VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
College with Potential for Excellence
Residential & Autonomous – A Gurukula Institute of Life-Training
Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC
[Affiliated to Madurai Kamaraj University]

B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021
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. A joint venture is a
   a) A general partnership   b) A particular partnership
   c) Non-limited to a particular venture.   d) All the above

2. A complete separate set of books of account is kept, when the size of the venture is
   a) Large   b) Small   c) Not known   d) All the above

3. Total Debtors A/c shows:
   a) Credit purchases   b) Cash sales
   c) Credit sales   d) All the above

4. Which of the following is a defect of single entry system?
   a) Does not record the two fold aspect of each transaction
   b) It is very difficult to prepare trial balance
   c) Balance sheet cannot be prepared   d) All the above.

5. In the case of independent Branch, the Head office Account maintained by the Branch is of the nature of a
   a) Real Account   b) Personal Account
   c) Nominal Account   d) All the above

6. When goods are invoiced to Branch at selling price, the value of goods is adjusted by
   a) Debiting goods sent to Branch Account
   b) Crediting goods sent to Branch Account
   c) Crediting Stock Reserve Account   d) All the above

7. Income tax is to be charged to

  a) Trading a/c   b) General profit and loss a/c

  c) Profit and loss a/c   d) Balance sheet

8. Audit fees is to be charged to

  a) Trading a/c   b) General profit and loss a/c

  c) Profit and loss a/c   d) Balance sheet

9. Endorsed B/R dishonoured will

  a) Increase debtors   b) Decrease debtors

  c) Increase both debtors and creditors   d) Decrease creditors

10. Sectional balancing system ensures numerical accuracy of

  a) Stock ledger   b) General ledger only

  c) Debtors ledger and Creditors ledger   d) All the three ledgers

SECTION – B

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

11. Define- Joint Venture Account.

12. What do you mean by Joint Bank Account?

13. What is single entry system?

14. What is conversion method?

15. What is Independent branch?

16. What do you understand by Branch Adjustment Account?

17. What is Average clause?

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

18. a) Distinguish between joint venture and partnership

[OR]

  b) X and Y entered into a joint venture and agreed to divide the profit as to X 60% and Y 40%. X and Y contributed ₹ 180000 and ₹ 120000 respectively for carrying on transactions relating to the venture. They opened a joint bank account with the above contributions. They purchased three old state buses for ₹ 240000. X and Y personally paid ₹ 45000 and ₹ 3000 respectively for repairs and renewals. They purchased a few tyres and tubes costing ₹ 54000. Two buses were sold for ₹ 270000 and the third one was taken by Y at cost price. Pass necessary journal entries.

19. a) State the features and defects of single entry system.

[OR]

  b) From the following information ascertain

    Opening stock (i.e., on 1-1-2016)

Particulars	₹
Purchases made during 2016	2,50,000
Sales made during 2016	3,25,000
Stock on 31-12-2016	60,000
Wages	3,000
Rate of gross profit on cost	25%

20. a) The following information relates to Madurai branch

Particulars	₹	₹
Stock on 1-1-2010		11,200
Branch debtors on 1-1-2010		6,300
Goods sent to Branch for:		51,000
Rent	1,500	
Salaries	3,000	
Petty cash	500	5,000
Sales at branch:		
Cash	25,000	
Credit	39,000	64,000
Cash received from Debtors		41,200
Stock on 31-12-2010		13,600

Prepare Branch account for the year 2010

[OR]

b) Distinguish between Branch Accounts and Departmental Accounts

21. a) Explain the procedure for the preparation of departmental accounts.

[OR]

b) What are the advantages of departmental accounts?

22. a) Explain the features of self-balancing ledgers.

[OR]

b) From the following prepare a Purchase ledger Adjustment A/c.

Particulars	₹	Particulars	₹
1.1.2014 Creditors Balance (Cr)	12,000	B/R dishonoured	1,000
Creditors Balance (Dr)	150	B/P dishonoured	500
31.12.2014 Total Purchases	40,000	Discount earned	600
Cash purchases	4,000	Discount allowed	200
Cash paid	20,000	Bills endorsed	800
Bills accepted	15,000	Bills discounted	200
Return outwards	2,000	Creditors Balance (Dr)	140
Return inwards	1,000		

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

23. X and Y doing business separately as building contractors, undertake jointly to construct a building for a newly started joint stock company for a contract price of ₹ 1,00,000 payable as to ₹ 80,000 by installments in cash and ₹ 20,000 in fully paid shares of the company. A banking account is opened in their joint names, X paying ₹ 25,000 and B ₹ 15,000. They are to share profits and losses in the proportions of 2/3 and 1/3 respectively. Their transactions were as follows.

Particulars	₹
Paid wages	30,000
Bought materials	70,000
Materials supplied by X	5,000
Materials supplied by Y	4,000
Architect's fees paid by X	2,000

The contract was completed and the price (Cash and Shares) duly received. The joint venture was closed by "A" taking up all the shares of the company at an agreed valuation of ₹ 16000 and 'B' taking up the stock of materials as tan agreed valuation of ₹ 3000.

Show the necessary ledger Accounts

24. Arun, a retail merchant commenced business with a capital of ₹ 12000 on 1.1.2017. Subsequently on 1.5.2017 he invested further capital of ₹ 5000. During the year, he has withdrawn ₹ 2000 for his personal use. On 31.12.2017, his assets and liabilities were as follows: -

Particulars	₹
Cash at bank	3,000
Debtors	4,000
Stock	16,000
Furniture	2,000
Creditors	5,000

Calculate the profit (or) loss made during the year 2017.

25. Naga of Trichy has a branch at Madurai. 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 H.O. books, showing goods at invoice price.

Particulars	₹
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 form 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. From the following information, prepare departmental trading and profit & loss A/c in a columnar form of the three departments of Sharma dry cleaners Ltd.

Particulars	Dry cleaning ₹	Darning ₹	Dyeing ₹
Stock 1.1.2000	4,00,000	3,40,000	9,40,000
Stock 31.12.2000	3,30,000	4,38,000	8,17,000
Purchases	19,59,000	6,97,000	13,73,000
Sales	40,00,000	20,00,000	40,00,000
wages	7,28,000	3,00,000	2,46,000

Goods were transferred from one department to another at cost price as follows

i) Darning to dry cleaning ₹ 2400 and to dyeing ₹ 40200

ii) Dyeing to dry cleaning ₹ 25800 and to darning ₹ 18000

iii) Dry cleaning to darning ₹ 3000 and to dyeing ₹ 24000

Apportion equally:

Stationery	₹ 5,418
Postage	₹ 4,050
General expenses	₹ 2,37,618
Insurance	₹ 10,080
Depreciation	₹ 32,598

Rent & taxes ₹ 180000 is to be split in proportion to space occupied, i.e. dry cleaning 4, darning 2, dyeing 2 and other space 2

27. The following are the summarised details for the year 2015 in the books
of Selvam who has adopted self-balancing system.

Opening balance of Debtors

Debit ₹ 12,500; Credit ₹ 300

Particulars	₹	Particulars	₹
Sales	31,200	Cash received from customers	20,050
Sales Returns	3,120	Provision for bad debts	3,000
Discount allowed	1,300	Bad debts previously written off now recovered	400
Bad debts	350	B/R received	1,300
Allowance to customers	400	B/R dishonoured	500
B/R discounted	500	Closing balance of debtors (credit)	700

Prepare the Sales ledger Adjustment A/c as it would appear
in the General ledger.

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B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021
Part – III: Core Subject: Second Semester: Paper – II
BANKING LAW AND PRACTICE
Under CBCS – Credit 4

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

SECTION – A

Answer ALL Questions   (10 × 1 = 10)

1. Banking Regulation Act was introduced in the year

   a) 1935   b) 1949   c) 1940   d) 1956

2. The banks which are engaged in diversed kind of banking activities are called
   a) Local Area Bank   b) Narrow Banking
   c) Universal Banking   d) Mixed Banking

3. The banker's Lien is always a _____ Lien.
   a) Particular   b) General   c) Combined   d) Bonds

4. A banker is a _____ debtor.
   a) Privileged   b) Special   c) General   d) Statutory

5. The rate of interest payable on various deposits is determined by the:
   a) Head office of each bank   b) Central Government
   c) Reserve Bank of India   d) Indian Banks Association

6. If the FDR is subject to donatio mortis causa, the donee's titled is subject to the _____ of the donor.
   a) Retirement   b) Illness   c) Death   d) Lunatics

7. Negotiability gives to the transferee_____title of the transferor
   a) The same title   b) no title   c) no better title   d) better title

8. A cheque which is not crossed is called;
   a) Uncrossed cheque   b) open cheque
   c) order cheque   d) bearer cheque

9. 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 a due course   d) An agent

10. When garnishee order is issued by the court attaching the account of a customer, the banker is called_____

a) Judgment debtor   b) judgment creditor

c) garnishee   d) Garnishor

SECTION – B

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

11. What do you understand by the term banker?

12. What is Unit banking?

13. Why is the banker called Privileged Debtor?

14. Mention any two reasons for dishonouring of a cheque by a banker.

15. Why do business people prefer a current account?

16. State the meaning of endorsement.

17. Define Paying banker.

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

18. a) Explain the different types of Banks.

[OR]

b) Describe the merits and demerits of branch banking system.

19. a) What instruments are available to the RBI for control of credit?

[OR]

b) Explain in details about the special types of bank customers.

20. a) Describe the various types of deposits account in a bank.

[OR]

b) What is fixed deposits receipt? Discuss its main features.

21. a) Explain the types of negotiable instruments.

[OR]

b) Write the difference between a cheque and a bill of exchange.

22. a) Discuss the statutory protection given to the paying bankers.

[OR]

b) Elaborate the statutory protection available to the collecting banker.

SECTION – D

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

23. Enumerate the main functions of RBI

24. Explain the relationship between a banker and a customer.

25. Enumerate the procedure for opening an account in a bank.

26. Explain the different types of crossing of a cheque.

27. Explain the role of commercial banks in the economic development of a country.

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B.Com. (Computer Applications) Degree (Semester) Examinations, April 2021

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. Pick the odd one out

 a) array type   b) character type   c) boolean type   d) integer type

2. What punctuation ends most lines of c++ code?

 a) . dot   b) ;semi-colon   c) : colon   d) ' single
 quotes

3. Which is used to define the member of a class externally?

 a) :   b) ::   c) #   d) /

4. Maximum number of template argument in a function template is _____

 a) One   b) two   c) three   d) many

5. A constructor that accepts _____parameters is called the default
 constructor.

 a) one   b) two   c) no   d) three

6. A Constructor that does not have any parameters is called_____
 Constructor.

 a) Custom   b) Dynamic   c) Static   d) Default

7. A virtual base class _____

 a) is qualified as virtual in base class definition.

 b) do not qualified as virtual in base class definition.

 c) allows to inherit more than one copy of the base class members.

 d) strict the path of inheritance.

8. Single level inheritance supports _____ inheritance.

  a) Runtime   b) Compile time

  c) Multiple inheritance   d) Language independency

9. Polymorphism is achieved by _____

  a) Operators   b) Arrays

  c) Constructors   d) Virtual function

10. Which operator is used for input stream?

  a) >   b) >>   c) <   d) <<

SECTION – B

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

11. Define the term "Variable".

12. What is Polymorphism?

13. Write the syntax of function and give example.

14. How to declare an array?

15. List out the types of Constructors.

16. Identify the importance of Inheritance.

17. What is Pointer?

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

18. a) Explain basic Data types in C++.

[OR]

  b) Describe Control Structures with example.

19. a) Write a brief note on Fucntion Overloading.

[OR]

  b) Illustrate the uses of Nesting of functions.

20. a) Discuss about Parameterized constructors with example.

[OR]

  b) Explain Overloading Binary Operators.

21. a) Difference between Multiple Inheritanac and Mulitlevel Inheritance.

[OR]

  b) Summarize the concept of Contructors in derived class.

22. a) Explain types of Polymorphism.

[OR]

  b) Describe about Formatted console I/O functions with example.

SECTION – D

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

23. Briefly discuss about Oops concepts in C++.

24. Write the short note on following:

  i) Inline Function

  ii) Arrays within Class

  iii) Friendly Functions

25. Explain Destructors with example.

26. Discuss the concept of Hierarchical Inheritance and Hybrid Inheritance

  with example.

27. Discribe the different types of C++ Stream classes.

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B.A. & B.Sc. Degree (Semester) Examinations, April 2021
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 a _____

   a) Science   b) Arts   c) Arts and Science   d) Historical

2. The advantages of audience selectivity, no ad competition and

   personalization apply to which type of media?

   a) Newspapers b) Television   c) Direct mail   d) Radio

3. Market value at which the asset can be _____ in the market.

   a) Sold   b) Buying   c) Book   d) Appear

4. Sample distribution is a part of

   a) Advertisement   b) Sales promotion

   c) Salesmanship   d) production

5. _____ is a major promotion function whose objective is to build good

   relations with the company's various publics

   a) Discount   b) Direct marketing

   c) Public relations   d) Specialty events

6. Salesman should be _____

   a) Rigid   b) Flexible   c) Mechanic   d) Proprietor

7. Broker is an _____

  a) Commission Agent   b) Agent

  c) Wholesaler   d) Consumers

8. _____ is an independent middleman.

  a) Selling Agent   b) Broker

  c) Manufacture's Agent   d) Television

9. _____ fragmentation has resulted in media fragmentation

  a) Market   b) Purchasing   c) Product   d) Public relations

10. _____ is an intermediary between the producer and consumer

  or a seller and a buyer in a market.

  a) Middleman   b) Consumers

  c) Manufacture   d) Retailer

SECTION – B

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

11. What is a direct sale?

12. What do you understand the Personal selling?

13. What is meant by 'Salesmanship'?

14. What is meant by Brand name?

15. State the meaning of marketing channel.

16. What do you mean by whole seller?

17. What is Departmental Store?

SECTION – C

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

18. a) Discuss the importance of Salesmanship.

[OR]

  b) State the nature and scope of salesmanship.

19. a) What are the features of personal selling?

[OR]

  b) Discuss the duties of salesman.

20. a) What are the qualities of good salesman?

[OR]

  b) State the differences between Whole seller and Retailer.

SECTION – D

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

21. Explain the advantages and disadvantages of 'Advertisement'.

22. Explain the merits and demerits Salesmanship.

23. Discuss the various Marketing Channels.

24. Explain the various types of salesman?

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B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021
Part – I: Language Subject: Fourth Semester: Paper – I
BUSINESS HINDI II
Under CBCS – Credit 3

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

SECTION – A

Answer ALL Questions: (10 × 1 = 10)

1. ठंडा के लिए अंग्रेजी में क्या है ?

   a) Heavy   b) Hot   c) Light   d) Cool

2. मैंने _____ लिखी ।

   a) चिट्ठी   b) चित्र   c) पत्र   d) खत

3. Ninety two के लिए हिन्दी में क्या है ?

   a) नब्बे   b) इक्यानबे   c) बानबे   d) नवासी

4. Singing के लिए हिन्दी में क्या है ?

   a) खाना   b) गाना   c) जाना   d) आना

5. विकास का अर्थ अंग्रेजी में क्या है ?

   a) Scarcity   b) Undeveloped   c) Surplus   d) Development

6. Telegram के लिए हिन्दी में क्या है ?

   a) तार   b) सितार   c) विचार   d) कतार

7. मंदिर का अर्थ अंग्रेजी में क्या है ?

   a) Building   b) Court   c) Temple   d) Palace

8. Come के लिए हिन्दी में क्या है ?

   a) आओ   b) जाओ   c) उठो   d) बैठो

9. कोयल का अर्थ अंग्रेजी में क्या है ?

  a) Peacock   b) Cuckoo   c) Pigeon   d) Love Birds

10. Signature के लिए हिन्दी में क्या है ?

  a) खातेदार   b) हस्ताक्षर   c) प्रबंधक   d) लिपिक

SECTION – B

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

11. **Write in figures: -** 1) पचपन   2) सडसठ   3) चौरानबे   4) अठासी

12. **Match the following: -**

    i) तमिलनाडु में   -   कन्नड बोली जाती है ।

    ii) कर्नाटक में   -   मराठी बोली जाती है ।

    iii) महाराष्ट्र में   -   तेलुगु बोली जाती है।

    iv) आंध्र में   -   तमिल बोली जाती है ।

13. **Write the opposites: -** 1) उत्तर   2) आरंभ   3) आसान   4) कीमती

14. **True or False: -** (सही या गलत)

    1) गाय बड़ी सीधी सादी होती है ।

    2) आवश्यकता ही आविष्कार की जननी है ।

    3) जंगल और पेड़ हमारे रक्षक है ।

    4) हमारे देश का राष्ट्रीय पक्षी मोर है ।

15. **Explain the Poem in Tamil or English: -**

    कुछ तो उपयुक्त करो तन को ।

    नर हो न निराश करो मन को ।

    संभालो कि सुयोग न जाय चला ।

    कब व्यर्थ हुआ सदुपयोग भला ।।

16. **Write in English meanings for following hindi words: -**

    1) कृपया   2) महोदय   3) प्रेषक   4) नमूना

17. **Translate into Tamil or English: -**

    1) उस स्त्री ने काम नहीं किया ।   2) वह उतनी दूर चल नहीं सकता ।

    3) नेताजी भाषण दे चुके ।   4) आपको सबेरे टहलना चाहिए ।

SECTION – C

Answer ALL Questions: **(5 × 5 = 25)**

18. a) **Combine the sentences: -**

    1) उसने दवा खायी । उसकी तंदुरुस्ती अभी ठीक नहीं हुई ।

    2) मैं इंदिरा गांधी से मिला । मैं बहुत खुश हुआ ।

    3) वह गरीब है । वह उदार है ।

    4) रात आयी । चारों ओर अंधेरा फैल गया ।

    5) यह भारत है । यह हमारा प्यारा देश है ।

    6) पुलिस आयी । चोर भाग गए ।

[OR]

b) **Write in Hindi words for following figures:-**

1) 571/4   2) 683/4   3) 761/2   4) 721/4   5) 95   6) 831/2

19. a) **Write the short answer: -**

1) भारत के चारों ओर क्या क्या हैं ?   2) हमारा देश कब आज़ाद हुआ ?

3) उत्तर भारत के लोग क्या खाते हैं ?

[OR]

b) **Make the sentences in hindi :- (Any Six)**

1) दुनिया   2) आवाज़   3) होशियार   4) आकाश

5) जन संख्या   6) सभ्य   7) धूप   8) आज़ादी

20. **Explain the Poem in English or Tamil: -**

a) बड़ा नहीं होता कोई भी।   b) आओ पेड़ लगाएं हम,

धन दौलत पाने से ।   **[OR]**   धरती हरी बनाए हम ।

नहीं बड़ा बनता मनुष्य।   पेड़ रहें जीवन साथी,

ऊँचे महलों में रहने से ।।   हम रहें उनके संतरी ।।

21. a) **Match the following: -**

1) प्रिय महोदय   -   Thank you

2) हस्ताक्षर   -   From

3) सेवा में   -   Dear Sir

4) प्रेषक   -   M/s

5) धन्यवाद   -   Signature

6) सर्वश्री   -   To

                    [OR]

b) **Match the following:-**

1) Application Letter   ___   रकम

2) Request Letter   ___   बीजक

3) Invoice   ___   निवेदन पत्र

4) Loan   ___   परिपत्र

5) Amount   ___   ऋण

6) Circular   ___   आवेदन पत्र

22. Read the passage carefully and answer the questions: -

a) दो सौदागर थे । एक का नाम था राजू तथा दूसरे का नाम मोती । दोनों में बड़ी दोस्ती थी । एक दिन वे दोनों एक जंगल से होकर कहीं जा रहे थे । अचानक एक भालू उधर आते हुए दिखाई पड़ा । भालू को देखकर राजू डर के मारे अपनी जान बचाने केलिए एक पेड़ पर चढ़ गया, पर मोती को चढ़ना नहीं आता था ।

प्ःरश्न: -   1) कितने सौदागर थे ?   2) दूसरे का नाम क्या था ?

3) दोनों में क्या थी ?   4) अचानक कौन-सा जानवर उधर आते हुए दिखाई पड़ा ?

5) कौन पेड़ पर चढ़ा ?   6) किसको पेड़ पर चढ़ना नहीं आता था ?

[OR]

b) Read the passage carefully and answer the questions:-

किसी जंगल में हिरन और कौआ रहते थे । दोनों में गाड़ी मित्रता थी । वहीं एक सियार भी रहता था । उसे उनकी मित्रता ज़रा भी नहीं भाती थी, एक दिन जंगल में एक शिकारी आया । उसने जानवर पकड़ने के लिए जाल बिछाया और चला गया ।

प्ःरश्न:-   1) कहाॐ हिरन और कौआ रहते थे ?   2) दोनों में क्या थी ?

3) एक दिन जंगल में कौन आया ?   4) शिकारी जानवर पकड़ने के लिए क्या बिछाया ?

5) वहीं कौन-सा जानवर रहता था ?   6) हिरन का मित्र कौन था ?

SECTION – D

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

23. **Change the Passive Voice: -**

1) गोपाल कहानी लिखता है ।   2) उमा ने पाठ पढ़े ।

3) हम गाना गाएंगे ।   4) रमा और सरला खाना खाएंगे ।

5) रमेश ने चाय पी ।   6) नौकर रोटी लाएगा ।

24. **Write the answer for following questions: -**

1) आदिम मनुष्य ने घर बनाना कब से शुरू किया ?   2) थल यात्रा कब आसान बनी ?

3) घोड़े से क्या क्या फायदे होते हैं ?

4) पर्यावरण के बिगड़ने से क्या क्या हानियां होती हैं ?

25. **Explain the Poem in Tamil or English: -**

काली-कोयल, कोयल काली । (5 Marks)   कोयल है मतवाली कितनी । (5 Marks)

डोल रही है डाली-डाली ।।   डोल रही है बारी-बारी ।।

कितना मीठा है यह गाती ।   कौआ काला कोयल काली ।

सबके मन को है यह भाती ।।   कोयल गाती बजती ताली ।।

26. Prepare an Invoice for the goods supplied by Rajan Stores, General Merchant and Commission Agent, Madurai-625002.

     राजन स्टोर्स,जनरल मर्चण्डस और कमीशन एजेंट,मदुरै-625002 द्वारा आपूर्ति किए गए माल पर एक बीजक तैयार कीजिए ।

27. **Translate into Hindi: -**

1) எல்லோரும் ஹிந்தி கற்க வேண்டும்.

All should learn Hindi.

2) நாங்கள் தேச சேவை புரிய விரும்புகிறோம்.

We wish to serve the country.

3) குழந்தைக்கு பசும்பால் கொடுக்கலாம்.

We can give cow's milk to the child.

4) நான் தாஜ்மகால் பார்க்க விரும்புகிறேன்.

I want to see Taj mahal.

5) லலிதா பத்து ரூபாய் கொடுத்தாள்.

Lalitha gave ten rupees.

6) இப்பொழுது என்னால் ஹிந்தியில் பேச முடியும்.

Now I can speak in Hindi.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
College with Potential for Excellence
Residential & Autonomous – A Gurukula Institute of Life-Training
Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC
[Affiliated to Madurai Kamaraj University]

B.Com. (Computer Applications) Degree (Semester) Examinations, April 2021
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. Premium on redemption of debentures account is in the nature of_____

   a) Personal Account   b) Real Account

   c) Nominal Account   d) Memorandum Account

3. Gross profit is to be apportioned between pre and post incorporation

   periods in_____

   a) Time Ratio   b) Adjusted Time Ratio

   c) Sale Ratio   d) Either Time Ratio or Sales Ratio

4. Securities premium is shown in the balance sheet of a company

   under_____
   a) Share Capital   b) Reserve & Surplus
   c) Long Term Borrowings   d) Current Liabilities
5. Goodwill of a company is_____
   a) Tangible Asset   b) Intangible Asset
   c) Fictitious Asset   d) Current Asset
6. The relationship between Normal Rate of Return and Price Earnings

   Ratio is_____

   a) Inverse   b) Direct   c) Irregular   d) Regular

7. Alteration of share capital can be done by a company if it is authorized by the_____

  a) Memorandum of Association   b) Articles of Association

  c) Shareholders   d) Board of Directors

8. When there are two or more liquidations and one formation, it is known as_____

  a) Absorption   b) Amalgamation

  c) Internal Reconstruction   d) External Reconstruction

9. Secured creditors are shown in the statement of affairs under_____

  a) List A   b) List B   c) List C   d) List D

10. The first item in the order payment to be made by the liquidator is_____

  a) Liquidation Expenses   b) Liquidator's Remuneration

  c) Preferential Creditors   d) Debenture Holders

SECTION – B

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

11. Write short notes on:

  a) Calls-in-arrear

  b) Calls-in-advance.

12. State any two different between Shares and Debentures.

13. Explain the meaning of "Profit prior to Incorporation".

14. Mention any two items appearing under Other Income.

15. Write a short note on "Super Profit".

16. What is purchase Consideration?

17. What is Liquidation of a Company?

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

18. a) The following balances appear in the ledger of a company as on 30.06.2020.

Share capital	₹
Equity shares (fully paid up)	6,00,000
Redeemable Preference shares (fully paid up)	3,00,000
General Reserve	2,00,000
Profit & Loss A/c (Cr. Balance)	1,50,000
Securities premium account	50,000

  The company decided to redeem the preference shares at a premium of 10% out of its general reserve and undistributed profits. Give journal relating to redemption of the preference shares.

[OR]

b) A company purchased building of the book value of ₹ 1,98,000 from another firm. It was agreed that the purchase consideration be paid by issuing 10% Debentures of ₹ 100 each. Give journal entries if the debentures have been issued i) at Par ii) at Discount iii) at a premium.

19. a) A company was incorporated on 30th June 2020 to acquire the business of Mohan as form   1st January 2020. The accounts for the year ended 31st December 2020. disclosed the following:

i) Gross Profit ₹ 2,40,000

ii) Sales for the year amounted to ₹ 12,00,000 of which of ₹ 5,40,000 were for the first six months.

iii) The expenses are: Director's fees - 15,000, Bad debts – 3,600, Advertising (Under a monthly contract of ₹ 1,000) – 12,000, Salaries – 64,000, Preliminary expenses written off – 5,000, Donation to political parties given by the company – 5,000.

 Prepare the statement showing profit mad before and after incorporation.

[OR]

b) Describe the methods of ascertaining 'Profit prior to Incorporation'.

20. a) 'X' is carrying on a business earning ₹ 50,000 as average profit on an investment of ₹ 3,00,000. 'Y' is interested in buying the business of 'X' on the basis of a normal rate of return of 10%. Goodwill is agreed to be 4 purchase of the super profit.

It is expected that in future, expense may go up by ₹ 5,000 per year due to a new local tax. Compute the goodwill payable to 'X'.

[OR]

b) The following is the Balance Sheet of NSC Ltd. As on 31st Dec. 2020.

Liabilities	₹	Assets	₹
4000 10% pref. Shares of ₹ 100 each	4,00,000	Sundry assets at book value	12,00,000
60,000 equity shares of ₹ 10 each	6,00,000		
Bills payable	50,000		
Creditors	1,50,000		
Total	**12,00,000**	**Total**	**12,00,000**

The market value of 60% of the assets is estimated to be 15% more than the book value and that of the remaining 40% at 10% less than the book value. There is an unrecorded liability of ₹ 10,000.

Find the value of each equity share (it is to be assumed that preference share have no prior claim as to payment of dividend or to repayment of capital.

21. a) Following is the balance sheet of Gokul Ltd. As on 31st March 2020.

Liabilities	₹	Assets	₹
Share capital 8% Preference shares of ₹ 100 each	3,75,000	Fixed assets	16,25,000
Equity shares of ₹ 10 each	7,50,000	Investment	3,00,000
General reserve	4,50,000		
7% Debentures	3,50,000	Current assets	2,50,000
Current liabilities	2,50,000		
Total	**21,75,000**	**Total**	**21,75,000**

Ram Ltd. Agreed to take over the business of Gokul Ltd. Calculate purchase consideration under Net Asset Method by valuing all assets and liabilities at book value.

b) What is Purchase Consideration? Explain various methods of its calculations.

22. a) A liquidator is entitled to receive remuneration @ 2% of the assets realised and 3% on the amount distributed among the unsecured creditors. The assets realised ₹ 70,00,000 against which payment was made as follows.

Particulars	₹
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.

b) The following particulars related to a company which went into voluntary liquidation. At the time allow 2% remuneration to Liquidator on the amount realised and 3% on the amount distributed to unsecured creditors.

Particulars	₹
Unsecured Creditors	2,80,000
Preferential creditors	20,000
Debentures	1,90,000
Share capital	2,00,000
Assets realised as follows:	
Cash in hand	21,500
Land & Buildings	1,30,000
Plant & Machinery	1,80,000
Furniture	20,000

Prepare Liquidators Final Statement of Account.

Answer any THREE Questions   (3 × 10 = 30)

23. A Ltd. Issued 10,000 equity shares of each payable as under.
    ₹ 2 on application
    ₹ 5 on allotment
    ₹ 3 on first and final call.
 The public applied for 8,000 shares which are allotted. All the money due on shares was received except the first and final call on 100 shares. These shares were forfeited and reissued at ₹ 8 per share.

    Show the journal entries in the books of the company.

24. A company was incorporated on 1st May 2020 to take over a business as a going concern form 1st January of the same year. The turnover for the year ended 31st December was ₹ 2,00,000, namely ₹ 60,000 for the first period upto 1st May and ₹ 1,40,000 for the following period. From the profit and loss account given below for the year ended 31st December 2020, you are required to ascertain profits prior to incorporation.

Profit & Loss Account for the year ended 31.12.2020

Particulars	₹	Particulars	₹
To Rent and Rates	3,240	By Gross profit	70,000
To Insurance	720		
To Lighting	2,040		
To Salaries	7,800		
To Directors fees	2,000		
To Sales Discount	5,000		
To sales Commission	10,000		
To General Expenses	2,400		
To Carriage outwards	3,000		
To Bank Charges	420		
To Repairs	1,380		
To Bad Debts	600		
To Loan Interest	1,200		
To Net Profit	30,200		
Total	**70,000**	**Total**	**70,000**

25. The following ledger balances were extracted from the books of Varun Ltd. As on 31-3-2020. Land & building ₹ 2,00,000, 12% Debentures ₹ 2,00,000, Share Capital ₹ 10,00,000 (equity shares of ₹10 each fully paid up) Plant & machinery ₹ 8,00,000, Goodwill ₹ 2,00,000, Investment in shares of Raja Ltd ₹ 2,00,000, General reserve ₹ 1,95,000, Stock in trade ₹ 1,00,000, Bills receivable ₹ 50,000, Debtors ₹ 1,50,000, Creditors ₹ 1,00,000, Bank loan (Unsecured) ₹ 1,00,000, Provision for tax ₹ 50,000, Proposed dividend ₹ 55,000.

Prepare the Balance sheet of the company as per Revised Schedule VI.

26. The balance sheet of James company Ltd. As on 31st Dec. 2020 was as follows:

Liabilities	₹	Assets	₹
20,000 shares of ₹ 10 each	2,00,000	Land & buildings	1,68000
Profit and Loss A/c	76,000	Plant and Machinery	1,20,000
Debentures	30,000	Furniture and fittings	10,000
Trade creditors	40,000	5% (tax free) govt. Bonds	40,000
Provision for taxation	18,000	Stock	40,000
Proposed dividend	30,000	Book debts	12,000
		Cash	4,000
Total	**3,94,000**	**Total**	**3,94,000**

The net profits of the company after charging depreciation and taxes were as follows: 2016 - ₹ 34,000;   2017 - ₹ 38,000;

2018 - ₹ 36,000;   2019 - ₹ 40,000;   2020 - ₹ 38,000.

On 31st December 2020 Land & buildings were re valued at ₹ 1,90,000; Plant & Machinery at ₹ 1,42,000 and furniture and fittings as ₹ 8,000.

10% represents a fair commercial rate of return on investment in the company.

Calculate the value of goodwill being it at five years purchase of the average super profits for the last five years.

27. A company went into voluntary liquidation on 30.4.2020. the position of the company on that date was as follows.

Liabilities	₹	Assets	₹
Share capital: 5000 shares of ₹ 100 each ₹ 80 paid up	4,00,000	Machinery	80,000
Loans (Secured by mortgage of machinery)	1,00,000	Other fixed assets	2,60,000
Unsecured creditors (including preferential creditors ₹ 10,000)	2,00,000	Stock	1,05,000
		Debtors	1,00,000
		Bills receivable	40,000
		Cash	5,000
		Profit & loss A/c	1,10,000
Total	**7,00,000**	**Total**	**7,00,000**

Machinery was realised by the secured creditors for₹ 1,20,000. other fixed assets realised ₹ 40,000; Debtors ₹ 20,000; and Stock ₹ 10,000; Bills receivable was wholly dishonoured. The liquidator is entitled to a fixed remuneration of ₹ 1000 plus 2% of the amount paid to unsecured creditors. Liquidation expenses amounted to ₹ 1,000.

Prepare liquidator's statement account.

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[Affiliated to Madurai Kamaraj University]

B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021
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. Out of the following, which expense is not an admissible expense?
 a) Bad Debts   b) GST   c) Income Tax   d) Excise Duty

2. The income tax rate on long-term capital gain for an individual is:
 a) 10%   b) 20%   c) 15%   d) 30%

3. Clubbing of Income is a method to discourage
 a) Tax Evasion   b) Tax avoidance
 c) Excessive exemptions   d) Excessive tax payment

4. Long-term capital loss can be set-off from:
 a) Short-term capital gains   b) Long-term capital gains
 c) Capital gains   d) Any income

5. Section 80C applies on :
 a) Individual and Hindu Undivided family   b) Firm
 c) Co-operative Societies   d) Company

6. Under Section 80E deduction in respect of payment of interest on loan
 taken for higher education shall be allowed upto:
 a) ₹ 20,000   b) ₹ 25,000   c) ₹ 30,000   d) No limit

7. Sum of various heads of income is called:

 a) Gross Total Income   b) Total Income

 c) Taxable Income   d) Adjusted Income

8. The rate of Education Cess & SHEC is:

 a) 2%   b) 3%   c) 4%   d) 5%

9. Who controls income tax department:
   a) Income Tax Commissioner   b) C. B. D. T.
   c) 1. T. O.   d) RBI

10. Determining the tax liability is called:
   a) Assessment   b) Scrutiny   c) Enquiry   d) Evaluation

SECTION – B

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

11. Define the term "Business".
12. What do you mean by Depreciation?
13. What is Capital Assets?
14. What are deemed Incomes?
15. Write a short note on Section 80C of Income Tax Act.
16. How to calculate the Taxable Income of Individual?
17. What is Book Profit in Partnership Firm?

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

18. a) Explain the expenses expressly allowed in computation of profits and gains of business or profession.

[OR]

   b) Mr. A provides the following data regarding his transaction for the sale of his residential house for assessment year 2020-21. Compute the amount of Capital Gain to be included in the Total Income for the assessment year 2020-21:

Particulars	₹
House purchased in 2004-05	9,04,000
Sold in November 2019	60,00,000
Purchased another house in September 2019	30,00,000

The cost inflation indices for 2004-05 – 113. and 2019-20 – 289.

19. a) Explain the circumstances is the income of other persons included in the Assessee's Total Income.

[OR]

   b) Explain the provisions regarding set-off of losses while computing the total income.

20. a) Mention the permissible deductions from Gross Total Income U/s 80C to 80U.

[OR]

   b) From the following information compute eligible deductions from the gross total income of X for the Assessment Year 2020-21:

Particulars	₹
LIC premium paid (sum assured 2,00,000 policy taken on 10.2.2018)	30,000
Deposit in PPF	60,000
Repayment of Housing loan to SBI	50,000
Payment to LIC Pension Fund	30,000
Interest paid on loan is taken for the higher education of wife	15,000
Medical insurance premia paid by cheque for parents (aged 75 years) not dependent on assessee	25,000

21. a) An Individual has submitted the following particulars for the Assessment Year 2020-21:

Particulars	₹
i) Income under the head Salaries	95,000
ii) Income from House Property (Computed)	44,000
iii) Income from Business	4,20,000
iv) Long-term Capital Gains	20,000
v) Income from Lottery and Bettings	69,000
vi) Agriculture Income	15,000

You are required to compute his gross tax liability.

[OR]

   b) The total income of a firm ZYXZ in which X,Y and Z, the partners share profits and losses in the ratio of 1:2:3, was as per P&L a/c ₹ 1,31,800 for the previous year 2019-20. In computing the total income of ₹ 1,31,800, the following have been debited to the P&L a/c:

i) Salaries of ₹ 1,30,000 and ₹ 1,20,00 to X and Y respectively.

ii) Interest on Capital calculated @ 20% of ₹ 3,500, ₹ 14,000 and ₹ 10,500 to X,Y and Z respectively. Bonus to Z ₹ 15,000.

iii) Commission of ₹ 5,000, ₹ 12,500 and ₹ 17,500 to X,Y and Z respectively.

iv) Z had borrowed capital for his investment in the firm and had paid interest of ₹ 7,500 separately to the lender.

Compute the total Income of the firm and taxable income of the three partners in the firm. All are working partners. The firm fulfils the conditions of Sec 184.

22. a) Explain briefly the different types of assessment.

[OR]

b) Discuss the steps for E-Filing of Income Tax Return.

SECTION – D

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

23. Sri Nehru is the proprietor of a business. His Profit and Loss Account for the year ended March 31, 2020, is as follows:

Particulars	₹	Particulars	₹
Establishment Expenses	4,800	Gross Profit	3,50,840
Rent, Rate & Taxes	2,900	Interest on Govt. Securities	5,400
General Charges	750	Rent from House Property	5,400
Household Expenses	51,730		
Commission	1,500		
Discount & Allowances	450		
Provision for Bad Debts	1,200		

Postage & Telegrams	270
Law Charges	450
Advertising	1,550
Fire Insurance Premium (for goods)	360
Goods & Service Tax	1,450
Repairs & Renewals (not for Business premises)	630
Loss on Sale of Motor car (used For private purposes)	1,800
Life Insurance Premium	1,790
Interest on Capital	1,090
Audit Fee	300
Interest on Bank Loan	1,380
Provision for Depreciation	2,500
Provision for Income Tax	3,900
NP transferred to Capital A/c	2, 80,840
Total 3,61,640	**Total 3,61,640**

Following further information are given:

   a) Actual Bad Debts written-off during the year amount to ₹ 550

   b) Amount of Income Tax actually paid during the year is ₹ 4,200

   c) Depreciation allowable is ₹ 1,700 as per Income Tax Rules.

d) Advertising Expenses include ₹ 550 spent on special advertising campaign to open a new shop in the market.

e) Law charges are in connection with protection of a trademark.

f) Sri Nehru carries on his business from a rented premise, half of which is used as his residence. Rent, Rates and Taxes includes ₹ 2,400 paid as rent of the premises during the year.

g) Bank loan is taken for business purposes.

24. Compute the business income of Sri Nehru and his total income for the A.Y.2020-21. Mrs. Rosy has given the following information about her income. Find out her Gross Total Income for the Assessment Year 2020-21.

Particulars	₹
a) Salary from Glaxo Ltd.	2,04,000
b) Dividends from units of UTI	1,500
c) Interest on securities (Gross)	6,000
d) Interest on Fixed Deposits in PNB	4,700
e) Profit from Agency Business	2,10,000
f) Loss from speculation of shares	10,000
g) Profit from speculation in silver	5,000
h) First prize in Delhi State Lottery	1,00,000
i) Gain from playing Rummy in the club	2,000
j) Loss in flash (card game) with friends	3,000
k) Loss in Race Course bettings	10,000
l) Expenses incurred on maintenance of race horses	30,000

25. Mr. Ram is an advocate. He furnishes the following Income statement for the PY 2019-20:

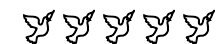| Particulars	₹
Income from profession	2,80,000
Short-term capital gain	20,000
Long-term capital gain	10,000
Interest on securities	15,000
Interest on Loan for Higher Education paid	20,000
Medical Insurance Premium Own Life (by cheque)	5,000
House Rent paid	60,000

Compute his total Income for the Assessment Year 2020-21.

26. From the following particulars of income of Mr. Ashok Kumar for the year ended on 31st March, 2020, calculate his total income for the Assessment Year 2020-21:

i) Salary ₹ 1,70,000 p.m.

ii) Interest received from Bank of Baroda on fixed deposit ₹ 900.

iii) Interest received from Maruti Ltd., on fixed deposit ₹ 5,400.

iv) Interest received from Government Securities ₹ 7,500.

v) Dividend received on equity shares of D.C.M. Ltd. ₹ 4,000 (gross).

vi) Dividend received from a Co-operative Society ₹ 200.

vii) Income received on units of Mutual Fund ₹ 8,950 (Net).

viii) He owns a poultry farm also. Its profits for the previous year amounted to ₹ 51,000.

ix) He sold his residential house on 11th April, 2019 for ₹ 4,50,000 which he had purchased for ₹ 60,000 in 1999 and its fair market value on 1.4.2001 was ₹ 80,000.

x) Other LTCG ₹ 76,200.

xi) He purchased National Savings Certificates VIII Issue on 31.3.2020 for ₹ 10,000.

xii) He paid ₹ 10,000 to a Political Party by cheque.

Cost Inflation Index in 2001-02 was 100 and in 2019-20 it was 289.

27. Discuss the powers of Central Board of Direct Taxes.

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[Affiliated to Madurai Kamaraj University]

B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021
Part – III: Allied Subject: Fourth Semester: Paper – I
BUSINESS STATISTICS
Under CBCS – Credit 5

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

SECTION – A

Answer ALL Questions   (10 × 1 = 10)

1. The data which are collected for the first time and are original in character are called
   a) published data   b) unpublished data
   c) secondary data   d) primary data

2. In chronological classification data are classified on the basis of:
   a) Attributes   b) Class interval   c) Time   d) Locations

3. The reciprocal of arithmetic mean of the values is called as
   a) Weighted Average   b) Arithmetic mean
   c) Geometric mean   d) Harmonic mean

4. At the symmetrical distribution
   a) Mean = Median = Mode   b) Mean > Median > Mode
   c) Mean < Median < Mode   d) Mean + Median + Mode

5. The difference between highest and lowest values in the series is known as
   a) Range   b) Standard Deviation
   c) Quartile Deviation   d) Mean Deviation

6. When coefficient of skewness is zero, the distribution is
   a) J shaped   b) U shaped   c) Symmetrical   d) All the above

7. Arrangement of statistical data in accordance with _____ order called a time series
   a) quantitative order   b) qualitative order
   c) chronological order   d) ascending order

8. Least square method is a
a) mathematical method   b) analytical method
c) both (a) and (b)   d) Econometric method

9. Which of the following is fixed one?
a) current year   b) base year   c) previous year   d) final year

10. _____ is devices for measuring differences in the magnitude of a group of related variables.
a) Index number   b) Time series
c) Analysis of variance   d) Probability

SECTION – B

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

11. Define Statistics.
12. What is Primary Data?
13. What is Harmonic mean?
14. What is Range?
15. What is correlation?
16. What do you mean by Time series?
17. Define Index Number.

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

18. a) Describe about the various characteristics of statistics
[OR]
b) The following table shows the area in millions of square kilometers 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 median from the following data.

CI	110-120	120-130	130-140	140-150	150-160	160-170	170-180	180-190	190-200
F	6	25	48	72	116	60	38	22	3

[OR]

b) The monthly incomes of 10 families in rupees in a certain village are given below:

Value:	1	2	3	4	5	6	7	8	9	10
Income	85	70	10	75	500	8	42	250	40	36

Calculate Harmonic Mean

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) From the following data calculate the rank correlation coefficient after making adjustment for tied ranks

X	48	33	40	9	16	16	65	24	16	57
Y	13	13	24	6	15	4	20	9	6	19

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

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Production	464	515	518	467	502	540	557	571	586	612

[OR]

b) Discuss the uses of trend in time series analysis?

22. a) Calculate index numbers from the following data.

	Base year		Current year	
	Kilo	**Rate**	**Kilo**	**Rate**
Bread	10	3	8	3.25
Meat	20	15	15	20
Tea	2	25	3	23

[OR]

b) Analyse the uses of Index numbers.

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

23. Discuss the various methods of collecting primary data

24. Find the mean, median and mode of modal ages of married women at first child birth:

Age	13	14	15	16	17	18	19	20	21	22	23	24	25
No. of Women	37	162	343	390	256	433	161	355	65	85	49	46	40

25. Compute the standard deviation and mean deviation from the following data:

Class (x)	0 - 10	10 - 20	20 – 30	30 - 40	40 – 50	50 – 60	60 - 70
Frequncy (y)	8	12	17	14	9	7	4

26. Fit a straight line trend equation by the method of least squares and estimate the trend values.

Year	2008	2009	2010	2011	2012	2013	2014	2015
Production	80	90	92	83	94	99	92	104

27. With the help of the following data prove that fisher's Ideal satisfies both the time reversal test and factors reversal test.

	2016		2017	
	Price	**value**	**Price**	**value**
A	5	50	6	72
B	7	84	10	80
C	10	80	12	96
D	4	20	5	30
E	8	56	8	64
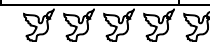
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B.Com. (Computer Applications) Degree (Semester) Examinations, April 2021
Part – IV: Skill Based Subject: Fourth Semester: Paper – I
COREL DRAW
Under CBCS – Credit 2

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

SECTION – A

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

1. CorelDraw is a _____ based drawings application package

   a) Photo paint   b) Bitmap

   c) Vector   d) Scalar

2. _____ tool removes overlapping segments in the objects

   a) Knife   b) Crop Tool

   c) Virtual Segment Tool   d) Eraser

3. CorelDraw is_____ types of graphics software?

   a) Raster graphics   b) Vector graphics

   c) Both of these   d) None of these

4. Zoom to all objects, use _____

   a) Shift + F2   b) F2   c) F4   d) F3

5. Bitmap images are made up of _____

   a) Pixels   b) Vectors   c) Particles   d) lines

6. _____ is used for selecting and deselecting objects.

   a) Bezier tool   b) Freehand tool

   c) Shape tool   d) pick tool

7. If a person wanted to fill an image of a curtain with a plaid texture, what tool should be used?

a) Uniform fills

b) Fountain

c) Gradient

d) Pattern

8. What tool is the quickest and easiest way to add a row of bubbles to a 2D vector design?

a) Bezier or pen

b) Spiral to contour

c) Artistic media or paint brush

d) Rectangle or shape

9. Which can be used for quick access to commonly used commands and tools?

a) Status bar   b) Tool Bar   c) Menu bar   d) Title bar

10. Where we from insert the 'Insert character'?

a) File   b) Edit   c) View   d) Text

SECTION – B

11. What is drawing a rectangle?

12. Give the meaning of deleting page?

13. What do you mean by drawing a cure?

14. What is Selecting and deselecting objects?

15. What is Artistic Text?

16. What is Paragraph Text

17. What is Bitmap Images?

SECTION – C

18. a) What are the steps in adding a page?

[OR]

b) Explain the different steps in drawing calligraphic lines.

19. a) Write short note on:

i) Rotating objects   ii) Grouping objects

[OR]

b) What are the steps to be applying a drop cap?

20. a) Write short note on Applying bulleted list?

[OR]

b) Explain the converting vector Images into Bitmap Images.

SECTION – D

21. What are the components of workspace of Corel Draw X4?

22. Explain the different steps to define lines and outlines in coral Draw.

23. List out the using two colour pattern fill

24. Enumerate the different using special effects to Bitmaps.

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B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021
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. _____ is a systematic examination of the books and records or a business.

 a) Auditing   b) Vouching   c) Verification   d) Checking

2. Auditing is compulsory for _____.

 a) Small scale business   b) Partnership firms

 c) Joint stock Companies   d) Proprietary Concerns

3. Division of all the works among different clerks is _____.

 a) Internal Check   b) Internal Control

 c) Internal Audit   d) Interim Check

4. Internal audit is undertaken by _____.

 a) independent auditor   b) Statutorily appointed auditor

 c) a person appointed by the management   d) a government auditor

5. Payment for building purchased should be vouched with the help of ___.

 a) Title Deed   b) Correspondence with the brokers

 c) Building Account   d) Cash book

6. Among the following which one will come under cash receipts?

 a) Debtors   b) Bills receivable   c) Rent received   d) all the above

7. The exact value of an asset on the basis of its utility was _____.
   a) Valuation   b) Verification   c) Voucher   d) Invoice price
8. A liability which may or may not arise at a future date is known as _____.
   a) Current liability   b) contingent liability
   c) Share capital   d) all the above
9. Civil liability of an auditor implies liability for
   a) Misappropriation of cash   b) Misappropriation of goods
   c) Fraud   d) Misfeasance
10. Inspection report/receiving report supports entries in _____.
   a) Sales book and sales return book
   b) Purchase book and sales return book
   c) Cash book and purchase book
   d) Sales book and purchase return book

SECTION – B

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

11. What do you mean by audit programme?

12. What are the objects of internal check?

13. State the vouch on sale of investment.

14. What do you mean by fictitious assets?

15. What do you mean by civil liability?

16. Define the term verification.

17. What do you mean by teeming and lading?

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

18. a) Explain the Advantages of Auditing.

[OR]

   b) Explain the contents of audit note book.

19. a) Describe the internal check system as regards to credit sales

[OR]

   b) Describe a good system of internal control for payment of wages.

20. a) What are the points to be considered while examining the voucher?

[OR]

   b) How would auditor vouch the free hold and lease hold property?

21. a) How would you as an auditor verify & valuation of the plant & machinery?

[OR]

   b) What is verification of assets? What are the duties of an auditor on verification of assets?

22. a) Discuss the civil liabilities of a company auditor.

[OR]

   b) Write short note on liabilities of an auditor to third parties?

SECTION – D

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

23. Describe the qualities of auditor.

24. Explain the difference between internal audit and external audit.

25. How to vouch the cash sales and debtors?

26. What are the duties of an auditor while verifying the stock in trade?

27. Explain the various contents of audit reports.

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B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021
Part – III: Elective / Core Subject: Sixth Semester: Paper – I
MANAGEMENT ACCOUNTING
Under CBCS – Credit 5

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

SECTION – A

Answer ALL Questions   ($10 \times 1 = 10$)

1. Financial statements arc meaningful and useful only when they are

   a) Verified   b) Presented to owners

   c) Analysed and interpreted   d) Published

2. A 'Ratio' is a

   a) Journal entry   b) Business Transaction

   c) Relationship between two items   d) Ledger

3. Sale of a fixed asset is

   a) An item of Funds from operation   b) An external source of Funds

   c) An application of Funds   d) An internal source of fund

4. Cash flows' include

   a) Cash receipts only   b) Cash Payments only

   c) Cash receipts and payments   d) Cash and Non cash incomes and e

5. Angle of Incidence is

   a) Angle between Sales and Fixed cost lines

   b) Angle between Sales and variable cost lines

   c) Angle between Sales and total cost lines   d) Fixed cost

6. Fixed cost is reduced from contribution to find_____

   a) Sales   b) Total cost   c) Profit   d) Loss

7. A standard costs is a

   a) Determined cost   b) Pre-determined cost

   c) ascertainment   d) Profit

8. Material Usage Variance = Material Mix variance +_____

   a) Material Price Variance   b) Material Variance

   c) Material Yield Variance   d) actual Variance

9. A Flexible budget is

   a) Budget for different capacity levels

   b) Budget for different departments

   c) Budget for receipts and payments

   d) Budget for income and expenditure

10. The budget which commonly takes the form of budgeted profit and loss

   account and balance sheet is

   a) Cash Budget b) Master Budget   c) Flexible Budget   d) Sales Budget

SECTION – B

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

11. Define Management Accounting.

12. List out the any four Applications of marginal costing.

13. Mention any two uses of funds flow statement.

14. What do you mean by cash flow statement?

15. What is Break Even Point?

16. Define Standard Costing.

17. What do you mean by Master Budget?

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

18. a) Explain the difference between management accounting and financial

   accounting.

[OR]

   b) The following figures relates to the trading activities of a company for

   the year ended 31 December 2019. You are required to calculate:

   1) Gross Profit Ratio   2) Operating Profit Ratio

   3) Operating Ratio   4) Net Profit Ratio

Particulars	₹	Particulars	₹
Sales	1,00,000	Salary of salesman	1,800
Purchases	70,000	Advertising	700
Closing Stock	14,000	Travelling Expenses	500
Sales returns	4,000	Salaries (Office)	3,000
Dividend received	1,200	Rent	6,000
Profit on sale of fixed assets	600	Stationery	200
Opening stock	11,000	Depreciation	1,000
Loss on sale of Shares	300	Other expenses	2,000
Provision for tax	11,000		

19. a) From the following balance sheets of A Ltd, prepare a cash flow

   statements

Liabilities	2018	2019	Assets	2018	2019
Share Capital	4,00,000	5,00,000	Land	1,00,000	1,32,000
Profit & Loss A/c	20,000	46,000	Debtors	2,40,000	2,30,000
Creditors	1,40,000	90,000	Stock	1,60,000	1,80,000
			Cash	60,000	94,000
	5,60,000	**6,36,000**		**5,60,000**	**6,36,000**

[OR]

b) Balance sheets of M/s Black and white as on 01.01.2019 and 31.12.2019 were as follows. Prepare schedules of changes in working capital

Liabilities	01.01.18	31.12.19	Assets	01.01.18	31.12.19
Creditors	40,000	44,000	Cash	10,000	7,000
Mrs. Whites loan	25,000	----	Debtors	30,000	50,000
Loan from P.N. Bank	40,000	50,000	Stock	35,000	25,000
capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Building	35,000	60,000
	2,30,000	**2,47,000**		**2,30,000**	**2,47,000**

20. a) From the following information relating to quick standard Ltd, you are

required to find out   a) P.V Ratio   b) Break Even Point   c) Profit

d) Margin of Safety   e) The volume of sales to earn profit of ₹ 6,000.

Total fixed costs ₹ 4,500; Total Variable cost ₹ 7,500; Total sales - ₹ 15,000

[OR]

b) From the following data calculate Breakeven point expressed in terms of units and also the new B.E. P. if selling price is reduced 10%.

Fixed Expenses:	
Deprciation	₹ 1,00,000
Salaries	₹ 1,00,000
Variable Expenses:	
Materials	₹ 3 per unit
Labour	₹ 2 per unit
Selling Price	₹ 10 per unit

21. a) Product X requires 20 kgs. of materials at ₹ 4 per kg. The actual consumption of material for the manufacturing of product X came to 24 Kgs. X material at ₹ 4.50 per kg calculate

   i) Material Cost Variance   ii) Material Price Variance and

   iii) Material Usage Variance

[OR]

b) The standard time and rate for unit component are given below.

   Standard hours 20

   Standard rate ₹ 5 per hour.

  Actual data and related information are as under:

  Actual production 1000 units: Actual hours 20,500 hours

  Actual rate per hour = ₹ 4.80

Calculate: i) Labour Cost Variance   ii) Labour Efficiency Variance

     and   iii) Labour Rate Variance

22. a) From the particulars given below prepare a cash budget for the month June 2019.

   a) Expected sales: April 2019 – ₹ 2,00,000, May – ₹ 2,20,000,

June – ₹ 1,90,000. Credit allowed to customers is two months and 50% of the sales of every month is on cash basis.

   b) Estimated Purchases: May 2019 – ₹ 1,20,000; June – ₹ 1,10,000 and 40% of the purchases of every month is on cash basis and the balance is payable next month.

   c) ₹ 2,000 is payable as rent every month

   d) Time lag in payment of overhead is ½ month

   overhead: For May ₹ 12,000; For June ₹ 11,000

e) Depreciation for the year is ₹ 12,000

f) Interest receivable on investment during June and December ₹ 3,000 each.

g) Estimated cash balance as on 01-6-2019 is ₹ 42,500.

[OR]

b) Prepare a production budget for three months ending March 31- 2019 for a factory producing four products on the basis of the following information.

Type of Product	Estimated stock Jan 1- 2019	Estimated Sales during Jan - March 2019 Units.	Desired Closing Stock March 31- 2019
A	2,000	10,000	5,000
B	3,000	15,000	4,000
C	4,000	13,000	3,000
D	5,000	12,000	2,000

SECTION – D

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

23. Give below is the summarized balance sheet and profit and loss of Rajalakshmi Sugar Mills Ltd. As on 31 -12-2019.

1) Current Ratio   2) Quick Ratio   3) Fixed Assets Ratio

4) Debt Equity Ratio   5) Proprietary Ratio   6) Stock Turnover Ratio

7) Fixed Assets Turnover Ratio   8) Return on Capital Employed

9) Debtors Turnover Ratio   10) Creditor Turnover Ratio

11) Net Profit Ratio   12) Operating Ratio

Balance Sheet as on 31 – 12 2019

Liabilities	₹	Assets	₹
Issued capital 40,000 shares of ₹ 100 each	40,00,000	Land and Building	30,00,000
Reserves	18,00,000	Machinery	16,00,000
Creditors	26,00,000	Stock	29,60,000
Profit and Loss Account	6,00,000	Debtors	14,20,000
6% Debentures	6,00,000	Cash at bank	6,20,000
	96,00,000		**96,00,000**

Profit and loss account

To Opening stock	19,90,000	By sales	1,70,00,000
To Purchases	1,09,05,000	By Closing stock	29,80,000
To Direct expenses	28,5000		
To Gross profit	68,00,000		
	1,99,80,000		**1,99,80,000**
To Administrative expenses	30,00,000	By Gross profit b/d	68,00,000
To Selling expenses	6,00,000		
To Financial expenses	3,00,000	By Non – Operating income	1,80,000
To Other non – operating expenses	80,000		
To Net profit	30,00,000		
Total	**69,80,000**	**Total**	**69,80,000**

24. From the following balance sheets of Mr. Sridhar prepare a funds flow statement.

Liabilities	2018	2019	Assets	2018	2019
Capital	77,000	78,000	Cash	5,000	2,300
			Debtors	17,500	19,200
Creditors	18,000	20,500	Stock	12,500	11,000
			Land	10,000	15,000
Bank loan	15,000	19,500	Building	25,000	27,500
			Machinery	40,000	43,000
	1,10,000	**1,18,000**		**1,10,000**	**1,18,000**

Drawing of Mr. Kamal during the year was ₹ 20,000 Depreciation Charges on Machinery was ₹ 4,000.

25. SV Ltd a multi-product company furnishes you the following data relating to the year 2019.

Particulars	Sales (₹)	Profit (₹)
I	1,20,000	9,000
II	1,40,000	13,000

i) The profit volume ratio   ii) Break even sales

iii) Profit when sales are ₹ 1,00,000

iv) Sales required to earn a profit of ₹ 20,000

v) Margin of safety in IInd Period

26. From the following information of product No 777 calculate
     i) Material Cost Variance   ii) Material Price Variance
     iii) Material Usage Variance iv) Material Mix Variance
     v) Material Sub Usage Variance

Material	Standard Qty (kg)	Standard ₹	Actual Qty (kg)	Actual ₹
X	20	5	24	4.00
Y	16	4	14	4.50
Z	12	3	10	3.25
	48		48	

27. The expenses for budgeted production of 10,000 units in a factory are furnished below.

Particulars	Per unit ₹
Material	70
Labour	25
Variable overheads	20
Fixed overheads (₹ 1,00,000)	10
Variable expenses (Direct)	5
Selling expenses (10% Fixed)	13
Distribution expenses (20% Fixed)	7
Administrative expenses	5
Total Cost per unit	**155**

Prepare a budget for production of   a) 8,000 units
b) 6,000 units   c) indicate cost per unit at both the levels
Assume that administrative expenses are fixed for all levels of production.

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B.Com. (Computer Applications) Degree (Semester) Examinations, April 2021
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. What does the .edu domain represent _____ domain

   a) Education   b) commercial   c) Network   d) All the above

2. Choose the correct HTML tag to make a text Italic

   a)   b) <i>   c) <u>   d) <p>

3. Which of the following are commonly found on web pages?

   a) Internet   b) hyperlinks   c) intranet   d) all of the above

4. Which of the following is not an example of browser ?

   a) Opera   b) Mozilla Firefox

   c) Netscape Navigator   d) Microsoft's Bing

5. Which tag allows you to add a row in a table?

   a) <Td> and </td>   b) <cr> and </cr>

   c) <th> and </th>   d) <Tr> and </tr>

6. What tag is used to list individual items of an ordered list?

   a)   b)   c)   d) <dl>

7. Each frame is given a _____

   a) Id   b) Name   c) Source   d) Size

8. Parameters remain in browser history is an example of
   a) Get method   b) Post method
   c) Head method   d) Put method

9. Which style of CSS sheets are more preferable for applying a unique style in single web element?
   a) Inline CSS   b) External CSS   c) Internal CSS   d) None

10. In css what does h1 can be called as
    a) Selector   b) Arrtibute   c) Value   d) Tag

SECTION – B

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

11. Define Website.

12. Write the importance of <hr> tag.

13. List out the formatting tags.

14. What is Nested List?

15. How to apply background color in table row?

16. Identify the importance of Reset buttons.

17. What is mean by Style Sheets?

SECTION – C

Answer ALL Questions   **(5 × 5 = 25)**

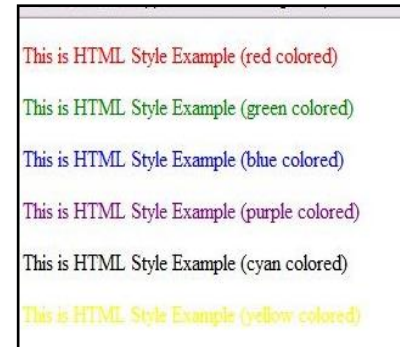18. a) Explain Hyperlinks with example.

[OR]

    b) Draw the structure of HTML with suitable example.

19. a) Write a short note on following:

    i) Inserting images in webpage   ii) Background color iii) Text Color

[OR]

b) Write html code for following output:

20. a) Briefly discuss on Unordered list with example.

[OR]

b) Write html code for following output.

ID	Name	Maths	Tamil	English
1	John	50	50	50
		98	45	60
		100	95	95
2	Steve	60	40	60
		88	66	44
3	Smith	60	44	56
		45	65	78

21. a) Explain Frameset with example.

[OR]

b) Write html code for following form output.

22. a) Discuss about elements of style sheets.

[OR]

b) Difference between Inline Style sheet and Internal style sheet.

SECTION – D

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

23. Design Bike showroom website with 6 links.

24. Explain 10 different html tags with suitable examples.

25. Write html code for following form output.

Mobile Operating System

1. Android
2. Blckberry
3. iPhone
4. Windows Phone

Mobile Manufacturers

A. Samsung
B. HTC
C. Micromax
D. Apple

School Time Table

Time Table					
	Mon	**Tue**	**Wed**	**Thu**	**Fri**
Hours	Science	Maths	Science	Maths	Arts
	Science	Maths	Science	Maths	Sports
	Lunch				
	Science	Maths	Science	Maths	Project
	Science	Maths	Science	Maths	

26. Design your Bio-Data using Nested Frameset.

27. Explain External Style Sheets with example.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
College with Potential for Excellence
Residential & Autonomous – A Gurukula Institute of Life-Training
Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC
[Affiliated to Madurai Kamaraj University]

B.Com. (Computer Applications) Degree (Semester) Examinations, April 2021
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)**

1. Which of the following methods will not enter data in a cell?

   a) Pressing the Esc key   b) Pressing an arrow key

   c) Pressing the tab key

   d) Clicking the enter button to the formula bar

2. The cell reference for cell range of G2 to M12 is _____

   a) G2.M12   b) G2;M12   c) G2:M12   d) G2-M12

3. It is a collection of data that is stored electronically as a series of records

   in a table.

   a) spreadsheet   b) presentation   c) database   d) MS Word

4. What type of chart will you use to compare performance of sales of two

   products?

   a) Column Chart   b) Line Chart

   c) Pie Chart   d) Both A and B

5. What do you use to create a chart?

   a) Pie Wizard   b) Excel Wizard   c) Data Wizard d) Chart Wizard

6. To create an interactive Pivot Table for the web, you use a Microsoft

   Office Web component called

a) HTML   b) Pivot Table Field List

c) Pivot Table List   d) Pivot Table Report

7. The spelling tool is placed on _____ toolbar

a) Standard   b) Formatting   c) Drawing   d) Reviewing

8. If you press _____, the cell accepts your typing as its contents?

a) Tab   b) Ctrl+Enter   c) Enter   d) Alt+Enter

9. The Conditional Formatting feature is used to:

a) Set the default cell format   b) Format conditional statements

c) Format cells conditional on the text size

d) Change the style of cells meeting a condition

10. To save a workbook, you:

a) Click the save button on the standard toolbar from the menu

b) Press Ctrl+F5

c) Click Save on the Windows Start button

d) Select Edit>Save

SECTION – B

Answer any FIVE Questions   (5 × 2 = 10)

11. What do you mean by MS Excel?

12. What is Freeze Panes in MS-Excel?

13. What is a Column chart?

14. Write short note on: Row

15. How would you save an Excel worksheet as a PDF?

16. What is conditional formatting?

17. What is a workbook?

SECTION – C

Answer ALL Questions   (3 × 9 = 27)

18. a) What are the tools of MS Excel?

[OR]

b) Explain the conditional formatting and how do you use it?

19. a) Explain the Components of Microsoft Excel.

[OR]

b) Explain the useful functions in Excel.

20. a) Describe the Formatting Worksheets.

[OR]

b) What are the different data formats in Excel?

SECTION – D

Answer any TWO Questions   (2 × 14 = 28)

21. Draw the parts of MS Excel window and explain them.

22. Explain the Uses of MS Excel.

23. Describe the Insert tab and its uses?

24. Explain the limitations of the VLOOKUP function?

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B.Com. (Computer Applications) Degree (Semester) Examinations, April 2021
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)**

1. Which among the following is not a peripheral hardware device in a computer system?

   a) Keyboard   b) Optical Drive   c) HDD   d) Printer

2. Secondary memory is also known as_____.

   a) RAM   b) Hardware   c) ROM   d) Auxiliary Memory

3. A CD – ROM is_____.

   a) An Optical ROM   b) An Erasable ROM

   c) A Permanent ROM   d) A Magnetic ROM

4. Information retrieval is fastest from_____.

   a) Floppy disk   b) Magnetic tape   c) Hard disk   d) CD-ROM

5. _____ keys are present on the top row of the keyboard.

   a) Function   b) Type writer   c) Numeric   d) Navigation

6. The device primarily used to provide hardcopy is the_____

   a) CRT   b) Computer Console

   c) Printer   d) Card Reader

7. Which among the following is not a transmission medium?

  a) Telephone lines   b) Coaxial cables

  c) Modem   d) Microwave systems

8. Which of the following is not an internet working device?

  a) Bridge   b) Amplifier   c) Gateway   d) Hubs

9. URL stands for_____

  a) Uniform Read Locator   b) Uniform Resource Locator

  c) Unicode Research Location   d) United Research Locator

10. Protocol consists of_____

  a) TCD/IT   b) TCP/IP   c) TCP/IT   d) TCT/IP

SECTION – B

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

11. Define CPU.

12. What is Secondary Memory of Computer?

13. What do you mean by Magnetic Disk?

14. List out any two Input Devices.

15. Mention any two function of Joy Stick.

16. Write a short note on Internet.

17. What do you mean by Modern Network Technology?

SECTION – C

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

18. a) What is Cabinet? Explain the various types of Cabinet.

[OR]

  b) Briefly explain the different kinds of ports in CPU.

19. a) Describe the different types of keyboard.

[OR]

  b) Differentiate ROM and RAM.

20. a) Discuss the advantages and disadvantages of Internet.

[OR]

  b) Write a short note on:

  i) Switch   ii) Bridge   iii) Hub   iv) Routers

SECTION – D

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

21. Describe the various components of Mother Board.

22. Explain the functions of Input and Output devices.

23. Briefly explain the different kinds of Protocol.

24. Define Network and explain various types Networks.

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B.Com. (Computer Applications) Degree (Semester) Examinations, April 2021
Part – IV: Skill Based Subject: Sixth Semester: Paper – III
PHP AND MYSQL
Under CBCS – Credit 2

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

SECTION – A

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

1. PHP files have a default file extension of_____

 a) .html   b) .xml   c) .php   d) .ph

2. Which of the following is not true?
 a) PHP can be used to develop web applications.
 b) PHP makes a website dynamic
 c) PHP applications can not be compile
 d) PHP can not be embedded into html

3. Why should we use functions?
 a) Reusability   b) Easier error detection
 c) Easily maintained   d) All of the above

4. Which of the following function is used to get the value of the previous element in an array?
 a) last()   b) before()   c) prev()   d) previous()

5. Which one of the following function is capable of reading a specific number of characters from a file?
 a) fgets()   b) fget()   c) fileget()   d) filegets()

6. Which function sets the file filenames last-modified and lass-accessed times?
 a) sets()   b) set()   c) touch()   d) touched()

7. When you use the $_POST variable to collect data, the data is visible to_____

 a) none   b) only you   c) everyone   d) selected few

8. If session.use_cookie is set to 0, this results in use of _____
   a) Session   b) Cookie
   c) URL rewriting   d) Nothing happens
9. Name, value, expire, patrh, httponly, domain, secure all of these are
   arguments of
   a) session ( ) function   b) setcookie ( ) function
   c) reset_cookie ( ) function   d) None of them
10. Which one of the following databases has PHP supported almost since
    the beginning?
   a) Oracle Database   b) SQL   c) SQL+   d) MySQL

SECTION – B

Answer any FIVE Questions   (5 × 2 = 10)
11. Write the sysntax of PHP with example.

12. Define While loop.

13. What is Function?

14. How to declare two dimensisonal array?

15. What is File?

16. What is Cookies?

17. Define Database.

SECTION – C

Answer ALL Questions   (3 × 9 = 27)

18. a) Discuss about String Handling Function in PHP.
                    [OR]
    b) Write the PHP program to multiply four numbers.
19. a) Discuss about One Demesnional arrays with example.
                    [OR]
    b) Explain any three form input elements with example.

20. a) Write a short note on following with example:
    i) Creating Session   ii) Deleting Cookie
                    [OR]
    b) Write any five SQL commands with example.

SECTION – D

Answer any THREE Questions   (2 × 14 = 28)

21. What is WAMP Server? How to start wamp server and list out the
    various options in wamp   server.
22. Explain User defined function in PHP.
23. Write the html code for following form output.

24. To create student application form the following fields name, DOB

    HSC marks, course, college, location.

     To perform following operations:

   i) Add three rows   ii) Display any two columns

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