

**SECOND SEMESTER B.Sc. BIOTECHNOLOGY DEGREE INTERNAL EXAMINATION
JULY 2023
ENVIRONMENTAL BIOTECHNOLOGY**

(Time: Two Hours)

(Maximum: 60 Marks)

Section A

Answer at least **Eight** questions

Each question carries 3 marks

All questions can be attended

Overall Ceiling 24

1. Indicator Organism
2. Principles of Aerobic treatment
3. EMB Agar
4. MPN
5. Primary treatment
6. Principles of Anaerobic wastewater treatment
7. EMB Agar
8. Primary treatment
9. MPN
10. BOD
11. Methanogenic bacteria

SECTION B

Answer at least **five** questions

Each question carries 5 marks

All questions can be attended

Overall Ceiling 25

12. Activated sludge.
13. rotating biological contactor
14. Trickle filters
15. Stabilization ponds
16. Packed column reactors
17. Principle of aerobic treatment
18. Primary treatment
19. Sedimentation tank

SECTION C

Answer any **one** question

Each question carries 11 marks.

20. Characteristics of wastewater
21. Bacteriological Examination of Water

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THIRD SEMESTER B.COM DEGREE INTERNAL ASSESSMENT EXAMINATION 2022-23

CORPORATE ACCOUNTING

Time: 2.5 Hours
Marks

Maximum: 80

Section A- Answer all questions. Each question carries 2 marks.

Overall Ceiling 25 marks

1. Analyse the advantages of buy-back of shares for a company. How does this practice benefit both the company and its shareholders?
2. Explain the concept of redemption of debentures. How does it impact a company's financial structure?
3. What are bonus shares? Discuss their role in enhancing shareholder value.
4. Identify and evaluate the circumstances under which a company might issue bonus shares. How do these circumstances influence the decision-making process?
5. Assess the advantages of issuing bonus shares from the perspective of shareholders. How does this affect their investment?
6. Define right shares and illustrate how they differ from other types of shares issued by a company.
7. Examine the advantages of a right issue for companies. How does this method of raising capital compare to other alternatives?
8. What is meant by the redemption of preference shares? Evaluate its implications on a company's capital structure.
9. Discuss the various methods for the redemption of preference share capital. Which method is most beneficial for a company, and why?
10. Explain the Slip System of Posting. How does it enhance the accuracy and efficiency of accounting processes?
11. What are Non-banking Assets? Discuss their significance and potential impact on a financial institution's balance sheet.
12. Describe the concept of Rebate on Bills Discounted. How does it affect a company's financial performance?
13. What is a Life Fund in the context of insurance companies? Analyze its importance in ensuring the financial stability of an insurance firm.
14. Define standard assets and discuss their role in the financial health of a banking institution.
15. What is a consolidated balance sheet? Explain its importance in providing consolidation

Section B- Answer all questions. Each question carries 5 marks.

Overall Ceiling 35 marks

16. Following are the extracts from the draft B/S of Ram Ltd. as on 31-3-2018 : Authorised capital : Rs. 2,00,000 Equity shares of Rs. 10 each 20,00,000 Issued and subscribed capital : 50,000 Equity shares of Rs. 10 each 5,00,000 Reserve fund 1,00,000 P/L Account 80,000.

A resolution was passed declaring the issue of bonus shares of 20 % on equity shares, to be provided as to 60,000 out of P/L Account and 40,000 out of Reserve Fund. The bonus shares were to be satisfied by issuing fully paid equity shares. Write the journal entries.

17. What are the conditions of the Redemption of Preference Shares ?

18. X Ltd, decided to make a right issue to existing shareholders in proportion of 3 shares for every 4 held. Issue price per share is Rs. 150 and Market Price at the time of right issue is Rs. 200. Calculate the Value of Right.

19. The following are taken from the in the balance sheet of Raja Limited as on 31 December 2011

10,000 equity shares of ₹10, each ₹1,00,000

10,000,8% preference shares f ₹10, each ₹1,00,000

Capital reserve ₹50,000

General reserve ₹30,000

Profit and loss account ₹85,000

The company redeem the preference shares on first January 2012., Give journal entries

20. Mention the conditions for issue of bonus shares

21. While crossing the books of accounts on 31 March 2017, a banking company has its advances classified as follows (rupees in lakhs)

standard assets, 16,800.

Substandard asset, 1300

secured portion of doubtful debts

-Up to one year 320

-One year to 3 years 90

-More than three years 30

Unsecured portion of doubtful debts 97

Loss asset 48

Calculate calculate the amount of provision which must be made against the advances

22. Net profit for the year 2010 is ₹18 lakhs. Net profit for the year 2011 is ₹60 lakhs number of equity shares outstanding till 30 August 2010, is 20 lakhs bonus issue on 1 September 2011= (new):1(old).

Calculate EPS for the year 2011 and adjusted EPS for the year 2010.

23. explain various categories of SLR securities.

Section C

Answer any two questions(carries 2*10 marks)

24. From the following information prepare revenue account of safe insurance company Ltd as on 31 March 2011 (figures in 000s)

Claim by death ₹1,52,280 claims by maturity ₹60,000 to 20 premium ₹14,11,380 transfer fees ₹258 consideration for annuities granted ₹1,64,254, annuities paid ₹1,06,922 bonus in cash ₹4832 expenses

of management ₹63,840 commission ₹ 19,148 interest and dividend ₹1,95,680 income tax ₹11,420 surrender ₹26, 280 bonus in reduction of premium ₹ 1960 dividend to shareholders ₹11,000 and life assurance fund ₹30,42,000.

25. From the following particulars, prepare the balance sheet of Jaya bank Limited for the year ended 31 March 2011.

Share capital.		5,00,000	
Reserve fund		10,00,000	
Fixed deposit		20,00,000	
Savings bank deposit		30,00,000	
Current accounts,		70,00,000	
Borrowed from the bank		2,00,000	
Investments,	30,00,000		
Premises,	12,00,000		
Cash in hand	60,000		
Cash at bank	28,00,000		
Money at all and short notice	2,00,000		
Salaries	80,000		
Rent	30,000		
Profit and loss, 1 April 2010		1,60,000	
Interest earned		4,50,000	
Bill discounted	5,00,000		
Bills payable,		8,00,000	
Loans ,advances, overdraft &credits	7,00,000		
Unclaimed dividend		30,000	
Sundry creditors		30,000	
Total	1,51,70,000	1,51,70,000	

The bank had the bill for ₹14 lakhs as collection for its constituents and also acceptance and endorsement for them amounting to ₹4,00,000

26. write down the entries for redemption of debentures under sinking fund method

27. The following are the liabilities and assets of the holding company, H limited. And its subsidiary S limited a song, 31 December 2014

Liabilities	H	S	Assets	H	S
Share capital			Sundry assets	260000	240000

Shares of ₹10 each	40000	200000	Investments:		
Profit and loss account	80000	20000	20000 shares in S		
General reserve	40000	16000	Ltd	300000	
Current liabilities	40000	4000			
	560000	240000		560000	240000

H Ltd acquired the shares of S Ltd on 31st December 2014. Prepare the consolidated Balance sheet.