



MES COLLEGE ERUMELY

ANSWER SHEETS





M.E.S. COLLEGE ERUMELY

(Affiliated to the Mahatma Gandhi University)

MADEL

INTERNAL EXAMINATIONS

Name of the Candidate : Malavika Madhu

Name of the Programme : B.com Finance & Taxation

No. of Pages

Semester : 6th Vth

09

Roll No. : 35

Subject : Management Accounting

Date of Examination : 20/04/2021 - Tuesday

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Part-A

① According to ^{England} CIMA, "Management Accounting is defined as any form of accounting information that enables a business to operate efficiently can be regarded as mgt. accounting."

It is composed of two terms, 'Mgt' and 'Accounting'. It is a tool in the hands of the mgt, that helps in ~~oper~~ completing the business activities to perform its functions especially planning & decision making. It helps mgt in taking important decisions.

② Mgt. Accountant is a person who does management accounting i.e. collect & analyse the accounting informations already collected & analysed by ~~an~~ accountant to ~~take~~ make the accounting information more meaningful & useful for the mgt to take decision. He make the accounting data more meaningful by using ~~the~~ standard costing, budgetary control etc. to enable mgt to take decisions.

③ Fund flow statement is a statement that shows the ~~and~~ inflow & outflow of ~~the~~ fund of an enterprise during a particular period. It is statement that summarises the changes in fund ~~is~~ working capital of an enterprise. It is prepared for a particular period.

✓ It shows the sources & application of fund during a particular period. It is used to evaluate the changes in ~~working capital~~ working capital.

④ Cash flow statement is a statement that shows the inflow & outflow of cash under various activities of an enterprise like Operating, Investing & financing activities. It shows the sources & ~~uses~~ ^{uses} of cash during a particular period. It is also known as 'Movement of Cash', 'Where got where gone statement' etc.

✓ It is prepared as per AS-3; mandatory to prepare cash flow statement for companies under Companies Act 2013.

⑤ Objectives of Comparative Balance sheet

Comparative Balance sheet is used to compare the financial position of a firm for two ~~or~~ years. It ~~is~~ helps to identify the absolute increase or decrease in balance sheet item in value & percentage.

Sheet ^{items} of two consecutive years

- 2 ii) To facilitate comparison
- iii) To know the position of the enterprise.
- iv) To know the ^{whether} progress is there or not in business.

⑥ Ratio Analysis

It is the use of accounting ratio to ~~know~~ ⁱⁿ the financial statements to know the effectiveness, solvency, operational efficiency of business. Ratio is the relationship of one term with another expressed in simple mathematical ~~ex~~ units. Ratio Analysis helps the business to analysis the present ~~at~~ efficiency, and take decisions, provide useful information in understandable form ^{to users of information.} (i.e., complex into simple data). There are liquidity, solvency, profitability ratio. It can be of four ways, ratio, rate or proportion, percentage etc.

⑦ Personal Judgement - Limitation of mgt. accounting.

2 As the mgt. accounting is an art, personal judgement affect the conclusions drawn. As, the conclusion taken in mgt. accounting by mgt. subjected to

for decision making

⑧

Fund from Operations
for the year ended.

	₹	₹
Net profit after tax		2,63,000
Add: Depreciation	75,000	
provision for tax	1,15,000	1,90,000
Less: Profit on sale of machine	25,000	
Int. on investment	50,000	75,000
Fund from Operations		<u>3,78,000</u>

⑨

Cash Flow from Operating Activities

Particulars	₹	₹
Cash Flow from Operating Activities		
Cash Receipt Sales		2,00,000
Cash Receipt from Debtors		8,00,000
Payment to employees		(2,00,000)
Trade creditors		(3,00,000)
Administrative Exp		(1,50,000)
<i>selling expn</i>		<u>(50,000)</u>
Cash generated from operations		3,50,000
		20,000

1) Current Ratio = $\frac{\text{Current Asset}}{\text{Current Liabilities}}$

10

C.A - ₹1,000

C.L - 30,500

Q.A - 56,000

Current Ratio = $\frac{71,000}{30,500}$

= 2.32 = 2:1 2.33:1

2 Quick Ratio = $\frac{\text{Quick Asset}}{\text{Current Liabilities}}$

ii, = $\frac{56,000}{30,500} = 1.8 = \underline{1:1}$ 1.84:1

Current Ratio = 2:1 & Quick Ratio = 1:1 (approximate)

Part - B

13) Difference Between Mgt. Accounting & Cost Accounting

Mgt. Accounting is any form of accounting that enables a business to be conducted efficiently. Cost Accounting helps in the ascertain of cost, cost control. Both of them are used together, but have certain differences

i) Purpose

~~It is used to help the mgt in taking managerial decision~~

i) purpose

any form of accounting information that enable a firm to conduct its operation efficiently

It helps to ascertain the cost, control the cost & reduce the cost.

ii) Main object
-ve]

Helps mgt in taking managerial decisions

To ascertain cost & reduce the cost of product or services.

iii) Scope

It have wider scope.

It have limited scope.

iv) Format of Statement

Mgt accounting does not have any format it uses all format & technique of cost & financial accounts

It ~~helps~~ have a format for preparation of cost sheet.

v) Legal compulsion

It is optional

It is compulsory

v) Focus

To make accounting informations useful to the mgt in decision making

To reduce cost by eliminating wastage etc.

v) Importance

Mgt accounting can be prepared along

Cost accounting can be prepared with

vi) ~~precision~~
planning &
forecast

~~Actual data~~
It uses historical
data, present data to
estimate future ✓

It use historical
data & present data ✓

~~Cost~~
precision

mgt accounting cannot
be prepared without
~~cost~~ accounting

Cost accounting can
be prepared without
mgt. accounting

The above stated are some of the difference
between cost & mgt. accounting.

14) Uses of Financial Statement.

Financial statement are those statement prepared to
know the profitability & performance of an enterprise.

It comprises of:

- i) Balance Sheet
- ii) Income Statement
- iii) Statement of Changes in Equity
- iv) Cash Flow statement
- v) Explanatory Notes

The following are the uses or advantages of financial
statement.

Management

- i) Financial statements helps in evaluating the

particular period. It shows the profit earned or loss incurred during a period.

ii) ~~Balance Sheet~~ Financial Position

Balance Sheet helps in providing information relating to the assets, liabilities & capital of an enterprise during a particular date.

iii) ~~Provides~~ Evaluate the Progress of Concern

By comparing the ~~the~~ financial statement the progress of a firm can be evaluated. This helps mgt. in taking important future decisions.

iv) ~~Portray~~ Liquidity Position

This helps banks, creditors the needed information about the liquidity position of concern as on a date.

v) ~~Emp.~~ Motivate Employees

Employees use financial statement to know the profitability of business that affect their incentives.

vi) Tax Administration

Financial Stmt. helps in providing adequate data for filling tax return, tax planning which

of financial statement.

(15) Significance of ~~the~~ Current Ratio & Quick Ratio

Current Ratio

It is the ratio of relationship between current asset & current liabilities. It shows the ~~liquidity~~ short term solvency position of firm to meet its short term obligation.

Current Assets are those asset that are easily converted into cash for period not more than one year.

$$\text{Current ~~Asset~~ Ratio} = \frac{\text{Current Asset}}{\text{Current Liabilities}}$$

Significance

- i) It shows the ~~the~~ relationship of current asset with current liabilities.
- ii) It shows the ability of a concern to meet current obligation.
- iii) Higher current ratio means more liquidity i.e., less working capital.
- iv) Low current ratio means less liquidity for the concern.

(Cash in hand, cash at bank), marketable securities,
③ ~~the~~ short term provisions, short term loans &
advances, ^{etc.} ~~outstanding & prepaid expenses~~ prepaid expenses.

Quick Ratio / Acid Test Ratio

It is the ratio of relationship between quick asset to current liabilities. It is also called Acid Test Ratio, Liquid Ratio etc.

Significance

i) It shows the relationship between quick Asset & Current liabilities.

ii) Ideal ratio of Quick ratio is 1:1.

iii) Quick assets include marketable securities, cash & cash equivalent, short term provision, short term loans & advances.

$$\text{Quick Ratio} = \frac{\text{Quick Asset}}{\text{Current liabilities}}$$

⑥ Format of Schedule of change in working Capital

Schedule of change in working Capital is

Statement. The format of Schedule of Change in Working Capital is as follows:

SCHEDULE OF CHANGES
IN WORKING CAPITAL
for the year ended

Particulars	Previous Year	Current Year	Effect on W.C	
			Increase	Decrease
A. Current Asset				
Cash in Hand	xx	xx		
Cash at Bank	xx	xx		
Sundry Debtors	xx	xx		
Stock	xx	xx		
Debtors Trade	xx	xx		
B' Receivable	xx	xx		
Total (A)	xxxx	xxxx		
B. Current Liabilities				
Creditors	xx	xx		
B' Trade Payable	xx	xx		
Bank Overdraft	xx	xx		
Provision for doubtful debt	xx	xx		
	xxxx	xxxx		

Total (E)

Important Note

Steps

- i) Identify Current Asset & record their previous yr & current year amt
- ii) Calculate the increase or decrease
- iii) Identify Current liability & record - previous Year & current Year amt
- iv) Calculate increase or decrease
- v) Working Capital is calculate
- vi) Increase & or decrease in w.c

Note

- i) Increase in C.A increase w.c
~~decrease~~ ^{de} decrease in C.A decrease w.c
Increase in C.L decrease w.c
Decrease in C.L increase w.c

ii) provision for ^{doubtful} debt can be deducted from Sundry Dr or shown in Current liabilities

The shown is the format of Schedule of Changes in w.c & related important notes

(17)

for the year ended 31st March 2019.

	2019	Percentage change
Exp		
EQUITY AND LIABILITIES		
i) Share holder's fund		
a) Share Capital	12,00,000	40
b) Reserve & Surplus	9,00,000	30
Total (A)	21,00,000	70
ii) Non current Liabilities		
Long Term Borrowing (10% debenture)	6,00,000	20
Total B	6,00,000	20
iii) Current Liabilities		
Creditors	3,00,000	10
Total C	3,00,000	10
Grand Total A+B+C	30,00,00	100

II @ ASSETS

i) Non-current Asset

a) Fixed - Tangible

furniture & fitting 15,00,000 50

Lease hold premi 9,00,000 30

Inventories	8,00,000	10
Cash & Cash Equivalent (Cash at bank)	3,00,000	10
Total B)	6,00,000	20
Grand Total (A+B)	30,00,000	100

② Objective of Mgt Accounting

Mgt. Accounting is ~~at~~ defined as the any form of accounting information that enable ~~re~~ business to be conducted more efficiently can be regarded as mgt. accounting. The following are the main objectives of mgt. accounting:

i) Planning & Policy for formulation

Mgt. accounting helps in planning future activities more efficiently by studying & analysing the past data. It helps mgt by providing all required informations to mgt.

ii) Helps in Organising

It helps in making the organisation more efficient by organising all the efforts of different sections toward the achievement of objectives or goals.

Set standards and compare actual with the standard set and if any deviation taking corrective actions.

iv) Helps in Coordinating

It coordinate the efforts of different dept & divisions to achieve the objective of the enterprise.

v) Reporting to mgt

Mgt. accounting providing timely & clear report to the mgt for taking immediate actions where were needed.

vi) Helpful in Tax Administration

Mgt accounting helps companies to meet the requirement such as filing of return timely duely payment of tax, etc.

vii) Helps in Interpretation process

Mgt. accounting helps in interpretation of the financial data as per the needs of the mgt for decision making. The financial data are made meaningful & useful for making decisions.

(24) Mgt Accounting is the presentation of information in such a way as to assist the mgt in creation of policy and in the day to day operations of an undertaking."

Mgt account composed of two terms 'mgt' & 'accounting'. It is a tool in the hands of the mgt for performing mgt functions like planning & decision making. It helps the mgt in creation of policy; & Day to day operations of an undertaking.

The above said ^{is} ~~are~~ the ~~two functions~~ objective of mgt-accounting.

Mgt Accounting helps to in assisting the management in the creation of policy. Mgt accounting collects, reanalysis the data provided in accounting to a meaningful & useful way that helps managers to take correct decision & plan for future; creation of policy. It uses historical data and past information to forecast future actions and assist the mgt in creation of policy in such manner that the effect of future events are minimized.

Mgt accounting provides the complex data in a simple and understandable form by using diagrams, graphs, etc. This data are used by mgt for

manager to manager in a better way.

By analysing past or historical data

future events can be forecasted and policies can be made in accordance with these events.

Mgt also helps in organising, coordinating & controlling all the activities of an enterprise so that efficient & effective operations can be ensured. Mgt.

Organises and delegates the duties and responsibilities to various dept and analyse their performance with

that of the standard set and if any positive deviation it is reviewed and negative deviations are corrected. It coordinate the efforts of many department to or division to attain the overall objective of organisation.

Timely reporting to mgt also helps managers to take correct actions at the right time. By doing so corrections can be taken on spot rather than think of not making that change.

It provides the standards to be comparing the performance of mgt with the actual performance. These helps the mgt analysis where the targets were achieved or not.

It helps in the mgt to take correct decision

Accounting to ~~provide the~~ provide information to mgt. that can help them in making the company more efficient, effective and systematic accomplishment of objectives.

By using different cost control techniques like standard costing, budgetary control control on the day to day operations can be made. By doing so, effective utilisation of available resources without wastage can be ensured. This helps in reducing costs of production. The operations of business are executed in such manner that it will reduce the overuse of working capital. By employing minimum working capital maximum efficiency can be ensured.

25) Different Tools & Techniques of Financial Statement Analysis

Comparative Statement
Common Size Statement
Trend Analysis
Ratio Analysis
Cash Flow
Fund Flow
Break even analysis

Financial Statement analysis is the process of analysis of financial statement of different period to know the efficiency of operations of the business. There are many tools & techniques used in financial statement analysis. they are.

iii) Cost Accounting

This helps in ~~also~~ analysing the cost of products and services. The mgt accounting can be prepared ~~only~~ ^{with} ~~after~~ preparation of cost accounting.

iv) Standard Cost

These are the cost which are set as standard to be achieved. Actual performance is evaluated by comparing ~~the~~ ^{Standard} performance with standard. If any deviations, ~~red~~ remedies are taken.

v) Marginal Costing

Different department using marginal costing to reduce the cost of production per unit.

vi) Budgetary Control

Budgets are prepared that shows the estimated plan of action in future period. These control are to be achieved.

vii) Management Information System (MIS)

These provide information of employees in computer systems.

viii) Revaluation Accounting

- ii) Financial Statement Analysis
- iii) Cost Accounting
 - iv) Standard Costing
 - v) ~~Marginal~~ Marginal Costing
 - vi) Budgetary Control
 - vii) Management Information System
 - viii) Revaluation Accounting
 - ix) Control Accounting
 - x) Tax Accounting

Let's look them in detail:

i) Financial Statement

Financial statements like Income Statement, Balance Sheet, ~~ratio analysis~~ fund flow stmt & Cash flow stmt are used as tool for financial statements analysis.

ii) Financial Statement Analysis

Financial statements are analysed using ratio analysis, for knowing the financial improvement, solvency, liquidity etc. Comparative stmt shows the financial position of enterprise in different year.

ix) Control Accounting

Control mechanisms are used so that the target objectives can be achieved within a control of cost

x) Tax Accounting

These helps in meeting the legal requirement of Govt. By filing the return on time on due basis submission of return.

All the above explained are some of the tools & techniques of financial statement analysis.



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VIth Semester

INTERNAL EXAMINATIONS

Name of the Candidate : Prameena Abdul Kariem No. of Pages

Name of the Programme : COST ACCOUNTING BCOM FEI

Semester : VIth

Roll No. : 54

Subject : COST ACCOUNTING-2

Date of Examination : 16/11/2021

50/80

Part - C

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Process A

Particulars	unit	amt	Particulars	unit	amt
To raw materials	100	1000	By normal loss $(100 \times 10) = 10$	10	30
To other expense		600	By abnormal loss	15	262
			By output transferred	75	1308
	<u>100</u>	<u>1600</u>		<u>100</u>	<u>1600</u>

Abnormal loss = $(\text{Total cost incurred} - \text{equiv. value of normal loss})$

$\frac{\text{Input units} - \text{normal loss unit}}{\text{Input units}}$

\times abnormal loss unit

$$= \left(\frac{1600 - 30}{100 - 10} \right) \times 15$$

$$= \frac{1570}{90} \times 15 = 262$$

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Paired	Value	Profit
I	1,50,000	20,000
II	1,70,000	25,000

① PN ratio = $\frac{\text{Change in profit} \times 100}{\text{Change in value}}$

$$= \frac{(25,000 - 20,000) \times 100}{(1,70,000 - 1,50,000)}$$

$$= \frac{5,000 \times 100}{20,000} = \underline{\underline{25\%}}$$

②

FLEXIBLE BUDGET

Particulars	60%	75%	80%
Variable overhead			
Indirect materials	6000	7500	8000
Indirect labour	1800	2250	2400
Semi variable overheads			
Electricity:			
40% fixed	15000	15000	15000
60% variable	18000	22500	24000
Repair:			
80% fixed	3000	3000	3000
20% variable	600	750	800
Fixed overhead			
Salaries	1,00,000	1,00,000	1,00,000
Insurance	5000	5000	5000
Depreciation	25000	25000	25000
Total	<u>174000</u>	<u>181000</u>	<u>183000</u>

Estimated direct wages = 40250 @ 75/.

$$\text{At 60\%} = \frac{40250 \times 60}{75} = 32200$$

$$\text{At 80\%} = \frac{40250 \times 80}{75} = 42933$$

Estimated labour hours = 7500 @ 75/.

$$\text{At 60\%} = \frac{7500 \times 60}{75} = 6000$$

$$\text{At 80\%} = \frac{7500 \times 80}{75} = 8000$$

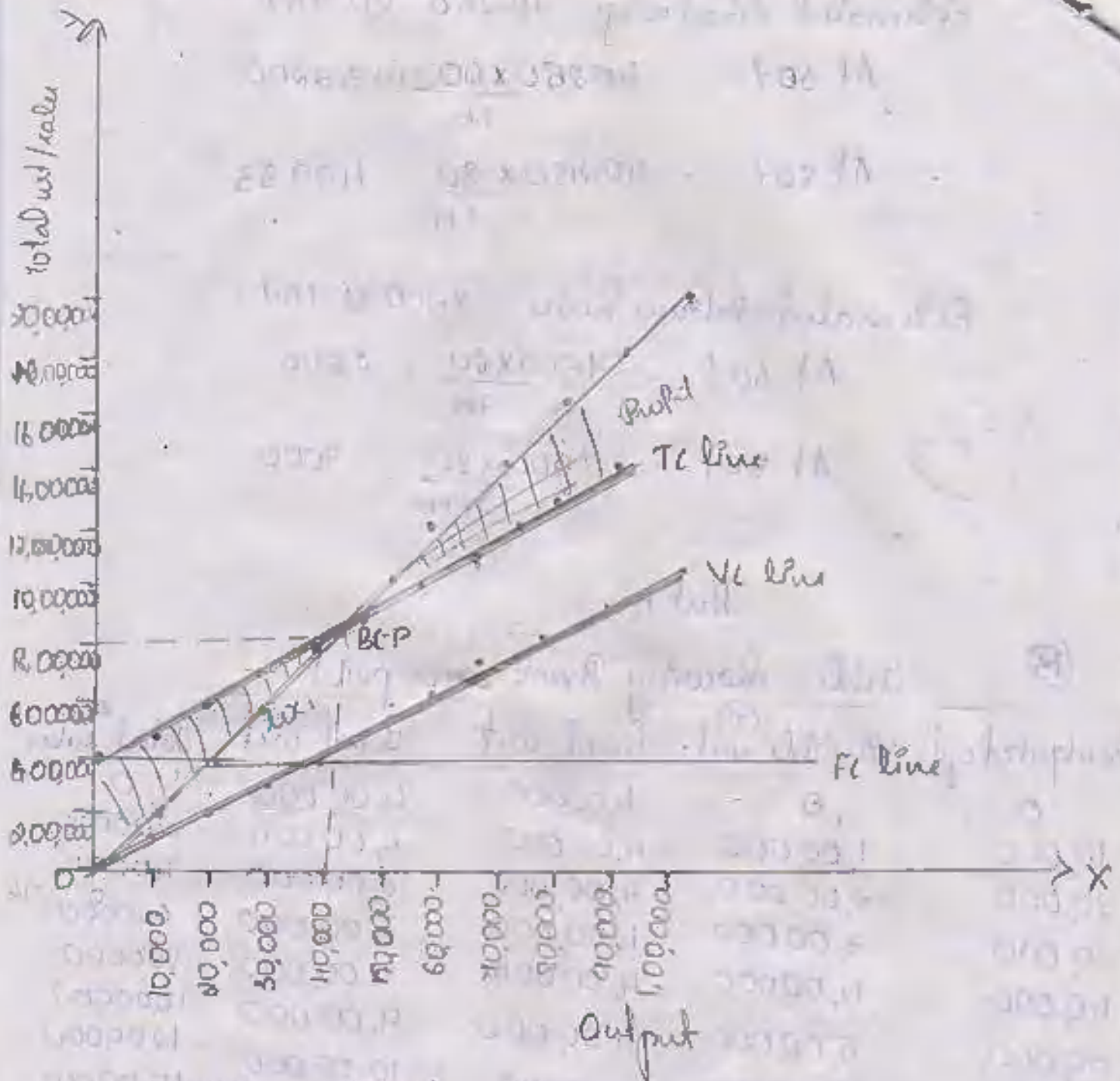
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Part B

(13)

Table showing Break even point

Budgeted output	Variable cost ⁽¹⁰⁾	Fixed cost	Total cost	Total sales ²⁰
0	0	4,00,000	4,00,000	0
10,000	1,00,000	4,00,000	5,00,000	20,00,000
20,000	2,00,000	4,00,000	6,00,000	40,00,000
30,000	3,00,000	4,00,000	7,00,000	60,00,000
40,000	4,00,000	4,00,000	8,00,000	80,00,000
50,000	5,00,000	4,00,000	9,00,000	1,00,00,000
60,000	6,00,000	4,00,000	10,00,000	12,00,000
70,000	7,00,000	4,00,000	11,00,000	14,00,000
80,000	8,00,000	4,00,000	12,00,000	16,00,000
90,000	9,00,000	4,00,000	13,00,000	18,00,000
1,00,000	10,00,000	4,00,000	14,00,000	20,00,000



$$BEP = \frac{\text{Fixed cost}}{\text{Contribution per unit}}$$

$$\begin{aligned} \text{Contribution per unit} &= \text{Sales} - VC \\ &= 20 - 10 = 10 \\ &= \frac{4,00,000}{10} = 40,000 \end{aligned}$$

CA

(15) Profit = 2000
 Sales = 20,000
 MOS = 10,000

Break even sales

$$\begin{aligned} \text{MOS} &= \text{Actual sales} - \text{BEP sales} \\ 10,000 &= 20,000 - \text{BEP sales} \\ \text{BEP sales} &= 20,000 - 10,000 \\ &= \underline{\underline{10,000}} \end{aligned}$$

$$\begin{aligned} \text{P/V ratio} &= \frac{\text{Profit} \times 100}{\text{MOS}} \\ &= \frac{2000 \times 100}{10,000} = \underline{\underline{20\%}} \end{aligned}$$

$$\begin{aligned} \text{Variable cost ratio} &= 100 - \text{P/V ratio} \\ &= 100 - 20 = 80\% \end{aligned}$$

$$\text{Sales} = 20,000 \times \frac{80}{100} = \underline{\underline{16,000}}$$

$$\begin{aligned} \text{Contribution} &= 20,000 - 16,000 \\ &= \underline{\underline{4,000}} \end{aligned}$$

$$\text{BEP} = \frac{\text{Fixed expense} \times \text{sales}}{\text{Contribution}}$$

$$10,000 = \frac{x \times 20,000}{16,000}$$

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$$\begin{aligned} 10,000 &= 5x \\ \frac{10,000}{5} &= x \end{aligned}$$

$$\text{Fixed expense} = \underline{\underline{20,000}}$$

(19) Profit ₹ 50,000

P/V ratio = 50%

$$MOC = \frac{\text{Profit}}{\text{P/V ratio}} = \frac{50,000}{50\%} = \frac{100,000}{100} = 1,00,000$$

$$P/V \text{ ratio} = \frac{\text{Profit} \times 100}{\text{Sales}}$$

50% =

$$\frac{50}{100} = \frac{\text{Contribution}}{1,00,000}$$

$$\text{Contribution} = \frac{50,000 \times 100}{100} = 50,000$$

$$P/V \text{ ratio} = \frac{\text{Contribution}}{\text{Sales}}$$

$$P/V \text{ ratio} = 50\%$$

(20)

FIXED BUDGET

- It does not vary with the level of output
- Its components are divided on their nature
- It is rigid
- It does not help in decision making
- It is not affected by the change in volume of output.

FLEXIBLE BUDGET

- It varies with the level of output.
- The components are divided into fixed, variable and semi-variable cost
- It is flexible
- It helps in decision making.
- It is affected by the change in the volume of output.

(17) Steps involved in Budgetary control.

(1) Organisational chart.

It represents the responsibility and authority of various executive posts in an organisation. It also shows the relationship of an executive with that of other executive.

(2) Budget committee.

A group of persons entrusted with the preparation and implementation of budget is called to as Budget committee. The head of various departments are the members and chief executive officer is the chairman.

(3) Budget officer:-

A budget officer is entrusted with the duty of scrutinising the budget prepared and checking for any mistakes and providing remedy.

(4) → Budget centre

(5) Budget period:-

The time or period for which budget is prepared is known as Budget period. It can be long term, short term or for a specific period of time.

(6) Budget manual:-

It refers to the document which contains

⑥ Budget key factor.

It refers to that factor that influences the other budget. Therefore, an organisation should prepare the budget key factor for the proper implementation of other budget. This helps in the allocation of resources effectively.

⑦ Budget centre.

It refers to a specific department in which budgets are prepared for various departments.

Part - A

⑥ The normal loss is credited to the process/c.

⑦ Contribution is the difference between selling price and variable cost whereas profit is the excess of revenue after deducting total cost from sales.

⑧ Marginal costing helps to identify the goods or product that contribute less and even profitless thereby eliminating their production and contributing the raw materials for the production of other products.

⑨ A financial and/or quantitative statement prepared

capital

(10) The ascertainment of marginal cost and ~~cost~~ effect on profit by change in volume or various level of output can be termed as marginal costing

(11) Margin of safety is the difference actual sales and BEP sales

(12) Break even analysis shows the relationship between cost and sales with its relation to profit. It is a point where there is no profit or loss. It is also known as equilibrium point.

(19) Profit = Rs 50,000

PIV ratio = 50%

$$\text{MOS} = \frac{50,000 \times 100}{50} = \underline{\underline{\text{Rs } 1,00,000}}$$

$$\text{PIV ratio} = \frac{\text{Contribution}}{\text{Sales}}$$

$$\frac{50}{100} = \frac{\text{Contribution}}{1,00,000}$$

$$\frac{50,000}{100} = \text{Contribution}$$

$$\text{Rs } 50,000 = \text{Contribution}$$

$$\text{BEP} = \frac{\text{Contribution}}{\text{PIV ratio}} = \frac{\text{PIV ratio} \times \text{Contribution}}{\text{PIV ratio}}$$

$$= \frac{50,000}{50/100} = 50 \times 50000$$



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INTERNAL EXAMINATIONS

Name of the Candidate : ALFANA K. JASIN No. of Pages

Name of the Programme : B.com F&T 2

Semester : I

Roll No. : 13

Subject : English

Date of Examination : 1-10-2021

2. were ~~X~~

3. and ~~X~~

4. She sang sweetly in the town hall yesterday

5. disinterested ~~X~~

6. any ~~X~~

7. lions roar

owl hooted

Dog bark

screeching of bats

9. he will be appointed

10. fought ~~X~~

11. isn't ~~X~~

12a. busy time

b. busy a

~~Handwritten signature~~

13. Rajesh: Hello. Is Ravi there?

Ravi: Yes, Ravi here

Rajesh: Ah, Ravi, it's me Rajesh, I call you for inviting for my birthday.

Ravi: Isn't?

Rajesh: Yes, this coming Saturday is my birthday and I am conducting a birthday party. I warmly welcome you to that occasion.

Ravi: NOW, it's a good news.

Rajesh: Ok Ravi, come early as possible

Ravi: Ok, Rajesh c u at the function

Rajesh: Ok, see you then.

15. A letter has seven parts. They are:

1. Heading

It is the return address of the person who is sending the letter. Write details regarding the person except name because the name is given last.

2. Date line

After the heading, to the left margin write the date. Write the date in figures, months in contractual manner and year in figures.

eg: 29 November 2020

3. Inside address: Here write the details of receiver or the person/institutions to whom you send the letter. It should be 4 to 6 lines.

4. Salutation: Next step is give salutation like dear sir/Madam or Dear Director.

5. Body of the letter: It contains the topic what you have to say there. Do not use unwanted quotations, use the things which is needed.

6. Complimentary close: It is the concluding of letter. Mainly sincerely yours is used for complimentary close. Yours does not need apostrophe & (yours')

7. Signature: It is the last stage of letter. Put the signature of writing person and name along with it.

16. i) The teacher said that she evaluated all the answer books.

ii) He said that the workers are repairing main road.

iii) She said she like icecreams.

iv) Rajan asked Sasi, what he was doing?

v) She said to herself that what an idiot she is.

18. i) When ~~the~~ did ~~the~~ train arrive?

ii) It who is going ~~to~~ paint the house?

iii) Did you finish ~~your~~ work?

iv) Are ~~they~~ painting ~~the~~ new building?

v) is

20. i) of

ii) up ~~of~~

iii) into, at

iv) with, in

v) ~~for~~ ^{to} ~~in~~, on

21. i) He ran a race

ii) This is the place where which ~~was~~ said yesterday

iii) Dr. Manmohan Singh, ~~the~~ former president is a noted economist

iv) where there is a will, there is a way.

v) she was so weak ~~at~~ her studies

12 B
 Skyline
 Ernakulam



20 September 2020

Director
 DRS India Pvt Ltd
 Thiruvananthapuram

Dear Sir / Madam

I have recently seen an advertisement in the Hindu that you need a Executive assistant for Transshipment. I hereby send my application with this. I am fully confident that I can work in your institution. Its a pleasure for me to work in yo a reputed company like yours. I don't have a previous experience because I passed out in 2020.

I am well ~~ad~~ in IT field and have studied logistics for the last 1 year.

I attach my resume along with this. Hoping that you will consider me for an interview.

Sincerely yours

~~Rachan~~

Rachan

~~Rachan~~

Rachha Menon

12B

Skylinx

Ernakulam

Ph no: 9846543210

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Career

Looking for an executive assistant in reputed companies

Qualities

- * Well at speaking and writing
- * Good knowledge about IT
- * Honest and disciplined

Qualification

Passed 10 at CBSE Board in the year 2012

Passed 12 at CBSE Board in the year 2014

Passed B.com at MG university in 2017

Passed in master degree in 2018

Passed logistics in the year 2020

Personal details

Name Rachha Menon

Nationality: Indian

Sex - Female

Marital status: single

Declaration

I solemnly declare that the above given details are correct to my knowledge and belief.

Place: Ernakulam

Pooja Menon

Date: 20 September 2020

25. Hello Everyone

Today I am planning to discuss a few on environment protection and hazards of plastic waste.

Our environment is getting polluted mainly due to the disposal of plastics. The unsafe manner of disposing plastic affect our environment as well the human beings itself.

Throwing plastics in the road make our environment polluted. Due to the incorrect way of disposing plastic many diseases are spread and that is the after effect of human bad thoughts.

By doing these kinds of things we are making the environment not useful and making our health in a bad condition.

So try to dispose plastic in the correct way and avoid usage of non quality plastic items.

Some common ways to avoid usage of plastics are use paper bags or jute bags instead of using plastic ones.

Once we save our life, we can save many lives. Otherwise the coming generation will not get fresh oxygen for their breathing.

Don't earn so much for next generation but at least save good oxygen by saving our environment.

If we have a will, then definitely there will be a way. So don't put plastic which is harmful.

Life is ours. Do not spoil it by using or doing these kinds of things.

The more you do, the more you get. Do good for our nature. It is our mother. Do not make it unclean.

If there is a good environment then only we can find good humans. So be a good human and save our nature.

The plastic gives us only bad health and bad environment. So save nature and humans.