Reg. No.: ....

Name: ....

U8716

University of Kerala

Second Semester FYUGP Degree Examination, April 2025

Discipline Specific Core Course

COMMERCE

UK2DSCCOM100 - Financial Accounting

Academic Level: 100-199

Time: 2 Hours(120 Mins) **Max. Marks: 56**

Part A.6 Marks:Time 5 Minutes.(Cognitive Level :Remember(RE)/Understand(UN)) Objective Type.1 mark each, Answer all questions

Qn No.	Question	CL	CO
1	Choose the mode of dissolution conducted with the consent of all the partners Options : A)Dissolution by agreement B)Compulsory dissolution C)Dissolution by notice D)Dissolution by court	RE	2
2	The Journal entry to be passed to the effect of loading on goods sent is; Options : A)Consignment account Dr To goods sent on consignment B)Goods sent on consignment account Dr To trading account C)Goods sent on consignment account Dr To consignment account D)Consignment account Dr To consignee account	RE	3
3	Written policy document that discuss the recognition, measurement, and treatment of specific accounting transactions in a business is called; Options : A)Accounting Principles B)Accounting Standards C)Accounting Policies D)Accounting Concepts	UN	1
4	In consignment, the reward for the consignee is called----------	UN	3
5	Branch stock account is maintained to record transactions at which value? Options : A)Selling price B)Purchase price C)Cost price D)Marginal cost price	UN	4
6	Identify the event which is commonly a ground for dissolution of a partnership. Options : A)Expiry of partnership term or fulfillment of the pre-determined purpose B)Mutual agreement among the partners C)Death or insolvency of partner D)All of the above.	UN	1

Part B.10 Marks.Time:20 Minutes (Cognitive Level:Understand(UN)/Apply(AP))Two-three sentences.2 marks each.Answer all questions

Qn No.	Question	CL	CO
7	A partnership firm is dissolved, and after paying all liabilities, there remains a balance of Rs.10,000. If the profit-sharing ratio between two partners, A and B, is 3:2, how much will each partner get?	UN	2
8	Examine the main purpose of the Partnership Deed	UN	1
9	As an accountant of a firm at the time of dissolution, how will you utilise the sale proceeds from assets based on priority?	AP	1
10	Calculate the number of units available for sale if; 200 units are sent on consignment and a normal loss of 5% is reported.	AP	3
11	Construct a partnership deed that outlines the terms and conditions of partnership	AP	2

Part C.16 Marks.Time:35 Minutes.(Cognitive Level :Apply(AP)/Analyse(AN))Short Answer.4 marks each, Answer all 4 questions,choosing among options * within each question

Qn No.	Question	CL	CO
12	A) At the time of dissolution, one partner agrees to settle all outside liabilities by taking over an asset. How should this be recorded in the books? OR B) Identify the various accounts to be prepared under the stock and debtor system. Explain	AP	2, 3
13	A) A partnership firm is being dissolved due to internal conflicts. Apply the process of dissolution to explain how the firm's assets and liabilities should be settled OR B) Mr. Rakesh of Mumbai sent 2000 tons of Coal on consignment @ ₹ 300 per ton to Deepak. Consignor paid ₹10,000 as carriage and ₹ 8,000 for wages. Consignee spent ₹ 2,000 for expenses. Mr.Deepak received 10 per cent less coal. Deepak sold 1500 ton coal @₹ 400 per ton. Calculate the value of unsold stock.	AP	2, 3

Qn No.	Question	CL	CO
14	A) If a partnership firm with three partners follows an equal profit sharing agreement but has unequal capital investment how would Garner V Murray case affect them in case of insolvency. OR B) A partnership follows the fixed capital method, but one partner suggests switching to the fluctuating capital method to reduce bookkeeping efforts.Analyze the differences between these methods and their impact on financial statements.	AN	1, 1
15	A) M/s.Sai Traders of Madras consigned goods of the cost of Rs.60000 to Rajaneesh Agencies, Bangalore. The consignor paid insurance Rs.500 and freight Rs.250.The consignee took delivery of the consignment and sold some of the goods for Rs.70000.They spent Rs.1200 for the sales expenses.The consignee will get a commission of 5% on sales.The unsold goods are valued at Rs.6500.Give journal entries in the books of M/s.Sai Traders. OR B) On 31^{st} December 2024, Head Office account in Mumbai Branch book shows a credit balance of Rs.2,40,000. On the same date the Mumbai Branch account in Head Office Book shows a Debit Balance of Rs.2,80,000. On Verifying the books, it was found that goods sent by the HO to the Branch but not received by the Branch before the closing date amounted to Rs.30,000. Show how the Adjusting Entries will appear in the books of Head Office and Branch.	AN	4, 4

Part D.24 Marks.Time: 60 Minutes.(Cognitive Level :Analyse(AN)/Evaluate(EV)/Create(CR)) Long Answer 6 Marks each.Answer all 4 questions choosing among options * within each question

Qn No.	Question	CL	CO
16	A) Ramachandran is a manufacturer of traditional hand-woven ethnic wear based in Balaramapuram in the Thiruvananthapuram District. He partners with Raghul, who is based in Lucknow, to showcase and sell his wear. They agree on two alternative business arrangements for carrying on their business. **Business arrangement 1:**Ramachandran agreed to display and sell his wear on his behalf. For the business arrangement, Raghul will receive 40% commission on the sales made by him. Ramachandran shall retain the ownership of the designs and the stock of goods until they are sold. **Business arrangement 2:**Ramachandran sells the entire collection outright to Raghul for ₹3,00,000, because of which Raghul owns the collection and sells them to customers at any price fixed by him. Compare the two types of business arrangements and list out the features of these arrangements. OR B)	AN	3, 2

Qn No.	Question	CL	CO
	A,B and C are partners in a firm sharing profits and losses in the ratio of 3:2:1.They decide to dissolve the firm on March 31,2024.The following is their Balance Sheet as on that date.		

Balance Sheet as on 31st March 2024

Liabilities	Amount	Assets	Amount
Capital A	50,000	Cash	15,000
Capital B	40,000	Debtors (₹60,000 - ₹5,000)	55,000
Capital C	30,000	Stock	40,000
Creditors	35,000	Machinery	65,000
Bills Payable	20,000	Furniture	15,000
Reserve Fund	15,000		
	1,90,000		1,90,000

Additional Information

1. Assets were realized as follows: Debtors Rs.52000/-Stock Rs.35000/- Machinery.Rs.60000/- ,Furniture Rs.10000/-
2. Creditors were paid in full, but Bills Payable were settled for Rs.19000/-
3. Dissolution expenses amounted to Rs.4000 paid by A
4. A took over the unrecorded investment worth Rs.8000/-
5. The remaining cash was distributed among partners.

Prepare Realisation Account, analyse how the final cash balance is distributed among partners and discuss the impact of unrecorded assets on the Realisation Account.

17 | EV | 2, 2

A)

Critically evaluate the concept of LLP and its feature.

OR

B)

P, Q and R were partners sharing profit and losses equally. Their balance sheet after the preparation of the realisation account on dissolution of the firm was as follows.

Balance Sheet

Liabilities	**Amount (₹)**	**Assets**	**Amount (₹)**
P's Capital	12,000	Cash	8,000
Q's Capital	8,000	R's Capital	6,000
		Realisation Account	6,000
Total	**20,000**	**Total**	**20,000**

R is insolvent and his private estate pays only ₹ 5000 of the amount due to the firm. Close the books of accounts by applying principles laid down in Garner Vs. Murray case.

18 | A) | EV | 4, 3

Qn No.	Question	CL	CO
	Evaluate the benefits of keeping accounts for various branches OR B) Is it ethical for a consignor to set a very high invoice price to show artificially increased profits?Evaluate the advantages and risks of invoicing goods at a price higher than cost.		

19

A)

On 31st march 2020, the firm of Amit, Rohan, Kiran sharing profit and losses in the ratio 5:3:2 had the following assets and liabilities:

Balance Sheet of as on 31st March 2020

Liabilities	Amount	Assets	Amount
Capital		Cash	5,000
Amit	25,000	Debtors	25,000
Rohan	15,000	Stock	20,000
Kiran	10,000	Furniture	10,000
Creditors	25,000	Machinery	20,000
Bank Overdraft	10,000	Patent Rights	5,000
Mrs. Rohan's Loan	5,000	Goodwill	9,000
Accident Compensation Payable	4,000		
Total	**94,000**	**Total**	**94,000**

Additional Information:

1. The firm was dissolved on the same date.
2. Debtors were realized at ₹19,000.
3. Stock was realized at ₹17,000.
4. Patent Rights and Goodwill were found to be valueless.
5. Amit took the responsibility to discharge the bank overdraft.
6. Rohan agreed to pay Mrs. Rohan's loan.
7. Creditors were paid ₹21,000 in full settlement of their claims.
8. Dissolution expenses amounted to ₹5,000.

OR

B)

A, B and C are partners in a firm sharing profits and losses equally.Their capitals as on 1st April 2020 were ₹300000, ₹500000 and ₹200000 respectively. As per partnership deed, C is entitled to a salary of ₹15000 pm. A is entitled to rent of ₹5000 p.m. No interest to be charged on drawings. Interest on capital is 12% p.a . B had withdrawn ₹ 10000 pm from business. The profit for the year before charging interest on capital amounts to ₹460000.

Prepare Profit and Loss Appropriation account and capital accounts

CL: CR | CO: 1, 1

Reg. No.: ....

Name: ....

U8981

University of Kerala

Second Semester FYUGP Degree Examination, April 2025

Discipline Specific Core Course

MANAGEMENT

UK2DSCMGT102 - Managerial Economics

Academic Level: 100-199

Time: 2 Hours(120 Mins) **Max. Marks: 56**

Part A.6 Marks:Time 5 Minutes.(Cognitive Level :Remember(RE)/Understand(UN)) Objective Type.1 mark each, Answer all questions

Qn No.	Question	CL	CO
1	Average Product (AP) = Options : A)AP= TP x Input B)AP= TP/Units of Variable input C)Ap= MP/Input D)AP= Total cost/Output	RE	3
2	Define the Law of Supply?	RE	1
3	Identify the primary goal of managerial economics Options : A)profit maximization B)Cost maximization C)Revenue maximization D)Social welfare maximization	UN	1
4	Select a product with elastic demand Options : A)Salt B)Luxury car C)House D)Food	UN	2
5	Law of diminishing return applies in …….............	UN	3
6	An oligopoly market is characterized by……. sellers.	UN	4

Part B.10 Marks.Time:20 Minutes (Cognitive Level:Understand(UN)/Apply(AP))Two-three sentences.2 marks each.Answer all questions

Qn No.	Question	CL	CO
7	Compare the demand curves of perfect competition and monopoly	UN	4
8	Compare Wealth and Welfare	UN	1
9	Apply the concept of Law of diminishing marginal utility with an example.	AP	3
10	As a manager at a retail shop, identify the extend to which you can apply economic theories in pricing.	AP	1

Qn No.	Question	CL	CO
11	Demonstrate the differences between perfect competition and imperfect competition with examples	AP	4

Part C.16 Marks.Time:35 Minutes.(Cognitive Level :Apply(AP)/Analyse(AN))Short Answer.4 marks each, Answer all 4 questions,choosing among options * within each question

Qn No.	Question	CL	CO
12	A) Construct a demand curve using given price-quantity data and derive the equation of the demand function. OR B) Exhibit the charactrestics of perfectly competitive market.	AP	2, 4
13	A) Implement the decision-making process using economic theories to evaluate whether a company should invest in new technology. OR B) Demonstrate production function and its managerial application	AP	1, 3
14	A) Compare monopolistic competition and oligopoly. and examine the competitive strategies faced by the firms in these market structure OR B) Analyse the law of returns to scale.	AN	4, 3
15	A) Gold price increases significantly yet the demand for gold increases. Analyze whether this violate the Law of demand OR B) Differentiate economics from managerial economics.	AN	2, 1

Part D.24 Marks.Time: 60 Minutes.(Cognitive Level :Analyse(AN)/Evaluate(EV)/Create(CR)) Long Answer 6 Marks each.Answer all 4 questions choosing among options * within each question

Qn No.	Question	CL	CO
16	A) Compare and contrast different demand forecasting methods and their suitability for various industries OR B) Break down the concept of diminishing marginal utility and Deconstruct its implications for consumer behavior.	AN	2, 1
17	A) Evaluate the effect of globalization on business cycle fluctuations. OR B) Evaluate the relationship between managerial economics and other disciplines, explaining how different fields contribute to better decision-making	EV	3, 1
18	A) Consider and assess the impact of supply elasticity on the market price. OR B) Evaluate the effectiveness of non-price competition in monopolistic and oligopolistic markets.	EV	3, 4
19	A) Construct a model showing the impact of oligopoly on consumer choice. OR B) Design a demand forecasting plan for a retail business dealing with seasonal products like winter clothing.	CR	3, 2

Reg. No.: ....

Name: ....

University of Kerala

Second Semester FYUGP Degree Examination, April 2025

Multi-Disciplinary course

COMPUTER APPLICATION

UK2MDCCAP101/ UK2MDCCSC102 - Social Media Management

Academic Level: 100-199

Time: 1 Hour Max. Marks: 28

Part A ,4 Marks ,Time 5 Minutes (Cognitive Level :Remember(RE)/Understand(UN))Objective Type 1 mark each, Answer all questions

Qn No.	Question	CL	CO
1	List out any two popular blogging Site	RE	1
2	State Webinar	RE	1
3	Identify the first step for creating discussion forum	UN	2
4	Define social news site.	UN	3

Part B ,8 Marks ,Time 15 Minutes (Cognitive Level :Understand(UN)/Apply(AP))Short Answer 2 marks each. Answer all questions

Qn No.	Question	CL	CO
5	Discuss the tips for brand building with social media platform.	UN	2
6	Describe any two features of Radian6.	UN	4
7	Explain importance of Social Media.	AP	1
8	Choose any two benefits of marketting with Q&A site	AP	3

Part C ,16 Marks ,Time 40 Minutes (Cognitive Level :Apply(AP)/Analyse(AN)/Evaluate(EV)/)Long Answer 4 marks each, Answer all questions choosing among options* within each question

Qn No.	Question	CL	CO
9	A) Describe about a) Sharing photos b) Sharing videos c)Sharing images d)Sharing webinars OR B) A local restaurant wants to increase foot traffic. Explain how they could use location -based marketing to achieve this	AP	1, 3
10	A) Compare blog and microblog with suitable example OR B) Analyze the use of social news sites	AN	2, 5
11	A) Analyze the factors considering when selecting a social media monitoring tool OR B) Analyze the social media planning cycle.	EV	4, 1
12	A) Explain the marketing tips using social news site and Q&Asites OR B) Compare Social media monitoring and Social media marketing	CR	3, 4

Reg. No.: ....

Name: ....

U9218

University of Kerala

Second Semester FYUGP Degree Examination, April 2025

Ability Enhancement Course

ENGLISH

UK2AECENG112 - English Grammar and Communication

Academic Level: 100-199

Time: 1 Hour **Max. Marks: 28**

Part A ,4 Marks ,Time 5 Minutes (Cognititve Level :Remember(RE)/Understand(UN))Objective Type 1 mark each, Answer all questions

Qn No.	Question	CL	CO
1	Describe 'conciseness' in writing.	RE	1
2	Correct the spelling of the given word 'necesity'	RE	1
3	What are portmanteau words ?	UN	3
4	What is the function of language ?	UN	2

Part B ,8 Marks ,Time 15 Minutes (Cognitive Level :Understand(UN)/Apply(AP))Short Answer 2 marks each, Answer all questions

Qn No.	Question	CL	CO
5	Discuss the components of building paragraphs.	UN	2
6	Explain the difference between a research report and a business report.	UN	4
7	Illustrate how topic sentences improve paragraph clarity.	AP	3
8	How does revising improve a piece of writing?	AP	3

Part C ,16 Marks ,Time 40 Minutes (Cognitive Level :Apply(AP)/Analyse(AN)/Evaluate(EV)/)Long Answer 4 marks each, Answer all questions choosing among options* within each question

Qn No.	Question	CL	CO
9	A) Demonstrate the use of any 4 major punctuation marks. OR B) Draft a job application letter for the post of an assistant manager in a company.	AP	1, 4
10	A) You are Rohan Khanna of 149 Circular Road, Panipat. Write an application to the Manager, D.A.V. Senior Secondary School, Panipat, in response to an advertisement for the post of a music teacher in that school. OR B) Analyze the use of hyperbole in the following sentence"I've told you a million times not to leave your shoes in the hallway."	AN	4, 5

Qn No.	Question	CL	CO
11	A) Compare the various methods to improve the craft of writing. OR B) Evaluate the role of editing and proofreading in writing.	EV	3, 3
12	A) Write a short passage describing a sunset using simile, metaphor, and hyperbole. OR B) Compose a formal letter requesting change of address in bank passbook.	CR	3, 4

Reg. No.: ....

Name: ....

U9240

University of Kerala

Second Semester FYUGP Degree Examination, April 2025

Ability Enhancement Course

MALAYALAM

UK2AECMAL100 - പ്രചോദനാത്മകസാഹിത്യം

Academic Level: 100-199

Time: 1 Hour **Max. Marks: 28**

Part A ,4 Marks ,Time 5 Minutes (Cognititve Level :Remember(RE)/Understand(UN))Objective Type 1 mark each, Answer all questions

Qn No.	Question	CL	CO
1	അശ്വമേധം എന്ന കവിത രചിച്ചതാര് ?	RE	1
2	സുഗന്ധി എന്ന ആണ്ടാൾ ദേവനായകി' എന്ന നോവൽ രചിച്ചതാര്?	RE	1
3	ഹിഗിറ്റ എന്ന കഥ എഴുതിയത് ആര് ?	UN	1
4	"കേരളമെന്ന പേർ കേട്ടാൽ അഭിമാനപൂരിതമാകണമന്തരംഗം" -ആരുടെ വരികൾ?	UN	2

Part B ,8 Marks ,Time 15 Minutes (Cognitive Level :Understand(UN)/Apply(AP))Short Answer 2 marks each, Answer all questions

Qn No.	Question	CL	CO
5	'നിങ്ങൾ എന്നെ കമ്മ്യൂണിസ്റ്റാക്കി' എന്ന നാടകത്തിന്റെ പ്രമേയം എന്ത് ?	UN	2
6	ആ സ്വപ്നം ഒരിക്കലും സാക്ഷാത്മായില്ല ഏത് സ്വപ്നം	UN	2
7	"എനിക്ക് മരണമില്ല" എന്ന വയലാറിന്റെ കവിത ഭാവിതലമുറയ്ക്ക് പ്രചോദനമാകുമോ? സ്വാഭിപ്രായം വ്യക്തമാക്കുക?	AP	2
8	ഹിഗ്വിറ്റ എന്ന ചെറുകഥയിൽ പരാമർശിക്കുന്ന ഗീവർഗ്ഗീസ് അച്ചൻറെ കഥാപാത്ര സവിശേഷത വ്യക്തമാക്കുക	AP	4

Part C ,16 Marks ,Time 40 Minutes (Cognitive Level :Apply(AP)/Analyse(AN)/Evaluate(EV)/)Long Answer 4 marks each, Answer all questions choosing among options* within each question

Qn No.	Question	CL	CO
9	A) ടി. പത്മനാഭന്റെ കഥകൾ ചെറുകഥ സാഹിത്യത്തിൽ എങ്ങനെ വ്യത്യസ്തമാകുന്നു ?വിശദമാക്കുക OR B) നാടകം, സിനിമ എന്നീ കലാരൂപങ്ങൾ മാനവിക ചേതന ഉണർത്തുന്നതിനും ബോധവത്കരിക്കുന്നതിനും ഉള്ള കലാരൂപങ്ങൾ എന്ന നിലയിൽ സമൂഹത്തിൽ സ്വീകാര്യമായി തീർന്നിരിക്കുന്നവയാണ്. അങ്ങനെ ഉള്ള ഒരു കലാരൂപത്തെ പരിചയപ്പെടുത്തുക.	AP	3, 2
10	A) സ്ത്രീകൾ നേരിടുന്ന പ്രശ്നങ്ങളുടെ സൂക്ഷ്മമായ വിലയിരുത്തലും അതിജീവനവുമാണ് 'ഹൗ ഓൾഡ് ആർ യു' എന്ന സിനിമ. വിശകലനം ചെയ്യുക OR B)	AN	3, 4

Qn No	Question	CL	CO
	ഒരു സ്ത്രീയെന്ന നിലയിൽ പ്രഭാഷണജീവിതത്തിൽ നേരിട്ട വെല്ലുവിളികളെ പ്രൊഫ. എം. ലീലാവതി നേരിട്ടതെപ്രകാരമെന്ന് വിശദമാക്കുക.		
11	A) 'ആൽഫ' നോവൽ മുന്നോട്ട് വയ്ക്കുന്ന പ്രചോദനാശയങ്ങൾ സംഗ്രഹിക്കുക. OR B) ജീവിതത്തിൽ പ്രചോദനാത്മകമായി ഇടപെടുന്നതിൽ ദൃശ്യകലകളുടെ സാധ്യതകൾ വിലയിരുത്തുക.	EV	3, 4
12	A) 12. ജീവിതത്തെ ഗുണപരമായി വിലയിരുത്തുന്ന 8 വരി കവിത എഴുതുക. OR B) പ്രചോദനം നൽകിയ ഒരു സാഹിത്യ സൃഷ്ടിയെ (നോവൽ, ചെറുകഥ, കവിത, സിനിമ) പരിചയപ്പെടുത്തിക്കൊണ്ട് ഡയറി കുറിപ്പ് തയ്യാറാക്കുക ?	CR	2, 4

Reg. No.: ....

Name: ....

U9234

University of Kerala

Second Semester FYUGP Degree Examination, April 2025

Ability Enhancement Course

HINDI

UK2AECHIN102 - VYAVAHARIK HINDI

Academic Level: 100-199

Time: 1 Hour **Max. Marks: 28**

Part A ,4 Marks ,Time 5 Minutes (Cognititve Level :Remember(RE)/Understand(UN))Objective Type 1 mark each, Answer all questions

Qn No.	Question	CL	CO
1	'Reminder ' का हिंदी पारिभाषिक शब्द लिखिए ।	RE	3
2	श्रवण कौशल का दूसरा नाम क्या है?	RE	3
3	Allowance का हिंदी शब्द क्या है ?	UN	3
4	भाषा के प्रथम दो कौशल को क्या कहते हैं?	UN	2

Part B ,8 Marks ,Time 15 Minutes (Cognitive Level :Understand(UN)/Apply(AP))Short Answer 2 marks each, Answer all questions

Qn No	Question	CL	CO
5	पारिभाषिक शब्द के उच्चारण में सरलता चाहिए , क्यों ?	UN	1
6	आधुनिक युग में बैंक का महत्वपूर्ण स्थान है ।क्यों ? दो कारण लिखिए ।	UN	1
7	भाषण कौशल का महत्व क्या है?	AP	2
8	शिकायती पत्रों को कितने वर्गों में रखा जा सकता है? कौन -कौन से हैं?	AP	5

Part C ,16 Marks ,Time 40 Minutes (Cognitive Level :Apply(AP)/Analyse(AN)/Evaluate(EV)/)Long Answer 4 marks each, Answer all questions choosing among options* within each question

Qn No.	Question	CL	CO
9	A) लेखन से अपने कार्यक्षेत्र में क्या लाभ होते हैं? इस पर टिप्पणी प्रस्तुत कीजिए। OR B) परीक्षा की तैयारी के विषय में अपने बड़े भाई को एक पत्र लिखिए ?	AP	2, 1
10	A) पारिभाषिक शब्दावली के गुणों के बारे में विश्लेषण कीजिए! OR B) अभिव्यक्ति कौशल अपनाने से एक भाषा पर पूरा अधिकार प्राप्त कर सकते हैं - विश्लेषण कीजिए।	AN	5, 4
11	A) माल भेजने में देरी होने पर शिकायत करते हुए एक पत्र लिखिए। OR B)	EV	1, 5

Qn No.	Question	CL	CO
	मिलन कीजिए- लिपिक - Research सलाहकार - Ministry मंत्रालय - clerk अनुसंधान - Adviser वार्षिक - Renewal क्षेत्रीय - Saving Bank बचत बैंक - Yearly नवीकरण - Zonal		
12	A) पुस्तक विक्रेता को पुस्तक भेजने के लिए पत्र लिखिए। OR B) बीमा अधिकारी और ग्राहक के बीच संवाद लिखिए।	CR	1, 1