

**FINANCIAL ACCOUNTING – II**

Under CBCS – Credit 5

Time: **3** HoursMax. Marks: **75****SECTION – A****Answer ALL Questions :****(10 × 1 = 10)**

1. When goods are sent on consignment debit is given to
 - a) Consignee's Account b) Consignment Account
 - c) Sales Account d) Trading Account
2. Joint Venture Account is an example of
 - a) Personal Account b) Real Account
 - c) Nominal Account d) Loss Account
3. Single entry system is most suitable for
 - a) Big company b) Small traders
 - c) Co-operative organization d) None of these
4. In case of dependent branch, fixed asset accounts are maintained by
 - a) Branch b) Head Office c) Department d) None of the above
5. The average clause in a loss of profit protects the
 - a) Insurer b) Insured c) Workers d) None of the above
6. What is consignment?
7. List the three ways of recording joint venture transactions.
8. What is single entry system?
9. What is independent branch?
10. What is average clause?

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11. a) M sent 10 Tyres to N on consignment. The cost of each tyre was Rs.12,000. The expenses of M were:

Freight	Rs.7,000
Insurance	Rs.3,000

During transit, one tyre was destroyed and the Insurance Company paid Rs.9,000 towards that claim.

N sold Tyres at Rs.15,000 each, and he paid for unloading and insurance Rs.3,300. He sent Rs.90,000 by drafts. It was agreed that N is to get 5% commission.

Give Consignment accounts and N account in the books of M

(OR)

b) 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.

Show the consignment account.

12. a) 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.

(OR)

b) Write the differences between joint venture and partnership.

13. a) From the following, prepare total debtors account

	Rs.
Opening balance of sundry debtors	1,94,000
Credit sales	1,05,600
Cash received from debtors	1,94,700
B/R dishonoured	16,000
B/R received	40,000
Bad debts	2,500
Goods returned by debtors	7,200

(OR)

b) From the following details, prepare creditors account.

	Rs.
Cash purchase	29,000
Credit purchase	30,800
Opening balance of creditors	20,000
Closing balance of creditors	18,000
Cash paid to creditors	25,000
Purchase returns	1,500
Allowances from creditors	800
Bills payable dishonoured	300

14. a) A head office in Mumbai sends goods to its branch at Madurai. Prepare Branch account to calculate profit.

Debtors on 1 st January 2015	6,000
Stock on 1 st January 2015	5,000
Goods sent to branch	16,000
Cash sales	8,000
Cash received from debtors	14,500
Stock on 31 st December 2015	6,000
Debtors on 31 st December 2015	11,500

(OR)

b) From the following transactions, prepare Bangaluru branch account for the year ended 31st December 2015. **Rs.**

Stock at branch on 1.1.2015	36,200
Stock at branch on 31.12.2015	33,140
Branch debtors on 1.1.2015	11,300
Branch debtors on 31.12.2015	6,040
Petty cash at branch on 1.1.2015	220
Petty cash at branch on 31.12.2015	140
Goods sent to branch during the year	1,56,680
Branch expenses met by HO by cheque	7,000
Cash sent to branch for petty expenses	1,040
Cash sales at branch	1,68,200
Cash received from debtors	27,700

15. a) A fire occurred on Nov.3, 2015 in the shop of Raja. From the following particulars calculate the amount of fire claim:

i) Stock on 1-1-2015	Rs.8,500
ii) Purchases from 1-1-2015 to date of fire	Rs.85,000
iii) Sales	Rs.1,00,000
iv) Wages and manufacturing expenses	Rs.8,500
v) Stock salvaged	Rs.2,000
vi) The rate of gross profit on sales 25%	

(OR)

b) Explain the key aspects available in insurance claims.

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. 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.

17. D and K entered into a joint venture sharing profits and losses as 3:2. They opened a bank account by depositing Rs.40,000 each.

D purchased 800 kg of an item @Rs.60 per kg, and his expenses were Rs.13,000. K purchased a second item of 10,000 kg @Rs.2.10 per kg, and his expenses were Rs.11,000. Expenses were met from private sources and purchases were paid from bank account.

K sold 600 kg of the first item @Rs.100 per kg and his selling expenses were Rs.5,500. D sold 8,000 kg of the second item @ Rs.5 per kg and his selling expenses were Rs.6,000. All the sale proceeds were deposited in Bank account and expenses were met from private sources.

Prepare Joint venture account, Co-Venturer's account and Joint Bank account.

18. Mr. Mani who does not keep proper records of his business transaction is able to give you the following details of his business.

Particulars	January 1, 2015 (Rs)	December 31, 2015 (Rs)
Cash in hand	200	150
Cash at bank	2,250	22,250
Stock	15,000	2,100

Furniture	1,750	18,250
Sundry debtors	9,500	32,200
Plant & Machinery	23,800	30,700
Sundry Creditors	31,000	10,250
Bank O/D	----	

During the year, Mani withdrew from the business for his private use Rs.15,500 and introduced a further capital of Rs.7,500. Find out the profit made during the year 2015.

19. The following purchases were made by a business having three departments

Department A	1,000 units	at a total cost of Rs.1,00,000
Department B	2,000 units	
Department C	2,400 units	

Stock on 1st January was:

Department A	120 units
Department B	80 units
Department C	152 units

The Sales were

Department A	1,020 units at Rs.20 each
Department B	1,920 units at Rs.22.50 each
Department C	2,496 units at Rs.25 each

The rate of gross profit is the same in all departments. Prepare trading account for the three departments.

20. A fire occurred on September 15, 2015, in the godown of M/s Mani Industries. From the following figures, ascertain the claim to be lodged.

	Rs.
Stock on April 1, 2015	25,300
Purchases from April 1, 2015 to date of fire	50,400
Manufacturing expenses and wages	60,000
Sales from April 1, 2015 to date of fire	1,56,000
Goods used by partner themselves (at cost)	2,500
The rate of gross profit is 30 percent on cost	
The stock salvaged was valued at	3,600

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2016

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. The banks which provide long term finance is
 - a) Exchange Banks
 - b) Investment Banks
 - c) Savings Bank
 - d) Foreign Bank
2. The banker has a statutory obligation to;
 - a) Honour Customer's cheques
 - b) Exercise lien
 - c) Maintain secrecy of customer's A/c
 - d) Honour Customer's bills
3. According to IBA, the maximum period for which a fixed deposit can be obtained is
 - a) No Limit
 - b) 5 years
 - c) 7 years
 - d) 10 years
4. The safest form of crossing is
 - a) General crossing
 - b) Special crossing
 - c) Double crossing
 - d) A/c. Payee Crossing
5. A Collecting banker is given the statutory protection only when he acts as _____.
 - a) a holder
 - b) A holder for value
 - c) a holder in due course
 - d) An agent
6. What is Unit Banking?
7. What do you understand by the term banker?
8. Why do business people prefer form current A/c.?
9. What is "Allonge"?
10. What is material alteration?

SECTION – B
Answer ALL Questions :
(5 × 7 = 35)

11. a) Describe the Functions of the Central Bank.
(OR)
b) Explain the Advantages of Branch Banking.
12. a) Explain the Rights of a banker.
(OR)
b) Describe Duties of a Banker.
13. a) Explain the features of a fixed deposit.
(OR)
b) Explain the features of a Savings A/c.
14. a) Distinguish between a cheque and a Bill of Exchange.
(OR)
b) Explain the various types of crossing.
15. a) What are the duties of a collecting Banker?
(OR)
b) Explain the features of Payment in due course.

SECTION – C
Answer any THREE Questions :
(3 × 10 = 30)

16. Explain the functions of commercial banks.
17. Explain the relationship between a Banker and a Customer.
18. Discuss the formalities which a banker has to observe before opening a new A/c.
19. Explain the various kinds of endorsements.
20. Explain the circumstances under which a paying Banker refuses payment for a cheque.

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B.Com. (CA) Degree (Semester) Examinations, April 2016

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. _____ is the ability to take more than one form.
 - a) Encapsulation
 - b) Inheritance
 - c) Information hiding
 - d) Polymorphism
2. Declaration of function is made through function _____.
 - a) name
 - b) prototype
 - c) call
 - d) template
3. Variables declared inside the class are known as _____.
 - a) class
 - b) object
 - c) derived class
 - d) data member
4. When a derived class inherits from more than one base class it is called as _____ inheritance.
 - a) single
 - b) multiple
 - c) multilevel
 - d) base
5. The _____ is invoked whenever an object of its associated class is created.
 - a) class
 - b) object
 - c) destructor
 - d) constructor
6. _____ is the act of representing essential features without including the background details or explanation.
7. The return type of the function prototype float add(int a, float b) is _____.
8. Compile time polymorphism is _____.
9. The default visibility mode is _____.
10. _____ is a scope resolution operator.

SECTION – B
Answer ALL Questions : (5 × 7 = 35)

11. a) Give the benefits of OOPs.

(OR)

 b) Explain about the basic data types in C++.
12. a) Discuss about the usage of static data members.

(OR)

 b) Write about the usage of Inline function with an example.
13. a) Discuss about Parameterized Constructor.

(OR)

 b) Write about the Constructors with default Arguments.
14. a) Write about Single Inheritance.

(OR)

 b) Write about Multiple Inheritance.
15. a) Discuss about ‘this pointer’ in C++.

(OR)

 b) Explain the usage of pointer with objects.

SECTION – C
Answer any THREE Questions : (3 × 10 = 30)

16. Write about the various control structures in C++.
17. Write a C++ program to find the area of a cube, cylinder and rectangular box by using function overloading concept.
18. List out the rules to be followed for operator overloading and write a C++ program to overload unary operator.
19. Explain the following
 1. Hybrid Inheritance
 2. Hierarchical Inheritance
20. Write about unformatted and formatted I/O operations.

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B.A. / B.Sc. Degree (Semester) Examinations, April 2016

Part – IV : Non-Major Elective Subject : Second Semester : Paper – I

SALESMANSHIP

Under CBCS – Credit 2

Time: **2 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions : (10 × 1 = 10)

1. Market is the place where the _____ and buyer met together.
 - a) Advertiser
 - b) Government
 - c) Showroom
 - d) Seller
2. Snapdeal is an _____ portal.
 - a) Manufacturer
 - b) producer
 - c) online purchase
 - d) none
3. Salesmanship is an _____.
 - a) Science
 - b) arts
 - c) science and arts
 - d) applied science
4. The first and foremost process of selling is _____.
 - a) Convincing
 - b) transfer of goods
 - c) pre approach
 - d) none
5. _____ was the first modern travelling salesman.
 - a) Commercial craftsman
 - b) Bagman
 - c) Merchant adventurer
 - d) Chapman
6. Write a short note on local Peddler.
7. What is market?
8. What do you mean by VPP in sales?
9. What is sales promotion?
10. Expand MRP in sales.

SECTION – B

Answer ALL Questions : (4 × 10 = 40)

11. a) Describe the four P's of marketing.

(OR)

 b) Justify any one of salesman practice with your experience.
12. a) Explain the modern and classical advertising medias.

(OR)

 b) Classify the selling methods.
13. a) Enumerate the channels of distribution.

(OR)

 b) What are the benefits of salesmanship to manufacturers?
14. a) Describe the concept of 'global village' in relation with salesmanship.

(OR)

 b) Explain the evolution of salesmanship.

SECTION – C

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

15. Discuss the qualities of a good salesman.
16. What are the benefits by the salesman to the customer and society?
17. Explain the sales promotion techniques.

** ** ** ** **

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

1. नाच नाचकर आता मोर,
नाना रंग दिखाता मोर।।
बच्चों को बहलाता मोर,
बाग-बाग उड़ जाता मोर।।
2. कोयल है गुणषाली कितनी।
डोल यही है डाली डाली।।
कौआ काला कोयल काली।
कोयल गाती बजती माली।।
3. बडा नहीं होता कोई भी,
धन-दौलत पाने से।
नहीं बडा बनता मनुष्य
ऊँचे महलों में रहने से।।

XI. Read the following passage and answer the Questions :

(5 × 1 = 5)

एक ग्वाला दूध का व्यापार करता था। उसके पास बहुत सी गायें और भैंसें थीं। ग्वाला आधा दूध और आधा पानी मिलाकर बेचता था। वह हर महीने हजारों रुपये कमाता था। एक दिन वह ग्वाला बहुत-सा रुपया लेकर गाय खरीदने बाजार जा रहा था।

1. ग्वाला क्या करता था?
2. ग्वाला के पास क्या-क्या थीं?
3. ग्वाला दूध कैसा बेचता था?
4. महीने में ग्वाला कितने रुपये कमाता था?
5. गाय खरीदने के लिए ग्वाला कहाँ जा रहा था?

I. Answer the following Questions :

(4 × 1½ = 6)

1. हमारा देश कब आजाद हुआ?
2. प्रकृति के अंग क्या-क्या हैं?
3. मनुष्य ने जल-यात्रा के लिए क्या-क्या साधन बनाये?
4. गाय का दूध कैसा होता है?

II. Write TRUE or FALSE :

(5 × ½ = 2½)

1. आदिम मनुष्य शहरों में रहता था।
2. दिल्ली हमारे देश की राजधानी है।
3. जंगल और पेड़ हमारे रक्षक हैं।
4. आवश्यकता ही आविष्कार की जननी है।
5. कुत्ता सबसे बडा जानवर है।

III. Change the following Future Tense:

(3 × 1 = 3)

1. आप क्या काम करते हैं?
2. मैं उसे दस रुपये देता हूँ।
3. तुम कितने बजे उठती हो?

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

1. यह भारत है। यह हमारा प्यारा देश है।
2. पुलिस आयी। चोर भाग गये।
3. वे लडके हैं। उनका नाम राम और गोपाल है।

V. Write the meaning in TAMIL or ENGLISH any Six words**from the following :****(6 × 1 = 6)**

- | | |
|------------|----------|
| 1. पवित्र | 5. जनवर |
| 2. राजधानी | 6. टासान |
| 3. वर्षा | 7. आकाष |
| 4. जंगल | 8. आवाज |

VI. Write in Words:**(6 × ½ = 3)**

- | | |
|---------|--------|
| 1. 49 ¾ | 4. 80 |
| 2. 55 ½ | 5. 100 |
| 3. 69 ¾ | 6. 59 |

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

1. भारत के चारों ओर क्या-क्या है?
2. मनुष्य ने किसे देखकर हवाई जहाज बनाया?
3. गाय के बारे में दो वाक्य लिखिए।
4. घाडे से क्या-क्या फायदे होते।
5. भारत की चार पवित्र नदियों का नाम लिखिए।

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

एक कौआ चोंच में रोटी का टुकड़ा आकर पेड पर बैठा एक सियार ने देखा। उसने रोटी लेनी चाही । से बोला ...
..... रूप बहुत सुन्दर गुण अच्छे हैं। तुम्हारी बोली भी मीठी होगी।
..... गाओ। तारिफ सुनकर फूल गया। वह कांव कांव करने लगा।
.. रोटी गिर पडी। सियार ले भागा। तब कौआ पछताया।

**IX. Write a Letter to the Manager, State Bank of India, Madurai
requesting him to great a Loan of Rs.50,000/- for the expansion
of your business:****(1 × 10 = 10)**

आप अपने व्यापार प्रसार के लिए रु.50,000/- का ऋण माँगते हुए मैनेजर,
स्टेट बैंक आफ इंडिया, मदुरै के नाम पर एक फा लिखिए।

(या) (OR)

Write a Letter to M/s. Ram Textiles, Mumbai requesting them to send the samples.

नमुने की माँग करते हुए सर्वक्षी राम टेक्स्टाइल्स, मुम्बई को पत्र लिखिए।

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

1. मैंने तीन केले खाये।
2. बच्चा एक खिलौना चाहता है।
3. वह लडकी हिन्दी में गा सकती है।
4. मैं लिख चुका।
5. सबको मिलकर रहना चाहिए।

XIII. Translate into HINDI : (5 × 1½ = 7½)

1. Lalitha gave ten rupees.
2. I want to see Taj Mahal.
3. We can fly in the Sky.
4. I have finished writing the book.
5. Your help is required for him.

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

- | | | |
|-----------|-----------|--------------|
| 1. टाजाद | 5. आकाष | (5 × ½ = 2½) |
| 2. पुराना | 6. तेज | |
| 3. सभ्य | 7. समझदार | |
| 4. बढना | 8. भारी | |

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

- | | | |
|-------------------|---|----------------------|
| 1. तमिलनाडु में | — | मराठी बोली जाती है। |
| 2. केरल में | — | कन्नड बोली जाती है। |
| 3. महाराष्ट्र में | — | तेलुगु बोली जाती है। |
| 4. कर्नाटक में | — | तमिल बोली जाती है। |
| 5. आन्ध्र में | — | मलयालम बोली जाती है। |

**CORPORATE ACCOUNTING**

Under CBCS – Credit 5

Time: **3** HoursMax. Marks: **75****SECTION – A****Answer ALL Questions :****(10 × 1 = 10)**

1. In case of debentures, the commission payable to underwriters should not exceed
 - a) 5%
 - b) 2.5%
 - c) 10%
 - d) 1.5%
2. The profit made on acquisition of business is credited to
 - a) Capital Reserve
 - b) General Reserve
 - c) Goodwill
 - d) Share Premium
3. If the actual profits are more than the normal profits, the difference is termed as
 - a) Normal profit only
 - b) Super profit
 - c) Market profit
 - d) None of these
4. Accounting standard for Amalgamation is
 - a) AS – 8
 - b) AS – 20
 - c) AS – 14
 - d) AS – 3
5. A contributory is a
 - a) Unsecured creditor
 - b) Preferential creditor
 - c) Debenture holder
 - d) Shareholder
6. State the main divisions of share capital.
7. Write any two items peculiar to a company and their treatment in final account.
8. What is goodwill?
9. What is amalgamation?
10. Who are preferential creditors?

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11. a) X was holding 20 shares of Rs.10 each on which he paid Rs.2 on application but could not pay Rs.3 on allotment and Re.1 on first call. Directors forfeited shares. Give journal entry for recording the forfeiture of shares.

(OR)

- b) i) A company issued Rs. 1,00,000, 7 ½% Debentures at par redeemable at 5% premium after 10 years.
 ii) A company issued Rs. 1,00,000, 7 ½ % Debentures at 5% discount redeemable after 10 years at a 5% premium. Pass journal entries.

12. a) Calculate the weighted time ratio for pre and post incorporation periods from the following particulars.

Date of incorporation 1st April 2015
 Period of financial accounts January – December 2015
 Total wages Rs. 4,800
 Number of workers:

Pre-incorporation period 5 and Post-incorporation period 25

Divide the total wages in pre and post incorporation period.

(OR)

b) Nila Company Ltd was incorporated on 30th June 2015 to take over the business of Kumaran and Co as from 1st January 2015. The financial accounts of the business for the year ended 31st December 2015 disclosed the following information.

	Rs.	
Sales		
January to June	1,20,000	
July to December	1,80,000	3,00,000
Less:		
Purchases:		
January to June	75,000	
July to December	1,20,000	1,95,000
Gross Profit		1,05,000
Less:		
Salaries	15,000	
Selling expenses	3,000	
Depreciation	1,500	
Director's remuneration	750	
Debenture interest	90	
Administration expenses (Rent, Rates etc)	4,500	24,840
		80,160

Prepare a statement apportioning the balance of profit between the periods Prior to and After Incorporation.

13. a) The following information are given:

Capital employed	Rs.1,50,000
Normal rate of return	10%
Present value of annuity of Re. 1 for five years at 10% is	3.78
Net profits for five years	(Rs)
I Year	14,400
II Year	15,400
III Year	16,900
IV Year	17,400
V Year	17,900

Calculate the value of goodwill under annuity method.

(OR)

b) The net profit of a business, after provision for taxation, for the past five years is as follows:

Rs.80,000, Rs.85,000, Rs.92,000, Rs.1,05,000 and Rs.1,18,000.

The capital employed in the business is Rs.8,00,000.

The normal rate of return expected in this type of business is 10%.

It is expected that the company will be able to maintain its super profit for the next 5 years.

Calculate the value of good will on the basis of 5 years' purchase of super profit method.

14. a) M Limited and N Limited agreed to amalgamate on the basis of the following balance sheets as on 31.3.2015.

Liabilities	M	N	Assets	M	N
Share capital Rs. 25 each	75,000	50,000	Goodwill	30,000	-
P&L A/c	7,500	2,500	Fixed assets	31,500	38,800
Creditors	3,500	3,500	Stock	15,000	12,000
Depreciation fund	-	2,500	Debtors	8,000	5,200
			Bank	1,500	2,500
	86,000	58,500		86,000	58,500

The assets and liabilities are to be taken over by a new company formed called P limited at book values. P limited's capital is Rs.2,00,000 divided into 10,000 equity shares of Rs.10 each and 10,000, 9% preference shares of Rs.10 each.

P limited issued the equity shares equally to the vendor companies and preference shares were issued for any balance of purchase price.

Calculate purchase consideration by using Net Asset method. Pass journal entries in the books of P limited.

(OR)

b) Write the differences between internal reconstruction and external reconstruction.

15. a) Write a note on the payment of various liabilities at the time of winding up of the company.

(OR)

b) A liquidator is entitled to receive remuneration of 2% on the assets realized and 3% of the amount distributed among the unsecured creditors.

The assets realized Rs.70,00,000 against which payment was made as follows:

	Rs.
Liquidation expenses	50,000
Preferential creditors	1,50,000
Secured creditors	40,00,000
Unsecured creditors	30,00,000

Calculate the total remuneration payable to the liquidator.

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. On 1st January 2015 the directors of X Ltd, decided to issue 1,00,000 shares of Rs.10 each, Rs.2.50 payable on application and Rs.2.50 payable on allotment. Applications were received for 1,20,000 shares. On 10th January the directors decide to reject applications in respect of 20,000 shares, the application money being refunded in full.

All allotment moneys are received in full. On 31st March call of Rs.2.50 per share was made and all sums due are received except on 1,000 shares allotted to Mr. A.

Pass necessary journal entries to record the transactions.

17. The following balances were extracted from the books of Sridhar Company Limited for the year ended March 31, 2015.

Buildings	6,00,000
Furniture	60,000
Motor vehicles	60,000
Equity shares of companies	4,00,000
Stock in trade at cost	4,00,000
Sundry debtors, unsecured considered good	2,80,000
Cash at bank	1,72,000
Advance against construction of building	1,30,000
Share Capital:	
10,000 equity shares of Rs. 100 each	10,00,000
Sundry creditors	3,50,000
Profit and loss account (Credit)	20,000
Gross profit	10,00,000
Dividend received on investments	10,000
Salaries and wages	2,20,000
Director's fee	8,000
Electricity charges	25,000
Rates, taxes and insurance	10,000
Auditors' fees	15,000

Prepare the Profit and Loss account and Balance sheet for the ended December 31, 2015 after the following adjustments:

- Provide 10% depreciation per annum on all fixed assets.
- Stock has been revalued as Rs.3,60,000. This has not yet been considered.
- Debts more than 6 months are Rs.80,000 and ignore tax provisions.

18. On March 31, 2015, the Balance sheet of a limited company reveals the following position:

Liabilities	Amount	Asset	Amount
Issued capital in Rs.10 shares	4,00,000	Fixed assets	5,00,000
Reserves	90,000	Current assets	2,00,000
Profit and Loss a/c	20,000	Goodwill	40,000
5% Debentures	1,00,000		
Current liabilities	1,30,000		
	7,40,000		7,40,000

On March 31, 2015, the fixed assets were independently valued at Rs.3,50,000 and the goodwill at Rs.50,000. The net profits for the three years were:

2013 – Rs.51,600, 2014 – Rs.52,000, 2015 – Rs.51,650 of which 20% was placed under reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 10%.

Compute the value of shares under Net assets method and Yield value method.

19. A Ltd and B Ltd agreed to amalgamate and for a new company, C Limited, which takes over all assets and liabilities of the two companies.

In the case of A Ltd, the assets and liabilities are to be taken over at book values for shares in C Ltd at the rate of 5 shares in C Ltd at 10% premium (Rs.11 per share) for every four shares of A Ltd.

In the case of B Ltd:

- The debentures of B Ltd would be paid off by the issue of an equal number of 4% debentures in C Ltd at a discount of 10%.
- The holders of 6% preference shares of B Ltd would be allotted four 7% preference share of Rs. 100 each in C Ltd for every five preference shares in B Ltd.
- The equity shareholders would be allotted sufficient shares in C Ltd to cover the balance on their accounts after adjusting asset values by reducing Plant and Machinery by 10% and providing 5% on sundry debtors.

The summarised balance sheets of the two companies just prior to amalgamation were as follows:

Liabilities	A Ltd	B Ltd	Assets	A Ltd	B Ltd
Equity capital			Plant & Machinery	8,00,000	8,00,000
Shares of Rs. 10 each	4,00,000	5,00,000	Stock	65,000	60,000
6% Preference Share of Rs. 100 each	--	3,00,000	Debtors	95,000	50,000
4% Debentures	--	2,00,000	P&L A/c	--	1,40,000
P&L A/c	5,00,000	--	Bank	65,000	40,000
Contingency reserve	50,000	--			
Creditors	75,000	90,000			
	10,25,000	10,90,000		10,25,000	10,90,000

Calculate purchase consideration of A Ltd and B Ltd, prepare balance sheet of C Ltd.

20. The following particulars relate to a Limited company which has gone into voluntary liquidation.

	Rs.
Preferential creditors	25,000
Unsecured creditors	58,000
6% Debentures	30,000
The assets realised	Rs.80,000
The liquidation expenses	1,500

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 accounts.

* * * * *

**INCOME TAX LAW & PRACTICE – II**

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

SECTION – A**Answer ALL Questions :****(10 × 1 = 10)**

1. Long term capital Asset is that which is held by an Assessee for more than _____ month immediately preceding the date of its transfer.
a) 12 months b) 36 months c) 18 months d) 24 months
2. Long term capital loss can be set off from
a) LTCG b) STCG and LTCG c) STCG d) None of the above
3. National Sports Fund comes under
a) Sec 80G b) Sec 80C c) Sec 80D d) Sec 80E
4. In case of a loss to a firm, remuneration given to working partners shall be allowed to a maximum of _____.
a) Rs.50,000 b) Rs.1,00,000 c) Rs.1,50,000 d) Rs.2,00,000
5. PAN is an Alpha Numeric code having _____ Characters.
a) 10 b) 15 c) 8 d) 12
6. Define Business.
7. Mention the provision regarding carry forward and set off unabsorbed depreciations.
8. State the rules regarding Sec 80 TTA (interest on deposits in savings A/c).
9. State the due date of filing of return in cash of company assesses.
10. Expand PAN.

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11. a) Following is the Profit and Loss A/c of Sh. Biren Mitra for the year ending 31st March 2015. You are required to ascertain his income from business for the year ended on that date.

	Rs		Rs
To salaries	10,800	By gross profit	35,672
To sundry expenses	1,200	By discount	751
To reserve for bad debt	4,500	By commission	1,205
To insurance	450	By sundry receipts	52
To advertising	2,500		
To income tax	2,375		
To car expenses	1,200		
To interest on capital	1,000		
To interest on bank loan	1,550		
To charity	150		
To life insurance premium (self)	550		
To depreciation: On building 1,000 On furniture 200	1,200		
To difference in Trial Balance	105		
To Net Profit for the year	10,100		
	37,680		37,680

This motor car was used equally for business purpose and the proprietor's private purposes. The amount of Depreciation allowable according to Income Tax rules, in respect of Building and Furniture was Rs.800 and Rs.150 respectively. Included in the Advertising expenses is a sum of Rs.1,000 expended on the special on Advertising campaign undertaken during the year in respect of a product of a company placed recently in the market. Salaries include Rs.6,000 being the amount drawn by Sh. Biren Mitra during the year against profits.

(OR)

b) Find out the inflated cost in following cases (separately for each case) for the assessment year 2015 – 2016:

		Rs.
a)	Cost of Plot acquired in 1986 – 87 for	80,000
b)	Cost of House purchased in 1979 – 80 for Fair market value on 1-4-81 being	90,000 1,50,000
c)	Cost of House purchased in 1976 – 77 for Rs.2,00,000 but F.M.V on 1-4-81	4,00,000

(C.I.I for 1981 – 82 = 100, for 1986 – 87 = 140, for 1988 -89 = 161 and for 2014 - 15=1,024)

12. a) The following are the particulars of Income/ Loss of Mr. A. you are required to set off losses and carry forward and setoff where necessary.

	Assessment year 2014 -15 Rs.	Assessment year 2015 -16 Rs.
Income from salary (computed)	15,000	15,000
Income from Interest of securities(gross)	5,000	5,000
Loss from business	53,000	15,000
Short term capital gain	8,000	-
Long term capital gain(Land)	21,000	-

(OR)

b) Explain the rules regarding carry forward and set off losses

- | | |
|-------------------|----------------------|
| i) House property | ii) Speculation Loss |
| iii) Capital Loss | iv) Business Loss |

13. a) Write notes on “Deemed Incomes”.

(OR)

b) Explain the Provisions regarding Deduction U/S 80D and 80E out of Gross Total Income.

14. a) The following are particulars of income Mr. Behl for the assessment year 2015 – 16:
- i) Income from House Property (computed) Rs.61,200
 - ii) Business income Rs.1,80,000
 - iii) Dividends (gross) from a co – op society Rs.15,500
 - iv) Long term Capital gain: long term
 - a) from land Rs.60,000
 - b) from jewellery Rs.35,000
 - v) 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). He also paid Rs.6,000 on a Life Policy of Rs.50,000 which he acquired in 2010.
 - vi) He gave Rs.30,000 as donation to a charitable institution approved U/s 80G.
 - vii) During the year he deposited Rs.18,000 in an Equity linked Savings Scheme (Dhan 80) notified U/s 80c.
 - viii) He deposited Rs.12,500 in National Savings Scheme 1992.
 - ix) Interest accrued on N.S.C VIII issued purchased in November 2013 for Rs.30,000 is Rs.2,260.
 - x) Interest accrued on a fixed deposit in a bank Rs.6,000.
- Compute his Total Income.

(OR)

- b) The Profit and Loss A/c of a firm in which the partners X, Y and Z share profits and Loss in the ratio 5:4:1 respectively discloses profit of Rs.80,525 for accounting year ending 31st March 2015.

Debits	Rs.	Credits	Rs.
Donation to National Defense Fund	11,000	Capital gain on sale of scrap Machinery	5,000
Salary to partners X Rs. 15,000 Y Rs. 19,000 Z Rs. 22,000	56,000	Interest on Debentures after deduction of tax at source Rs. 2,500	22,500
Commission to X	6,000	Interest on securities (gross)	3,500
Office rent (paid to Y)	12,000		

Compute the Total Income of the firm for the assessment year 2015-16. The firm has submitted certified copy of instrument of partnership along with return and it provides for payment of salary, commission to working partners X, Y, and Z as per above.

15. a) What is best judgement Assessment?

(OR)

b) Explain the important points regarding PAN?

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. From the following statement, compute the Income from profession of Dr. S.K. Kapoor if accounts are maintained on mercantile system:

	Rs.		Rs.
To dispensary rent	36,000	By visiting fees	45,000
To Electricity and Water charges	6,000	By Consultation fees	1,25,000
To Telephone expenses	6,000	By Sales of medicines	72,000
To Salary to nurse and compounder	36,000	By Dividends	5,000
To Dep. On surgical equipment	6,000		
To Purchase of medicines	36,000		
To Depreciation on X –Ray machine	4,000		
To Income Tax	5,500		
To Donation to Rama Krishna Mission	4,000		
To Motor car expenses	9,600		
To Dep. On car	4,800		
To Net Income	93,100		
	2,47,000		2,47,000

Notes:

- i) Electricity and water charges include domestic bill of Rs.2,500.
- ii) Half of motor car expenses are for professional use.
- iii) Telephone expenses include 40% for personal use.
- iv) Opening stock of medicines was Rs. 6,000 and closing stock was Rs.4,000.

17. During the year ended 31st March, 2015 Mr. David sold the following assets:

	Particulars	Sale Proceeds
1.	shop purchased in 1985-86 (C.I.I: 133) for Rs.18,000	1,70,000
2.	Machinery purchased in 1983 -84 (C.I.I : 125) for Rs.50,000 (W.D.V on 1-4-2014 Rs.35,000)	60,000
3.	Furniture purchased on 1-5-2014 for Rs.1,000	1,300
4.	Machinery purchased on 1-5-2014 for Rs.10,000	12,000
5.	Agricultural land in Agra purchased in 1979 -80 for Rs.10,000 (F.M.V on 1-4-81 (C.I.I:100) being Rs.15,000)	2,20,000
6.	one residential house purchased in 1987-88 (C.I.I: 150) costing Rs.30,000	2,70,000

During the year he bought a new House for his residence for Rs.5,00,000 Work out the amount of capital gains to be included in the Gross total Income and also compute his Total Income, if his other business income during the year was Rs. 1,00,000. Cost Inflation Index for 2014-15 is 1,024.

18. From the particulars given below, compute the total income and tax payable of Mr. Deb, a Central Govt. employee working at Chandigarh:

- I.
 - i) salary Rs.25,000 pm
 - ii) T.A. bill 5,000pa
Actual expenditure 6,000pa
 - iii) His contribution to statutory Provident Fund 1,700pm
 - iv) Employer's contribution to S.P.F. 10% of salary
 - v) Interest on Accumulated balance of S.P.F @ 13% Rs.12,000
 - vi) Entertainment allowance 1,000pm

II. He owns two houses, one of which is let out at a rent of Rs.400pm and other (whose annual value is Rs.1,000) remained vacant throughout the year on account of his employment at Ambala where he has taken a house on rent. The two houses are subject to municipal taxes of Rs. 600 and 100 respectively.

III. During the year he sold shares of Hero Honda Ltd, and earned a short term capital gain of Rs.50,000 (STT paid).

IV. He earned Rs.11,500 as interest from the government securities and bank interest on fixed deposits Rs.11,000 and on a saving account Rs.10,600.

He pays Life Insurance Premium of Rs.25,000 on his Life policy of Rs.4,00,000. He deposited Rs.10,000 in home deposit account.

19. From the particulars given below calculate the total income of firm assessed U/s 184 and income of the partners P, Q and R for the assessment year 2015-16. The firm has submitted its deed and the payment of remuneration and interest is in accordance with such deed. Profit sharing ratio is 4:3:2.

	Rs.	Rs.
Loss as per P&L A/c after debiting the following amounts		3,40,000
Remuneration to working partners		
P		1,20,000
Q		90,000
R		60,000
Interest paid on capital	Capital	
P	2,00,000	28,000
Q	3,00,000	42,000
R	1,00,000	14,000

20. Write a short notes on

- i) Self assessment
- ii) Enquiry before assessment

** ** * * * * *

**BUSINESS STATISTICS**

Under CBCS – Credit 5

Time: **3** HoursMax. Marks: **75****SECTION – A****Answer ALL Questions :****(10 × 1 = 10)**

- Data collected from Hindu Newspaper is an example of
 - Primary data
 - Secondary data
 - Useless data
 - None of these
- The best measure of central tendency is
 - Arithmetic mean
 - Geometric mean
 - Harmonic mean
 - Std. deviation
- The measures of asymmetry are called as measures of _____.
 - variance
 - Dispersion
 - Skew
 - kurtosis
- Climate and weather play an important role in _____ variation.
 - Cyclical
 - Irregular
 - secular
 - Seasonal
- Factor reversal test is satisfied when
 - $\frac{\sum p_1 q_1}{\sum p_0 q_0}$
 - $\frac{\sum p_0 q_0}{\sum p_1 q_1}$
 - $\frac{\sum p_0 q_1}{\sum p_0 q_0}$
 - $\frac{\sum p_1 q_1}{\sum p_0 q_1}$
- Calculate mode for the following
850, 750, 600, 825, 850, 725, 600, 850, 640, 530
- What do you mean by range?
- What is a time series?
- What is meant by regression?
- What do you mean by weighted aggregate Index No?

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11. a) Explain the Functions of Statistics.

(OR)

b) Briefly explain the different types of diagram.

12. a) Calculate Harmonic mean for the following

Family	1	2	3	4	5
Income	85	70	10	75	500

(OR)

b) Find Q_1 and Q_2 of the following series

Size of Shoe	4	4.5	5	5.5	6	6.5	7
Frequency	10	18	22	25	40	15	10

13. a) Calculate the standard deviation from the following

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70
No. of Students	8	12	17	14	9	7	4

(OR)

b) Calculate Spearman's rank correlation for the following

X	1	2	3	4	5	6	7	8	9	10
Y	2	4	1	5	3	9	7	10	6	8

14. a) Explain the components of time series of data.

(OR)

b) Calculate three yearly moving average of the following

Year :	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
No. of Students :	15	18	17	20	23	25	29	33	36	40

15. a) Explain the uses of Index Numbers.

(OR)

b) Compute a price index for the following by average of price relative method

Commodity	A	B	C	D	E	F
Price in 2005 (Rs.)	20	30	10	25	40	50
Price in 2006 (Rs.)	25	30	15	35	45	55

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. Discuss the various methods of collecting primary data.

17. Calculate mean, median and mode from the following:

CLASS	:	0 – 7	7 – 14	14 – 21	21 – 28	28 – 35	35 – 42
FREQUENCY	:	7	11	24	19	12	9

18. Calculate the coefficient of correlation for the following:-

X	2	4	6	7	8	10	12
Y	16	15	18	19	17	21	20

19. Calculate trend values by the method of least square from the data given below and estimate the sales for 2010.

YEAR	2003	2004	2005	2006	2007
SALE OF A CO.,	70	74	80	86	90

20. Complete the following Index No. and show that it satisfies time reversal test

a) Laspeyres's b) Paasche's c) Fisher's

	BASE YEAR		CURRENT YEAR	
	QUANTITY	PRICE	QUANTITY	PRICE
A.	12	10	15	12
B.	15	7	20	5
C.	24	5	20	9
D.	5	16	5	14

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. (CA) Degree (Semester) Examinations, April 2016

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

DTP

Under CBCS – Credit 2

Time: **2 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions : (10 × 1 = 10)

1. The Latest 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 Menu bar is a collection of _____ useful menus.
 - a) Ten
 - b) Eight
 - c) Nine
 - d) All of the Above
3. The Measuring tool is known as _____.
 - a) Control button
 - b) Ruler
 - c) Pointer
 - d) Text
4. Click the start button is _____.
 - a) Task bar
 - b) Tool bar
 - c) Disk bar
 - d) None of the above
5. The working area surrounding a page is called the
 - a) Paste board
 - b) Toolbox
 - c) Palettes
 - d) None of the above
6. What is Palettes?
7. What is Story Editor?
8. What is Tracking?
9. What is Master Page?
10. What is Ruler?

SECTION – B

Answer ALL Questions : (4 × 10 = 40)

11. a) How can you Getting started with PageMaker?
(OR)
b) How is Making Changes in the Publication?
12. a) How can you Change the fond size in a Page Maker?
(OR)
b) How can you remove underlining from the text?
13. a) Explain the concept of Auto flow in Page Maker?
(OR)
b) Explain the functions of Story Editor?
14. a) What are the steps that you will need to for importing graphics?
(OR)
b) Explain the Working in Page Maker?

SECTION – C

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

15. Briefly Discussion to the Page Maker Window?
16. Explain the Style Sheet?
17. Describe the getting familiar with graphics?

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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2016

Part – III : Core Subject : Sixth Semester : Paper – I

AUDITING

Under CBCS – Credit 4/5

 Time: **3** Hours

 Max. Marks: **75**
SECTION – A
Answer ALL Questions : (10 × 1 = 10)

1. An auditor is a
 - a) Watchdog
 - b) Bloodhound
 - c) Detective
 - d) Spoor
2. Statutory auditor of a company is appointed by
 - a) Directors
 - b) Manager
 - c) Shareholders
 - d) Creditors
3. The examination of voucher is
 - a) Vouching
 - b) Voucher
 - c) Verification
 - d) Internal Check
4. Testing the truth of the entries appearing in the books of accounts
 - a) Verification
 - b) Vouching
 - c) Valuation
 - d) Investigation
5. Testing the exact value of an asset on the basis of its utility is known as
 - a) Valuation
 - b) Investigation
 - c) Vouching
 - d) Verification
6. Define term auditing.
7. What is internal control?
8. What is meant by voucher?
9. Define verification.
10. What is meant by audit report?

SECTION – B
Answer ALL Questions : (5 × 7 = 35)

11. a) What is an audit programme? State its merits and demerits.
(OR)
- b) What are audit working papers? Bring out its objectives?
12. a) Distinguish between internal audit and statutory audit.
(OR)
- b) Explain the internal check system for cash receipt and payments.
13. a) What is vouching? What are its objectives?
(OR)
- b) What steps would you take to vouch the cash sales?
14. a) What is verification of assets? Discuss the duties of an auditor in this respect.
(OR)
- b) Differentiate between vouching and verification.
15. a) Discuss the essentials of good audit report.
(OR)
- b) What are the types of audit report?

SECTION – C
Answer any THREE Questions : (3 × 10 = 30)

16. Discuss the various qualities of an Auditor.
17. Define internal check. Explain the objectives and merits of internal check.
18. “Vouching is the backbone of Auditing”- Explain.
19. Describe the principles of verification and valuation of assets?
20. Explain the civil and criminal liabilities of a company auditor.


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B.Com. (CA) Degree (Semester) Examinations, April 2016

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. Which jump statement causes the skip of current iteration and goto next iteration?
 a) break b) continue c) goto d) none of these
2. Which is used for declaring constant?
 a) final b) finally c) finalize d) finalizer
3. Java does not support _____ inheritance.
 a) single b) multiple c) multilevel d) hierarchical
4. How many states are there in an applet?
 a) 2 b) 3 c) 4 d) 5
5. _____ is the collection of characters.
 a) array b) string c) file d) string buffer
6. What is an object?
7. What is the use of keyword static?
8. What is an exception?
9. What is thread?
10. Give any one difference between string and string buffer.

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

11. a) Explain if statement in Java.
 (OR)
 b) Write a java program to calculate simple and compound interest.
12. a) Explain the usage of this keyword with suitable example.
 (OR)
 b) What are command line arguments? Explain with example.
13. a) How to create our own package? Explain.
 (OR)
 b) Explain the concept of exception handling in Java.
14. a) Explain any three methods of thread.
 (OR)
 b) Explain the life cycle of applet.
15. a) Explain any seven methods of string class.
 (OR)
 b) Write a Java program to find out the substring of given string.

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

16. Explain all operators in java.
17. Explain the concept of method overloading with suitable example.
18. Explain various types of inheritance.
19. Write a Java program to implement multithread.
20. Explain any five methods of string buffer class.


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B.Com. (CA) Degree (Semester) Examinations, April 2016

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 computer communication technology that provides a way to internet connect multiple computer across short distance is
 - a) LAN
 - b) MAN
 - c) WAN
 - d) Wireless network
2. URL stands for
 - a) Uniform Resource Line
 - b) Uniform Resource Locator
 - c) Uniform Resource Loader
 - d) None of there
3. Which of the following is a network topology?
 - a) Bus
 - b) Star
 - c) Ring
 - d) All of these
4. The distance between two Microwave tower is
 - a) 5 – 10 miles
 - b) 25 – 30 miles
 - c) 80 – 100 miles
 - d) None of these
5. Which of the following domain name indicated education website?
 - a) .org
 - b) .edu
 - c) .uk
 - d) .com
6. What is Gateway?
7. What is BIOS?
8. Define Protocol.
9. What is Ethernet?
10. Expand: ISP.

SECTION – B
Answer ALL Questions :
(4 × 10 = 40)

11. a) Explain the different categories of Networks.
(OR)
b) Write a short note on i) Repeater ii) Bridges iii) Routers
12. a) Discusses the characteristics and components of data communications.
(OR)
b) Explain the different types of networking cables?
13. a) What is Ethernet? Describe its type.
(OR)
b) What are the advantages of optical fiber cables?
14. a) Explain the different kinds of guided media.
(OR)
b) What is internet? And what are the uses of internet in today?

SECTION – C
Answer any TWO Questions :
(2 × 12½ = 25)

15. Explain the various types of Networks Topologies.
16. Explain the types and advantages of Wireless Networking.
17. How can internet facilitate the student's community to their education?

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. (CA) Degree (Semester) Examinations, April 2016
 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 computer is
 - a) Receive input and produce output
 - b) Information processing
 - c) Information storage
 - d) All of the above
2. Which of following is not an Operating System?
 - a) MVS
 - b) UNIX
 - c) DOS
 - d) DB2
3. Which is the reusable optical disk?
 - a) CD – ROM
 - b) WORM
 - c) CD – R
 - d) CD – RW
4. Magnetic disk is made up of
 - a) Iron
 - b) Copper
 - c) Aluminium
 - d) Oxide
5. Which is the technology used in the evaluation of aptitude tests?
 - a) OCR
 - b) OMR
 - c) MICR
 - d) MCR
6. What is CPU?
7. What is Hardware?
8. What is meant by operating system?
9. What is I/O shield?
10. Define Processor.

SECTION – B
Answer ALL Questions :
(4 × 10 = 40)

11. a) What are the different types of computers?
(OR)
b) What are the different kinds of input devices?
12. a) What is Processor? And what are the different Processing Unit?
(OR)
b) Discuss the different types of keyboards.
13. a) Write Mouse as an input device.
(OR)
b) Write a short note on
 - i) Hard disk
 - ii) Mother board
 - iii) Memory storage
14. a) Explain the various types of Printers.
(OR)
b) Explain the procedure for installing the computer hardware.

SECTION – C
Answer any TWO Questions :
(2 × 12½ = 25)

15. Explain in about Input and Output devices.
16. Describe the various types of operation systems and explain its functions.
17. What is trouble shooting? And what are the common problems of trouble shooting?

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**BUSINESS MATHEMATICS**

Under CBCS – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A**Answer ALL Questions :****(10 × 1 = 10)**

- If $\log_{25} x = \frac{1}{2}$ then the value of x is
 a) 125 b) $\frac{1}{2}$ c) 25 d) 5
- In a class of 40 students, 12 enrolled for both English and German. 22 enrolled for German. If the students of the class enrolled for at least one of the two subjects, then how many students enrolled for only English and not German?
 a) 30 b) 10 c) 18 d) 28
- If $(1 \ 2 \ 3 \ 4) \ x = (6)$, then the order of x is
 a) 1×4 b) 4×1 c) 4×4 d) 1×1
- A set with no elements is denoted by the symbol
 a) \emptyset b) $\{ \}$ c) ϵ d) a and b
- What is the difference between the compound interests on Rs.5000 for $1\frac{1}{2}$ years at 4% per annum compounded yearly and half-yearly?
 a) 2.04 b) 4.80 c) 3.06 d) 8.30
- State the any two symbols in set theory.
- What do you understand the principal amount?
- What is ment by the compound interest?
- Write a short note on Sub Matrix?
- Definition of Logarithms?

SECTION – B

Answer ALL Questions :

(4 × 10 = 40)

11. a) If A, B, C are any three sets, then using Venn diagram prove that

$$(A \cap B) \cap C = A \cap (B \cap C).$$

(OR)

b) Verify the Distributive law if $U = \{a, b, c, d, e, f, g, h, i, j\}$

$$A = \{b, c, g\} \quad B = \{a, d, e, gh\} \quad \text{and} \quad C = \{a, b, i, j, g\}.$$

12. a) Multiply matrices A and B .

$$A = \begin{pmatrix} 2 & 0 & 5 & -4 \\ 6 & -1 & -3 & 1 \end{pmatrix} \quad B = \begin{pmatrix} -2 & 0 & 3 \\ 2 & 5 & 4 \\ -1 & -3 & 6 \\ 7 & 8 & 9 \end{pmatrix}$$

(OR)

b) What are the operation of a Matrix?

13. a) Find the compound interest for Rs.8000 for 3.5 years at 5.5 % per annum.

(OR)

b) If Rs.3500 amounts to Rs.4550 at 10% simple interest find the period.

14. a) If a person saves Rs.3000 p.a. at 9% p.a. compound interest for 10 years find the amount he gets.

(OR)

b) Find the logarithm of $\frac{1}{324}$ to the base $3\sqrt{2}$.

SECTION – C

Answer any TWO Questions :

(2 × 12½ = 25)

15. Out of 1200 students of a college 595 take coffee, 515 take tea, 670 take cigarette, 105 take coffee and tea, 290 take coffee and cigarette, 340 take tea and cigarette, 90 take all the three. How many students don't take any of them? How many take only alone of them.

16. a) If $\log_2 x + \log_4 x + \log_{10} x = \frac{21}{4}$.

b) If $\log_x 4 + \log_x 16 + \log_x 64 = 12$, find that value of x .

17. The difference between simple and compound interests compounded annually on a certain sum of money for 2 years at 4% per annum is Re. 1. Find out the principal amount.

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