VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – III : Core Subject : Second Semester : Paper – I

FINANCIAL ACCOUNTING – II
Under CBCS – Credit 4/5

Time: **3** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   (10 × 1 = 10)

1. Consignor and consignee relationship is that of
   a) Buyer and Seller   b) Principal and Agent
   c) Debtor and Creditor   d) Partners

2. Invoice price means
   a) Cost price   b) Purchase price
   c) Selling price   d) Local price

3. Joint Venture Account is an example of
   a) Personal Account   b) Real Account
   c) Nominal Account   d) Loss Account

4. When A advances money to B in the course of Joint Venture, then A debits such money to
   a) Joint Venture Account   b) B's Personal Account
   c) Expenses Account   d) Purchases Account

5. Total debtors account shows
   a) Credit purchases   b) Cash sales
   c) Credit sales   d) None of these

6. What is single entry system?

7. _____ branch sells only those goods supplied by the head office.

8. Expenses which can be directly identified with or incurred for particular departments are called _____ expenses.

9. What do you mean by debtors ledger?

10. What is average clause?

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14. a) The following information relates to Madurai branch.

	Rs.	Rs.
Stock on 1.1.2014		11,200
Branch debtors on 1.1.2014		6,300
Goods sent to branch		51,000
Cash sent to branch for:		
Rent	1,500	
Salaries	3,000	
Petty cash	500	5,000
Sales at branch:		
Cash	25,000	
Credit	39,000	64,000
Cash received from debtors		41,200
Stock on 31.12.2014		13,600
Prepare branch account for the year 2014.		

(OR)

b) A Head office sends goods to its branch at Salem. Prepare Salem Branch account.

	Rs.
Stock on 1st April 2014	30,000
Stock on 31st March 2015	46,000
Debtors on 1st April 2014	26,000
Debtors on 31st March 2015	31,500
Goods sent to branch	1,00,000
Cash sales	55,000
Cash received from debtors	34,500

SECTION – B

Answer ALL Questions :   (5 × 7 = 35)

11. a) Jain of Delhi consigned 300 tins of coconut oil to Narang of Chandigarh, invoiced at Rs.200 per tin. Jain paid Rs.2,000 as carriage and other expenses. The consignor drew a bill of exchange for Rs.16,000 which was later discounted at Rs.15,700. The consignee rendered an account sale showing the following details:

      280 tins sold at Rs.250 per tin
      20 tins sold at Rs.260 per tin
      Storage and selling expenses Rs.5,000
      Clearing and cartage Rs.1,600
      Commission at 6% on sales
      The consignee sent a sight draft for the balance
      Prepare the consignment account and Narang account in the books of the consignor.

(OR)

   b) Ram of Chennai consigned goods to the value of Rs.80,000 to his agent, Ramesh of Kolkata. Raman incurred Rs.3,000 towards expenses on consignment. Ramesh was allowed Rs.500 as establishment charges, 5% commission on gross sales and 3% del credere commission. Ramesh incurred an amount of Rs.1,000 as landing charges.

      Three fourths of the goods were sold at a price so as to yield 20% profit on sales. Half of the balances of goods were reported destroyed by fire and claim lodged. The Insurance Company admitted the claim for Rs.8,000.

      Show the necessary ledger accounts in the books of the consignor.

12. a) S and P entered into a joint venture and agreed to divide the profit as to S 60% and P 40%. S and P contributed Rs.1,80,000 and Rs.1,20,000 respectively for carrying on transactions relating to the venture. They opened a joint bank account with the above contributions. They purchased three old state buses for Rs.2,40,000. S and P personally paid Rs.45,000 and Rs.30,000 respectively for repairs and renewals. They purchased a few tires and tubes costing Rs.54,000. Two buses were sold for Rs.2,70,000 and the third one was taken by P at cost price.

      Prepare joint venture account and co-venturer's account.

(OR)

   b) Write the points of differences between joint venture and partnership.

13. a) Muthu maintains books on single entry. He gives you the following information.

Particulars	January 1, 2014	December 31, 2014
Cash in hand	2,000	3,000
Cash at bank	1,000	2,000
Stock in trade	16,000	18,000
Furniture	3,000	5,000
Sundry debtors	21,000	30,000
Trade creditors	5,000	7,000

   He has taken Rs.4,000 from the business to meet his personal expenses. Calculate the profit or loss for the year 2014

(OR)

   b) From the following facts you are required to calculate total sales:

	Rs.
Bills receivable in the beginning	7,800
Debtors in the beginning	30,800
Bills receivable encashed during the year	20,900
Cash received from debtors	70,000
Bad debts written off	2,800
Returns inwards	8,700
Bills receivable dishonoured	1,800
Bills receivable at the end	6,000
Debtors at the end	25,500
Cash sales (As per Cash Book)	40,900

15. a) Prepare the sales ledger adjustment account from the following information relating to the year ended 31.12.2014.

	Rs.
Opening balance of debtors	40,000
Sales (for cash of Rs. 10,000)	90,000
Cash received from debtors	80,000
Discount allowed to debtors	500
B/R received from debtors	3,000
Sales returns	8,000
B/R dishonoured	500
Bad debts	1,000
Transfer to purchase ledger	2,000
Reserve for doubtful debts	1,500
Bad debts of last year received	1,000

(OR)

b) A fire occurred at the premises of a trader on 31.5.2014 destroying a great part of his goods. His stock at 1.1.2014 was Rs.60,000. The value of stock salvaged was Rs.13,500. The gross profit on sales was 30% and sales amounted to Rs.1,53,000 from January to date of fire, while for the same period the purchases amounted to Rs.1,03,500.

Prepare a statement of claim.

SECTION – C

Answer any THREE Questions :   **(3 × 10 = 30)**

16. Sankar sends 20,000 units @ Rs.50 to Sunil on 1.1.2013 to be sold at a commission of 7.5%. 5% goods were lost in transit and it is considered normal. The consignor spent the following expenses:

Packaging expenses @ Rs.2 per case (Cash)
Freight Rs.10,000 (due)
Insurance Rs.6,000 (Bank)

The consignee received the balance consignment and sent a cheque of Rs.2,00,000 as advance. He incurred Rs.8,000 as unloading charges and Rs.36,000 as selling and distribution expenses. He submitted an account sale on 31.3.2013 disclosing that 14,000 units were sold @ Rs.80 per unit.

Assuming the consignee sent draft for balance, you are required to prepare the necessary ledger accounts in the books of consignor.

17. A, B and C enter into a joint venture to divide profits equally. They bought goods from D for Rs.1,25,000 and from A for Rs.25,000. A contributed Rs.30,000, B Rs.40,000 and C Rs.90,000 which amounts were banked in a Joint account. They settled their account with D by cheque and paid for carriage and other expenses for Rs.7,500. They sold goods for cash Rs.65,000 and to E on credit for Rs.1,40,000 who accepted a draft for the amount. The acceptance was cashed and realized Rs.1,37,000. A was allowed 5% commission on sales for effecting the transactions.

Prepare Joint venture account and Joint bank account.

18. The following is the statement of affairs of Shri as on December 31, 2014 who kept his books on the single entry system.

Statement of affairs as on 31.12.2014

Liabilities	Amount	Assets	Amount
Creditors	8,000	Fixtures	4,000
Capital	62,750	Stock	28,000
		Debtors	35,600
		Cash at bank	3,150
	70,750		**70,750**

His capital on 31.12.2013 was Rs.42,960. He transferred to his personal account from the bank account of the firm Rs.500 every month during the year and took for private use, stock worth Rs.300. He sold his house for Rs.10,000 during the year and introduced the proceeds into the business. Depreciation on fixtures at 5% and provision for doubtful debts at 2 ½ % is to be provided.

Prepare the Statement of profit of Shri and redraft the Statement of affairs as on December 31, 2014.

19. Mani purchased goods for his three departments as follows:

Department A   200 units
Department B   1,400 units   Total cost Rs.5,100
Department C   400 units

Sales of three departments were as follows
Department A   180 units at Rs.15 per Piece
Department B   1,500 units at Rs.18 per Piece
Department C   450 units at Rs.6 per Piece

Other information about stock in the beginning was as follows:
Department A   100 units
Department B   400 units
Department C   60 units

Mani informs you that the rate of gross profit is the same in all departments.

Prepare trading account for the three departments.

20. A fire occurred in the premises of X limited on 10.10.2014. All stocks were destroyed except to the extent of Rs.6,200. From the following figures, ascertain the loss of stock suffered by the company.

	Rs.
Stock on 1.1.2014	40,000
Purchases during 2014	1,45,000
Sales during 2014	2,00,000
Stock on 31.12.2014	25,000
Purchases during 2014 upto the date of fire	1,52,200
Sales during 2014 upto date of fire	1,89,000

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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – III : Core Subject : Second Semester : Paper – II

BANKING THEORY, LAW & PRACTICE
Under CBCS – Credit 4

Time: **3** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   **(10 × 1 = 10)**

1. Banks that specialize in financing foreign trade called
   a) Commercial Bank   b) Industrial bank
   c) Exchange Bank   d) Foreign bank

2. Executor is a person who is appointed by
   a) Bank   b) court   c) account holder   d) a will

3. A minimum of balance of Rs.500 with cheque book facility is maintained by
   a) Saving bank A/c   b) Current A/c
   c) Fixed deposit A/c   d) loan A/c

4. A cheque is a stale cheque if it is not presented within
   a) 30 days   b) 60 days   c) 45 days   d) 90 days

5. A cheque that mentions a date earlier to the date of writing the cheque is called
   a) Ante dated Cheque   b) Post dated Cheque
   c) Stale Cheque   d) Normal Cheque

6. What is an ATM PIN?

7. How is a bank customer defined?

8. What is a Fixed Deposit Receipt (FDR)?

9. What is a 'bearer cheque'?

10. What is 'material alteration'?

SECTION – B

Answer ALL Questions :   **(5 × 7 = 35)**

11. a) Explain the functions of commercial banks?
    (OR)
    b) What are the functions of ATM?

12. a) Explain the relationship between banker and customer?
    (OR)
    b) What precaution a banker should take while opening a saving account in the name of a trust?

13. a) What are the features of saving bank A/c?
    (OR)
    b) Who are the special types of customers? Explain.

14. a) Explain the functions of Negotiable Instruments?
    (OR)
    b) What is the cardinal rules regarding the valid endorsement?

15. a) Explain the situations in which a banker can refuse payment of a cheque?
    (OR)
    b) What are the duties of collecting banker?

SECTION – C

Answer any THREE Questions :   **(3 × 10 = 30)**

16. Bring out the significant role played by commercial banks in the general economic development of a country.

17. Describe the relationship between the banker and the customer.

18. Analyze the various steps involved in the opening of account with a banker.

19. Explain and illustrate the different types crossing of a cheque.

20. When can a banker refuse payment on a cheque? Elaborate.

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B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – III : Allied Subject : Second Semester : Paper – I

OBJECT ORIENTED PROGRAMMING WITH C++
Under CBCS – Credit 5

Time: **3** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   **(10 × 1 = 10)**

1. Representing Essential features without knowing background details is called
   a) abstraction b) Encapsulation c) Inheritance d) Polymorphism

2. An object is the instance of _____.

   a) class   b) functions   c) variables   d) operations

3. _____ has the same name as class.

   a) constructor b) destructor   c) function   d) both a and b

4. Deriving a new class from more than one class is called _____ inheritance.
   a) Multilevel b) Multiple   c) Hierarchical d) Single

5. _____ means more than one form.

   a) abstraction b) Encapsulation c) Inheritance d) Polymorphism

6. What is the usage of scope resolution operator?

7. What is the purpose of functions?

8. What is operator overloading?

9. How to extend class?

10. What is pointer?

SECTION – B

Answer ALL Questions :   **(5 × 7 = 35)**

11. a) Explain any one of control statement in C++ with example.
    (OR)
    b) Explain any one of looping statement in C++ with example.

12. a) Explain the concept of function overloading.
    (OR)
    b) Explain the concept of inline functions.

13. a) Write a C++ program to manipulate strings using operator.
    (OR)
    b) Explain the concept of destructor.

14. a) Explain multilevel inheritance with suitable example.
    (OR)
    b) Explain the concept of virtual base class.

15. a) Explain the concept of this pointer with an example
    (OR)
    b) Explain unformatted I/O operations.

SECTION – C

Answer any THREE Questions :   **(3 × 10 = 30)**

16. Explain the basic concept of OOP.

17. Explain the concept of friend functions with suitable example.

18. Write a C++ program to overload binary operator '+'.

19. Write about   i) abstract class   ii) constructors in derived class

20. Explain the concept of virtual functions.

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B.A. / B.Sc. Degree (Semester) Examinations, April 2015
Part – IV : Non-Major Elective Subject : Second Semester : Paper – I

SALESMENSHIP
Under CBCS – Credit 2

Time: **2** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   (**10 × 1 = 10**)

1. Demonstration is possible in _____.
   a) Online selling   b) VPP selling
   c) Personal selling   d) All of the above

2. The final most process of selling is _____.
   a) Convincing   b) follow-up-services
   c) approaching   d) confusing

3. The effective mode of advertising is _____.
   a) Printing media   b) FM
   c) television   d) direct advertising

4. Salesmanship helps to _____.
   a) Producer   b) customer
   c) mutual benefit of manufacturer and public d) none

5. Salesman act as _____.
   a) Manufacturer   b) Intermediary
   c) Transporter   d) All the above

6. Write a short note on Chapman.

7. What do you mean by marketing?

8. What is off site warranty?

9. Write any two online trading portals.

10. What is advertising?

SECTION – B

Answer ALL Questions :   (**4 × 10 = 40**)

11. a) State the channels of distribution.

    (OR)

    b) Write the evolution of salesmanship.

12. a) What are the methods of attracting the buyers?

    (OR)

    b) Describe the modern trend in salesmanship.

13. a) Explain the benefits of salesmanship to the manufacturer and to the customer.

    (OR)

    b) How to motivate the buyer to buy goods?

14. a) Distinguish between personnel selling and advertising.

    (OR)

    b) Discuss the nature of salesmanship.

SECTION – C

Answer any TWO Questions :   (**2 × 12½ = 25**)

15. What are the qualities of a good salesman?

16. Explain the various mediums of advertising and how it helps to salesman.

17. Explain the process of selling.

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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – III : Core Subject : Sixth Semester : Paper – I

AUDITING
Under CBCS – Credit 4/5

Time: **3** Hours   Max. Marks: **75**

SECTION – A

<u>Answer ALL Questions</u> :   **(10 × 1 = 10)**

1. The main objective of auditing is to
   a) Check the correctness of receipts and payments
   b) Detect frauds   c) Check the Trial Balance
   d) Find the reliability of financial statement

2. Internal check helps in early
   a) Detection of errors   b) Detection of frauds
   c) Preparation of final accounts d) All of these

3. Vouching is done
   a) Throughout the year   b) Once in a month
   c) Once in six month   d) at the end of the year

4. Valuation is done by
   a) Auditor   b) Audit assistant
   c) Accountant   d) owners or expert valuers

5. When the auditor is appointed by the private company, his
   liability is
   a) Contractual liability   b) Statue
   c) Negligence   d) Misfeasance

6. Define Auditing.

7. What is internal check?

8. What is Voucher?

9. Give any two examples for fixed assets.

10. What is Audit Report?

SECTION – B

<u>Answer ALL Questions</u> :   **(5 × 7 = 35)**

11. a) What are the preliminaries before beginning of audit?
    (OR)
    b) Examine the merits and demerits of Audit programme.

12. a) Distinguish between internal check and internal control.
    (OR)
    b) What are the duties of an auditor with regard to internal check?

13. a) What are the objectives of vouching?
    (OR)
    b) Analyze the requisites of a valid vouchers.

14. a) State the various principles of valuation of assets.
    (OR)
    b) What are the different classifications of assets?

15. a) Point out the various types of audit report.
    (OR)
    b) Write a brief note on liabilities of an auditor to third parties.

SECTION – C

<u>Answer any THREE Questions</u> :   **(3 × 10 = 30)**

16. Explain the duties and rights of an auditor.

17. List out the procedure for internal check in respect of cash book.

18. How would you vouch the payments of wages?

19. How can you verify the reserves and surplus created by a concern?

20. State the various liabilities of an auditor.

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iii. Costs of liquidation amounting to Rs.25, 000 are to be borne by A Ltd.

Compute the amount of Purchase Consideration.

(OR)

b) A Ltd absorbs B Ltd by payment of 5 shares of Rs.10 each at a premium of 10%, for every 4 shares in B Ltd. The balance sheet of B Ltd as on the date of absorption is given below:

Liabilities	Rs.	Assets	Rs.
Share Capital Rs.10 each	1,00,000	Fixed assets	90,000
General reserve	10,000	2000 shares in A Ltd	20,000
Creditors	30,000	Current assets	30,000
	1,40,000		**1,40,000**

15. a) The following particulars relate to a limited company which went into voluntary liquidation:

    Preferential creditors   Rs.25,000
    Unsecured creditors   Rs.58,000
    6% Debentures   Rs.30,000

The assets realised Rs.80,000. The expenses of liquidation amounted to Rs.1,500 and the liquidator's remuneration was agreed at 2 ½ % on the amount realised and 2% on the amount paid to unsecured creditors including preferential creditors. Show the liquidator's final statement of account.

(OR)

b) ABC Ltd. went into liquidation with the following liabilities:

 i) Secured creditors Rs.20,000 (Securities realized Rs.25,000)
 ii) Preferential creditors Rs.600.
iii) Unsecured creditors Rs.30,000.
iv) Liquidator's expenses amounted to Rs.252.

The liquidator is entitled to a remuneration of 3% on the amounts realised (Including securities in the hands of the creditors and 1 ½ percent on the amount distributed to unsecured creditors. The various assets (excluding the securities in the hands of secured creditors) realized Rs.26,000. Show the Liquidator's Final Statement of Account.

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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – III : Core Subject : Fourth Semester : Paper – I

CORPORATE ACCOUNTING
Under CBCS – Credit 5

Time: **3** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   (10 × 1 = 10)

1. Share application account is a
  a) Personal account   b) Real account
  c) Nominal account   d) Bank account

2. The rate of interest on calls in advance is
  a) 6%   b) 7%   c) 8%   d) 9%

3. The profit made on acquisition of business is credited to
  a) General Reserve   b) Capital Reserve
  c) Goodwill   d) Share Premium

4. This section of the Companies Act deals with the preparation and presentation of Profit and Loss account and the Balance sheet of a joint stock company.
  a) Section 216   b) Section 215   c) Section 211   d) Section 210

5. The rate of earnings which an investor expects in general on his investment in a particular type of industry is
  a) Normal rate of return   b) Super profit
  c) Capital employed   d) Retained earnings

6. What is goodwill?

7. What is absorption?

8. What is external reconstruction?

9. Who are preferential creditors?

10. What is deficiency account?

Answer ALL Questions :   (5 × 7 = 35)

11. a) Amar was holding 30 shares of Rs.10 each of Y limited issued at 10% discount. He paid Rs.2 on application but could not pay the allotment money of Rs.3 and his shares were forfeited. Make journal entry for the forfeiture of shares.

(OR)

b) The following extract from the balance sheet of Gayathri & Co limited as on 31ˢᵗ December 2014, is given to you.

Share capital:	Rs.
2,00,000 Equity shares of Rs.10 each	20,00,000
3,00,000, 6% redeemable Preference shares of Rs.10 each	30,00,000
Capital Reserve	15,00,000
General Reserve	9,00,000
Profit & Loss Account	25,50,000

The company exercises its option to redeem the preference shares on 1ˢᵗ January 2015. The company has sufficient cash.

Give journal entries to record the redemption.

12. a) Ganesh limited was registered on 1.7.2014 to acquire the running business of Sunil & Co with effect from 1.1.2014. The following was the profit and loss account of the company on 31.12.2014.

Particulars	Amount	Particulars	Amount
To Office expenses	54, 000	By Gross profit b/d	2,25,000
To Formation expenses (written off)	10,000		
To Stationary & Postage	5,000		
To Selling expenses	60,000		
To Director's fee	20,000		
To Net profit	76,000		
	2,25,000		2,25,000

Prepare a statement showing profit earned by the company in the pre and post incorporation periods. The total sales for the year took place in the ratio of 1:2 before and after incorporations respectively.

(OR)

b) The Satpal limited has issued 40,000 equity shares of Rs.40,00,000, Rs.20,00,000 paid up and Rs.6,60,000, 8% preference shares, fully paid up. For the year ending 31ˢᵗ December 2014, it had earned a profit of Rs.6,00,000 which is appropriated as follows:

i) Rs.60,000 towards debenture redemption fund
ii) 8% preference dividend (tax free), tax being 20%
iii) 10% ordinary dividend, tax being 20%
iv) Rs.75,000 to general reserve
v) Balance to be carried forward

Prepare Profit and Loss Appropriation account.

13. a) Calculate the amount of goodwill on the basis of three years purchase of the last five years' average profits. The profits for the last five years are:

I Year	Rs. 4,800
II Year	Rs. 7,200
III Year	Rs.10,000
IV Year	Rs. 3,000
V Year	Rs. 5,000

(OR)

b) The average net profits of a business as adjusted for valuation of goodwill amounted to Rs.2,35,450. The net tangible assets employed were of the value of Rs.14,50,000. But upon valuation, they amounted to Rs.15,00,000. Assuming that 10% represented a fair commercial return, calculate the amount of goodwill by capitalizing super profits.

14. a) A Ltd agrees to take over the business of B Ltd on the following terms:

i.   The shareholders of B Ltd are to be paid Rs.25 in cash and the offer of four shares of Rs.10 each in A Ltd for every share of B Ltd. B Ltd has 50,000 equity shares outstanding.

ii. The debenture-holders holding 5, 000 debentures of Rs.100 each are to be redeemed at a premium of 10%

Answer any THREE Questions :   **(3 × 10 = 30)**

16. MTNL Limited invited applications for 20,000 shares of Rs.100 each payable:

    Rs.25 on application
    Rs.35 on allotment
    Rs.40 on call

    25,000 shares were applied for. The directors accepted applications for 20,000 shares and rejected the remaining applications. All the amount was fully received. Give journal entries in the books of MTNL Limited and also show the balance sheet of the company.

17. Moon & Co limited is a company with an authorised capital of Rs.5,00,000 divided into 5,000 equity shares of Rs.100 each on 31.12.2014 of which 2,500 shares were fully called up. The following are the balances extracted from the ledger as on 31.12.2014.

Trial Balance of Moon & Co Limited

Debit	Rs	Credit	Rs
Opening Stock	50,000	Sales	3,25,000
Purchases	2,00,000	Discount received	3,150
Wages	70,000	Profit & Loss a/c	6,220
Discount allowed	4,200	Creditors	35,200
Insurance (up to 31.3.2015)	6,720	Reserves	25,000
Salaries	18,500	Loan from Managing Director	15,700
Rent	6,000	Share capital	2,50,000
General charges	8,950		
Printing	2,400		
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plant	1,80,500		
Furniture	17,100		
Bank	34,700		
Bad debts	3,200		
Calls-in-arrears	5,000		
	6,60,270		**6,60,270**

Prepare the Company's Profit and loss account for the year ended 31.12. 2014 and also balance sheet.

i. Closing Stock was valued at s. 1,91,500
ii. Depreciation on plant at 15% and on furniture at 10% should be provided
iii. A tax provision of Rs.8,000 is considered necessary
iv. The directors declared an interim dividend on 15.8.2014 for 6 months ending June 30, 2014 @6%.

18. From the following information, calculate the value per equity share.

	Rs.
5,000, 8% preference shares of Rs.100 each	5,00,000
75,000 equity shares of Rs.10 each, Rs.8 per share paid up	6,00,000
Expected profits per year before tax	2,80,000
Rate of tax	50%
Transfer to general reserve every year	20% of the profit
Normal rate of earnings	10%

19. The summarized Balance sheets of Gery Ltd and Reny Ltd as on March 31 were as follows:

Liabilities	Gery Ltd	Reny Ltd	Assets	Gery Ltd	Reny Ltd
Issued Share capital:			Goodwill	--	60,000
Shares of Rs.10	4,00,000	3,00,000	Fixes assets less		
each	40,000	1,20,000	depreciation	3,00,000	1,20,000
Creditors	70,000	---	Current assets	2,10,000	1,40,000
Profit and Loss A/c			P& L A/c	--	1,00,000
	5,10,000	4,20,000		5,10,000	4,20,000

Gery Ltd resolved to take over the business of Reny Ltd with effect from April 1. The shareholders of the latter company agreed to accept shares in the former company on the basis that the shares of Gery Ltd were worth of Rs.12 each and the shares of Reny Ltd were worth Rs.5 each.

The purchasing company took over the fixed assets of Reny Ltd together with the current assets and was not required to pay the liabilities.

Draw up the balance sheet.

20. Shri Chopra is appointed liquidator of Moon Company Limited in voluntary liquidation, on July 1, 2014. The following balances are extracted from the books on that date:

Capital:		Machinery	45,000
24,000 shares of Rs. 5 each	1,20,000	Leasehold properties	60,000
Reserve for bad debts	15,000	Stock	1,500
Debentures	75,000	Book debts	90,000
Bank overdraft	27,000	Investments	9,000
Liabilities for purchases	30,000	Calls in arrear	7,500
		Cash in hand	1,500
		Profit and Loss account	52,500
	2,67,000		**2,67,000**

Prepare a statement of affairs.

The following assets are valued as:

Machinery Rs.90,000; Leasehold properties Rs.1,09,000; Investments Rs.6,000; Stock Rs.3,000

Bad debts are Rs.3,000 and the doubtful debts are Rs.6,000 which are estimated to realise Rs.3,000.

The bank overdraft if secured by deposit of title deeds of leasehold properties.

Preferential creditors are Rs.1,500. Telephone rent outstanding Rs.120.

◆◆◆◆◆

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – III : Core Subject : Fourth Semester : Paper – II

INCOME TAX LAW & PRACTICE – II
Under CBCS – Credit 4

Time: **3** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   (10 × 1 = 10)

1. Short-term capital asset is that which is held by an assessee for not more than _____ month immediately preceding the date of its transfer.
   a) 18 months   b) 36 months   c) 48 months   d) 12 months

2. Substantial interest means, a person having atleast _____% of equity shares carrying voting rights.
   a) 20%   b) 15%   c) 25%   d) 30%

3. Amount invested in National savings certificate – VIII issues fully qualifies for deduction u/s _____.
   a) 80C   b) 80CCD   c) 80CCE   d) 80D

4. AMT denotes
   a) Alternate Minimum Tax   b) Alternate Maximum Tax
   c) Automatic Machine Transfer   d) None of the above

5. In case of company assesses, due date of filing of return is _____.
   a) 30th Sep   b) 30th Oct   c) 31st July   d) 31st March

6. Define Profession.

7. Mention the provisions regarding carry forward and set off of "Speculation Loss".

8. What is the qualifying amount and rate of deduction u/s 80U?

9. Mention the penalty amount for non filing of return.

10. Expand CBDT.

(OR)

b) Explain the provisions regarding deduction U/S 80C out of Gross Total Income.

14. a) The following particulars are given by M.D. Mathur, Madras, in respect of his annual income for the year ended 31st March 2014:

		Rs.
i)	Salary income – 1,65,000	
ii)	Taxable HRA – 7,500	
iii)	Actual house rent paid Rs.3,500 p.m.	
iv)	Contribution to recognized Provident Fund by self and employer- each 12% of salary.	
v)	Life Insurance Premium paid Rs.1,200. (Sum assured Rs.20,000) and policy taken on 1-4-2013).	
vi)	Taxable Leave Travel Allowance – 2,700.	
vii)	Interest and dividend incomes:	Rs.
	Interest on Term Deposits with Punjab National Bank	29,000
	Income from units of Unit Trust of India	3,000
	Interest on debentures of Ponds India Ltd.	21,750
	Dividend from a co-op. society	15,000
	Interest on Govt. securities	13,000
viii)	Long term capital gains	30,000
	Short term capital gains on sale of shares (STT paid)	20,000
ix)	Medical expenses incurred in private hospital for treatment of self and family Rs.5,000. His employer reimbursed Rs.2,500.	
x)	Rent received from tenant of own house property Rs.9,600. Municipal taxes paid Rs.600.	

Prepare Mathr's statement of income showing computation of taxable income giving such explanation as necessary and tax liability.
Salary is due on last date of the month.

(OR)

Answer ALL Questions : (5 × 7 = 35)

11. a) Following is the Profit and Loss Account of Kesari Malya for the previous year 2013 – 2014.

Particulars	Rs.	Particulars	Rs.
To Salaries	25,650	By Gross Profit	80,000
To Rent	1,000	By Bank interest	450
To Commission on sales	100	By Bad Debts recovered (last year allowed	2,000
To Income-Tax	2,600	By Rent from house property	4,800
To Entertainment expenses	600	By Interest on commercial securities	2,000
To Commission paid to collect interest on Securities	25		
To Embezzlement by cashier	1,000		
To Municipal tax of H.P.	600		
To Bad Debts (allowed)	450		
To Repairs to house	1,625		
To Office expenses	9,180		
To Depreciation	5,000		
To L.I.C. premium	1,320		
To Net profit	40,000		
	89,150		89,250

Depreciation on the assets is Rs.4,500
Compute the taxable business income for the assessment year 2014-15.

(OR)

b) S, an owner of three houses, sells a residential house in Chennai for Rs.16,90,000 on May 23, 2013. This house was purchased a flat in Mumbai for Rs.8,70,000 for the purpose of the residence of his son-in-law. On March 1, 2014, S sells the house in Mumbai for Rs.12,10,000.

Compute the capital gain arising on the two transactions. Is S eligible for exemption u/s 54 in respect of the second sale?
Cost inflation index for the financial year 1987 – 88 and 2013 – 14 are 150 and 939.

12. a) From the following particulars of income of assesses, A, B and C, how the capital losses shall be set-off and carried forward for the previous year ending on 31-3-2014?

Particulars			Rs.
(A)	i)	Business income	15,000
	ii)	Short-term capital loss	1,200
	iii)	Long-term capital gain (shares)	7,200
	iv)	Long-term capital gain on sale of jewellery	20,000
(B)	i)	Business income	30,000
	ii)	Short-term capital loss	40,000
(C)	i)	Business income	60,000
	ii)	Short-term capital gain	20,000
	iii)	Long-term capital gain (land)	17,000
	iv)	Carry forward loss (short-term capital assets)	50,000

(OR)

b) Under what circumstances income of other persons can be included in the income of assessee under income Tax Act 1961?

13. a) The following are particulars of Mr. Behl for the Assessment Year 2013 – 2014:

	Particulars	Rs.
1.	Income from House property (computed)	61,200
2.	Business Income	1,80,000
3.	Dividends (Gross) from a Co-op. Society	15,500
4.	Long Term Capital Gain: Long Term	
	(a) From Land	60,000
	(b) From Jewellery	35,000
5.	He paid Rs.28,000 as Life Insurance premium on his own life on a policy of Rs.2,00,000. (Policy issued on May 1, 2012).	
6.	He gave Rs.30,000 as donation to a charitable institution approved under section 80G.	
7.	During the year he deposited Rs.18,000 in an equity linked saving scheme (Dhan 80) notified u/s 80C.	
8.	He deposited Rs.12,500 in National Saving Scheme 1992.	
9.	Interest accrued on N.S. certificates VIII issue purchased in November 2012 for Rs.30,000 is Rs.2,260. Compute his Total Income.	

b) Calculate firm's income under the head profits and gains for the assessment year 2014 – 15 from information given below:

		Rs.	Rs.
Net profit as per P & L A/c (after debiting the following			1,20,000
Salary	to A	1,60,000	
	to B	1,40,000	
Commission	to A	1,20,000	
Interest on Capital @ 15%			
	to A	30,000	
	to B	15,000	

The payments to partners A & B (who are working partners) have been made in accordance with partnership deed whose certified copy has been submitted along with return of income for the assessment year 2014 – 15. Also, compute the individual income of partner A & B which is taxable under the head Profits & Gains.

15. a) What is time limit for filling of return of income under the Income Tax Act?

(OR)

b) Write notes on   i) Belated return   ii) Self assessment

SECTION – C

Answer any THREE Questions :   **(3 × 10 = 30)**

16. Mr. D.D Dewan & Company are Chartered Accountants in Delhi. They have submitted the following Income and Expenditure Account for the year. Compute the income from profession.

Expenses	Rs.	Income	Rs.
To Drawings	48,000	By Audit Fees	2,24,000
To Office rent	42,000	By Financial Consultancy Service	98,000
To Telephone installation charges under O.Y.T. scheme	15,000	By Dividends from an Indian Company (Gross)	6,000
To Electricity Bill	4,200	By Dividend on units of UTI	4,000
To Salary of staff	66,000	By Accountancy works	24,000
To Charities	1,200		

To Gifts given to relatives	9,600		
To Car Expenses	21,000		
To Subscription for Journals	2,500		
To Institution fee	1,200		
To Stipends given to trainees	12,000		
To Net Income	1,33,300		
	3,56,000		3,56,000

Additional information :-

    i) Depreciation of car during the year amounts to Rs.5,000.

    ii) 30% of the time car is used for personal purposes.

17. Mr. H submits the following particulars about sale of assets during the year 2013 – 14.

Particulars	Jewellery Rs.	Plot Rs.	Gold Rs.
Sale price	4,50,000	17,24,000	3,00,000
Expenses on sale	Nil	24,000	Nil
Cost of acquisition	50,000	2,00,000	80,000
Year of acquisition	1987-88	1984-85	1999-2000
C.I.I.	150	125	389

He has purchased a house for Rs.12,00,000 on 1-3-2014. Calculate the amount of taxable capital gain if C.I.I. for 2013-14 is 939.

18. The following are particulars of the Income of the GND University teacher during the year ending 31st March 2014:

  a) Salary Rs.37,400 p.m. plus Rs.9,000 p.m. as grade pay from which 10 percent is deducted for statutory provident fund to which the University contributes 12 per cent.

  b) Rent-free bungalow of the annual letting value of Rs.18,000.

  c) Wardenship allowance Rs.2,000 p.m.

  d) 12% interest on Government Loan of Rs.65,000.

  e) Income from house property (computed) Rs.29,560.

  f) He received Rs.3,500 for writing articles in a journal.

  g) He paid Rs.2,000 (by cheque) to G.I.C. under mediclaim.

  h) Interest on postal saving bank deposit Rs.6,500.

  i) Interest (gross) Rs.2,500.

  j) Examinership remuneration Rs.3,500.

  k) During the year, he sold shares of Reliance Industrial Ltd. and earned a long term capital gains of Rs.60,000.

During the year he paid Rs.24,000 as life insurance premium on his own policies and spent Rs.600 on books purchased for his own use.

Find out his Total Income, tax and exempted income. Population of Amritsar is 12 lakhs.

19. Following is the profit and loss account of M/s Himachal Traders, a partnership firm (covered u/s 184) for the year ending 31-3-2014.

Particulars	Rs.	Particulars	Rs.
Salary of Staff	2,60,000	Gross Profit	14,20,000
Bad debts	20,000	Rent from house	60,000
Bad debt provision	5,000	Property	5,000
Transport expenses	50,000	Interest an securities	1,00,000
		LTCG on plot	
Donation to National Blood Transfusion council	20,000		
General office expenses	300,000		
Partner's Salaries: Sham 1,80,000 Sheelika 1,44,000	3,24,000		
Interest an capital Sham (14% p.a.) 28,000 Sheelika (16 % p.a.) 32,000	60,000		
Net Profit Sham 2,73,000 Sheelika 2,73,000	5,46,000		
	15,85,000		15,85,000

  i) Salaries and interest to partners have been paid as per deed.

  ii) General office expenses Rs.30,000 paid to a tax consultant in each

Calculate :   Business Income of the Partners.

20. What is the best judgement assessment?

What are the circumstances under which it can be made?

State the remedial measures to the aggrieved party in such case.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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[Affiliated to Madurai Kamaraj University]

B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2015

Part – III : Allied Subject : Fourth Semester : Paper – I

BUSINESS STATISTICS

Under CBCS – Credit 5

Time: **3** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   (10 × 1 = 10)

1. Primary data means
    a) Second hand information
    b) Collected from already collected sources
    c) First hand information   d) Not original in character

2. N^{th} root of product of N items is called
    a) Arithmetic mean   b) Harmonic Mean
    c) Mean   d) Geometric Mean

3. The difference between third quartile and first quartile is called
    a) Range   b) Inter-quartile range
    c) Semi Inter-quartile range   d) Quartile deviation

4. Periodic up and down movement is called
    a) Secular variation   b) Seasonal variation
    c) Cyclical variation   d) Erratic variation

5. $P_{01} \times Q_{01}$ is equal to

    a) $\dfrac{\sum P_1 Q_1}{\sum P_0 Q_1}$ b) $\dfrac{\sum P_1 Q_0}{\sum P_0 Q_0}$ c) $\dfrac{\sum P_1 Q_0}{\sum P_0 Q_1}$ d) $\dfrac{\sum P_0 Q_0}{\sum P_1 Q_1}$

6. Define Tabulation.

7. Calculate mode for the information given below:
        70, 54, 56, 54, 45, 60, 76, 45, 54

8. What do you mean by range?

9. Define Time Series.

10. What is meant by index numbers?

SECTION – B

Answer ALL Questions :   **(5 × 7 = 35)**

11. a) Explain the different types of classification of data.   **(OR)**

    b) Differentiate primary data from secondary data.

12. a) Calculate Harmonic Mean from the following information :

Marks	0 – 10	10 – 20	20 – 30	30 – 40	40 – 50
No. of Students	5	7	15	25	8

(OR)

b) Estimate first and third quartiles for the data given below:

Income	0 – 10	10 – 20	20 – 30	30 – 40	40 – 50
No. of Persons	10	14	19	17	13

13. a) Calculate Spearman's Rank Correlation from the following data:

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

(OR)

b) Find Standard Deviation for the data given below:

Marks	10	20	30	40	50	60
Frequency	8	12	20	10	7	3

14. a) Discuss the different components of time series.   **(OR)**

    b) Estimate five yearly moving averages from the following information :

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Students	22	25	32	38	40	43	49	52	56	60

15. a) Use average of price relatives and find out index numbers.

Commodity	A	B	C	D	E	F
Price in 2010	20	30	10	25	40	50
Price in 2013	25	30	15	35	45	55

(OR)

b) Prove Fisher's Tests of Consistency.

SECTION – C

Answer any THREE Questions :   **(3 × 10 = 30)**

16. Elucidate the different methods of collecting primary data.

17. Calculate Mean, Median and Mode from the following information:

Wages	0 – 25	25 – 50	50 – 75	75 – 100	100 – 125	125 – 150
No. of Persons	10	30	40	25	20	15

18. Estimate Karl Pearson's Co-efficient of Skewness for the following data:

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	10	25	40	47	58	50	30	10

19. Fit a line of best fit for the following information:

Year	2002	2003	2004	2005	2006	2007
Asset	83	92	71	90	169	191

20. Calculate the following index numbers with the help of the following information: a) Laspeyre's   b) Paache's c) Fisher's and   d) Marshall Edgeworth

Commodity	P_0	Q_0	P_1	Q_1
Wheat	8	50	20	60
Ghee	2	15	6	10
Firewood	1	20	2	25
Sugar	2	10	5	8
Cloth	1	40	3	30

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
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[Affiliated to Madurai Kamaraj University]
B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – IV : Skill Based Subject : Fourth Semester : Paper – I

DESK TOP PUBLISHING
Under CBCS – Credit 2

Time: **2** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   **(10 × 1 = 10)**

1. The recent Adobe Page Maker Version is _____.

   a) Adobe Page Maker 6.0   b) Adobe Page Maker 7.0

   c) Adobe Page Maker 5.0   d) None of the Above

2. The tool box is a _____.

   a) Vertical bar b) Rectangular c) Circle   d) All of the Above

3. _____ shortcut key is used for save the Page maker.

4. The working area surrounding a page is called the

   a) Paste board b) Toolbox   c) Palettes   d) None of the above

5. Click the start button reffered as _____.

   a) Task bar   b) Tool bar   c) Disk bar d) None of the above

6. What is Control Palette?

7. What is Story Editor?

8. What is Kerning?

9. What is Master Page?

10. What is Ruler?

SECTION – B

Answer ALL Questions :   **(4 × 10 = 40)**

11. a) How is Making Changes in the Publication?

    (OR)

    b) How can you open an Existing publication?

12. a) How can you change the font size in a Page Maker?

    (OR)

    b) How can you check the spellings in a Page Maker publication?

13. a) Explain the Style Sheet?

    (OR)

    b) Explain the functions of Story Editor?

14. a) What are the steps that you will need to importing graphics?

    (OR)

    b) Explain the Working in Page Maker.

SECTION – C

Answer any TWO Questions :   **(2 × 12½ = 25)**

15. Briefly Discuss to the Page Maker Window?

16. Explain the concept of Auto flow in Page Maker.

17. Describe the familiarise with graphics.

✦✦✦✦

X. Explain any Two of the Poems in English or Tamil : (2 × 3 = 6)

1. पत्थर खाते ओर फल देते ,
   पाठ परमार्थ का हमें पढ़ाते !
   उनका गन गण करे हम
   आओ पेड़ लगाये हम !

2. कितने सुन्दर पंख हैं देख,
   पंख में कितने रंग हैं देख !
   रंग में कितने ढंग हैं देखो !

3. कोयल हैं मतवाली कितनी!
   डोल रही है डोली -डोली !
   कौआ काल कोयल काली
   कोयल गाती बजती ताली !

XI. Read the following passage and answer the Questions :
(5 × 1 = 5)

एक फ़क़ीर था ! वह बड़ा लालची था !उससे एक दिन किस्मत मिली ! फ़क़ीर ने उससे कहा की मुझे कुछ दो ,किस्मत ने कहा की ठीख हैं ,अपनी थैली खोलो ! किस्मत ने अशफरियां दी !वह बोला की और दो ! तब किस्मत ने कहा की अशर्फियाँ ज़मीन पर गिरने से सब मिटटी हो जाएँगी ! किस्मत भी गायब हो गयी !फखिर भी पछताया !

1. फखिर कैसा आदमी था ?
2. उसे क्या मिली?
3. फखिर ने क्या कहा ?
4. फखिर ने क्या खोला ?
5. किस्मत ने उसे क्या दिया ?

I. Answer the following Questions :   **(4 × 1½ = 6)**

1. उतर भारत के लोग क्या खाते हैं ?
2. आदिम मनुष्य ने घर बनाना कब से शुरू किया ?
3. थल यात्रा कब आसान बनी?
4. गाय के बारें में तीन वाक्य लिखिए ?

II. State TRUE or FALSE :   **(5 × ½ = 2½)**

1. चूहा बिल्ली को पकड़ता हैं !
2. मनुष्य का विकास बन्दर से हुआ !
3. आज कल जन संख्या घट रही हैं !
4. जंगल और पेड हमारे रक्षक हैं !
5. आदिम मनुष्य शहरों में रहता था !

III. Change the Voice :   **(3 × 1 = 3)**

1. कृष्णा काम करता !
2. सीता ने काम किया !
3. लक्ष्मण किताब लाएगा !

IV. Combine the Sentence :　　　　　　　　(3 × 1 = 3)

1. सूरज निकला !अँधेरा दूर हुआ !

2. मैं इंदिरा गांधी से मिला !मैं बहुत खुश हुआ !

3. पानी बंद हुआ !वे घर से बाहर निकला !

V. Write the meaning in TAMIL or ENGLISH and make a sentence with any Four words from the following : (4 × 1½ = 6)

1. पहाड़　　　　　　4. आसान

2. स्वर्ण जयंती　　　5. आकाश

3. धुप　　　　　　6. होशियार

VI. Write the Numericals in Words:　　(6 × ½ = 3)

1. 40　　　　　　4. 100

2. 25　　　　　　5. 20

3. 30　　　　　　6. 10

VII. Answer any FOUR of the following :　　(4 × 2 = 8)

1. भारत की पवित्र नदियां कौन कौन सी हैं ?

2. हमें जंगल और पेड़ों की रक्षा क्यों करनी चाहिए ?

3. जल यात्रा के लिए मनुष्य ने कौन कौन से साधन बनाये ?

4. हाथी के बारें में तीन वाक्य लिखिए!

5. कुत्ते के बारें में तीन वाक्य लिखिए !

VIII. Develop the Story :　　　　　　(1 × 5 = 5)

एक बकरी का बच्चा _____! _____नदी के किनारे _____

पानी पी रहा था !उसे एक भेड़िये ने देखा ! _____ खाना चाहा ! _____

बोला की तू पानी गन्दा करता हैं ! बकरी के बच्चे ने जवाब दिया कि नहीं,

पानी का बहाव मेरी ओर हैं ! _____ तूने पिछले साल गाली दी ! तब

वह बच्चा बोला ,में तो अभी छ: महीने का हूँ ! भेड़िये ने _____, अच्छा

तब तो तेरे बाप ने दी होगी ! यह कहकर _____ बकरी के बच्चे को खा गया

IX. Write a Letter to Govind stores, Andhra informing them that they can give credit upto Rs.5000/- Shri Raghu Raj The Bearer of the Letter : (1 × 10 = 10)

आप सर्वश्री गोविन्द स्टोर्स ,आंध्र के नाम पर लिखकर पत्र बाहक श्री रघुराज को पांच हज़ार तक ऋण देने की प्रार्थना करके पत्र लिखिए !

(OR)

Prepare an invoice for the goods supplied by Rajan Stores, General Merchant and Commission Agent, Madhurai-625002.

राजन स्टोर्स , जनरल मर्चेंट्स और कमीशन एजेंट , मधुराई -६२५००२ द्वारा आपूर्ति किये गए माल पर बीजक तैयार कीजिए !

(OR)

Write a letter to m/s Ram Textiles requesting them to send the samples.

नमूने की मांग करते हुए सर्वश्री राम टेक्सटाइल्स मुंबई को पत्र लिखिए !

XII. Translate into TAMIL or ENGLISH :   **(5 × 1 = 5)**

1. आपने सुना !
2. सीता ने चार आम ख़रीदे !
3. आप क्या चाहेंगे ?
4. बच्चा एक खिलौना चाहता हैं !
5. आप जल्दी जा सकते हैं !

XIII. Translate into HINDI :   **(5 × 1 = 5)**

1. HE CAN SWIM IN THE TANK.
2. WE CAN FLY IN THE SKY.
3. MOTHER FINISHED BATHING.
4. NETAJI FINISHED GIVING LECTURES.
5. I WANT A PEN.

XIV. Write Opposites for any Five of the following words:

         (5 × ½ = 2½)

1. उतर		5. आरम्भ	
2. आजाद		6. आसान	
3. पूरब		7. विशाल	
4. सश्य			

XV. Math the following :   **(5 × ½ = 2½)**

1. महाराष्ट्र में   -   तेलुगु बोली जाती हैं!
2. आंध्र में   -   तमिल बोली जाती हैं !
3. तमिलनाडु में   -   कन्नड बोली जाती हैं!
4. कर्नाटका में   -   मलयालम बोली जाती हैं !
5. केरल में   -   मराठी बोली जाती हैं !

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – III : Elective Subject : Sixth Semester : Paper – I

JAVA PROGRAMMING
Under CBCS – Credit 5

Time: **3** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   **(10 × 1 = 10)**

1. Conditional operator can be used instead of _____ statement.

   a) while   b) for   c) if   d) switch

2. The Java language follows _____ concepts.

   a) Procedure programming   b) structured programming

   c) Object oriented Programming   d) Top down approach

3. Java does not support _____ inheritance.

   a) single   b) multiple   c) multilevel d) hierarchical

4. In java _____ concept is used to create web pages.

   a) thread   b) applet   c) package   d) files

5. _____ class is derived from string class.

   a) applet   b) string buffer   c) net   d) none of these

6. What is an array?

7. Define recursion.

8. What is interface?

9. State any one difference between application and applet program.

10. How to find the length of a string?

SECTION – B

Answer ALL Questions :   **(5 × 7 = 35)**

11. a) Explain any three types of operators in Java.   **(OR)**

    b) Explain do..while statement with suitable example.

12. a) Explain the concept of method overloading in Java. **(OR)**

    b) Explain the concept of constructors in Java.

13. a) Describe about Exception handling in Java.   **(OR)**

    b) Explain the concept of method overriding in Java.

14. a) Write a Java program to implement multithreading. **(OR)**

    b) Explain any four methods of thread class.

15. a) Explain any three methods of String Buffer class.   **(OR)**

    b) Write a Java program to find the substring in a given string.

SECTION – C

Answer any THREE Questions :   **(3 × 10 = 30)**

16. Explain all forms of 'if statement' with example.

17. Write a Java program to search an element in an array.

18. How to create our own package in Java? Explain.

19. Explain the life cycle of applet.

20. Explain any four methods of string   class with suitable example.

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B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – IV : Skill Based Subject : Sixth Semester : Paper – II

HARDWARE MAINTENANCE
Under CBCS – Credit 2

Time: **2** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   **(10 × 1 = 10)**

1. The main functions of the compute is

   a) Receive input and produce output   b) Information processing

   c) Information storage   d) All of the above

2. WORM stands for

   a) Write-On-Reusable Media   b) Write –Once-Read-Many

   c) Write-On Random Media   d) None of the above

3. Which is the technology used in the evaluation of aptitude tests?

   a) OCR   b) OMR   c) MICR   d) MCR

4. _____ operating systems enable several programs at the same time.

   a) Multitasking b) Multithreading c) Multiuser d) None of these

5. The most common computer pointing device is

   a) Finger   b) Mouse   c) Track ball d) None of these

6. What is Hardware?

7. Differentiate RAM and ROM.

8. BIOS stands for _____.

9. LED stands for _____.

10. What is meant by operating system?

SECTION – B

Answer ALL Questions :   **(4 × 10 = 40)**

11. a) Explain the various components of computer.

(OR)

   b) Write short note on   i) Hard disk

       ii) Mother board   iii) Memory storage types

12. a) Discuss the different types of keyboards.

(OR)

   b) How did the CD-ROM drive capable of holding much more

   information than a floppy disk drive?

13. a) State the different types of monitor.

(OR)

   b) Write Mouse as an input device.

14. a) Explain the various steps for installation of OS in a computer.

(OR)

   b) Describe the various types of printers.

SECTION – C

Answer any TWO Questions :   **(2 × 12½ = 25)**

15. Explain in about Input and Output devices.

16. What is trouble shooting? Explain its right approach.

17. Describe the various types of operation systems and explain its

   functions.

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B.Com. (CA) Degree (Semester) Examinations, April 2015
Part – IV : Skill Based Subject : Sixth Semester : Paper – III

BUSINESS MATHEMATICS
Under CBCS – Credit 2

Time: **2** Hours   Max. Marks: **75**

SECTION – A

Answer ALL Questions :   (10 × 1 = 10)

1. Set of all even prime number is

   a) Singleton set   b) Null set   c) Infinite set   d) Universal set

2. If an annuity is made at the end of each period it is called

   a) Annuity certain   b) Immediate Annuity

   c) Annuity due   d) Deferred Perpetuity

3. The sum of money lent is called

   a) Interest   b) Principal   c) Amount   d) Rate

4. The order of matrix $A = \begin{bmatrix} 4 & 2 & 5 & 3 \end{bmatrix}$ is

   a) 1×4 b) 4×1 c) 1×1 d) 4×4

5. The value of $\log_{10} 1$

   a) 0   b) 1   c) $\log 10$ d) $\log 5$

6. What is mean by Complement of a set?

7. What is Annuity?

8. What is the formula of compound interest?

9. What is mean by Sub Matrix?

10. What do you understand the Antilogarithms?

SECTION – B

<u>**Answer ALL Questions :**</u>   **(4 × 10 = 40)**

11. a) What are the types of sets?

    (OR)

    b) Verify the Distributive low *if* $U = \{0,1,2,3,4,5,6,7,8\}$,

    $A = \{0,1,2\}, \quad B = \{2,3,4,5\} \quad and \quad C = \{5,6,7,8\}.$

12. a) *If* $A = \begin{bmatrix} 1 & 2 \\ -3 & 4 \end{bmatrix}$ $B = \begin{bmatrix} 5 & -6 \\ 7 & 8 \end{bmatrix}$ then find $A + B$.

    (OR)

    b) What are the properties of a Matrix?

13. a) Find the compound interest for Rs.7500 for 3.5 years at 5.5 %

    per annum.

    (OR)

    b) *If* Rs.350 amounts to Rs.455 at 10% simple interest find the

    period.

14. a) *If* a person saves Rs.300 p.a. at 9% p.a. compound interest

    for 10years find the amount he gets.

    (OR)

    b) Show that $\log_{10} 250 = 3 - 2\log_{10}^{2}$.

SECTION – C

<u>**Answer any TWO Questions :**</u>   **(2 × 12½ = 25)**

15. Out of 880 Boys in a School, 224 played Cricket, 240 played
    Hockey and 336 played Basket ball; of the total 64 played both
    Basket ball and Hockey; 80 played Cricket and Basket ball and
    40 played Cricket and Hockey, 24 played all the three games.
    How many did not play any of the games and how many played
    only one game?

16. *If* $A = \begin{bmatrix} 2 & 6 \\ 7 & 4 \end{bmatrix}$ $B = \begin{bmatrix} -1 & 3 \\ 8 & 2 \end{bmatrix}$ $C = \begin{bmatrix} 2 & 1 \\ 2 & 3 \end{bmatrix}$

    Prove that $(A+B) - C = A + (B - C)$.

17. Find the compound interest and amount for Rs.4800 for 3 years

    at 4% per annum when interest is payable

    a) Half yearly and

    b) Quarterly

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Part – IV : Skill Based Subject : Sixth Semester : Paper – I

NETWORKING
Under CBCS – Credit 2

Time: 2 Hours   Max. Marks: 75

SECTION – A

Answer ALL Questions :   **(10 × 1 = 10)**

1. The word _____ is derived from telecommunications and Network.

   a) Intranet   b) Telnet   c) Internet   d) Extranet

2. _____ refers to the recording or broadcasting of a picture or movie.

   a) Video   b) Audio   c) Image   d) Numbers

3. The distance between two Microwave tower is

   a) 5 – 10 miles   b) 25 – 30 miles

   c) 80 – 100 miles   d) None of these

4. _____ is a set of rules that govern data communication.

   a) Network   b) URL   c) Protocol   d) Topology

5. Which of the following domain name indicated education website?

   a) .org   b) .edu   c) .uk   d) .com

6. _____ is used to connect computer to a telephone line.

7. What is OSI model?

8. What is Network media?

9. What is Gateway?

10. Expand: i) BOOTP   ii) HTTP

SECTION – B

Answer ALL Questions :   **(4 × 10 = 40)**

11. a) Discuses in details about World Wide Web concepts.

    (OR)

    b) Explain the different categories of Networks.

12. a) Write a short note on networking devices.

    (OR)

    b) Explain about DNS and its significance.

13. a) Write a short note on i) Repeaters   ii) Bridges   iii) Routers

    (OR)

    b) Explain   i) P2P   ii) Access Point Network

14. a) Explain the different kinds of guided media.

    (OR)

    b) Explain the type and advantages of wireless networking.

SECTION – C

Answer any TWO Questions :   **(2 × 12½ = 25)**

15. Explain the various types of Network Topologies.

16. What is Ethernet? Describe its types.

17. J q y " e c p " K p v g t p g v " h c e k n k v c v g " v

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