


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2019

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

FINANCIAL ACCOUNTING – II

Under CBCS – Credit 4

 Time: **3** Hours

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

1. Memorandum Joint Venture A/c is
 - a) A Personal a/c
 - b) A Real a/c
 - c) A Nominal a/c
 - d) All the above
2. A Joint venture is
 - a) A general partnership
 - b) A particular partnership
 - c) Not-limited to a particular venture
 - d) All the above
3. Single entry system is
 - a) Not a systematic accounting
 - b) Correct method of accounting
 - c) Scientific method of accounting
 - d) All the above
4. The figure of capital in the beginning is ascertained from
 - a) Cash a/c
 - b) Total debtors a/c
 - c) Opening statement of affairs
 - d) All the above
5. Under stock and debtors system in branch accounts, the credit sales are
 - a) Debited to Branch A/c
 - b) Credited to branch Stock A/c
 - c) Debited to Cash A/c
 - d) All the above
6. In the case of independent Branch, the Head offices account maintained by the branch is
 - a) Real Account
 - b) Personal Account
 - c) Nominal Account
 - d) All the above
7. In the three department of a business, the rate of gross profit is the same, and the ratio of sales in these departments are 5:3:2. Hence, the ratio of cost price of these department will be
 - a) 5 : 3 : 2
 - b) 2 : 3 : 5
 - c) 1 : 1 : 1
 - d) 2 : 1 : 1

8. Heat and lights are charged on the basis of _____.
 a) Meter receding b) Number of employees
 c) Wages d) sales
9. Provision for doubtful debts account is opened in
 a) Debtors ledger b) General ledger
 c) Creditors ledger d) Stock ledger
10. Endorsed B/R dishonoured will
 a) Increase debtors b) Decrease debtors
 c) Increase both debtors and creditors d) Decrease creditors

SECTION – B

Answer any FIVE Questions : (5 × 2 = 10)

11. What is Partnership?
 12. Mention any two features of Joint Venture.
 13. State any two disadvantages of Single entry system.
 14. Enlist any two objects of maintaining branch accounts.
 15. How do you allocate the Carriage inward and Lighting under departmental accounts?
 16. What is General Ledger Adjustment account?
 17. Write the formulae to find gross profit ratio.

SECTION – C

Answer ALL Questions : (5 × 5 = 25)

18. a) Bring out the differences between a Joint venture and partnership firm.

(OR)

- b) B, V and S entered into a joint venture of a contract. Rs.1,00,000 is the contract price. Rs.40,000, Rs.20,000 and Rs.20,000 were invested by B, V & S respectively and a joint bank account was opened. They purchased materials for Rs.60,000; Architect fees of Rs.1,000 as paid by B, V paid for sundry expenses Rs.2,000 and S paid Rs.4,000 for cement. The contract was duly carried out. All the transactions were done through Joint bank account. Prepare Joint venture account.

19. a) Mr. Raju maintains his books on single entry system. He gives you the following information:

Particulars	Rs.
Capital as on 1.1.2012	32,000
Capital as on 1.1.2013	36,000
Drawings during the year 2012	10,000
Capital introduced on August 2012	6,000

You are required to calculate profit made by Raju during 2012.

(OR)

- b) From the following details, find out the net credit sales for the year:

Particulars	Rs.
Opening balance of sundry debtors	20,000
Cheque collection during the year	1,80,000
Cash collection during the year	25,000
B/R received during the year	5,000
Closing balance of sundry debtors	24,000
Bad debts written off	2,500
Discount allowed	1,000
Goods returned by customers	2,500
Cheque dishonoured	500

20. a) The following information relates to Madurai branch:

Particulars	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

Particulars	Rs.
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 Madras head office has a branch at Salem to which goods are invoiced at cost plus 20%. From the following particulars, prepare Branch account in the head office books:

Particulars	Rs.
Goods sent to branch	2,11,872
Total sales	2,06,400
Cash sales	1,10,400
Cash received from branch debtors	88,000
Branch debtors on 1.1.2016	24,000
Branch stock on 1.1.2016	7,680
Branch stock on 31.12.2016	13,440

21. a) From the following details, Prepare Departmental trading accounts:

Particulars	Dept. A Rs.	Dept. B Rs.
Opening stock	9,000	8,400
Total purchases	27,000	21,600
Total sales	42,000	36,000
Closing stock	10,800	4,800
Credit purchases	17,000	10,600
Credit sales	5,000	6,000

(OR)

b) Mention the expenses and its apportionment basis in departmental accounts.

22. a) Prepare the sales ledger adjustment account from the following information relating to the year ended 31.12.2016.

Particulars	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
Bills receivable received from debtors	3,000
Sales returns	8,000
Bills receivable 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 in the premises of Mr.Dheenadayalan on 15th August,2015. A large part of the stock was destroyed and Rs.7,500 was realized for the salvage. For the period from 1st January 2015 to 15th August 2015, the following information is available:

Purchases amounted to Rs.42,500;

- Sales amounted to Rs.45,000;
- Stock on hand on 1st January, 2015 was Rs.20,000 at cost price
- Goods costing Rs.2,500 were taken by Dhenadayalan for his personal use.

The previous accounts reveal that the rate of gross profit was $33\frac{1}{3}\%$ on sale. The insurance policy was for Rs.25,000 and included an average clause.

Prepare the statement of claim to be made on the insurance company.

SECTION – D

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

23. S & P entered into a joint venture and agreed to divide the profit as to S-60% & 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 buses* for Rs.240000. S & P paid Rs.45,000 & Rs.30,000 respectively for repairs and renewals. They purchased a few tyres 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, co-venturers' account and joint bank account.

24. Mr. Manoj keeps his books of accounts under single entry system. His financial position on 31.12.2010 and 31.12.2011 was as follows:

Particulars	2010 (Rs.)	2011 (Rs.)
Cash	9,860	800
Stock in trade	38,520	57,020
Plant & machinery	54,420	61,000
Bills receivable	--	16,480
Sundry debtors	24,840	43,940
Sundry creditors	72,040	80,000
Furniture	4,960	5,220
Drawings	---	5,000

During the year he introduced additional capital of Rs.20,000.

From the above particulars, prepare a statement of profit & Loss of Mr. Manoj for the year ended 31.12.2011.

25. Naga of Trichy has a branch at Madras. Goods are sent by head office at invoice price which is at the profit of 20% on cost price. All expenses of the branch are paid by head office. From the following particulars, Prepare branch account in the head office books, showing goods at invoice price.

Particulars	Rs.
Opening balances:	
Stock at invoice price	11,000
Debtors	1,700
Petty cash	100
Goods sent to branch at invoice price	20,000
Expenses paid by H.O	
Rent	600
Wages	200
Salary	900
Remittance made to H.O	
Cash sales	2,650
Cash collected from debtors	21,000
Goods returned by branch at invoice price	400
Balances at the end	
Stock at invoice price	13,000
Debtors	2,000
Petty cash	25

26. Vijay & Co. has two departments P and Q. Department P sells goods to Department Q at normal selling prices. From the following particulars, prepare departmental trading and profit and loss account for the year ended 2011.

Particulars	Department- P Rs.	Department- Q Rs.
Opening stock	1,00,000	----
Purchases	23,00,000	2,00,000
Goods from Dept. P	----	7,00,000
Wages	1,00,000	1,60,000
Travelling expenses	10,000	1,40,000
Closing stock at cost	5,00,000	1,80,000
sales	23,00,000	15,00,000
printing and stationery	20,000	16,000

Following expenses incurred for both the departments were not apportioned between the departments:

Salaries Rs. 2,70,000;

Advertisement expenses Rs. 90,000;

General expenses Rs. 8,00,000;

Depreciation @ 25% on the machinery value of Rs.48,000.

Advertisement expenses are to be apportioned in the turnover ratio.

Salaries in 2:1 ratio and depreciation in 1:3 ratio between the departments P and Q. General expenses are to be apportioned in 3:1 ratio.

27. Fire occurred in the premises of Paswan on 10th May, 2006. In order to make a claim on their fire policies in respect of the stock, they ask your advice and you are able to obtain the following information.

Particulars	2003 Rs.	2004 Rs.	2005 Rs.	2006 Rs.
Opening stock	16,000	15,000	16,000	18,000
Purchases	41,000	47,200	56,600	78,000
Sales	60,000	66,000	78,000	99,000
Closing stock	15,000	16,000	18,000	?

The stock salvaged was Rs.3,800. Compute the amount of claim




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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2019

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. What is the amount of gold to be held in the issue department?
 a) 151 crores b) 115 crores c) 150 crores d) 500 crores
2. MFAL assists _____.
 a) Marginal framers b) Artisans
 c) Small-Scale industry d) all
3. Which banks provide short-term capital to agriculturists?
 a) Cooperative Banks b) Land Development Banks
 c) Central Bank d) Mixed banks
4. Contracts by Lunatics in india are _____.
 a) Always void b) Always valid
 c) Always voidable d) Altimes voidable
5. Negotiability gives to the transferee _____ of the transferor.
 a) the same title b) no title c) no better title d) better title
6. The Punjab National Bank Ltd. Vs. Bank Of Baroda Ltd. Case deals with _____.
 a) Marking at the request of a drawer
 b) Marking at the request of a holder
 c) Marking of pre- dated cheque
 d) Marking of a post dated cheque
7. When the amount stated in words and figures differs, the bankers _____.
 a) can honour the amount in figures b) can honour the amount in words
 c) can honour the smaller amount d) can dishonour it.

8. The Central Office of the Reserve Bank was initially established in _____.
- a) Indore b) Delhi c) Calcutta d) Chennai
9. Banks, today, in addition to normal banking services, offer which of the following services?
- a) Internet Banking b) Depository Services
- c) Financial Counselling Services d) All
10. KYC guidelines followed by the banks have been framed on the recommendations of the
- a) Reserve Bank of India b) Ministry of Rural Development
- c) Indian Banks Association d) Financial Intelligence Unit

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What is offshore banking?
12. Who is a banker?
13. What is letter of introduction?
14. What is negotiable instrument?
15. Define general crossing.
16. What is marking of a cheque?
17. Define countermanding.

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Explain the functions of commercial banks.
- (OR)**
- b) Explain the quantitative methods of credit control.

19. a) Bring out the general relationship between the banker and customer.

(OR)

- b) Write a brief note on right of lien.

20. a) What are the precautionary measures taken by the bank before opening of an account?

(OR)

- b) What are the different types of accounts?

21. a) List out the different types of crossing and explain them in brief.

(OR)

- b) Discuss the features of a bill and promissory note.

22. a) Briefly write the rights of a banker.

(OR)

- b) Explain the duties of a banker.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Describe the functions of RBI.
24. Briefly explain the special relationship between the banker and customer.
25. Explain the various types of customers.
26. Define endorsement and explain with illustrations of the different kinds of endorsement.
27. What are the precaution measures to be taken by the paying banker before honouring a cheque?





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B.Com. (CA) Degree (Semester) Examinations, April 2019

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)

- Which of the following approach is adapted by C++?
a) Top-down b) Bottom-up c) Right-left d) Left-right
- Which of the following will not return a value?
a) null b) void c) empty d) free
- Which is used to define the member of a class externally?
a) : b) :: c) # d) /
- Variable inside parenthesis of function declaration have _____
a) Local b) global c) module d) universal
- A function with the same name as the class, but preceded with a tilde character (~) is called _____ of that class.
a) constructor b) destructor c) function d) object
- The destructors _____
a) Have a return type b) May have a return type
c) Of derived classes have return type d) Doesn't have a return type
- A class can be derived from another derived class which is known as _____ inheritance.
a) single b) multiple c) multilevel d) hierarchical

8. How many types of inheritance can be used at a time in single program?
a) Any two types b) Any three types
c) Any 4 types d) Any type, any number of times
9. A type of variable that stores an address is called
a) Operator b) Function c) Pointer d) None of them
10. Which operator is used for input stream?
a) > b) >> c) < d) <<

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What do you mean by reference variable?
12. What is an object?
13. What is function prototype?
14. What is the use of the keyword “operator”?
15. Which operators cannot be overloaded in C++?
16. What is inheritance?
17. What do you mean by stream?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) List down the benefits of OOP.

(OR)

- b) Write a note on applications of OOP.

19. a) Explain call by reference parameters in C++ with an example.

(OR)

- b) Write a note on function overloading.

20. a) Compare constructors and destructors with examples.

(OR)

- b) List down the rules for operator overloading.

21. a) Explain multilevel inheritance with a suitable example.

(OR)

- b) How do you create and access an Abstract class?

22. a) What is a file mode? Describe the various file mode options with example.

(OR)

- b) Explain any three functions associated with file pointers.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Discuss the basic concept of OOP.
24. What is ‘this’ pointer? What are its characteristics? Write a program to explain its use.
25. Explain the use of friend functions with examples.
26. Explain any three types of inheritance with suitable examples.
27. Explain the use of virtual functions with an appropriate example.





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B.A. / B.Sc. Degree (Semester) Examinations, April 2019

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. Salesmanship is an attempt to induce people to
 - a) Buy goods
 - b) Sale of goods
 - c) Returning goods
 - d) All the above
2. _____ of the salesman makes the difference between successes and failure in the sale.
 - a) Flexible
 - b) Mental
 - b) Skilled attitude
 - d) None of the above
3. A good salesman always _____ the prospects to ask question about the product and the tries to remove the doubts from their mind.
 - a) Encourages
 - b) discourages
 - c) Frustration
 - d) acceptance
4. _____ prospects want to be recognized for their special points.
 - a) Assumption close
 - b) complimentary close
 - c) neutral close
 - d) all the above
5. Missionary salesman is also called
 - a) Pioneer salesman
 - b) Merchandising salesman
 - c) Technical salesman
 - d) Sales promotion salesman
6. There are to sell _____ products expensive durable goods, furniture books.
 - a) Retailer salesman
 - b) Technical salesman
 - c) Wholesalers salesman
 - d) Specialty salesman

7. Which one of the following is not a indirect channels.
- | | |
|-----------------------|------------------------|
| a) Zero level channel | b) One level channel |
| c) Two level channel | d) Three level channel |
8. Which one of the following are the buying motives
- | | |
|----------------------|-----------------------|
| a) Rational motives | b) Processing motives |
| c) emotional motives | d) all the above |
9. The one level channel distribution network is
- | |
|--|
| a) Retailer → consumer |
| b) Manufacture → retailer → consumer |
| c) Manufacture → wholesaler → consumer |
| d) None of the above |
10. The outdoor salesman may also be called
- | | |
|------------------------|------------------------|
| a) Wholesaler salesman | b) Middle man salesman |
| c) Travelling salesman | d) All the above |

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define salesmanship.
12. Who is retailer?
13. Who is middle man?
14. What is a triple reward?
15. What do you mean by zero level channels?
16. What is marketing channel?
17. What are the buying motives?

SECTION – C

Answer ALL Questions :

(3 × 9 = 27)

18. a) What are the duties of salesman?
(OR)
b) Discuss the nature of salesmanship?
19. a) What are the qualities of good salesman?
(OR)
b) Explain the various types of channel levels?
20. a) Enumerate the objectives of personal selling.
(OR)
b) What are the features of personal selling?

SECTION – D

Answer any TWO Questions :

(2 × 14 = 28)

21. Explain the various types of salesman.
22. Explain the significance of salesmanship.
23. What are the benefits of personal selling?
24. Discuss the needs for their personal selling?




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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2019

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. The rate of discount on issue of shares should not exceed _____.
 a) 3% b) 6% c) 5% d) 10%
2. The premium on redemption of preference shares can be provided out of _____.
 a) Securities premium b) Insurance fund
 c) Forfeited shares a/c d) Depreciation reserve
3. Profit prior to incorporation should be credited to
 a) Goodwill account b) General Reserve account
 c) Capital Reserve account d) Sinking fund account
4. Amount realised from sale of goods is shown in the Statement of Profit and Loss under _____.
 a) Other Incomes b) Revenue from Operations
 c) Other Expenses d) Cost of Goods Sold
5. Goodwill of a company is _____.
 a) Tangible asset b) Intangible asset
 c) Fictitious asset d) Current Asset
6. For calculating price-earnings ratio, it is essential to know the
 a) Market value per share b) Nominal value per share
 c) Paid-up value per share d) Earning Per Share

7. The Accounting Standard which deals with accounting for Amalgamations is _____.
- a) AS-8 b) AS-20 c) AS-4 d) AS-3
8. Any gain on revaluation of the asset at the time of internal reconstruction will be credited to _____.
- a) Capital reserve a/c b) Capital reduction a/c
c) Share capital a/c d) General reserve a/c
9. Debenture holders secured by first floating charge are paid after the payment to _____.
- a) Unsecured Creditors b) Preferential Creditors
c) Preference shareholders d) Equity shareholders
10. When the sale proceeds of pledged security is not sufficient to pay off secured creditors fully, the balance due to then should be added to _____.
- a) Unsecured creditors b) Preferential creditors
c) Equity share capital d) Preference share capital

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What is forfeiture of shares?
12. What is a debenture?
13. What do you mean by profit prior to incorporation?
14. Write short note on yield value of share.
15. What do you mean by super profit?
16. What is amalgamation?
17. What do you mean by current asset?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) J Ltd issued 1000, 8 % debentures of ₹.100 each. Give the appropriate journal entries in the books of the company.
- 1) Issued at par, redeemable at par.
 - 2) Issued at a discount at 5% repayable at par.
 - 3) Issued at 10% of premium, repayable at par.
 - 4) Issued at par and redeemable at a premium of 10 %.
 - 5) Issued at a discount of 5%, repayable at a premium of 10%

(OR)

- b) M Ltd. issued 1,000 shares of ₹.10 each at premium of ₹.2 per share payable as follows:

₹.4 on application, ₹.4 on allotment (including premium) and the balance when required. All the shares were subscribed for and only paid. Pass necessary journal entries.

19. a) Gokul Ltd. was registered on 1.7.2007 to acquire the running business of Sun & co., with effect from 1.1.07. The following was the profit and loss account of the company on 31.12.07.

Particulars	₹.	Particulars	₹.
To Office expenses	54,000	By Gross profit b/d	2,25,000
To Formation expenses (written off)	10,000		
To Stationery & Postage	5,000		
To Selling Expenses	60,000		
To Directors' fees	20,000		
To Net Profit	76,000		
	2,25,000		2,25,000

You are required to 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 incorporation respectively.

(OR)

b) Pankajam Mills Ltd., was incorporated on 31st July 1977 to purchase the business of Hemalatha & Co., as on 1st April 1977. The books of accounts disclosed the following on 31st March 1978.

- 1) Sales for the year ₹.32,10,400 (1st April to 31st July '77 ₹.8,02,600; 1st Aug '77 to 31st March 1978 ₹.24,07,800)
- 2) Gross profit for the year ₹4,12,800; Managing Directors salary ₹.12,000; Preliminary expenses written off ₹.18,000, Company Secretary's salary ₹.58,000
- 3) Bad debts written off ₹.14,890 (prior to 31st July ₹.4,020, after 31st July ₹.10,870)
- 4) Depreciation on machinery ₹.25,200; General expenses ₹.51,000; advertising ₹.7,400; Interest on debentures ₹.20,000

You are required to prepare a statement apportioning properly the net profit of the company as between

- a) Profits available for distribution
- b) Profits prior to incorporation

20. 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	4,800
II year	7,200
III year	10,800
IV year	3,000
V year	5,000

(OR)

b) From the following information, calculate the value per equity share:

	₹.
5,000, 8% preference shares of ₹.100 each	5,00,000
75,000 equity shares of ₹.10 each, ₹.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%

21. a) Raman Ltd., agrees to purchase the business of Krishnan Ltd., on the following terms:

- For each of the 10,000 shares of ₹.10 each in Krishnan Ltd. 2 shares in Raman Ltd. of ₹.10 each will be issued at an agreed value of ₹.12 per share. In addition, ₹.4 per share cash also will be paid.
- 8% Debentures worth ₹.80,000 will be issued to settle the ₹.60,000, 9% Debentures in Krishnan Ltd.
- 10,000 will be paid towards expenses of winding up.

Calculate Purchase Consideration.

(OR)

b) ABC Company Ltd. passed resolution and got court permission for the reduction of its share capital by ₹.5,00,000 for the purposes mentioned as under:

- To write off the debit balances of P & L A/c of ₹.2,10,000.
- To reduce the value of Plant & machinery by ₹.90,000 and goodwill by ₹.40,000.
- To reduce the value of investments by ₹.80,000.

The reduction was made by converting 50,000 preference shares of ₹.20 each fully paid to the same number of preference shares of ₹.15 each fully paid and by converting 50,000 equity shares of ₹.20 each on which ₹.15 is paid up into 50,000 equity shares of ₹.10 each fully paid up.

Pass journal entries to record the share capital reduction.

22. a) From the following particulars, calculate the remuneration payable to liquidator:

- Amount available for distribution to unsecured creditors before paying, liquidator remuneration : ₹.2,80,800
- Liquidator's remuneration : 2% on the amount paid to unsecured creditors

(OR)

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

Preferential creditors	25,000
Unsecured creditors	58,000
6% debentures	30,000

The assets realised ₹.80,000. The expenses of liquidation amounted to ₹.1,500 and the liquidator's remuneration was agreed at 2½% on the amount realised and 2% on the amount paid to unsecured creditors including preferential creditors.

Show the liquidator's final statement of account.

SECTION – D

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

23. Ambassadors Ltd., issued 2,000 shares of ₹.100 each at a premium of 10% payable as follows:

25 on application, ₹.35 on allotment (including premium), ₹.20 on first call and ₹.30 on final call. 1,800 shares were applied for and allotted. All the money was received with the exception of first and final calls on 200 shares held by Raghu. These shares were forfeited. Give journal entries.

24. Moon and Star Co.Ltd. is a company with an authorised capital of ₹.5,00,000 divided into 5,000 equity shares of ₹.100 each on 31.12.2003 of which 2,500 shares were fully called up. The following are the balances extracted from the ledger as on 31.12.2003.

Trial balance of Moon & Star Co.Ltd. as on 31.12.2003

Debit	₹.	Credit	₹.
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 (upto 31.3.04)	6,720	Reserves	25,000
Salaries	18,500	Loan from managing director	15,700
Rent	6,000	Share capital	2,50,000
General expenses	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

You are required to prepare Profit & Loss Account for the year ended 31.12.2003. The following further information is given:

- Closing stock was valued at ₹.1,91,500;
- Depreciation on plant at 15% and on furniture at 10% should be provided.
- A tax provision of ₹.8,000 is considered necessary.
- The directors declared an interim dividend on 6% 15.8.03 for 6 months ending June 30, 2003.

25. From the following particulars relating to X Ltd., Calculate the value of shares

- if only a few shares are to be sold and
- if majority shares are to be sold.

Share capital: 20,000 shares of ₹.100 each fully paid respectively. profits (after deduction of tax and dividend) for the last three years are ₹.4,50,000; ₹.7,00,000 and ₹.5,50,000. Dividend paid for the last three years 12%;15%;18%. Normal rate of return 10%.

26. The following particulars relate to a limited company which has gone into voluntary liquidation. You are required to prepare the liquidator's final account allowing for his remuneration @ 3% on the amount realised and 2 1/2% on the amount paid to the unsecured creditors.

Share capital issued:

5,000 preference shares of ₹.100 each fully paid

30,000 equity shares of ₹.10 each fully paid

12,000 equity shares of ₹.10 each, ₹.paid up.

Assets realised ₹.9, 24,000 excluding amount realised by sale of securities held by the secured creditors.

Particulars	₹.
Preferential creditors	24,000
Unsecured Creditors	8,51,094
Secured creditors (security realised ₹.1,62,000)	1,38,000
Debentures having a floating charge on the assets	3,00,000
Expenses of liquidation	9,000

A call of ₹.2 per share on the partly paid equity shares was duly paid except in case of one shareholder owning 1,200 shares.

27. M limited and N limited agreed to amalgamate on the basis of following balance sheet as on 31 .03.2007.

Liabilities	M(₹.)	N(₹.)	Assets	M(₹.)	N(₹.)
Share capital ₹.25 each	75,000	50,000	Goodwill	30,000	- -
P & L account	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
Total	86,000	58,500	Total	86,000	58,500

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

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

Pass journal entries in the books of P. Ltd. and prepare its balance sheet if the amalgamation is in the nature of purchase.





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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2019

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. A businessman spent ₹ 50,000 on advertisement in a souvenir of political party. He will get deduction from:
 - a) Profits and gains of business b) Income from other sources
 - c) Gross total income d) None of these
2. The income tax rate on long-term capital gain for an individual is:
 - a) 10% b) 20% c) 15% d) 30%
3. Ram transferred 100 shares of an Indian company to HUF in 2016. Dividend received during previous year shall be included in the income of:
 - a) Ram
 - b) HUF
 - c) Neither Ram nor HUF
 - d) 50% in income of Ram and 50% in income of HUF
4. Loss of card game can be set-off from:
 - a) Income of card game b) Lottery income
 - c) Income from other sources d) None of these
5. For the Assessment Year 2018-19 the maximum permissible deduction U/s 80C is:
 - a) ₹ 79,000 b) ₹ 1,12,000 c) ₹ 1,50,000 d) ₹ 80,000

6. Deduction admissible under Section 80E:
- In relation to Donation
 - In relation to Medical Expenses
 - In relation to interest on Loan for higher education paid
 - None of these
7. Which income is rounded off:
- Gross Total Income
 - Total Income
 - a & b both
 - None of these
8. An individual, resident in India, is liable to pay Income Tax if his income is more than:
- ₹ 1,00,000
 - ₹ 1,50,000
 - ₹ 2,00,000
 - ₹ 2,50,000
9. Determining the tax liability is called
- Assessment
 - Scrutiny
 - Enquiry
 - Evaluation
10. Section of Self Assessment is:
- 140
 - 140A
 - 143
 - 144

SECTION – B

Answer any FIVE Questions : (5 × 2 = 10)

- Give the format for calculating Business Income.
- Machinery purchased in 2002-03 for Rs.1,20,000. Find out the index cost if machinery sold in 2017-18.(CII for 2002-03 is 105 and for 2017-18 is 272).
- What is clubbing of income?
- Compute the taxable income and loss to be C/F:
 - Business profit for the previous year 2017-18 Rs.20000.
 - B/F Business loss of 2014-15 Rs.10000
 - Capital loss on shares Rs.60,000
 - Loss from self occupied house (u/s 24) Rs.5,000

- Salary income Mr. Ram Rs.5,50,000. He deposited Rs.40,000 in PPF, Rs.20,000 in RPF and paid tuition fee of his son Rs.18,000. Compute his total income for Assessment year 2018-19.
- What is the tax liability of the firm if total income is Rs.5,10,180 which include the long term capital gain of Rs.2,00,000.
- Write a note on CBDT.

SECTION – C

Answer ALL Questions : (5 × 5 = 25)

- Mr. DD DEV & 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	48000	By audit fees	224000
To office rent	42000	By financial consultancy services	98000
To telephone installation charges under OYT scheme	15000	By dividends from an Indian Company (gross)	6000
To electricity bill	4200	By dividend of UTI	4000
To salary of staff	66000	By accountancy works	24000
To charities	1200		
To gifts given to relatives	9600		
To car expenses	21000		
To subscription for journals	2500		
To institute fees	1200		
To stipends given to trainees	12000		
To net income	133300		
	356000		356000

Depreciation of car during the year Rs.5000

30% of the time car is used for personal purpose.

(OR)

b) Compute the taxable capital gain from particulars given below:

i) Net consideration of a residential house Rs.20,00,000

(2.6.2017) (CII : 272)

ii) Cost of acquisition of this house Rs.2,10,000 (1.5.2007)

(CII : 129)

iii) New house acquired on 1.9.2017 for Rs.2,00,000.

19. a) What are the incomes of other persons to be included in assessee's total income?

(OR)

b) From the following particulars compute the total income of

Mr. Jagan for the assessment year 2018-19:

	Rs.
Loss from house property	-8,000
Short term capital gain on sale of shares	95,000
Long term capital loss on sale of bonds	-85,000
Other sources: Interest on Government securities	18,000

The assessee has unabsorbed depreciation of Rs.35,000 being brought forward from 2015-16. Assessee had closed the business and all the assets have been disposed of.

20. a) Briefly explain the deduction u/s 80C.

(OR)

b) From the following particulars of Mr. Hariprasad, compute the amount of deduction u/s 80C for the previous year 2017-18.

Life insurance premium paid Rs.40,000

Contribution to RPF Rs.24,000

Deposit in PPF Rs.45,000

Group insurance premium paid Rs.3,000

Investment made to buy NSC VIII issue Rs.10,000

Repayment of loan taken from LIC for construction of residential house Rs.4000 p.m. including Rs.1,000 p.m. as interest Rs.48,000

Accrued interest on NSC VIII issue Rs.4,000

Insurance premium on the life of minor son paid on 2.4.2018 Rs.8,000.

21. a) Compute the Total Income of Mr. X from the particulars given below for the assessment year 2018-19.

i) Salary income Rs.1,00,000

ii) Business income Rs.2,64,000

iii) Long term capital gain Rs.30000

iv) Race winnings (Horse) Rs.10000

v) Amount deposited in PPF Rs.20,000

vi) NSC VIII issue purchased Rs.10,000

(OR)

b) A and B are active partners and C and D are sleeping partners in a firm. A profit and loss account drawn for the year ending 31-3-2018 shows a profit of Rs.25,000. The profit has been arrived at after allowing salary and interest to partners as follows:

	A	B	C	D
Salary	25,000	23,000	-	-
Interest @ 9%	2,000	4,000	6,000	3,000

Further, the long term capital gains of the firm are Rs.40,000. Partners shares the profit or loss equally. Compute the total income of the firm and its tax liability. Interest to all partners and salary to active partners has been paid as per deed.

22. a) List out the classes of income tax authorities.

(OR)

b) What is assessment? And what are the different types of assessments?

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. From the following Profit and Loss account of Sri Rama a sole trader, compute his business income for the Assessment Year 2017-18.

	Rs.		Rs.
To General Expenses	18,000	By Gross Profit	89,000
To Staff Salaried	7,000	By Bad Debts Recovered	1,000
To Bad Debts	3,000	By Income Tax Refund	4,500
To Depreciation	4,000	By Dividend on Shares	8,000
To Advertisement	5,000	By Dividend on Units Of UTI	5,000
To Income Tax Appeal	11,000		
To Fire Insurance Premium On Stock	2,000		
To Donation to National Defence Fund	7,000		
To Patents Purchased	10,500		
To Audit Fees	1,000		
To Provision for Doubtful Debts	3,800		

To Life Insurance Premium	5,200		
To Net Profit	30,000		
	1,07,500		1,07,500

Other information:

- Patents are purchased in the previous year
- Bad debts recovered is allowed earlier
- Depreciation on assets other than patents is Rs.4,800.

24. Mr. Arun, an Indian resident, furnishes the following particulars of his income for the assessment year 2018-19. You are required to deal with set-off and carry forward of losses.

- Income from securities (Gross) Rs.10,000
- Income from residential house (computed) Rs.5,000
- Profit from Rayon business Rs.25,000
- Income from an agency business Rs.2,000
- Speculation income Rs.2,000
- Short term capital gain Rs.4,000
- Long term capital gain Rs.9,500

The carry forward items from the assessment year 2017-18 are:

- Loss from hosiery business (discontinued in 2015-16) Rs.4,000
- Loss from agency business Rs.3,000
- Loss from Rayon business Rs.3,000
- Speculation loss Rs.4,000
- Short term capital loss Rs.6,000
- Long term capital loss [of previous year 2015-16] Rs.6,500

Current year's depreciation for rayon business is Rs.5,00

25. Explain the deductions available u/s 80 of Income tax Act.

26. PQR & Co., partnership firm assessed u/s 185 with three partners P, Q and R sharing profits or losses in the ratio of 3:2:1; gives the following particulars of its profit and loss account for the year ending on 31st March 2018:

- a. Profit as per profit and loss a/c Rs.50,000
- b. Drawings debited to profit and loss a/c Rs.40,000
- c. Depreciation debited Rs.75,000. Actually admissible Rs.90,000
- d. Entertainment expenses Rs.10,000
- e. Bad debts recovered and credited to profit and loss a/c Rs.15,000. This is recovery out of a debt of Rs.40,000 written off as bad in 2014-15 of which only Rs.30,000 was allowed in the relevant assessment .
- f. Salaried paid to Q Rs.12,000
- g. Commission paid to R.20,000

Compute the total income of the firm assessed u/s 185. Each item of information above should be fully dealt within your answer.

27. Explain the general powers of income tax authorities.



**BUSINESS STATISTICS**

Under CBCS – Credit 5

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

1. Statistics deals with
 - a) quantitative data
 - b) qualitative data
 - c) News information
 - d) future estimates
2. The first step of statistical investigation is
 - a) Collection
 - b) Organisation
 - c) Interpretation
 - d) Analysis
3. What is the mean mark for 10 students scored as 10, 8, 12, 15, 14, 13, 11, 13, 15, 11
 - a) 12.25
 - b) 12.20
 - c) 12.02
 - d) 12.22
4. Find Median for the following: 5 2 8 4 1 9 3 7 6
 - a) 4
 - b) 1
 - c) 5
 - d) 7
5. If C.V. of distribution is 50, SD = 20, the Mean shall be
 - a) 30
 - b) 35.8
 - c) 40
 - d) 45.7
6. The concept of Standard Deviation is introduced by
 - a) Wagnor
 - b) John Newhman
 - c) Dalton
 - d) Karl Pearson
7. Time series analysis is helpful in
 - a) understanding past behavior
 - b) planning and forecasting
 - c) period wise comparison
 - d) all the above
8. Trend refers to a long term tendency to:
 - a) Decrease only
 - b) Either increase or Decrease
 - c) increase only
 - d) None of the above

9. Index numbers are usually denoted in
 a) multiplication b) deviation c) probability d) percentage
10. The circular test is satisfied when
 a) $P_{12} \times P_{23} \times P_{31} = 0$ b) $P_{12} \times P_{23} \times P_{31} = 1$
 c) $P_{21} \times P_{32} \times P_{31} = 1$ d) All the above

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What is Statistics?
 12. What is Primary Data?
 13. What is Harmonic mean?
 14. What is Range?
 15. What do you mean by Time series?
 16. What is an Index number?
 17. What do you mean by Dispersion?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Make a frequency distribution with intervals of 10 from the following data.

40	36	43	57	81	90	92	74	66	85
41	57	34	63	84	93	71	55	56	63
53	64	79	85	95	68	65	69	83	80

(OR)

- b) The following table shows the area in millions of square kilometres of the oceans of the world.

Ocean	Area (Million sq.km)
Pacific	70.8
Atlantic	41.2
Indian	28.5
Antarctic	7.6
Arctic	4.8

Draw a pie diagram to represent the data.

19. a) Calculate mean from the following data :

Value:	1	2	3	4	5	6	7	8	9	10
Frequency:	21	30	28	40	26	34	40	9	15	57

(OR)

- b) Calculate the mode from the following :

Size	Frequency
10	10
11	12
12	15
13	19
14	20
15	8
16	4
17	3
18	2

20. a) Calculate the semi interquartile range and quartile coefficient from the following.

Age in years	No. of members
20	3
30	61
40	132
50	153
60	140
70	51
80	3

(OR)

b) Given the following data, calculate the expected value of Y when X=12. Find out regression

Particulars	X	Y
Average	7.6	14.8
Standard deviation	3.6	2.5
$r=0.99$		

21. a) From the following table

- fit a straight line trend by the method of least squares
- Calculate the trend values

Year :	2001	2002	2003	2004	2005	2006	2007
Production :	12	10	14	11	13	15	16

(OR)

- b) Assuming a four yearly cycle calculate the trend by the method of moving averages from the following data relating to the production of tea in India.

Year :	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Production : (in Million Ibs)	464	515	518	467	502	540	557	571	586	612

22. a) Compute a price index for the following by a

a) simple aggregate and

b) average of price relative method by using arithmetic mean.

Commodity:	A	H	C	D	E	F
Price in 2015 (Rs.):	20	30	10	25	40	50
Price in 2016 (Rs.):	25	30	15	35	45	55

(OR)

- b) Compute price index for the following data by applying weighted average of price relative method by using Arithmetic mean.

Item	Price in 2015 (Rs.)	Price in 2016 (Rs.)	Quantity in 2015 (kg.)
Wheat	2.00	2.50	40
Sugar	3.00	3.25	20
Milk	1.50	1.75	10

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Explain the Limitations of Statistics.

24. Calculate Harmonic mean of the following data:

Marks :	30-40	40-50	50-60	60-70	70-80	80-90	90-100
Frequency:	15	13	8	6	15	7	6

25. Ten competitors in a beauty contest are ranked by three judges in the following order:

I Judge :	1	5	4	8	9	6	10	7	3	2
II Judge :	4	8	7	6	5	9	10	3	2	1
III Judge :	6	7	8	1	5	10	9	2	3	4

Use rank correlation coefficient to discuss which pair of judges have the nearest approach to common tastes in beauty.

26. Discuss the components of Time series.

27. Compute Index Number using Fishers Ideal formula and show that it satisfies time-reversal test and factor reversal test.

Particulars	Quantity	Base year Price	Quantity	Current year 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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B.Com. (CA) Degree (Semester) Examinations, April 2019
Part – IV : Skill Based Subject : Fourth Semester : Paper – I

CORELDRAW

Under CBCS – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

- The ruler bar is used for _____.
a) Setting of margin b) Dividing your work
c) For book design d) All of the above
- In CorelDraw the _____ command makes it easy to create the illusion of 3D effects of your drawings.
a) Add 3D Effect b) Extrude c) Envelop d) None of these
- The shortcut key of Full-Screen Preview in CorelDraw is
a) F7 b) F4 c) F3 d) F9
- CorelDraw is a _____ based drawing Application Package.
a) Photo paint b) Bitmap c) Vector d) Scalar
- In CorelDraw the keyboard shortcut to save your drawing is:
a) Ctrl+S b) Ctrl+C c) Ctrl+Z d) Ctrl+Y
- Bitmap images are made up of _____.
a) Pixels b) Vectors c) Particles d) Lines
- How many colours separation do we have in CorelDraw?
a) 2 b) 3 c) 4 d) 5
- When an A2 paper is divided equally from the centre, which size will you obtain?
a) A3 b) A4 c) A5 d) B3
- _____ Tool removes overlapping segments in the objects.
a) Knife b) Crop tool
c) Virtual segment tool d) Eraser
- Find what is the shortcut key to combine the selected objects?
a) Ctrl+Y b) Ctrl+Q c) Ctrl+L d) Ctrl+K

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

- What is meant by CorelDraw?
- Write the uses of any five tools in Corel Draw.
- Difference between 'Save' and 'Save as'.
- What is Vector image?
- What is cloning?
- How to select grouping and ungrouping with objects?
- Define the term “Bitmap Images”.

SECTION – C

Answer ALL Questions :

(3 × 9 = 27)

- a) Discuss the various components of the workspace in CorelDraw.
(OR)
b) Define selecting, deselecting and deleting objects in CorelDraw.
- a) Write to create a calligraphic outline in CorelDraw?
(OR)
b) What are the different ways to fill colour in an image in CorelDraw?
- a) Explain the alignment of text in CorelDraw?
(OR)
b) Explain shaping menu in Corel Draw?

SECTION – D

Answer any TWO Questions :

(2 × 14 = 28)

- Explain Tools and their functions in CorelDraw?
- What are the Merits and demerits of CorelDraw?
- About Vector and Bitmap images in CorelDraw.
- Explain Draw with Lines in CorelDraw.




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B.Com. / B.Com. (CA) Degree (Semester) Examinations, April 2019

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

AUDITING

Under CBCS – Credit 4

 Time: **3** Hours

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

1. Examination of books of accounts with supporting vouchers and documents in order to detect and prevent error and fraud is the main function of
 - a) Accountant b) Management c) Company Director d) Auditing
2. To support the auditor's report by giving in detail the work performed by the audit clerks.
 - a) Audit programme b) Working papers
 - c) Audit note d) none of the above
3. This kind of audit is conducted generally between two annual audit _____.
 - a) Internal Audit b) Interim audit
 - c) Final Audit d) Continuous Audit
4. The scope of internal audit is decided by the:
 - a) Shareholders b) Management c) Government d) Law
5. The errors may be divided under _____ categories
 - a) Three b) Four c) Two d) one
6. Which one of the following not cash receipts?
 - a) Commission received b) Sale of investment
 - c) Insurance claim d) Cash purchases

7. An auditor is verifying valuation of building which has been self constructed by the client. Which of the following documents is least relevant to the auditor for verification purposes?
 - a) Bills of contractor
 - b) Minutes of meeting of board of directors
 - c) Certificates of engineer and architect
 - d) Loan agreement
8. In order to value the assets properly the following points not to be considered
 - a) The original cost of assets
 - b) The probable working life of assets
 - c) Their wear and tear
 - d) Sale of assets
9. Sec 227 (3) of the companies Act impose certain duties to be performed by the auditor
 - a) Civil liability
 - b) Criminal liability
 - c) Both a and b
 - d) none of the above
10. The auditor should state the reasons for his reservations in audit report and should try to quantify the effect on them. This should be done in case he has expressed
 - i) A qualified opinion
 - ii) An unqualified opinion with emphasis of matter paragraph
 - iii) An adverse opinion
 - IV) a disclaimer of opinion
 - a) i) only
 - b) i) and (iv) only
 - c) i, iii) and (iv) only
 - d) All of the above

SECTION – C

18. a) List out the qualifications and disqualifications of auditor. **(OR)**
b) Describe the merits and demerits of audit program.
19. a) Explain the internal check system relating to wages. **(OR)**
b) Describe the internal check system regarding credit sales.
20. a) Discuss the requisites of a valid voucher. **(OR)**
b) Describe the procedure for verification of cash payments.
21. a) Explain the points to be taken care of while verification of assets. **(OR)**
b) Describe the points to be taken care of in verification and valuation of stock in trade.
22. a) List out the duties of auditor to report to shareholders. **(OR)**
b) Explain the duties of auditors towards third parties.

23. Elaborate the rights and duties of auditors.
24. Describe the internal check system regarding cash receipts and payments.
25. Discuss the procedure of vouching collection from debtors and payment to suppliers.
26. Explain the process of verification and valuation of share capital, reserves and surplus.
27. Illustratively explain the civil and criminal liabilities of auditor.



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B.Com. (CA) Degree (Semester) Examinations, April 2019
Part – III : Elective Subject : Sixth Semester : Paper – I

WEB DESIGNING

Under CBCS – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

1. tag makes the enclosed text bold. What is other tag to make text bold?
a) b) <dar> c) <black> d) <emp>
2. Which of the following HTML code is valid?
a) b)
c) <red> d) All of above are style tags
3. <TITLE> ... </TITLE> tag must be within _____
a) Title b) Form c) Header d) Body
4. Page Designed in HTML is called as _____.
a) Yellow Page b) Server Page c) Front Page d) Web Page
5. For heading we can use _____
a) <td> b) <tr> c) <thead> d) <th>
6. An ordered list in HTML document starts with a _____
a) tag b) tag c) tag d) <th>
7. Which attribute of the frameset tag creates two horizontal frames?
a) Cols b) Rows
c) Both a & b d) Horizontal frame
8. In HTML form <input type="text"> is used for
a) One line text b) Block of text c) One paragraph d) None
9. For applying styles on many web pages which style sheet is more preferable
a) Inline CSS b) External CSS c) Internal CSS d) None
10. _____ selectors, which are used to specify a group of elements
a) id b) class c) tag d) both class and tag

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What you mean by Home Page?
12. State the use of Prologue in HTML.
13. Give two types of Image Map.
14. What is the role of <Caption> tag in HTML?
15. Define Frameset.
16. List out features of DHTML.
17. What is Stylesheet?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Discuss about History of HTML. (OR)
b) Write Short notes on Generations of HTML.
19. a) Illustrate the Link colors with example. (OR)
b) How to embed PNG format images? Explain.
20. a) Narrate the Unordered list with example. (OR)
b) Describe Column Specification in Table.
21. a) Distinguish Pixel unit and Percentage unit. (OR)
b) Explain in detail about Submit and Reset button.
22. a) What are the elements of Stylesheet? (OR)
b) Illustrate the Multiple styles with a suitable example.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. How does Anchor tag work? Discuss with example.
24. Describe Horizontal Rule with their attributes with example.
25. How to Create a Table and Apply the Colors in cells? Explain Briefly.
26. Define Frame. Explain Frame attributes with a suitable example.
27. Explain how will you design a Bird's project.

Y Y Y Y Y



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B.Com. (CA) Degree (Semester) Examinations, April 2019

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

ADVANCED EXCEL OPERATIONS

Under CBCS – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

- What type of chart is useful for comparing values over categories?
a) Pie Chart b) Column Chart c) Line Chart d) Dot Graph
- Which is not a font style?
a) Bold b) Superscript c) Regular d) Italic
- Which function converts miles to kilometers?
a) change b) convert c) Shift d) conv
- Which of the following commands doesn't affect the text font?
a) Bold b) Underline c) Borders d) Italics
- On an excel sheet the active cell is indicated by?
a) A dotted border b) A dark wide border
c) A blinking border d) By italic text
- Statistical calculations and preparation of tables and graphs can be done using
a) Adobe Photoshop b) Excel c) Notepad d) Power Point
- How can we set page Border in Excel?
a) from edit menu b) you cannot set page border in excel
c) from home d) from tools menu

- Set the default cell format
- Format conditional statements
- Format cells conditional on the text size
- Change the style of cells meeting a condition

a) Format Cells dialog box Alignment Tab b) Formatting toolbar
c) Both of above d) Format Painter

a) Pressing the Esc key b) Pressing an arrow key
c) Pressing the tab key d) Clicking the enter button to the formula bar

(5 × 2 = 10)

17. What do you understand by Ribbon in MS-Excel?

(3 × 9 = 27)

b) How we can split a column into 2 or more columns?

(2 × 14 = 28)

24. Describe the Formatting Worksheets.





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B.Com. (CA) Degree (Semester) Examinations, April 2019
Part – IV : Skill Based Subject : Sixth Semester : Paper – II

HARDWARE & NETWORKING

Under CBCS – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions : (10 × 1 = 10)

- Secondary memory is also known as
a) RAM b) Hardware c) ROM d) Auxiliary memory
- Which of the following is a network topology?
a) Bus b) Star c) Ring d) All of these
- The first Network
a) CNNET b) NSFNET c) ASAPNET d) ARPANET
- URL stands for
a) Uniform Resource Line b) Uniform Resource Locator
c) Uniform Resource Loader d) None of these
- _____ is a set of rules.
a) Program b) Algorithm c) Protocol d) Topology
- Which of the following groups consist of only output devices?
a) Scanner, Printer, Monitor b) Keyboard, Printer, Monitor
c) Mouse, Printer, Monitor d) Speaker, Printer, Monitor
- How long is an IPv6 address?
a) 32 bits b) 128 bits c) 128 bytes d) 64 bits
- Which of this is not a network edge device?
a) PC b) Smartphones c) Servers d) Switch
- Which is the technology used in the evaluation of aptitude tests?
a) OCR b) OMR c) MICR d) MCR
- The heart of computer is
a) Memory b) CPU c) CU d) I/O

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

- What is Hardware?
- What are Input devices?
- Define: ISP.
- Write a note on Internet.
- What is LAN?
- What is mean by Ethernet?
- What is Networking?

SECTION – C

Answer ALL Questions :

(3 × 9 = 27)

- a) Explain the components of data communication system.
(OR)
b) Describe the various types of Printers.
- a) Write a short note on i) Repeater ii) Bridges iii) Routers
(OR)
b) Explain the various types of monitor?
- a) Write a short note on
i) Hard disk ii) Mother board iii) Memory storage
(OR)
b) What is file transfer protocol? What are the functions of FTP?

SECTION – D

Answer any TWO Questions :

(2 × 14 = 28)

- Explain the various types of Topology.
- How can internet facilitate the student's community to their education?
- Define network and explain the various types of networks.
- Explain the Input and Output devices of PC.





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B.Com. (CA) Degree (Semester) Examinations, April 2019
Part – IV : Skill Based Subject : Sixth Semester : Paper – III

PHP WITH MYSQL

Under CBCS – Credit 2

Time: **2** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

1. PHP variables are preceded by _____
 a) _ b) @ c) \$ d) &Define Variable
2. Who is the father of PHP?
 a) Rasmus Lerdorf b) Willam Makepiece
 c) Drek Kolkevi d) List Barely
3. What does PHP stand for?
 a) Personal Home Page b) Hypertext Preprocessor
 c) Pretext Hypertext Processor d) Preprocessor Home Page
4. PHP files have a default file extension of _____
 a) .html b) .xml c) .php d) .ph
5. PHP's numerically indexed array begin with position _____
 a) 1 b) 2 c) 0 d) -1
6. HTML uses
 a) User defined tags
 b) Pre-specified tags
 c) Fixed tags defined by the language
 d) Tags only for linking

What is Cookie?

7. Strings are enclosed with _____
a) Comma b) Single Quotes c) Double Quotes d) Colon
8. Which one of the following function is used to start a session?
a) start_session() b) session_start()
c) session_begin() d) begin_session()
9. Which one of the following databases has PHP supported almost since the beginning?
a) Oracle Database b) SQL c) SQL+ d) MySQL
10. Which one of the following statements is used to create a table?
a) CREATE TABLE table_name (column_name column_type);
b) CREATE table_name (column_type column_name);
c) CREATE table_name (column_name column_type);
d) CREATE TABLE table_name (column_type column_name);

SECTION – B

Answer any FIVE Questions : **(5 × 2 = 10)**

11. Write a syntax of PHP.
12. Define String?
13. What is Array?
14. Define Form.
15. How to create Radio button in form?
16. What is Session?
17. What is Query?

SECTION – C

Answer ALL Questions : **(3 × 9 = 27)**

18. a) Write the PHP program for multiple of two numbers with output.
(OR)
b) Design Student College application form using Get() method.
19. a) Discuss about all the menus of WAMP server.
(OR)
b) Difference between one dimensional and two dimensional array.
20. a) Write the queries for create, select queries with example.
(OR)
b) How to create database and use database query.

SECTION – D

Answer any TWO Questions : **(2 × 14 = 28)**

21. Explain about HTML tags.
22. Difference between variable and array.
23. Give brief note on Forms.
24. Write the code PHP Database Connectivity.

