

D 51673

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Name.....

Reg. No.....

**THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION  
NOVEMBER 2023**

B.Com.

BCM 3B 04—CORPORATE ACCOUNTING

(2019—2022 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

*Answers should be written in English only.***Section A***Answer all the questions.**2 marks each.**Maximum 25 Marks.*

1. What do you mean by redemption of debentures ?
2. What is sum assured in life insurance ?
3. What do you mean by right issue ?
4. What is an endowment policy ?
5. What is a sub-standard asset ?
6. What is Capital Redemption Reserve ?
7. What do you mean by surrender value ?
8. What are consolidated financial statements ?
9. What are basic earnings per share ?
10. What is an adjusting event ?
11. What is cash bonus ?
12. What do you mean by rebate on bills discounted ?
13. What do you understand by negative goodwill ?
14. What is a group company ?
15. What do you mean by pre-acquisition profit ?

(15 × 2 = 30 Maximum ceiling 25 Marks)

**Turn over**

**Section B***Answer all the questions.**5 marks each.**Maximum 35 Marks.*

16. Explain the different kinds of preference shares.
17. What are the different kinds of life insurance policies ?
18. What is post acquisition profit ? How is it treated ?
19. Explain the provisions for the issue of bonus shares.
20. What are the various sources of buy back ?
21. The following is the extract of balance sheet of Sun Ltd. As at 31.03.2020 :

Share capital :

10,000 equity shares of Rs. 10 each	...	1,00,000
10,000, 8 % preference shares of Rs. 10 each	...	1,00,000
Capital Reserve	...	50,000
General Reserve	...	30,000
Profit and Loss A/c	...	85,000

The company decided to redeem the preference share capital on 01.04.2020. Show journal entries.

22. In respect of the following transactions of Safety Bank Ltd. you are required to pass necessary journal entries as well as their treatment in the final accounts in respect of the year ended 31-12-2018. The following bills are discounted at 5 %.

Discounted on	Amount	Term
23-12-2018	50,000	3 months
19-09-2018	1,00,000	4 months
20-10-2018	4,00,000	3 months
30-11-2018	30,000	5 months

23. A company purchased Rs. 30,000, 6 % debentures (own) in Rs. 100 each at Rs. 95 each for investment. After six months, the debentures were cancelled. Show journal entries.

(8 × 5 = 40 Maximum ceiling 35 Marks)

**Section C**

*Answer any two of the following.  
10 marks each.*

24. The following are the ledger balances of Bombay Bank Ltd. Prepare final accounts as on 31-3-2018 :

Share capital (20,000 shares of Rs. 100 each)	...	20,00,000
Reserve Fund Investment	...	10,00,000
General expenses	...	1,82,000
Current deposits	...	2,02,44,000
Interest paid	...	1,61,000
Savings deposits	...	29,20,000
Fixed deposits	...	40,00,000
P and L A/c balance brought forward	...	2,30,000
Discount received	...	1,80,000
Rebate on bills discounted	...	64,000
Statutory Reserve (Opening)		10,00,000
Commission, exchange and brokerage	...	44,000
Cash	...	2,27,000
Interest received	...	5,32,000
Cash with RBI	...	20,12,000
Balance with other banks	...	2,00,000
Short loans (Cr.)		64,82,000
Loans and advances to customers	...	1,55,85,000
Investments	...	98,83,000
Bills discounted	...	62,28,000
Premises	...	22,18,000

**Turn over**

## Additional Information :

- (1) Provision for bad debts required Rs. 1,29,000
- (2) The bank had bills for collection Rs. 5,00,000 and acceptances, endorsements and guarantees Rs. 16,00,000
- (3) The P and L A/c balance is the balance left after the payment of interim dividend amounting to Rs. 2,00,000

25. From the following particulars, prepare the revenue account of Sundar Life Insurance Co. Ltd. for the year ended 31-03-2020 :

Premiums - First year	...	610,000
Renewal premiums	...	130,000
Premium on reinsurance ceded	...	80,000
Premium on reinsurance accepted	...	60,000
Commission paid on first year premium	...	42,000
Commission paid on renewal premium	...	3,000
Commission on reinsurance accepted	...	15,000
Commission on reinsurance ceded	...	4,000
Interim bonus to policy holders	...	22,000
Interests and rent received - gross	...	200,000
Claims by death	...	200,000
Claims by maturity	...	230,000
Claims by death ceded in reinsurance	...	25,000
Claims by maturity ceded in reinsurance	...	15,000
Claims by death accepted in reinsurance	...	18,000
Claims by maturity accepted in reinsurance	...	6,000
Annuities paid	...	35,000
Surrenders	...	22,000
Salaries	...	30,000

Rent, rates and taxes	...	9,000
Audit fee	...	6,000
Law charges	...	4,000
Life Assurance Fund on 01-04-2019	...	35,00,000
Net liability on life policies on 31-03-2019	...	22,50,000
Net liability on life policies on 31-03-2020	...	24,00,000

Transfer 10 % of surplus to shareholders, 10 % to general reserve and balance to fund for future appropriations.

26. What is meant by redemption of preference shares ? Explain the conditions and procedure for the redemption of preference shares.
27. Arjun Ltd. had issued 50,000 debentures of Rs. 100 each redeemable at par. The company purchased 5,000 debentures from the open market for immediate cancellation at Rs. 95 each just after the due date of debenture interest. Pass the journal entries for purchase of own debentures for immediate cancellation.

(2 × 10 = 20 marks)

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**SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION****APRIL 2023**

Biotechnology

BTY 2C 07—ENVIRONMENTAL BIOTECHNOLOGY

(2017—2018 Admissions)

Time : Three Hours

Maximum : 64 Marks

**Section A***Answer all questions in a sentence.**Each question carries 1 mark.*

1. What is yellow water ?
2. Minimum DO necessary to support Aquatic Health ?
3. Name any *two* pathogenic organisms found in domestic waste water ?
4. Define Theoretical oxygen demand ?
5. Bar screen is an example for \_\_\_\_\_ treatment unit ?
6. Expand UASB.
7. What is COD ?
8. Sludge.
9. Example for an acidophilic bacterium ?
10. MPN.

(10 × 1 = 10 marks)

**Section B***Give short answers to seven out of ten questions.**Each question carries 2 marks.*

11. Define DO and how can judge the quality of water in terms of DO ?
12. Write a note on characteristics of an ideal disinfectant ?
13. Write a brief note on types of sewage ?

**Turn over**

14. Write a note on Limitation of BOD ?
15. Write a note on multiple tube fermentation Technique ?
16. Classify the water treatment process on the basis of principle of operation ?
17. Write about the advantages and disadvantages of trickling filters ?
18. Write a short note on coagulants used in primary treatment ?
19. Discuss about Biological indicators ?
20. Write a note on any method for removal of dissolved solids ?

(7 × 2 = 14 marks)

### Section C

*Answer in a paragraph to any four out of six questions.  
Each question carries 5 marks.*

21. Write a note on IMVIC test ?
22. Write a note on major types of equipment in Primary treatment ?
23. Write a note on sedimentation ?
24. Write a note on processes in tertiary treatment ?
25. Explain about Packed Column Reactors ? Discuss its advantages and disadvantages ?
26. Write a note on Biological Phosphorous removal ?

(4 × 5 = 20 marks)

### Section D

*Write essay on any two.  
Each question carries 10 marks.*

27. Write an essay on agents for disinfection of sewage ?
28. Write an essay on Facultative Pond ?
29. Write an essay on anaerobic digestion of sludge and discuss about the various microorganisms associated with it ?
30. Write a detailed essay on the analysis of water for fecal contamination ?

(2 × 10 = 20 marks)