('shine') 3. A bus \_\_\_\_\_ him down as he \_\_\_\_\_ the road ('knock' 'cross').
15. Fill in the blanks using the infinitive form of the given verbs.  
1. It is wrong \_\_\_\_\_ (steal) 2. I should advise you \_\_\_\_\_ (see) a doctor. 3. The teacher made him\_\_\_\_\_ (repeat) his work. 4. The police would not allow anyone \_\_\_\_\_ (enter) the disputed area. 5. The law requires all the citizens\_\_\_\_\_ (obey) the traffic rules.
16. Frame five sentences with the auxiliary 'may' to express possibility.
17. What is a noun adjective? Use three noun adjectives in sentences of your own.
18. Explain the following usages by framing meaningful sentences.  
1. foot the bill 2. make faces behind someone's back 3. see eye to eye 4. to have goose flesh 5. facing all challenges
19. Give the possible word that may be derived out of affixation in the following words.  
1. duty 2.pay 3. music 4.simple 5. institute
20. Many people did not attend the function; Not many people attended the function. Given here is an example of an alternative negative. Frame three similar pairs of alternative negatives.
21. Frame five alternative questions.

(6×5=30)

### Part C

*Answer any two questions.*

*Each question carries 15 marks.*

22. Prepare a job application for the post of a Banker in a Law firm





23. A. You are the secretary of your Residents' Association. You are moderating a discussion among the members of the Association Committee for the cleanliness of the surroundings. Discuss your plan of action. B. Summarise the suggestions given by the other participants in the discussion.
24. Write an essay stating your views on how water scarcity will affect the world.
25. A. Write a letter to the Director of Education, applying for appointment as a teacher in Educational service. B. Write an essay stating your views on "Role of Judiciary in Indian today".

(2×15=30)





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QP CODE: 19103067



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Name : .....

**B.Com. DEGREE (CBCS) EXAMINATION, NOVEMBER 2019**

**First Semester**

**Complementary Course - CO1CMT01 - BANKING AND INSURANCE**

(Common to all B.Com DEGREE programmes)

2017 Admission Onwards

DAF0AB2A

Time: 3 Hours

Maximum Marks :80

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. What are the secondary functions of banks?
2. What is Moral Suasion?
3. What is ECS?
4. What are BASEL Norms?
5. What is financial inclusion?
6. What is meant by joint account?
7. Who is a holder in due course?
8. What is full endorsement?
9. What is 'causaproxima'?
10. What is life insurance?
11. What is 'perils of the sea clause'?
12. What is overseas travel insurance?

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Elaborate the classification of banks on the basis of their function.
14. Write a note on central bank.





15. Write a short note on e-banking.
16. Explain the operation of a CDM.
17. What are the circumstances under which a banker can disclose customer's account details?
18. What is the compensation for wrongful dishonour of cheque?
19. What are the objectives of IRDA?
20. Explain various types of endowment policies?
21. What are the functions of re-insurance?

(6×5=30)

### **Part C**

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the process of credit creation by commercial banks.
23. Explain the Banking Sector Reforms in India.
24. Explain the general relationship between banker and customer.
25. Explain the major methods of handling risk.

(2×15=30)





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(2×15=30)





QP CODE: 19103066



19103066

Reg No : .....

Name : .....

**B.Com. DEGREE (CBCS) EXAMINATION, NOVEMBER 2019**

**First Semester**

**Core Course - CO1CRT03 - CORPORATE REGULATIONS AND ADMINISTRATION**

(Common to all B.Com DEGREE programmes)

2017 Admission Onwards

030227F2

Time: 3 Hours

Maximum Marks :80

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. List out the functions of Special Courts .
2. What is a Dormant Company ?
3. what are the difference between MoA and AoA ?
4. Expalin SPICe ?
5. Explain the purpose of ultra vires ?
6. What is deferred share ?
7. What is deemed prospectus ?
8. What is allotment of securities?
9. What is the requirement of quorum in case of a general meeting of public company?
10. Explain executive and non executive directors.
11. Distinguish between winding up and bankruptcy ?
12. List out the basic duties of a liquidator?

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Explain the Characteristics of Company ?
14. What do you mean by public offer?







15. What are the duties of promoter ?
16. Explain the procedure for transfer of shares ?
17. Explain different types of debentures?
18. Who can become a member?
19. What are the methods of ascertaining the sense of a meeting?
20. Explain the supervision and control over liquidators?
21. What are the procedures for dissolving a defunct company?

(6×5=30)

### **Part C**

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. What are the important features of Companies act 2013?
23. Explain the contents of memorandum and their alteration ?
24. Explain the provisions relating to books of accounts and annual returns of companies.
25. Discuss different types of voluntary winding up?

(2×15=30)



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QP CODE: 19103064



19103064

Reg No : .....

Name : .....

**B.Com. DEGREE (CBCS) EXAMINATION, NOVEMBER 2019**

**First Semester**

**Core Course - CO1CRT01 - DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES**

(Common to all B.Com DEGREE Programmes)

2017 Admission Onwards

F9E9ED6C

Time: 3 Hours

Maximum Marks :80

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. How the government earns revenue through business units?
2. What is Environmental Analysis?
3. Explain the concept of global business environment.
4. Give two arguments in favour of privatization.
5. Give two causes of globalization.
6. What do you mean by E-Commerce?
7. State the features of a shopping cart?
8. What is a Smart Card?
9. Find the meaning of stakeholder.
10. Conceptualise wealth maximization.
11. Research is to discover the truth. Comment.
12. State the principle objectives of research methodology.

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries **5** marks.*





13. Explain the features of public corporation.
14. "Business Environment is dynamic". Discuss.
15. Prepare short notes on "Economic Development."
16. Will outsourcing improve performance?
17. Explain E-Business
18. What are the threats in M-Commerce?
19. Analyse the techniques to improve ethical practices in business.
20. Explain inductive and deductive research reasoning with examples.
21. Differences between pure research and applied research.

(6×5=30)

### **Part C**

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Discuss the various functions performed by an established business organization.
23. Explain the recent economic initiatives of Government of India.
24. "Good corporate governance secures an effective and efficient operation of a company in the interest of all stakeholders". In the light of this statement discuss the need and importance of Corporate Governance.
25. Explain the various steps involved in research process.

(2×15=30)



QP CODE: 19103065



Reg No : .....

Name : .....

**B.Com. Degree(CBCS)EXAMINATION, NOVEMBER 2019**

**First Semester**

**Core Course - CO1CRT02 - FINANCIAL ACCOUNTING I**

(Common to all B. Com Degree Programmes)

2017 Admission Onwards

8EE1816C

Time: 3 Hours

Maximum Marks :80

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. On 31st December, the date of preparation of final account, Machinery appears at Rs.60,000. Depreciation @10% is required. Give adjusting entry.
2. What are the features of Balance Sheet?
3. Interest received during 2019 amounts to Rs. 2,800. On closing date interest accrued on investment amounts to Rs. 400. Give adjusting entry.
4. Using the following data prepare balance sheet  

Particulars	Amount	Particulars	Amount
Debtors	2,80,000	Creditors	4,86,000
Building	13,50,000	Bills payable	1,25,000
Cash in Hand	55,000	Cash at bank	2,05,000
Capital	28,25,000	Bills Receivable	41,000
Machinery	12,50,000	Closing Stock	2,55,000
5. Write down the main difference between single entry and double entry system of accounting.
6. Calculate Bills received from customers- Opening balance - Rs.15,000, Bills receivable endorsed in favour of creditors - Rs. 1,500, Bills receivable honoured - Rs.7,000 B/R dishonoured- Rs. 1,000, Closing balance - Rs. 20,000.
7. From the following information find out total purchases for the year 2015. Sundry creditors and Bills payable as on ( 1.1.2015) - Rs. 40,000, Sundry creditors and Bills payable as on (31.12.2015) - Rs. 60,000, Cash paid during the year to creditors and bills payable - Rs 1,30,000 Discount allowed by suppliers- Rs.5,000, Cash purchases- 25,000.







8. What journal entry do you pass when short working is recovered and not recovered within the stipulated time in the books of lessee ?
9. What are the features of consignment?
10. What is the treatment of baddebt when there is no delcredere commission?
11. A consigned 100 bales of cloth to B at Rs. 10,000 per bale. A incurred the following expenses.  
Packing and forwarding charges Rs. 1,000; Insurance in transit Rs. 4,000  
B received the consignment and sold 80 bales at Rs. 16,000 per bale. They incurred the following expenses.  
Freight and Cartage Rs, 6,000 ; Insurance of godown Rs. 800; Salesman's salary Rs. 3,200.  
Ascertain the value of consignment stock.  
A consigned goods costing Rs. 50,000 to B whose recurring and non recurring expenses on the same amounted to Rs. 5,000 and Rs. 2,000 respectively. B sold 3/4th of the goods for Rs.35,000.  
Ascertain the value of unsold stock.
12. How will you treat drawings of crop products under farm accounting?

(10×2=20)

### Part B

*Answer any six questions.*

*Each question carries 5 marks.*

13. Compare the accounting treatment of capital loss and revenue loss while preparing the books of accounts.
14. Prepare trading account and profit and loss of a trader for the year ending 31st March 2018 from the following data:

Particulars	Amount	Particulars	Amount
Stock (31/03/2017)	2,00,000	Salaries	1,20,000
Purchases	2,55,000	Rent, rates & taxes	22,000
Wages	1,00,000	Depreciation	4,500
Carriage	5,000	Repairs	7,500
Purchase returns	13,250	Discount allowed	12,805
Export Duty	9,000	Bad debts	5,400
Sales	8,75,000	Advertisement	18,700
Coal & Cake	25,000	Gas & Water	73,300
Sales returns	10,000	Factory Lighting	8,400
Printing and Stationery	2,250	General Expenses	9,900
Stock (31/03/2018)	3,50,000		





15. Arjun keeps books on single entry system. You are required to find profit or loss for the year ended 31/12/2012 and also prepare Final Statement of affairs on that date.

Assets and Liabilities 1/1/2012 31/12/2012

Stock	25,000	32,000
Cash in hand	1,500	3,400
Debtors	21,000	18,000
Bills receivables	15,000	14,000
Furniture	10,000	10,000
Motor Van	25,000	25,000
Creditors	15,000	17,000
Bank overdraft	20,000	19,000

The drawings during the year amounted to Rs. 2500, Depreciate furniture by 10% and write off 300 from Motor Van. Rs. 500 is irrecoverable from a debtor and provide 5% as provision for bad debt.

16. Explain the steps for the preparation of Trading and profit and Loss account and Balance sheet in conversion method?
17. What do you mean by recoupment of short working? Write the journal entries in the books of lessor on recoupment.
18. Prepare analysis table from this details; Royalty payable Rs 5. per tones of output, Minimum rent 75,000 pa., Short working of a year can be recouped on the next 2 years out of the excess royalty, Output during first five years -10000, 12200, 20800, 25500, 35500 tones respectively.
19. What are the journal entries in the books of Consignee?
20. Moving star sports ltd consigned 1000 cycles to XYZ cycle mart at Rs 1500 each. They paid freight Rs 1,00,000 and insurance Rs 15,000. During transit 100 cycles were totally damaged by fire. Insurance company admitted a claim of Rs 1,40,000 only.

Xyz cycle mart took delivery of 900 cycles and paid Rs 15,300 for octroi. 800 cycles were sold at Rs 2,200 each. They paid Rs 15,000 for advertisement and Rs 5,000 for selling expenses. The consignee was entitled to a commission of 5%. They settled their account by a bank draft.

Prepare consignment account and consignee's account in the books of moving star sports Ltd.

21. Prepare a Crop Account with imaginary figures.

(6×5=30)





### Part C

Answer any **two** questions.

Each question carries **15** marks.

22. From the following Trial Balance of Siva prepare trading and profit and loss account and Balance Sheet for the year ended 30.3.2018

#### Trial Balance as at 31.03.2018

Particulars	Debit	Credit
Capital		35,000
Drawings	5000	
Purchases	26,000	
Purchase Return		2000
Opening Stock	8000	
Salary	4000	
Wages	1500	
Rent	500	
Bad debts	500	
Discount allowed	600	
Sundry debtors	18,000	
Cash in Hand	500	
Cash at Bank	6000	
Insurance	600	
Trade expenses	450	
Printing	200	
Furniture	6500	
Building	6000	
Sales		34,350
Discounts		2000
Sundry creditors		10,000
Bills Payable		1000
Total	84,350	84,350





Additional Informations:

1. Closing stock was valued at 6000
  2. Insurance was prepaid to the extent of 100
  3. Outstanding expenses are Salary Rs.300 and wages Rs.350
  4. Make a provision for doubtful debts at 5% on sundry debtors.
  5. Calculate interest on capital at 5% p.a
  6. Depreciate building at 5% and furniture at 10%
  7. Discount on creditors at 1%
23. Mr. Bobby does not keep his books under double entry system. The following are his assets and liabilities as on opening and closing dates of 2016.

Assets and liabilities 1/1/2016 31/12/2016

Debtors	10,500	15,000
Creditors	9,100	10,200
Bills payable	4,300	4,800
Bills receivables	6,400	7,600
Stock	17,300	21,300
Furniture	8,000	?

Bobby's cash book as follows

Receipts	Amount ( in Rs.)	Payments	Amount ( in Rs.)
Balance 1/1/2016	4,300	Salaries	5,000
Sales	66,000	Wages	4,500
Debtors	48,000	Purchases	43,500
Bills receivables	16,700	Creditors	28,000
		Drawings	2,500
		Office expenses	12,800
		Bills payables	6,600
		Investment in shares	22,000
		Balance on 31/12/2016	10,100
	1,35,000		1,35,000

Discount allowed to debtors is Rs.2,200, discount allowed by creditors is Rs.2,300, bad debts written off is Rs.300, Provision for doubtful debts is at 5%, Depreciation at 10 % on furniture, interest accrued on investment amounted to 2,200. Prepare profit and loss account and balance sheet for 2016.





24. Mr. A owned certain patent right .He granted a license to M/s B & Sons to use such right on a royalty basis . The following are the relevant particulars:

Year	Minimum rent	Royalty earned
2005	1,750	1,500
2006	2,000	1,800
2007	2,250	1,900
2008	2,500	2,750
2009	2,500	2,600

The deficiency of any year is to be set off against excess payable within the next two years.

Prepare necessary ledger accounts.

25. Arjun of Asam consigned 100 sewing machines to sajan of Mumbai to be sold on his risk. The cost of one sewing machine was Rs 150, but the invoice price was Rs 200. Arjun paid freight Rs 600 and insurance in transit Rs 200.

Sajan sent a bank draft to Arjun for Rs 10,000 as advance payment and later sent an account sale showing that 80 sewing machine were sold at Rs 220 each. Expenses incurred by Sajan were: carriage inward Rs 25, Octroi Rs 75, godown rent Rs 500 and advertisement Rs 300. Sajan is entitled to a commission of 5% on sales

Journalise the above transactions in the books of Arjun and Sanjay.

(2×15=30)



QP CODE: 19103065



Reg No : .....

Name : .....

**B.Com. Degree(CBCS)EXAMINATION, NOVEMBER 2019**

**First Semester**

**Core Course - CO1CRT02 - FINANCIAL ACCOUNTING I**

(Common to all B. Com Degree Programmes)

2017 Admission Onwards

8EE1816C

Time: 3 Hours

Maximum Marks :80

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. On 31st December, the date of preparation of final account, Machinery appears at Rs.60,000. Depreciation @10% is required. Give adjusting entry.
2. What are the features of Balance Sheet?
3. Interest received during 2019 amounts to Rs. 2,800. On closing date interest accrued on investment amounts to Rs. 400. Give adjusting entry.
4. Using the following data prepare balance sheet  

Particulars	Amount	Particulars	Amount
Debtors	2,80,000	Creditors	4,86,000
Building	13,50,000	Bills payable	1,25,000
Cash in Hand	55,000	Cash at bank	2,05,000
Capital	28,25,000	Bills Receivable	41,000
Machinery	12,50,000	Closing Stock	2,55,000
5. Write down the main difference between single entry and double entry system of accounting.
6. Calculate Bills received from customers- Opening balance - Rs.15,000, Bills receivable endorsed in favour of creditors - Rs. 1,500, Bills receivable honoured - Rs.7,000 B/R dishonoured- Rs. 1,000, Closing balance - Rs. 20,000.
7. From the following information find out total purchases for the year 2015. Sundry creditors and Bills payable as on ( 1.1.2015) - Rs. 40,000, Sundry creditors and Bills payable as on (31.12.2015) - Rs. 60,000, Cash paid during the year to creditors and bills payable - Rs 1,30,000 Discount allowed by suppliers- Rs.5,000, Cash purchases- 25,000.





8. What journal entry do you pass when short working is recovered and not recovered within the stipulated time in the books of lessee ?
9. What are the features of consignment?
10. What is the treatment of baddebt when there is no delcredere commission?
11. A consigned 100 bales of cloth to B at Rs. 10,000 per bale. A incurred the following expenses.  
Packing and forwarding charges Rs. 1,000; Insurance in transit Rs. 4,000  
B received the consignment and sold 80 bales at Rs. 16,000 per bale. They incurred the following expenses.  
Freight and Cartage Rs, 6,000 ; Insurance of godown Rs. 800; Salesman's salary Rs. 3,200.  
Ascertain the value of consignment stock.  
A consigned goods costing Rs. 50,000 to B whose recurring and non recurring expenses on the same amounted to Rs. 5,000 and Rs. 2,000 respectively. B sold 3/4th of the goods for Rs.35,000.  
Ascertain the value of unsold stock.
12. How will you treat drawings of crop products under farm accounting?

(10×2=20)

### Part B

*Answer any six questions.*

*Each question carries 5 marks.*

13. Compare the accounting treatment of capital loss and revenue loss while preparing the books of accounts.
14. Prepare trading account and profit and loss of a trader for the year ending 31st March 2018 from the following data:

Particulars	Amount	Particulars	Amount
Stock (31/03/2017)	2,00,000	Salaries	1,20,000
Purchases	2,55,000	Rent, rates & taxes	22,000
Wages	1,00,000	Depreciation	4,500
Carriage	5,000	Repairs	7,500
Purchase returns	13,250	Discount allowed	12,805
Export Duty	9,000	Bad debts	5,400
Sales	8,75,000	Advertisement	18,700
Coal & Cake	25,000	Gas & Water	73,300
Sales returns	10,000	Factory Lighting	8,400
Printing and Stationery	2,250	General Expenses	9,900
Stock (31/03/2018)	3,50,000		





15. Arjun keeps books on single entry system. You are required to find profit or loss for the year ended 31/12/2012 and also prepare Final Statement of affairs on that date.

Assets and Liabilities 1/1/2012 31/12/2012

Stock	25,000	32,000
Cash in hand	1,500	3,400
Debtors	21,000	18,000
Bills receivables	15,000	14,000
Furniture	10,000	10,000
Motor Van	25,000	25,000
Creditors	15,000	17,000
Bank overdraft	20,000	19,000

The drawings during the year amounted to Rs. 2500, Depreciate furniture by 10% and write off 300 from Motor Van. Rs. 500 is irrecoverable from a debtor and provide 5% as provision for bad debt.

16. Explain the steps for the preparation of Trading and profit and Loss account and Balance sheet in conversion method?
17. What do you mean by recoupment of short working? Write the journal entries in the books of lessor on recoupment.
18. Prepare analysis table from this details; Royalty payable Rs 5. per tones of output, Minimum rent 75,000 pa., Short working of a year can be recouped on the next 2 years out of the excess royalty, Output during first five years -10000, 12200, 20800, 25500, 35500 tones respectively.
19. What are the journal entries in the books of Consignee?
20. Moving star sports ltd consigned 1000 cycles to XYZ cycle mart at Rs 1500 each. They paid freight Rs 1,00,000 and insurance Rs 15,000. During transit 100 cycles were totally damaged by fire. Insurance company admitted a claim of Rs 1,40,000 only.

Xyz cycle mart took delivery of 900 cycles and paid Rs 15,300 for octroi. 800 cycles were sold at Rs 2,200 each. They paid Rs 15,000 for advertisement and Rs 5,000 for selling expenses. The consignee was entitled to a commission of 5%. They settled their account by a bank draft.

Prepare consignment account and consignee's account in the books of moving star sports Ltd.

21. Prepare a Crop Account with imaginary figures.

(6×5=30)







### Part C

Answer any **two** questions.

Each question carries **15** marks.

22. From the following Trial Balance of Siva prepare trading and profit and loss account and Balance Sheet for the year ended 30.3.2018

#### Trial Balance as at 31.03.2018

Particulars	Debit	Credit
Capital		35,000
Drawings	5000	
Purchases	26,000	
Purchase Return		2000
Opening Stock	8000	
Salary	4000	
Wages	1500	
Rent	500	
Bad debts	500	
Discount allowed	600	
Sundry debtors	18,000	
Cash in Hand	500	
Cash at Bank	6000	
Insurance	600	
Trade expenses	450	
Printing	200	
Furniture	6500	
Building	6000	
Sales		34,350
Discounts		2000
Sundry creditors		10,000
Bills Payable		1000
Total	84,350	84,350





Additional Informations:

1. Closing stock was valued at 6000
  2. Insurance was prepaid to the extent of 100
  3. Outstanding expenses are Salary Rs.300 and wages Rs.350
  4. Make a provision for doubtful debts at 5% on sundry debtors.
  5. Calculate interest on capital at 5% p.a
  6. Depreciate building at 5% and furniture at 10%
  7. Discount on creditors at 1%
23. Mr. Bobby does not keep his books under double entry system. The following are his assets and liabilities as on opening and closing dates of 2016.

Assets and liabilities 1/1/2016 31/12/2016

Debtors	10,500	15,000
Creditors	9,100	10,200
Bills payable	4,300	4,800
Bills receivables	6,400	7,600
Stock	17,300	21,300
Furniture	8,000	?

Bobby's cash book as follows

Receipts	Amount ( in Rs.)	Payments	Amount ( in Rs.)
Balance 1/1/2016	4,300	Salaries	5,000
Sales	66,000	Wages	4,500
Debtors	48,000	Purchases	43,500
Bills receivables	16,700	Creditors	28,000
		Drawings	2,500
		Office expenses	12,800
		Bills payables	6,600
		Investment in shares	22,000
		Balance on 31/12/2016	10,100
	1,35,000		1,35,000

Discount allowed to debtors is Rs.2,200, discount allowed by creditors is Rs.2,300, bad debts written off is Rs.300, Provision for doubtful debts is at 5%, Depreciation at 10 % on furniture, interest accrued on investment amounted to 2,200. Prepare profit and loss account and balance sheet for 2016.





24. Mr. A owned certain patent right .He granted a license to M/s B & Sons to use such right on a royalty basis . The following are the relevant particulars:

Year	Minimum rent	Royalty earned
2005	1,750	1,500
2006	2,000	1,800
2007	2,250	1,900
2008	2,500	2,750
2009	2,500	2,600

The deficiency of any year is to be set off against excess payable within the next two years.

Prepare necessary ledger accounts.

25. Arjun of Asam consigned 100 sewing machines to sajan of Mumbai to be sold on his risk. The cost of one sewing machine was Rs 150, but the invoice price was Rs 200. Arjun paid freight Rs 600 and insurance in transit Rs 200.

Sajan sent a bank draft to Arjun for Rs 10,000 as advance payment and later sent an account sale showing that 80 sewing machine were sold at Rs 220 each. Expenses incurred by Sajan were: carriage inward Rs 25, Octroi Rs 75, godown rent Rs 500 and advertisement Rs 300. Sajan is entitled to a commission of 5% on sales

Journalise the above transactions in the books of Arjun and Sanjay.

(2×15=30)



QP CODE: 19103065



Reg No : .....

Name : .....

**B.Com. Degree(CBCS)EXAMINATION, NOVEMBER 2019**

**First Semester**

**Core Course - CO1CRT02 - FINANCIAL ACCOUNTING I**

(Common to all B. Com Degree Programmes)

2017 Admission Onwards

8EE1816C

Time: 3 Hours

Maximum Marks :80

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. On 31st December, the date of preparation of final account, Machinery appears at Rs.60,000. Depreciation @10% is required. Give adjusting entry.
2. What are the features of Balance Sheet?
3. Interest received during 2019 amounts to Rs. 2,800. On closing date interest accrued on investment amounts to Rs. 400. Give adjusting entry.
4. Using the following data prepare balance sheet  

Particulars	Amount	Particulars	Amount
Debtors	2,80,000	Creditors	4,86,000
Building	13,50,000	Bills payable	1,25,000
Cash in Hand	55,000	Cash at bank	2,05,000
Capital	28,25,000	Bills Receivable	41,000
Machinery	12,50,000	Closing Stock	2,55,000
5. Write down the main difference between single entry and double entry system of accounting.
6. Calculate Bills received from customers- Opening balance - Rs.15,000, Bills receivable endorsed in favour of creditors - Rs. 1,500, Bills receivable honoured - Rs.7,000 B/R dishonoured- Rs. 1,000, Closing balance - Rs. 20,000.
7. From the following information find out total purchases for the year 2015. Sundry creditors and Bills payable as on ( 1.1.2015) - Rs. 40,000, Sundry creditors and Bills payable as on (31.12.2015) - Rs. 60,000, Cash paid during the year to creditors and bills payable - Rs 1,30,000 Discount allowed by suppliers- Rs.5,000, Cash purchases- 25,000.





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Freight and Cartage Rs, 6,000 ; Insurance of godown Rs. 800; Salesman's salary Rs. 3,200.  
Ascertain the value of consignment stock.  
A consigned goods costing Rs. 50,000 to B whose recurring and non recurring expenses on the same amounted to Rs. 5,000 and Rs. 2,000 respectively. B sold 3/4th of the goods for Rs.35,000.  
Ascertain the value of unsold stock.
12. How will you treat drawings of crop products under farm accounting?

(10×2=20)

### Part B

*Answer any six questions.*

*Each question carries 5 marks.*

13. Compare the accounting treatment of capital loss and revenue loss while preparing the books of accounts.
14. Prepare trading account and profit and loss of a trader for the year ending 31st March 2018 from the following data:

Particulars	Amount	Particulars	Amount
Stock (31/03/2017)	2,00,000	Salaries	1,20,000
Purchases	2,55,000	Rent, rates & taxes	22,000
Wages	1,00,000	Depreciation	4,500
Carriage	5,000	Repairs	7,500
Purchase returns	13,250	Discount allowed	12,805
Export Duty	9,000	Bad debts	5,400
Sales	8,75,000	Advertisement	18,700
Coal & Cake	25,000	Gas & Water	73,300
Sales returns	10,000	Factory Lighting	8,400
Printing and Stationery	2,250	General Expenses	9,900
Stock (31/03/2018)	3,50,000		





15. Arjun keeps books on single entry system. You are required to find profit or loss for the year ended 31/12/2012 and also prepare Final Statement of affairs on that date.

Assets and Liabilities 1/1/2012 31/12/2012

Stock	25,000	32,000
Cash in hand	1,500	3,400
Debtors	21,000	18,000
Bills receivables	15,000	14,000
Furniture	10,000	10,000
Motor Van	25,000	25,000
Creditors	15,000	17,000
Bank overdraft	20,000	19,000

The drawings during the year amounted to Rs. 2500, Depreciate furniture by 10% and write off 300 from Motor Van. Rs. 500 is irrecoverable from a debtor and provide 5% as provision for bad debt.

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18. Prepare analysis table from this details; Royalty payable Rs 5. per tones of output, Minimum rent 75,000 pa., Short working of a year can be recouped on the next 2 years out of the excess royalty, Output during first five years -10000, 12200, 20800, 25500, 35500 tones respectively.
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20. Moving star sports ltd consigned 1000 cycles to XYZ cycle mart at Rs 1500 each. They paid freight Rs 1,00,000 and insurance Rs 15,000. During transit 100 cycles were totally damaged by fire. Insurance company admitted a claim of Rs 1,40,000 only.

Xyz cycle mart took delivery of 900 cycles and paid Rs 15,300 for octroi. 800 cycles were sold at Rs 2,200 each. They paid Rs 15,000 for advertisement and Rs 5,000 for selling expenses. The consignee was entitled to a commission of 5%. They settled their account by a bank draft.

Prepare consignment account and consignee's account in the books of moving star sports Ltd.

21. Prepare a Crop Account with imaginary figures.

(6×5=30)





### Part C

Answer any **two** questions.

Each question carries **15** marks.

22. From the following Trial Balance of Siva prepare trading and profit and loss account and Balance Sheet for the year ended 30.3.2018

#### Trial Balance as at 31.03.2018

Particulars	Debit	Credit
Capital		35,000
Drawings	5000	
Purchases	26,000	
Purchase Return		2000
Opening Stock	8000	
Salary	4000	
Wages	1500	
Rent	500	
Bad debts	500	
Discount allowed	600	
Sundry debtors	18,000	
Cash in Hand	500	
Cash at Bank	6000	
Insurance	600	
Trade expenses	450	
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Furniture	6500	
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Discounts		2000
Sundry creditors		10,000
Bills Payable		1000
Total	84,350	84,350





Additional Informations:

1. Closing stock was valued at 6000
  2. Insurance was prepaid to the extent of 100
  3. Outstanding expenses are Salary Rs.300 and wages Rs.350
  4. Make a provision for doubtful debts at 5% on sundry debtors.
  5. Calculate interest on capital at 5% p.a
  6. Depreciate building at 5% and furniture at 10%
  7. Discount on creditors at 1%
23. Mr. Bobby does not keep his books under double entry system. The following are his assets and liabilities as on opening and closing dates of 2016.

Assets and liabilities 1/1/2016 31/12/2016

Debtors	10,500	15,000
Creditors	9,100	10,200
Bills payable	4,300	4,800
Bills receivables	6,400	7,600
Stock	17,300	21,300
Furniture	8,000	?

Bobby's cash book as follows

Receipts	Amount ( in Rs.)	Payments	Amount ( in Rs.)
Balance 1/1/2016	4,300	Salaries	5,000
Sales	66,000	Wages	4,500
Debtors	48,000	Purchases	43,500
Bills receivables	16,700	Creditors	28,000
		Drawings	2,500
		Office expenses	12,800
		Bills payables	6,600
		Investment in shares	22,000
		Balance on 31/12/2016	10,100
	1,35,000		1,35,000

Discount allowed to debtors is Rs.2,200, discount allowed by creditors is Rs.2,300, bad debts written off is Rs.300, Provision for doubtful debts is at 5%, Depreciation at 10 % on furniture, interest accrued on investment amounted to 2,200. Prepare profit and loss account and balance sheet for 2016.







24. Mr. A owned certain patent right .He granted a license to M/s B & Sons to use such right on a royalty basis . The following are the relevant particulars:

Year	Minimum rent	Royalty earned
2005	1,750	1,500
2006	2,000	1,800
2007	2,250	1,900
2008	2,500	2,750
2009	2,500	2,600

The deficiency of any year is to be set off against excess payable within the next two years.

Prepare necessary ledger accounts.

25. Arjun of Asam consigned 100 sewing machines to sajan of Mumbai to be sold on his risk. The cost of one sewing machine was Rs 150, but the invoice price was Rs 200. Arjun paid freight Rs 600 and insurance in transit Rs 200.

Sajan sent a bank draft to Arjun for Rs 10,000 as advance payment and later sent an account sale showing that 80 sewing machine were sold at Rs 220 each. Expenses incurred by Sajan were: carriage inward Rs 25, Octroi Rs 75, godown rent Rs 500 and advertisement Rs 300. Sajan is entitled to a commission of 5% on sales

Journalise the above transactions in the books of Arjun and Sanjay.

(2×15=30)





QP CODE: 19103113



Reg No : .....  
Name : .....

**B.Com. DEGREE (CBCS) EXAMINATION, NOVEMBER 2019**

**First Semester**

(For B.Com Model II Programmes)

**Common Course II - ML1CCT11 - MALAYALAM-KATHA,KAVITHA,NATAKAM**

2017 Admission Onwards

1500B5F3

Time: 3 Hours

Maximum Marks :80

**പാർട്ട് എ**

അരപ്പുറത്തിൽ കവിയാതെ ഏതെങ്കിലും പത്തു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.  
ഓരോ ചോദ്യത്തിനും 2 മാർക്ക് വീതം.

1. "കള്ളത്തീ, ഇത്ര നേരത്തെ കക്കാണെത്തിയോ നീ? പിടിവിട്ട് ഒരടി അകലത്തിൽ മാറി നിന്നുകൊണ്ട് ചോദിച്ചു"-ചോദ്യമെന്ത്? സന്ദർഭമെന്ത്?
2. "കാലത്തിലൂടെ പരിണാമം വന്ന വികാരം സംഭവത്തിലെ വില്ലനെ നായകനാക്കി മാറ്റി" ബീബിക്ക് അഞ്ചുള്ള പ്രിയപ്പെട്ടവനായതെങ്ങനെ?
3. 'കാലത്തിൽ ആ ശബ്ദം പടർന്നു പിടിച്ചു' - രാജേന്ദ്രൻ ശബ്ദരാക്ഷസനായി മാറിയതെങ്ങനെ?
4. "ഞങ്ങൾക്കാകെകൂടി ഒരുപെങ്ങളേയുള്ളൂ" -സന്ദർഭം വിശദമാക്കുക
5. വ്യത്യസ്ത ഗന്ധങ്ങൾ 'അനന്തപദ്മനാഭന്റെ മരക്കുതിരകൾ' എന്ന കഥയെ മുന്നോട്ട് നയിക്കുന്നതെങ്ങനെ?
6. "ഞാനൊരപരാധിയാണെന്നപോലവേ ആ നോട്ടുപുസ്തകം മാറ്റിവെച്ചു" - കാരണമെന്ത്?
7. 'അരിയില്ലാഞ്ഞിട്ട്' എന്ന കവിതയിൽ ദാരിദ്ര്യം കവി അവതരിപ്പിക്കുന്നത് എങ്ങനെ?
8. 'വിധി പോരടിപ്പി - ചൂയിരറ്റവർതൻ കഥ.' - ഏത് കഥയെക്കുറിച്ചാണ് കവി പറയുന്നത്?
9. 'ഇങ്ങനെ കഴിയാൻ കഴിയും കാലം സുന്ദരമല്ലെന്നെങ്ങനെ പറയും?' - കാരണമെന്ത്?
10. 'ചോർന്നൊലിക്കുന്ന മുറി' എന്ന കവിതയിൽ തെളിയുന്ന മാധ്യമ സംസ്കാരം എന്ത്?
11. നാടകത്തിന്റെ അവസാനം എന്ത് ചിന്തയിലേക്കാണ് താജ് പ്രേക്ഷകരെ എത്തിച്ചത്?





12. ഈ രാവുണ്ണിക്ക് കടം ഒരു പ്രതികാരമാ- സംഭാഷണത്തിലെ ധ്വനി?

(10×2=20)

### പാർട്ട് ബി

ഒന്നര പുറത്തിൽ കവിയാതെ **ആറ്** ചോദ്യങ്ങൾക്ക് ഉത്തരമെഴുതുക.

ഓരോ ചോദ്യത്തിനും 5 മാർക്ക് വീതം.

13. "ക്രൂശിതയായ ഈ മനുഷ്യപുത്രിയുടെ മുൻപിൽ താനാകെ ചെറുതായി വരുന്നതുപോലെ അയാൾക്ക് തോന്നി" ഈ അവസ്ഥയിലേക്ക് ഗോവിന്ദൻകുട്ടി എത്തിച്ചേരാനുള്ള സാഹചര്യം വിവരിക്കുക.
14. 'പറുദീസാനഷ്ടം' എന്ന കഥയ്ക്ക് ഒരാസ്വാദനം തയ്യാറാക്കുക.
15. 'ഹീബ്രൂവിലൊരു പ്രേമലേഖനത്തിന്റെ' രചനാരീതി വിശദമാക്കുക.
16. വർത്തമാനകാലത്തിൽ നിന്ന് ഭൂതകാലത്തിലേക്ക് സഞ്ചരിക്കുന്ന കഥയാണ് 'നൂല്' വ്യക്തമാക്കുക.
17. ഗ്രാമീണ ജീവിതത്തിന്റെ നൈസർഗ്ഗിക രൂപഭാവങ്ങൾ കാവ്യ വിഷയമാക്കിയ കവിയാണ് ഇടശ്ശേരി. 'വായാടി' എന്ന കവിതയിലൂടെ സമർത്ഥിക്കുക.
18. കരിപിടിച്ച ജന്മങ്ങളുടെ ഗീതയാണ് ഭാഗവതം - വിശദമാക്കുക.
19. 'കടപ്പത്രങ്ങൾ , ദുഃഖപടങ്ങൾ , അപമാന - സ്കൃതി ചിത്രങ്ങൾ , പിന്നെയിന്നത്തെയത്താഴവും' - വിശദമാക്കുക.
20. 'സ്വന്തം മണ്ണെന്നോർത്തു ആരോഗ്യം കുത്തിയൊലിപ്പിക്കുമ്പോ നീ കണ്ടോൻ പണയപ്പെട്ടതായിരുന്നോ പുളയാടിച്ചി'- ഈ വരികളിൽ തെളിയുന്നതെന്ത് ?
21. ജന്മിത്തത്തിന്റെ പല രൂപങ്ങൾ ഇന്നും നമ്മുടെ സമൂഹത്തിൽ വേഷം മാറി പ്രത്യക്ഷപ്പെടുന്നതായി രാവുണ്ണി വെളിപ്പെടുത്തുന്നു. വിശദമാക്കുക.

(6×5=30)

### പാർട്ട് സി

നാലു പുറത്തിൽ കവിയാതെ **രണ്ട്** ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

ഓരോ ചോദ്യത്തിനും 15 മാർക്ക് വീതം.

22. നവോദാനത്തിനു ശേഷമുള്ള ജന്മിത്വത്തിന്റെ അവസ്ഥയാണ് മനുഷ്യപുത്രി എന്ന കഥ. വിശദമാക്കുക.
23. 'നൂല്' എന്ന കഥയിൽ തെളിയുന്ന പ്രണയത്തിന്റെ വിവിധ തലങ്ങളെക്കുറിച്ചു ചർച്ച ചെയ്യുക.
24. സാമൂഹികാവസ്ഥയിലേക്ക് നീളുന്ന അർത്ഥതലങ്ങൾ 'കോവിലിനു പുറത്തെ ചെരുപ്പിന്റെ പ്രാർത്ഥന' എന്ന സച്ചിദാനന്ദന്റെ ചെറുകവിതക്കുണ്ട്. - വിശദമാക്കുക.





25. മലയാള നാടക സാഹിത്യ ചരിത്രത്തിൽ 'രാവുണ്ണി' യുടെ സ്ഥാനം എന്ത്?

(2×15=30)





QP CODE: 19103113



Reg No : .....  
Name : .....

**B.Com. DEGREE (CBCS) EXAMINATION, NOVEMBER 2019**

**First Semester**

(For B.Com Model II Programmes)

**Common Course II - ML1CCT11 - MALAYALAM-KATHA,KAVITHA,NATAKAM**

2017 Admission Onwards

1500B5F3

Time: 3 Hours

Maximum Marks :80

**പാർട്ട് എ**

അരപ്പുറത്തിൽ കവിയാതെ ഏതെങ്കിലും പത്തു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.  
ഓരോ ചോദ്യത്തിനും 2 മാർക്ക് വീതം.

1. "കള്ളത്തീ, ഇത്ര നേരത്തെ കക്കാണെത്തിയോ നീ? പിടിവിട്ട് ഒരടി അകലത്തിൽ മാറി നിന്നുകൊണ്ട് ചോദിച്ചു"-ചോദ്യമെന്ത്? സന്ദർഭമെന്ത്?
2. "കാലത്തിലൂടെ പരിണാമം വന്ന വികാരം സംഭവത്തിലെ വില്ലനെ നായകനാക്കി മാറ്റി" ബീബിക്ക് അഞ്ചുള്ള പ്രിയപ്പെട്ടവനായതെങ്ങനെ?
3. 'കാലത്തിൽ ആ ശബ്ദം പടർന്നു പിടിച്ചു' - രാജേന്ദ്രൻ ശബ്ദരാക്ഷസനായി മാറിയതെങ്ങനെ?
4. "ഞങ്ങൾക്കാകെകൂടി ഒരുപെങ്ങളേയുള്ളൂ" -സന്ദർഭം വിശദമാക്കുക
5. വ്യത്യസ്ത ഗന്ധങ്ങൾ 'അനന്തപദ്മനാഭന്റെ മരക്കുതിരകൾ' എന്ന കഥയെ മുന്നോട്ട് നയിക്കുന്നതെങ്ങനെ?
6. "ഞാനൊരപരാധിയാണെന്നപോലവേ ആ നോട്ടുപുസ്തകം മാറ്റിവെച്ചു" - കാരണമെന്ത്?
7. 'അരിയില്ലാഞ്ഞിട്ട്' എന്ന കവിതയിൽ ദാരിദ്ര്യം കവി അവതരിപ്പിക്കുന്നത് എങ്ങനെ?
8. 'വിധി പോരടിപ്പി - ചൂയിരറ്റവർതൻ കഥ.' - ഏത് കഥയെക്കുറിച്ചാണ് കവി പറയുന്നത്?
9. 'ഇങ്ങനെ കഴിയാൻ കഴിയും കാലം സുന്ദരമല്ലെന്നെങ്ങനെ പറയും?' - കാരണമെന്ത്?
10. 'ചോർന്നൊലിക്കുന്ന മുറി' എന്ന കവിതയിൽ തെളിയുന്ന മാധ്യമ സംസ്കാരം എന്ത്?
11. നാടകത്തിന്റെ അവസാനം എന്ത് ചിന്തയിലേക്കാണ് താജ് പ്രേക്ഷകരെ എത്തിച്ചത്?





12. ഈ രാവുണ്ണിക്ക് കടം ഒരു പ്രതികാരമാ- സംഭാഷണത്തിലെ ധ്വനി?

(10×2=20)

### പാർട്ട് ബി

ഒന്നര പുറത്തിൽ കവിയാതെ **ആറ്** ചോദ്യങ്ങൾക്ക് ഉത്തരമെഴുതുക.

ഓരോ ചോദ്യത്തിനും 5 മാർക്ക് വീതം.

13. "ക്രൂശിതയായ ഈ മനുഷ്യപുത്രിയുടെ മുൻപിൽ താനാകെ ചെറുതായി വരുന്നതുപോലെ അയാൾക്ക് തോന്നി" ഈ അവസ്ഥയിലേക്ക് ഗോവിന്ദൻകുട്ടി എത്തിച്ചേരാനുള്ള സാഹചര്യം വിവരിക്കുക.
14. 'പറുദീസാനഷ്ടം' എന്ന കഥയ്ക്ക് ഒരാസ്വാദനം തയ്യാറാക്കുക.
15. 'ഹീബ്രൂവിലൊരു പ്രേമലേഖനത്തിന്റെ' രചനാരീതി വിശദമാക്കുക.
16. വർത്തമാനകാലത്തിൽ നിന്ന് ഭൂതകാലത്തിലേക്ക് സഞ്ചരിക്കുന്ന കഥയാണ് 'നൂല്' വ്യക്തമാക്കുക.
17. ഗ്രാമീണ ജീവിതത്തിന്റെ നൈസർഗ്ഗിക രൂപഭാവങ്ങൾ കാവ്യ വിഷയമാക്കിയ കവിയാണ് ഇടശ്ശേരി. 'വായാടി' എന്ന കവിതയിലൂടെ സമർത്ഥിക്കുക.
18. കരിപിടിച്ച ജന്മങ്ങളുടെ ഗീതയാണ് ഭാഗവതം - വിശദമാക്കുക.
19. 'കടപ്പത്രങ്ങൾ , ദുഃഖപടങ്ങൾ , അപമാന - സ്കൃതി ചിത്രങ്ങൾ , പിന്നെയിന്നത്തെയത്താഴവും' - വിശദമാക്കുക.
20. 'സ്വന്തം മണ്ണെന്നോർത്തു ആരോഗ്യം കുത്തിയൊലിപ്പിക്കുമ്പോ നീ കണ്ടോൻ പണയപ്പെട്ടതായിരുന്നോ പുളയാടിച്ചി'- ഈ വരികളിൽ തെളിയുന്നതെന്ത് ?
21. ജന്മിത്തത്തിന്റെ പല രൂപങ്ങൾ ഇന്നും നമ്മുടെ സമൂഹത്തിൽ വേഷം മാറി പ്രത്യക്ഷപ്പെടുന്നതായി രാവുണ്ണി വെളിപ്പെടുത്തുന്നു. വിശദമാക്കുക.

(6×5=30)

### പാർട്ട് സി

നാലു പുറത്തിൽ കവിയാതെ **രണ്ട്** ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

ഓരോ ചോദ്യത്തിനും 15 മാർക്ക് വീതം.

22. നവോദാനത്തിനു ശേഷമുള്ള ജന്മിത്വത്തിന്റെ അവസ്ഥയാണ് മനുഷ്യപുത്രി എന്ന കഥ. വിശദമാക്കുക.
23. 'നൂല്' എന്ന കഥയിൽ തെളിയുന്ന പ്രണയത്തിന്റെ വിവിധ തലങ്ങളെക്കുറിച്ചു ചർച്ച ചെയ്യുക.
24. സാമൂഹികാവസ്ഥയിലേക്ക് നീളുന്ന അർത്ഥതലങ്ങൾ 'കോവിലിനു പുറത്തെ ചെരുപ്പിന്റെ പ്രാർത്ഥന' എന്ന സച്ചിദാനന്ദന്റെ ചെറുകവിതക്കുണ്ട്. - വിശദമാക്കുക.





25. മലയാള നാടക സാഹിത്യ ചരിത്രത്തിൽ 'രാവുണ്ണി' യുടെ സ്ഥാനം എന്ത്?

(2×15=30)

