VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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. Degree (Semester) Examinations, November 2020
Part – III : Allied Subject : First Semester
Course Title: MANAGERIAL ECONOMICS
Under CBCS and OBE – Credit 4

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

SECTION A (10x1=10 Marks)
Answer ALL Questions. Multiple Choice Questions.

1. Managerial economics uses
   a) commerce theory   b) political theory
   c) marketing theory   d) economic theory
2. Which of the following is manmade risk event in a business
   a) draught   b) flood   c) burglary   d) earthquake
3. The total of demand for a commodity by all the individual consumers is called
   a) future demand   b) market demand
   c) consumer demand   d) short term demand
4. Which one of the following statistical method mostly used to estimate future values
   a) sampling analysis   b) logarithmic analysis
   c) time series analysis   d) set theory
5. A consumer under indifference curve is
   a) irritating   b) humble   c) emotional   d) rational
6. Income effect of Normal goods is
   a) positive   b) negative   c) constant   d) variable
7. Efficiency of labour also depend on
   a) rent   b) interest   b) profit   d) wages
8. The long run is a period in which
   a) variable factors are varying   b) all the factors are varying
   c) only one factor is varying   d) no factors are varying
9. Average cost curve is a
   a) horizontal line   b) vertical line
   c) U shaped   d) rectangular hyperbola
10. Another name of Average Revenue is
    a) cost   b) revenue   c) price   d) profit

SECTION B (5 x 2 = 10 Marks)
Answer any FIVE Questions.

11. What do you mean by Managerial Economics?
12. Write a short note on profit.
13. What do you mean by complementary goods? give an example.
14. What do you mean by utility?
15. What do you mean by production?
16. What is capital?
17. What are fixed factors?

SECTION C (5 x 5 = 25 Marks)
Answer ALL Questions by choosing either (a) or (b).

18. a) Write a note on Incremental Principle

OR

b) Discuss the Concept of Time Perspective Principle

19. a) Analyze the market demand with diagram.

OR

b) Differentiate complementary goods and supplementary goods.

20. a) Differentiate cardinal utility analysis from ordinal utility analysis.

OR

b) Explain the indifference map.

21. a) Describe the long run production function.

OR

b) Demonstrate the Iso-quant curve.

22. a) Discuss the relationship between average cost and marginal cost.

OR

b) Analyze the properties of monopoly market.

SECTION D (3 x 10 = 30 Marks)
Answer any THREE Questions.

23. Evaluate the Nature and Scope of Managerial Economics.
24. Analyze the Law of demand with suitable diagram.
25. Discuss the properties of indifference curve using suitable diagrams.
26. Discuss the law of returns (Diminishing, constant and increasing) in production.
27. Analyze the price and output determination under perfect competition.

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B.Com. Degree (Semester) Examinations, November 2020
Part – III : Allied Subject : Third Semester
Course Title: MARKETING
Under CBCS and OBE – Credit 4

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

SECTION A (10x1=10 Marks)

Answer ALL Questions. Multiple Choice Questions.

1. The initial stage of marketing is
    a) barter system   b) currency system
    c) debit card system   d) credit card system
2. Bombay Stock Exchange is a _____market
    a) Local   b) Future   c) Regulated   d) Unregulated
3. A person who buys goods from producers and sells them to retailers is called
    a) producer   b) consumer   c) warehouse keeper   d) middlemen
4. For the transportation of oil products _____ transport is convenient
    a) Lorry   b) ship   c) pipeline   d) tanker
5. Which of the following is a fixed asset?
    a) spare parts   b) raw materials   c) inventories   d) furniture
6. The amount of money asked from a buyer is
    a) cost   b) price   c) tax   d) savings
7. The stage that the sales are at the peak and further increase is not possible is
    a) introduction   b) growth   c) maturity   d) saturation
8.   The market situation that a firm can fix the price of its product
    a) perfect competition   b) monopoly   b) oligopoly   d) duopoly
9. When a producer increases his promotional activities others also follow the same and this leads to
    a) reduction in sales   b) reduction in demand
    b) promotion war   d) bad name to the product
10. Sky advertising done by
    a) airplane   b) satellite   c) crackers   d) balloons

SECTION B (5 x 2 = 10 Marks)

Answer any FIVE Questions.

11. Who is called consumer?
12. Write a short note on standard of living.
13. Write a small note on storage.
14. What are variable factors? give examples.
15. Comment – Natural Risks.
16. Synthesize the term price.
17. what do you mean by advertisement?

18. a) Differentiate the buyer from seller.
                                        OR
    a) Write a note on place of marketing.

19. a) Discuss the functions of Marketing.
                                        OR
    b) Write a note on rail transportation in India.

20. a) Explain the benefits of standardization.

    b) Examine the objectives of Insurance coverage for a firm.

21. a) Analyze the 4P's in Marketing.
                                        OR
    b) Discuss the importance of labeling on products.

22. a) Examine the need for sales promotion.
                                        OR
    b) Evaluate the merits and demerits of News paper advertising.

SECTION D (3 x 10 = 30 Marks)
Answer any THREE Questions.
23. Analyze the importance of marketing.
24. Examine the exchange function of marketing.
25. Discuss the objectives of ISI and AGMARK.
26. Describe the Product Life Cycle using suitable diagram.
27. Evaluate the qualities of a good salesman.

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B.Com./B.Com.(CA) Degree (Semester) Examinations, November 2020
Part – III : Core Subject : First Semester : Paper – I

Course Title: Financial Accounting- I

Under CBCS and OBE – Credit 5

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

SECTION – A

Answer ALL Questions: **(10 X 1 = 10 Marks)**

Multiple Choice Questions

1. According to which concept the owner who provides capital is treated as a creditor of the business
   a) Cost concept   b) Entity concept
   c) Realisation concept   d) Money measurement concept

2. The principle of not taking anticipated profit and providing for all estimated losses arising due to
   a) Convention of consistency   b) Convention of disclosure
   c) Convention of conservatism   d) Convention of materials

3. Error of commission arises when
   a) any transaction is incorrectly recorded, either wholly or partly
   b) a transaction is left wholly
   c) a transaction is recorded in a fundamentally incorrect manner
   d) a transaction is left partially

4. Errors which affect one account is
   a) errors of omission   b) errors of principle
   c) errors of posting   d) compensating error

5. Outstanding expenses appearing in the trail balance are shown in
   a) P&L A/c only   b) Balance Sheet only
   c) P&L A/c and B/S   d) Trading account only

6. Balance Sheet is prepared to
   a) know the financial position   b) know the profit or loss
   c) know the net profit   d) know the income and expenses

7. If depreciation is provided under this method, ready cash will be available for replacement of asset
   a) Straight line method   b) Depreciation fund method
   c) Annuity method   d) Insurance method

8. Depletion method is most suitable for
   a) Mines and quarries
   b) Machines for which hourly rate of depreciation is charged
   c) Building
   d) Plant

9. Legacies are generally
   a) Capitalised and taken to B/S   b) Treated as income
   c) Treated as expenditure   d) Treated as business income

10. Income and expenditure A/c reveals
    a) Cash in hand   b) Surplus or deficiency
    c) Capital   d) Payments

SECTION – B

Answer Any Five Questions: **(5 X 2 = 10 Marks)**

11. What is accounting?
12. What do you understand by Bank Reconciliation Statement?
13. Define the term Errors.
14. What is average due date?

15. Dinguish between the gross profit and net profit.

16. Write down the specimen of a receipts and payments account.

17. What is meant by Non-profit organizations?

SECTION – C

18. a) Explain the various accounting concepts briefly.

(OR)

b) Enter the following transactions in a simple cash book of Mr. Ram

Date	Particulars	Rs.
2019, April 1	Commence business with cash	24000
5	Bought goods for cash	6000
10	Goods sold for cash	11,200
13	Paid into bank	2500
14	Sold goods to Ganesan on credit	9000
15	Bought goods from Mohan on credit	13600
20	Purchased furniture	9600
21	Purchased stationery	160
23	Received cheque from Ganesan	9000
25	Paid Mohan	13600
26	Received Commission	740
27	Paid Telephone charges	300
30	Drawn from Bank	3800

19. a) Explain the different types of errors with appropriate examples.

(OR)

b) The bank overdraft of Rajini on 31-12-2019 as per cash book is Rs.9000. From the following particulars, prepare bank reconciliation statement.

i) Unpresented cheque   Rs.3000

ii) Uncleared cheque   Rs. 1700

iii) Bank interest debited in the pass book only   Rs.500

iv) Bill collected and credited in the pass book only Rs.800

v) Cheque of Renu dishonoured   Rs.500

vi) Cheques issued to Sekar entered in the cash column of cash book Rs.300

20. a) Explain the various methods of providing depreciation.

(OR)

b) A partner has withdrawn the following sums of money during the half year ending 30-6-2020.

January 15	Rs.300
February 18	Rs. 250
March 10	Rs.150
March 26	Rs. 200
April 20	Rs. 400
May 16	Rs. 300
June 18	Rs. 500

Interest is to charged at 8% p.a. Find out the average due date and calculate the amount of interest to be debited to the partner.

21. a) From the information given below, prepare a trading account.

	Rs.
Opening stock	1,00,000
Purchases	1,50,000
Purchases returns	25,000
Direct expenses	10,000
Carriage inwards	5,000
Sales	4,00,000
Closing stock	50,000

(OR)

b) Prepare a profit and loss account for the year ending on 31-3-2020

	Rs.
Gross profit	25,000
Salaries	5,600
Insurance	200
Discount allowed	400
Discount received	300
Commission earned	100
Advertisement	450
Taxes	150
Travelling expenses	500
Stationery	75
Rent	650
Interest on loan	225
Office expenses	55
Repairs	125
General expenses	875
Postage	175
Printing charges	375

22. a) Distinguish between Receipts & Payments account and Income & Expenditures account.

(OR)

b) From the following information, find out the amount to be taken to income and expenditure account for the year ending 31-3-2020

	As on 1-4-2019 Rs.	As on 31-3-2020 Rs.
Opening stock	1600	800
Creditors for stationery	480	1200
Amount paid to creditors for stationery	--	8000

SECTION – D

Answer Any Three Questions: **(3 X 10 = 30 Marks)**

23. Enter the following transactions in the Journal and Ledger of Mr.Nitharsan of Kerala

Date	Particulars	Amount Rs.
2020 November 1	Sold goods to Jagadeesan	35,000
3	Paid cash for trade expenses	150
4	Sold goods to Rajan	23,280
5	Bought goods of Swaminathan	72,000
8	Cash sales	16,200
11	Cash deposited into Bank	23,000
14	Purchased furniture for cash	4,000
16	Sold goods to Vivek	12,700
17	Received cash from Vivek	12,446
	Allowed him discount	254
18	Paid Swaminathan Cash	12,000
	Discount allowed by him	240
20	Paid wages	1,800
21	Paid cash for miscellaneous expenses	150
22	Bought goods from Sridhar	17,870
24	Withdraw cash for private expenses	1,480
25	Received from Jagadeesan	21,000
	Allowed him discount	525
26	Paid Swaminathan cash on account	24,000
28	Sold goods for cash	9,000
29	Paid cash for stationery	180
30	Commenced business with cash	1,80,000
31	Deposited into bank	55,000
31	Purchases goods for cash	22,000

24. From the following particulars ascertain the bank balance as per bank pass of Mr. Balamurugan as on 31st December 2019.

1. Bank overdraft as per cash book on 31st December 2019 Rs.24,000.
2. Interest on overdraft for six months ending 31st December 2019 Rs. 800 is debited in the pass book.
3. Cheques issued but not cashed before 31st December amounted to Rs.6,000.
4. Cheques deposited into bank but not cleared and credited before 31st December 2019 amounted Rs. 10,000.
5. Interest on investment collected by bank and credited in bank pass book amounted to Rs.7200.
6. Bills receivable which was discounted with the bank in November 2019, was dishonoured on 31st December 2019 and bank had debited Rs.4200 including Rs.200 for bank charges.

7. The bank column of cash book receipts side was over cast by Rs.4,000 in December 2019.
8. Bank had wrongly debited Mr. Shanmugavel for Rs.2000 on 10ᵗʰ December 2019, on account of dishonor of cheque pertaining to Mr. Nitharsan but rectified the said mistake on 30ᵗʰ December 2019.

25. A partner has withdrawn the following sums of money during the half year ending 30ᵗʰ June 2020.

	Rs.
January 15	500
February 10	400
March 12	700
April 5	800
May 20	1000
June 18	900

Interest is to be charged at 10% p.a. Find out the average due date and calculate the interest on drawings.

26. The following trial balance is extracted from the books of Mr. Sivam, Chennai on 31-12-2019

Debit balance	Rs.	Credit balance	Rs.
Furniture	600	Capital	12000
Motor vehicles	6500	Discount	200
Buildings	7500	Sundry creditors	3000
Insurance	300	Sales	15000
Sundry Debtors	3800	Bank overdraft	3000
Opening Stock	3500	Purchase returns	200
Purchases	5500	Commission	600
Sales returns	200		
Advertising	450		
Interest	200		
Cash	650		
Taxes	1000		
General expenses	800		
Salaries	3000		

Adjustments

a) Closing stock on 31-12-2019 was Rs.3200.
b) Depreciate Building at 5%, Furniture of 10% and Motor Vehicle at 20%.
c) Salaries Rs.300 and Taxes Rs.200 are outstanding.
d) Insurance amounting to Rs.100 prepaid.
e) Provision for bad debts is to be made at 5% on debtors.

Prepare Trading and Profit and Loss account for the year ending 31-12-2019 and a Balance sheet as on that date.

27. From the following particulars, prepare an income and expenditure account

Particulars	Rs.	Particulars	Rs.
Fee collected, including Rs.80,000 on account of previous year	380000	Meeting expenses	18000
Fee for the year outstanding	10000	Travelling expenses	6000
Salary paid, including Rs.3000 on account of the previous year	28000	Purchase of books and periodicals (including Rs.19000 for purchase of books)	29000
Salary outstanding at the end of the year	1000	Rent	10000
Entertainment expenses	3000	Postage	15000
Tournament expenses	12000	Printing and stationary	4000
		Donations received	20000

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B.C.om. / B.Com.(CA) Degree (Semester) Examinations, November 2020
Part – III : Core Subject : First Semester
Course Title: Business Correspondence and Office Methods
Under CBCS and OBE – Credit 4

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

Section - A

Multiple Choice Questions   **(10x1=10)**

1. The English word "Communication "is derived from the words
    (a) Communis and Communicare   (b) Communist and Commune
    (c) Communism and Communalism   (d) Communion and common sense

2. Qualities of good business letter is ………..
    (a) Composition   (b) Clarity   (c) Correctness   (d) All the above

3. Salutation refers to ………..
    (a) Cheerfulness   (b) Greeting   (c) Reference   (d) granting

4. Solicited enquiry means an enquiry made in response to the
    (a) Seller advertisement and Publicity   (b) Publicity and Seller advertisement
    (c) Customer to seller   (d) Seller to customer

5. This type of deposits are made for a certain fixed period
    (a) Fixed deposits   (b) Current deposits
    (c) Recurring deposits   (d) Savings deposits

6. The life insurance business in India was in the hands of
    (a) Partners   (b) Joint stock company
    (c) Cooperative bank   (d) Sole traders

7. Monotonous in the performance of work may be reduced
    (a) Office   (b) labour   (c) mechanization   (d) supervisor

8. FAX is also known as
    (a) Facsimile   (b) Fox mile   (c) For the Xerox   (d) Signature

9. If the records of all the departments of a business organization are maintained at one place it is called
    (a) Centralized filing   (b) Decentralized filing
    (c) Horizontal filing   (d) Vertical

10. Keeping up to date accurate records can minimize errors and prevent frauds is called
    (a) Legal evidence   (b) Reduction of errors   (c) Future reference   (d) Barometer

Section – B

Answer any FIVE Questions   (5x2=10)

11. Define business communication
12. State the meaning of trade letter.
13. Give the meaning of fixed deposits.
14. Write a short note on 'surrender value".
15. Define "Offers" and "Quotations"
16. Write a short note on office Manuals.
17. Mention any three advantages of recording the documents.

Section – C

Answer All the Questions   (5x5=25)

18. a) Explain the various characteristics of communication.

(OR)

b) What are the main barriers to organizational communication?

19. a) Explain the terms used in offer and quotations.

(OR)

b) Draft a letter to enquire the terms and conditions on Thai Pongal festival purchase of readymade dress.

20. a) Write a letter to the bank manager demanding an overdraft amounting to Rs. 100000/- for expanding the business during the festival season.

(OR)

b) Discuss the advantages of life insurance.

21. a) Elaborate the various importance of Mechanization in office.

(OR)

b) Describe the basic functions of a modern office.

22. a) Explain the different stages of record management.

(OR)

b) State the advantages of decentralised filing system

Section – D

Answer any THREE Questions   (3x10=30)

23. Enumerate the various types of communication mediums.
24. Write a letter to Messrs. Rajesh & Sons intimating the acceptance of their quotations. Tell them that the order will be placed within a week.
25. Write a letter by a customer to an insurance company seeking information on various insurance schemes offered by it.
26. Enumerate the steps involved in the preparation of office manual.
27. Explain the essential of a good filing system.

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B.Com. (Semester) Examinations, November 2020
Part – III : Core Subject : First Semester : Paper – I
Course Title: Principles of Management
Under CBCS and OBE – Credit 4

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

SECTION – A

__Answer ALL Questions:__   **(10 X 1 = 10)**

Multiple Choice Questions

1. Management is_____.

    a) an art.   b) a science.   c) an art and a science.   d) an art not science.

2. . The first and foremost function of management is _____.

    a) planning.   b) organizing. c) controlling. d) coordination.

3. Specifying the manner of executing policy is known as _____.

    a) objective.   b) schedules.   c) procedures. d) budgets.

4. _____ is the harmonising or synchronising of individual efforts with the purpose of

    achieving group goals..

    a) coordination.   b) control.   c) decision making.   d) delegtion.

5. Placing purchase order is an example of _____.
    a) programmed decision.   b) non-programmed decision.

        c) major decision.   d) decision.

6. The decision which is taken within the purview of the policy of the organization is

    a) programmed decision.   b) non-programmed decision.

    c) major decision.   d) minor decision.

7. The right of a person to give instructions to his subordinates is known as_____.

    a) responsibility.   b) authority.   c) accountability.   d) line authority

8. Positive motivation makes people willing to do their work in the best way they can and improve their

………..

    a) Skills   b) Performance   c) Both (a) and (b)   d) clearly

9. ……… is the result of human limitation to the span of management.

    a) Delegation   b) Satisfaction   c) Motivation   d) all

10. The old control technique(s) which were used through years is (are)

    a) unity of policies   b) break-even analysis

    c) budgetary control   d) all of the above

SECTION – B

Answer Any Five Questions: (5 X 2 = 10)

11. What is downword communication?

12. Define the term "Planning."

13. Define decision making.

14. Write a note on decentralisation.

15. List the sources of recruitement.

16. Write any two qualities of a supervisor.

17. What is negative motivation?

SECTION – C

Answer ALL Questions: (5 X 5 = 25)

18. a) Draft the management process.

(OR)

b) Explain the nature of management.

19. a) Explain the Management by objectives.

(OR)

b) Elobarate the advantages of planning.

20. a) Explain the steps in organising.

(OR)

b) Enumerate the importance of organising.

21. a) What are the methods adopted for selecting a personnel?

(OR)

b) Write a note on motivational techniques.

22. a) Discuss the controlling process.

(OR)

b) Write a note on types of coordination.

SECTION – D

Answer Any Three Questions: (3 X 10 = 30)

23. Discover the Henry Fayol contribution to management.

24. Describe the process of planning.

25. Explain the Techniques of Leadership styles.

26. Disscuss the selection process of the employees in an organisation.

27. Analyze the importance of control.

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

Course Title: Advanced Accounting

Under CBCS and OBE – Credit 4

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

SECTION – A (Remembering)

Answer ALL Questions: **(10 X 1 = 10 Marks)**

1. Under fixed capital method, the drawings of each partner is debited to
    a) Capital account   b) Current account
    c) Profit and Loss account   d) Revaluation account
2. The interest on capital of a partner is shown on the credit side of -------------.
    a) Capital A/c   b) P&L A/c   c) Interest on Capital A/c   d) Drawings A/c
3. Joint life policy A/c after the maturity of the policy should be transferred to the capital accounts of the partners in
    a) Sacrificing ratio   b) Capital ratio
    c) Profit Sharing ratio   d) Gaining ratio
4. When the realization expenses are to be borne by a partner, it is debited to
    a) Partner's capital a/c   b) Cash a/c   c) Realisation a/c   d) Profit and Loss a/c
5. In the books of lessor, the irrecoverable short workings are credited to
    a) Trading A/c   b) Profit and Loss a/c
    c) Royalty A/c   d) Production a/c
6. When short workings are recovered, in the books of lessee, the account to be credited is
    a) Profit and loss   b) Royalty
    c) Lessor   d) Short working
7. Under which system, ownership is transferred on payment of final instalment?
    a) Instalment Purchase system   b) Hire Purchase system
    c) Credit Purchase system   d) Cash Purchase system
8. Under Hire Purchase system, the relationship between the hirer and hire vendor is that of a
    a) Buyer and Seller   b) Bailor and Bailee
    c) Pawner and Pawnee   d) Debtor and Creditor
9. The reasons for deficiency of insolvent person are explained in
    a) List A   b) List B   c) List C   d) List H
10. Under the Presidency Towns Insolvency Act, rent due to the landlord is preferential for a period of
    a) One month b) Two months   c) Three months   d) Four months

SECTION – B (Remembering)

Answer Any Five Questions: **(5 X 2 = 10 Marks)**

11. What is Partnership Deed?
12. State the purpose of Joint Life Policy.
13. Write a note on 'Realisation Account'.
14. State the Garner Vs. Murray Rule.
15. What is Shortworkings?
16. What is Down Payment?
17. Who are Preferential Creditors under Presidency Towns Insolvency Act?

SECTION – C (Understanding)

Answer ALL Questions: **(5 X 5 = 25 Marks)**

18. a) On 1st January 2018, A, B and C enter into partnership contributing ` 2,50,000, ` 1,30,000 and ` 1,20,000 respectively and sharing profits in the ratio of 5:3:2. B and C are entitled to a salary of ` 16,000 and ` 14,500 respectively per year. Interest on capital is allowed at 5% per annum. 5% interest is charged on drawings. During the year, A withdrew ` 40,000, B ` 25,000 and C ` 15,000. Interest being

A – ` 2,250, B – ` 1,125 and C – ` 725. Profit for the year ended 31st December 2018 before the above mentioned adjustments was ` 71,400. Prepare profit and loss appropriation account.

(OR)

b) R,S and M are partners sharing profits in the ratio of 3:2:1. S wants to retire from the firm. For this purpose, goodwill will be valued at 2 years purchase of average super profits of last three years. The profits of the last three years are ` 35,000, ` 37,500 and ` 40,000 respectively. The normal profit for similar firm is ` 28,500. Give journal entry for goodwill.

19. a)   A and B are partners sharing profits in the ratio of 3:2. They insure their lives jointly for ` 1,50,000 at an annual premium of ` 7,000 to be debited to the business. B died three months after the date of the last Balance Sheet. According to par t n e r s h i pegal representatives B are entitled to the following payments.

    a) His capital as per the last Balance Sheet

    b) Interest on capital at 6% per annum to date of death.

    c) His share of profit to date of death calculated on the basis of last y e a r ' s   p r o f i t s

    His drawings are to bear interest at an average rate of 2% on the amount irrespective of period.

    B ' s   c a p i t a l   a s   p e r ` 80,000 and his drawings to date of death Sheet   was 10,000.

(OR)

b) From the following particulars, prepare a statement showing piecemeal distribution of cash under Maximum Loss method.

    Capital: A – ` 20,000 and B – ` 10,000. Profit sharing ratio is 3:2. Assets realized: first instalment ` 10,000, second instalment ` 10,000 and third instalment ` 5,000.

20. a) On 1.1.2006, A company leased a piece of land for a minimum rent of ` 1,000 in the first year, ` 2,000 in the second year and thereafter ` 3,000 per annum, merging into a royalty of 25 paise per tonne, with power to recoup shortworkings in the next year only. The annual outputs for the four years were: 2006-1,000 tonnes; 2007-6,000 tonnes; 2008-16,000 tonnes and 2009-24,000 tonnes respectively. Prepare the Shortworkings Account.

(OR)

b) Coal India Ltd. leased land from Suresh Kumar on a royalty of 25 paise per tonne of Coal raised. Minimum rent was ` 24,000 per annum. Shortworkings was to be recouped during the first four years. The coal raised in the first four years was follows:

    2011- 80,000 tonnes; 2012 – 90,000 tonnes; 2013 – 60,000 tonnes; 2014 – 1,20,000 tonnes.

    There was a strike for 3 months in 2013 and the lease provided that the minimum rent can be reduced proportionately in the event of strike. Prepare the shortworkings account.

21. a) A Motor Car cash price of which is ` 18,000 is sold on hire purchase system for ` 20,000 payable in four quarterly instalments of ` 5,000 each. The first payment is made at the end of the 1st quarter. Calculate the interest included in each instalment.

(OR)

b) A machine costing ` 50,000 was purchased on hire purchase basis. ` 10,000 was paid on signing the agreement and the balance in four equal instalments of ` 10,000 each annually with interest at 5%. Calculate the interest and show the amount payable on each instalment.

22. a) On June 30, 2012, the assets and liabilities of Vijay were ` 70,000 and ` 60,000. He estimated her deficiency to be ` 40,000. He found subsequently that the following were not taken into account.

    a) Interest on his capital at 6% from 1st January 2012.

    b) Of the bills discounted for ` 12,000, ` 3,000 are expected to be discharged.

    c) Wages ` 300, Salaries ` 800, Rent ` 300 and Rates and Taxes ` 200 are due for payment.
    Prepare his Statement of Affairs and Deficiency account.

(OR)

b) O n   3 1 . 1 2 . 2 0 1 8   A n b u ' s ` 60,000 and ` 45,000 respectively. He estimated e s   w his deficiency to be ` 20,000. Later, he found that the following had not been taken into account.

a) Interest at 6% on capital of ` 30,000 for one year

b) Bills discounted ` 10,000 of which ` 3,000 likely to be dishonoured.

c) Outstanding Salaries ` 1,400, Outstanding wages ` 500 and Outstanding Rent for 3 months ` 600.

    Prepare statement of affairs and deficiency account.

SECTION – D (Applying)

Answer Any Three Questions: **(3 X 10 = 30 Marks)**

23. The following was the Balance Sheet of A, B and C who were equal partners on 31.3.2019.

Liabilities		`	Assets	`
Capital Accounts:	A	18,400	Buildings	24,750
	B	16,300	Furniture	8,700
	C	13,000	Stock	20.700
Sundry Creditors		8,000	Debtors	5,400
Bills Payable		6,650	Cash	2,800
		62,350		**62,350**

They agreed to take D into partnership and give him $1/4^{th}$ share in the profits on the following terms:
a. Stock and furniture be depreciated by 10%.
b. Provision of 5% on debtors be created for doubtful debts.
c. A liability for ` 790 be created against bills discounted.
d. The building should be valued at ` 31,000.
e. D should bring in ` 4,500 for goodwill and ` 12,500 for capital.
f. That one half of the goodwill shall be withdrawn by the old partners.
    Prepare Revaluation account, capital accounts and Balance Sheet of the new firm.

24. Vijay and Ajith are partners sharing profits and losses in the ratio of 5:3. On 31.12.2019, their balance sheet was as under:

Liabilities		`	Assets	`
Capital – Vijay		80,000	Machinery	60,000
	Ajith	20,000	Patents	20,000
Reserve		6,000	Stock	40,000
Creditors		30,000	Debtors	12,000
			Cash	4,000
		1,36,000		**1,36,000**

        The firm was dissolved on the above date:
  a) The firm had a joint life policy for ` 60,000 of which the surrender value was ` 60,000
  b) Patents were found useless.
  c) Machinery realized ` 28,000, stock ` 30,000 and debtors proved bad to the extent of 50%.
  d) Creditors allowed a discount of 5%.
  e) The realization expenses amounted to ` 3,800.
        Prepare ledger accounts to close the books of the firm.

25. On 1.1.2013 the Madurai Mines leased some land for a minimum rent of ` 3,000 for the first year, ` 5,000 in the second year and thereafter ` 10,000 per annum merging into a royalty of 50 paise per tonne with power to recoup short workings over the two years after occurring of short workings. The outputs were as follows:

Year	Tonnes
2013	3,000
2014	8,600
2015	22,000
2016	50,000

        Prepare the necessary ledger accounts in the books of the Madurai Mines.

26. Trichy Boilers purchased three machines each costing ` 30,000 under hire purchase system from HMT. The terms are: Down payment is ` 40,000 and the balance is payable in 3 annual instalments of ` 40,000 each. The buyers depreciate the machine at 20% p.a. under straight line method. The first instalment was paid. For the default in the payment of second instalment HMT took over two machines at a valuation of 30% depreciation p.a. under written down value method. They have spent ` 3,700 on its repairs and sold both the machines for ` 55,000. Prepare the ledger accounts in the books of both the parties.

27. Mr. Clean is insolvent. He supplies to you the following information as on 31.12.2019.

	`
Cash in hand	1,000
Creditors for goods	5,25,000

Salary due to clerks	7,000
Taxes due to Government	21,000
Bank loan secured by lien on stock of book value of ` 3,50,000	1,75,000
Furniture (Expected to realize ` 35,000)	70,000
Stock (Expected to realize 60%)	5,25,000
Book Debts (Good)	70,000
Book Debts (Doubtful, expected to realize 40%)	1,75,000
Bills Receivable (` 52,500 bad)	87,500
Bills discounted (` 35,000 bad)	1,05,000
Loan from Mrs.Clean	1,75,000

Mr. Clean started business six years ago with a capital of ` 4,37,500. He drew ` 87,500 each year for private purposes but did not maintain proper books of accounts. Profits made during the 6 years amounted to ` 1,13,000. Mrs. Clean gave up her jewellery valued at ` 70,000 to the receiver. Prepare the statement of affairs and deficiency account.

Answer ALL Questions: **(5 X 5 = 25 Marks)**

18. (a) Define the terms:

    a. 'Person'   **b.** 'Assessee' **c.** 'Income' **d.** 'Gross Total Income' **e.** 'Total Income'.

(OR)

  (b) Explain various Charactristics of Income Tax.

19. (a) Describe the various exempted incomes for the employees.

(OR)

  (b) Give an account of exempted incomes for the institutions.

20. (a) Explain the Basic and Additional conditions to determine the residential status of an
     individual assessee.

(OR)

  (b) Shri Ramesh, who was born and brought up in India, went for further studies to U.K. on 1st March,
2018 and came back to India on 1st October, 2019 early in the morning.

     Find out his residential status for the Assessment Year 2020-21.

21. (a) What are Allowances? Briefly explain the different types of allowances under the I.T Act.

(OR)

  (b) After serving for 33 years and 9 months in Bharat Chemical Lt., Mr.X who is covered under the
payment of Gratuity Act retires from service on 30th November 2019. The employer pays him a gratuity of
₹ 9,00,000. His monthly basic salary at the time of retirement was ₹ 30,000, D.A. ₹ 9,000 and HRA ₹
4,500.

You are require to determine the amount of gratuity exempted under section 10(10) of the income tax Act.

22. (a) From the following information compute the Annual Value of the house:

     Municipal value ₹ 2,00,000

     Fair rent ₹ 1,80,000

     Standard rent ₹ 2,50,000

     Actual rent ₹ 30,000 p.m

     Building remained vacant for two months during the previous year.   .

     Unrealised rent ₹ 30,000. Conditions of Rule 4 are satisfied.

     Municipal tax paid by the Owner ₹ 15,000 and by the tenant ₹ 15,000.

(OR)

 (b) Mr.Lalit an ordinary resident in India earned the following income during the financial year 2019-20:

Particulars	₹
Director's fees	2,000
Income from agricultural land in Pakistan	5,000
Ground-rent for land in Pakistan	10,000
Interest on postal saving bank account	100
Interest on deposits with industrial Finance Corporation of India	500
Dividend from foreign company	700
Rent from sub-letting a house	26,250
Rent payable by Mr.Lalit for the sub-let house	12,000
Other expense incurred on this sub-let house	1,000
Winning from Race-course	12,300
Interest on Securities	4,000

     You are required to calculate 'Income from other sources' of Mr.Lalit for the Assessment Year 2020-21.

SECTION – D

Answer Any Three Questions: (3 X 10 = 30 Marks)

23. Explain the basis and procedure of charging Income Tax?

24. Discuss the Exempted Incomes for all assessees under section 10 of the Income Tax Act.

25. The following are the Incomes of Shree Deepak for the Previous Year 2019-20:

(i) Dividend from Indian Company ₹ 10,000

(ii) Profit from business in Japan received in India ₹ 12,000

(iii) Profit from business in Pakistan deposited in a bank there. This business is controlled from India ₹ 20,000

(iv) Profit from business in Indore (Controlled by London Head Office) ₹ 11,000

(v) Interest received from a non-resident Mr. Abdul, on the loan provided to him for a business carried on in India ₹ 5,000

(vi) Income was earned in America and received there, but brought in India ₹ 8,000

(vii) Share of income from Indian partnership firm ₹ 15,000

(viii) Income from house property in India received in America (Calculated)₹ 12,000

(ix) Interest on debentures of an Indian company received in Dubai ₹ 5,000

(x) Capital Gain on sale of agricultural land situated in Ajmer (Urban area) ₹ 8,000

Compute his taxable income, if he is:

(a) Resident, (b) Not Ordinarily Resident, (c) Non-resident.

26. Compute taxable income under the head salary of Mr. X (an employee of a company) for the Assessment Year 2020-21.

(a) Salary ₹ 60,000 p.m.

(b) D. A. ₹ 10,000 p.m.

(c) Entertainment Allowance ₹ 1,000 p.m.

(d) Employer's Contribution to Recognized Provident Fund ₹ 88,800.
   His own contribution was ₹ 88,800.

(e) Interest@ 10% p.a. on Credit Balance of Recognized P.F. amounted to ₹ 50,000.

(f) City Compensatory Allowance ₹ 500 p.m.

(g) Medical Allowance ₹ 1,200 p.m.

(h) He has been provided with a large Car for both official and personal use. Employer bears all expenses of the car.

(i) He is provided an unfurnished house by the employer in a city (population 12 lakh).
   The fair rental value of the house is ₹ 90,000 p.a. Employer charges ₹ 2,000 from him per month as rent.

27. Sri.Rajan has a house property let-out for residential purposes. The following are the details of the property let-out:

Municipal rental value ₹ 8,500 p.m.

Actual rent realised ₹ 9,000 p.m.

Rent payable under Rent Control Act ₹ 8,500 p.m.

The rent payable for a similar house is ₹ 9,000 p.m.

He has paid 15% of the Municipal valuation as local taxes, 2% of valuation as Education and Health Cess.

The construction of property began in September 2014 and completed in February 2017. He had borrowed loan for the construction of the house property, on which he has paid ₹ 2,00,000 as interest upto 31-03-2016 and ₹ 50,000 as interest during the previous year. Fire insurance premium paid ₹ 2,000 p.a.

Compute the income from house property for the A.Y. 2020-21.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

B.Com . Degree (Semester) Examinations, November 2020

Course Title: Company Law & Secretarial Practice

3 MM 75

Section A

Answer All Questions (10X1 = 10

Multiple choice questions choose the correct answer:

1. The liability of members if company is limited by shares
   a) Unpaid value of shares   b) Guarantee amount
   c) Unlimited liability   d) Liability

2. Generally Company liability is
   a) Limited   b) Unlimited   c) Situation does not arise   d) None of above

3. Ultra vires means
   a) Beyond the power   b) with in the power c) Both   d) None of the above

4. Deferred shares are also known as _____ shares
   a) Founders   b) Equity   c) Preference   d) All of the above

5. AGM should be held at
   a) Company   b) Registered office   c) Corporate office   d) Transport office

6. Quorum should be present at the
   a) Commencement of meeting   b) Middle of the meeting
   c) End of the meeting   d) Any time during meeting

7. DIN represents _____
   a)Directory Identification Number   b) Director Identification Number
   c) Doctor Identification Number   d) Direct Identification Number

8. A share certificate is required to be signed by_____.
   a) company secretary   B) two directors
   c) two directors and company secretary   D) all directors and company secretary.

9. Unpaid dividend to be transferred to -----------------Dividend account.
   a) Interim   b) Special   c) Unpaid   d) Final

10. Payment of dividend in proportion to ---------------- capital
   a) Paid up   b) called up   c) calls - in arrears   d) Subscribed Capital

Section B

Answer any FIVE Questions (5x2=10)

11. What do you mean by company?
12. Who is a promoter?
13. Define the term share.
14. What is meant by Statutory meeting?

15. What is meant by Quorum?
16. Who is called company secretary?
17. What is Dividend?

Section C

Answer ALL the Questions (5x5=25)

18. a) Explain the features of Joint Stock Company. **(OR)**

    b) Differentiate between private company and public company.

19. a) Define a prospectus and state its contents. **(OR)**

    b) Explain the different kinds of debentures.

20. a) What are the different types of resolutions? **(OR)**

    b) State the contents of minutes of the board meeting.

21. a) Explain the appointment of directors. **(OR)**

    b) List out the disqualifications of a director.

22. a) What are the secretarial duties towards payment of dividend? **(OR)**

    b) Difference between interim dividend and final dividend.

Section D

Answer any THREE Questions (3x10=30)

23. Explain the various kinds of companies.

24. What is Memorandum of Association? Explain its contents.

25. Describe the different types of meetings

26. Enumerate the liabilities of directors.

27. Explain the rules regarding the declaration of dividend.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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, November 2020
Part – III: Core Subject: Fifth Semester

Course Title: Cost Accounting
Under CBCS and OBE – Credit 5

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

Section - A

Choose the correct answer: (10X1=10)

1. Prime cost includes direct material, direct labour and direct
    a) Expenses   b) Incomes   c) Gains   d) Profits

2. Basic objective of cost accounting is
    a) Tax compliance   b) Financial audit
    c) Cost ascertainment   d) Profit ascertainment

3. ABC analysis is
    a) Always better control   b) Advantage of better control
    c) At best control   d) All basic costs

4. EOQ is economic ----------------quantity.
    a) Ordering   b) Organizing
    c) Orientation   d) Origional

5. Allocation and apportionment of overhead to all the departments is known as ------distribution
    a) Primary   b) Secondary   c) Lastly   d) Revise

6. Reconciliation is usually done between
    a) Gross profit and net profit b) previous year's profit and current year's profit
    c) Costing profit and financial accounts profit d) Financial profits and loss account

7. Job cost is usually estimated on the basis of
    a) Customers' specifications   b) production cost
    c) Competitor's prices   d) government regulations.

8. Profit to be transferred to P& L A/c. if a contract is complete to the extent of only 20%
    a) 2/3   b)Nil   c) 1/3   d)full profit

9. Process costing is suitable to industries where
    a) Production is carried on in two or more consecutive stages
    b) Production is as per customer specifications
    c) Specified services are rendered
    d) Contractors are undertaken

10. Scrap value of abnormal loss and Gain are transferred to
    a)Balance sheet   b)P&L Account debit side
    c) P&L Account credit side d) abnormal loss or Abnormal gain A/c in the ledger

Section – B

Answer any FIVE Questions   (5x2=10)

11. Define costing.
12. What do you mean by bin card?
13. What do you mean by allocation?
14. What is job costing?

15. What is work certified?

16. What do you mean by abnormal gain?

17. State two examples of process accounting.

Section – C

Answer ALL the Questions (5x5=25)

18. a) Give any five differences between financial accounting and cost accounting.

(OR)

b) The following data relate to the manufacturing of a standard product during the month of March 2006. Prepare a cost sheet to show.

Raw materials consumed	₹.40000
Direct wages	₹.24000
Machine hour worked	9500 hours
Machine hours rate	₹.4 per hour
Office overhead	20% on works cost
Selling overhead	₹.1.00 per unit
Units Produced	20000 units
Units sold	18000 units at Rs.10 each

(a) Prime cost (b) Work cost (c) Cost of production (d) Cost of production of goods sold (e) Cost of sales (f) Profit.

19. a) The following information is extracted from the stores ledger.

Jan 1	Opening Balance	500 units @ ₹.4
4	Issues	200 units
5	Purchases	200 units @ ₹..4.25
10	Issues	400 units
12	Purchases	150 units @ ₹..4.10
15	Issues	100 units
19	Issues	100 units
20	Purchases	300 units @ ₹..4.50
25	Purchases	400 units @ ₹..4.00
26	Issues	200 units
30	Issues	250 units

Issues are to be priced on the principle of FIFO methods write the stores ledger account.

(OR)

b) From the following data given by the personnel department calculate the labour turnover rate by applying.

a) Separation Method
b) Replacement Method
c) Flux Method

No .of workers on the payroll

At the beginning of the month 900

At the end of the month 1,100

During the month 10 workers left 40 workers were discharged and 150 workers were recruited. Of these 25 workers are recruited in the vacancies of those leaving while the rest were engaged for an expansion scheme.

20. a) Calculate Machine Hour Rate from the following:

    i.   Cost of machine ₹ 19,200.
    ii. Estimated scrap value ₹ 1,200.
    iii. Average repairs and maintenance charges per month ₹ 150.
    iv. Standing charges allocated to machine per month ₹ 50.
    v. Effective working life of machine 10,000 hours.
    vi. Running time per month 166 hours.
    vii. Power used by machine: 5 units per hour @ 19 paise per unit.

(OR)

b) A factory has three production department A,B, and C and two Service departments X and Y. The overhead costs of the different department incurred during March 2018 are as follows.

Departments	Costs (₹)
A	10,000
B	8,000
C	6,000
X	5,000
Y	3,000

The costs of department X have to be charged in the ratio 2:2:1 and those of department Y equally to departments A, B, & C respectively. Find out overhead costs of each production department.

21. a) The following information is extracted from the job ledger, in respect of Job 707:

    Materials ₹ 3,400

    Wages:

        Dept. A: 80 hours at ₹ 2.50 per hour
        Dept. B: 60 hours at ₹ 4. per hour

    Variable overheads:

        Dept. A: ₹ 5000 for 4,000 direct hours
        Dept. B: ₹ 6,000 for 3,000 direct hours

    Fixed overhead:

        ₹ 7,500 for 10,000 hours of normal working time of the factory. Calculate the cost of Job No. 707 and estimate the percentage of profit if the price quoted is ₹ 4,750.

(OR)

b) The following expenses were incurred on a contract still unfinished on 31 March 2019.

	₹
Materials	40,000
Wages	35,000
Other expenses	25,000

Rs. 2, 00,000 was received from the contractee being 80% of work certified. Work uncertified was Rs. 10,000. You are required to calculate the profit to be credited to profit and loss account.
   a) If the contract price was ₹ 4, 00,000
   b) If the contract price was ₹ 8, 00,000
   c) If the contract price was ₹ 20, 00,000

22. a)Product requires three distinct processes and after the third process the product is transferred to the finished stock. You are required to prepare process accounts from the following information.

	Process I ₹.	Process II ₹.	Process III ₹.
Direct Materials	8,000	1,200	800
Direct Labour	3,000	3,200	1,800
Direct expenses	1,000	600	--

The total production overheads were Rs. 12,000 and it must be allocated to different processes on the basis of 150% of direct wages. Production during the period was 400 units but there is no opening and closing stock.

(OR)

b) From the following information, prepare process cost accounts and normal loss, abnormal loss and abnormal gain accounts:

Particulars	Process A ₹	Process B ₹
Materials	30,000	3,000
Labour	10,000	12,000
Overheads	7,000	8,600
Input (units)	20,000	17,500
Sale of waste per unit (Rs.)	1	2
Final output from process B (units)	-	17,000
Normal loss	10%	4%

Section – D

Answer any THREE Questions (3x10=30)

23. Prepare a stamen showing cost and profit from the following details clearly showing (a) Prime cost (b) Work cost (c) Cost of production (d) Cost of sales and (e) Profit.

Particulars	₹.	Particulars	₹.
Direct wages	150000	Direct materials	500000
Power	2500	Oil and water	2500
Storekeeper's wages	5000	Transfer to general reserve	5000
Factory rent	25000	Foremen's salary	12500
Office rent	12500	Factory lighting	7500
Repairs factory plant	17500	Office lighting	2500
Repairs office building	2500	Dep .Factory plant	2500
Goodwill written off	2500	Dep office building	6250
Consumable stores	12500	Manager's salary	25000
Directors Fees	6250	Office stationery	2500
Telephone rent	625	Postage	1250
Salesmen's salaries	6250	Travelling expenses	2500
Advertising	6250	Warehouse rent	2500
Income tax	50000	Dividend paid	10000
Sales	947500		

24. Material 'A' is used as follows:

      Maximum usage in a month - 600 Units

      Minimum usage in a month 400 Units

      Average or Normal usage in a month 450 Units

      Lead time: Maximum 6 months, minimum 2 months.

      Reorder Quantity: 1,500 Units.

Maximum reorder period for emergency purchases-1 month Calculate (a) Reorder level (b) Maximum level (c) Minimum level (d) Average stock level (e) Danger level

25. Modern Ltd has three production departments 'A' 'B' and 'C' and two service departments 'D' and 'E'. The following figures are extracted from the records of the company.

	₹
Rent and Rates	5,000
Indirect Wages	1,500
Depreciation of Machinery	10,000
General Lighting	600
Power	1,500
Sundries	10,000

Following further details are available:

	Total	A	B	C	D	E
Floor Space (sq.meters)	10,000	2,000	2,500	3,000	2,000	500
Light Points	60	10	15	20	10	5
Direct Wages (₹)	10,000	3,000	2,000	3,000	1,500	500
H.P.Machines	150	60	30	50	10	-
Value of Machinery (₹)	2,50,000	60,000	80,000	1,00,000	5,000	5,000

      Apportion the cost to various departments on the most equitable basis by preparing a primary departmental distribution summary.

26. The following particulars relating to contract 'A' are obtained at the year end. Date of commencement April 1.

	₹
Contract price	6,00,000
Materials delivered direct to site	1,20,000
Materials issued from store	40,000
Materials returned to store	4,000
Materials at site, on Dec. 31	22,000
Direct labour	1,40,000
Direct expenses	60,000
Architect's fees	2,000
Establishment charges	25,000
Plant installed at cost	80,000
Value of plant on Dec. 31	65,000
Accrued wages on Dec. 31	10,000
Accrued expenses on Dec. 31	6,000
Cost of contract not yet certified	23,000
Value of contract certified	4,20,000

Cash received from contractee		3,78,000
Materials transferred to contract 'B'		9,000

You are required to show:

(1) Contract Account (2) Contractee's Account

(3) Extracts from the balance sheet as at 31st Dec., clearly showing the calculate work-in-Progress.

27. A product passes through 3 processes. The following relate to the 3 processes during Sep.2018.

	Total	*Process I*	*Process II*	*Process III*
Material Consumed	5,625	2,600	2,000	1,025
Labour (₹)	7,330	2,250	3,680	1,400
Production overheads (₹)	7,330	-	-	-
Output (units)	-	450	340	270
Normal loss (%) of input	-	10	20	25
Scrap value (₹ per unit)	-	2	4	5

500 units @ ₹ 4 per unit were introduced in process I. Production overheads is to be distributed as 100% on wages. Prepare process accounts.

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Course Code: 04CT52/11CT52
VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
Residential & Autonomous – A Gurukula Institute of Life-Training
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[Affiliated to Madurai Kamaraj University]
B.Com./B.Com.(CA) Degree (Semester) Examinations, November 2020
Part – III : Core Subject : Fifth Semester
Course Title: Goods and Services Tax Law
Under CBCS and OBE – Credit 5

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

SECTION – A

Answer ALL Questions: **(10 X 1 = 10 Marks)**

1. IGST means ------------------------
   a) Inter-state GST   b) Integrated GST
   c) Import GST   d) International GST

2. CVD Stands for
   a) Central Value Added Duty   b) Customs Value Duty
   c) Central Vital Duty   d) Countervailing Duty

3. _____supply shall attract IGST
   a) Intra-State   b) Inter-State   c) Intra state and inter-state   d) Local

4. What is rate of tax of IGST?
   a) CGST rate   b) SGST rate
   c) CGST + SGST rated   d) VAT rate

5. The manner of utilizing ITC for payment of IGST is_____
   a) (i) IGST   (ii) SGST   (iii) CGST   (IV) Cash
   b) (i) CGST   (ii) IGST   (iii) SGST   (iv) Cash
   c) (i) ICGST (ii) Cash   (iii) CGST   (iv) SGST
   d) (i) ICGST(ii) CGST(iii) SGST(iv) Cash

6. Credit of input tax _____ for making zero- rated supplies
   a) may be availed   b) cannot be availed
   c) Can be partially availed d) will have to be reversed

7. An invoice must be issued
   a) Before or at the time of removal of goods   b) After removal of goods
   c) On receipt of payment for the supply   d) Earliest of the above dates

8. The normal permissible Time period to upload the statement of outward supply will be____
   a) From 11th to 15th of the next month   b) From 1st to 10th of the next month
   c) From 11th to 20th of the next month   d) From 11th to 25th of the next month

9. Refund will not be allowed in cases of:
   a) Exports made on payment of tax
   b) Exports made without payments of tax
   c) Inverted duty structures where tax on inputs are higher than tax on outputs
   d) All of the above

10. The first State which ratified the GST Bill in India is.
    a) Kerala   b) Bihar   c) Jharkhand   d) Assam

SECTION – B

Answer Any Five Questions: (5 X 2 = 10 Marks)

11. Write down the meaning of GST.
12. Define: Place of business.
13. What is a debit note?
14. State the meaning of Input Tax.
15. List the types of electronic ledgers in GST
16. What do you mean by Aggregate Turnover?
17. Who is liable to pay tax?

SECTION – C

Answer ALL Questions: (5 X 5 = 25 Marks)

18. a) What are the advantages of GST?

    (OR)

    b) Briefly explain the Structure of GST.

19. a) Enumerate the cancellation of registration under the GST.

    (OR)

    b) Demonstrate the liability of levy for the continuous supply of goods.

20. a) Explain the compulsory registration under the GST

    (OR)

    b) Illustrate the eligibility and conditions for taking input tax credit.

21. a) Discuss the levy and collection of CGST.

    (OR)

    b) Differentiate composite and mixed supplies.

22. a) Draft the provisions relating to the refund of tax.

    (OR)

    b) Explain the consumer welfare fund and its uses.

SECTION – D

Answer Any Three Questions: (3 X 10 = 30 Marks)

23. Narrate the evolution and historical background of GST in India.
24. Analyse are the powers of officers under CGST?
25. Enumerate the process for registration under GST and mention the forms applicable to it.
26. Discuss the forms used in the filing of returns.
27. Enumerate provisions relating to maintainance of books of accounts and other records.

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[Affiliated to Madurai Kamaraj University]

B.Com. Degree End Semester Examinations, November 2020
Part – III : Elective Subject : Fifth Semester : Paper – I

Course Title: E-Commerce

Under CBCS and OBE – Credit 5

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

SECTION – A

Answer ALL Questions: **(10 X 1 = 10 Marks)**

Multiple Choice Questions

1. In 1969 the Department of Defence of USA started a network called ____.
   (a) Telnet   (b) Aparnet   (c) Internet   (d) Gopher

2. The last three letters of letter address for a professional organisation are ____.
   (a) .com   (b) .edu   (c) .org   (d) .net

3. EDI stands for _____.
   (a). Electronic Data Interchange   (b) Electronic Digit Interface
   (c) Electronic Dual Information   (d) Element Data Information

4. The concept of e-Commerce has been directly derived from ---.
   (a) EDII   (b) EDC   (c) EDU   (d) EDI

5. Each computer connected to the Internet is known as a ____.
   (a) Guest   (b) Visitor   (c) Caller   (d) Host

6. Digital signature ensures the authenticity of the information.
   (a). Digital Signature   (b). Encryption   (c). Antivirus   (d). Firewall

7. _____comprises the electronic transmission of payments and remittance information between a payer, payee, and their respective banks.
   (a) Trade EDI   (b) Manufacturing EDI   (c) Financial EDI   (d) Internet EDI

8. _____ is used to support just-in-time.
   (a) Trade EDI   (b) Manufacturing EDI   (c) Financial EDI   (d) Internet EDI

9. Electronic cash is also called as _____,
   (a) Digital cash   (b) Real cash   (c) E-Wallet   (d) Paytm

10. _____ card is a stored value card.
    (a) Paytm   (b) Smart   (c) Credit   (d) Debit

SECTION – B

Answer Any Five Questions: **(5 X 2 = 10 Marks)**

11. What is network?
12. Write short note on WWW.
13. What is meant by E-Commerce?
14. What is E-Banking?
15. What do you mean by Encryption?
16. What is Digital Signature?
17. Define Smart card.

SECTION – C

18. a) What are the uses of internet?

(OR)

 b) Explain the types of accessing the internet.

19. a) What are the objectives of E-Commerce?

(OR)

b) Explain the different types of E-Commerce.

20. a) Explain the security and encryption in detail.

(OR)

b) Explain the e-commerce information and distribution technology.

21. a) What are the challenges of an EDI system?

(OR)

b) What are the advantages of an EDI system?

22. a) What are the advantages of Debit card?

(OR)

b) What is E-wallet? Explain the Advantages of E-Wallet

SECTION – D

23. Describe the various applications of the internet.
24. Distinguish between Traditional Commerce and E-Commerce.
25. Explain the network multimedia content publishing technology.
26. Explain the different types of applications of EDI.
27. What is Payment Gateway? What are the advantages and disadvantages of Payment Gateway?

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B.Com. Degree (Semester) Examinations, November 2020
Part – III : Elective Subject : Fifth Semester : Paper – II
Course Title: Advanced Corporate Accounting
Under CBCS and OBE – Credit 5

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

SECTION – A

Answer ALL Questions: **(10 X 1 = 10 Marks)**

1. While preparing a consolidated balance Sheet, minority interest is to shown on the ---side of the Balance sheet
   a) Asset   b) Liability   c) Credit side of profit and loss a/c   d) Income

2. A holding company is one which holds_____of the shares of subsidiary company,
   a) Whole   b) Majority   c) Whole or Majority   d) Partly

3. An asset which does not generate income to the banker is termed as:
   (a) Performing asset   (b) Fixed Assets   (c) Non-Performing Asset   (d) Current Assets

4. Rebate on bills discounted is:
   (a) An Accrued income (b) An item of income (c) A liability (d) Income received in advances

5. Life Insurance contract is a contract of
   a) Assurance   b) insurance   c) partnership

6. In Life Insurance, the policy amount is payable
   a) When the asset is damaged   b) After the death of the insured
   c) After the expiry of the policy period
   d) On death of the insured or on expiry of policy period whichever is earlier

7. In General Insurance, the policy amount is payable
   (a) After the death of the insured (b) After the expiry of the policy period
   (c) Only when the loss occurs or the liability arises (d) Only when the insured has attained a certain age

8. Incase of Marine Hull business _____% of the premium earned is transferred to Reserve for unexpired risk.
   a) 50   b) 10   c) 100   d) 75

9. What is the name of the account which shows profit & Loss appropriation under double account system?
   (a) Net Revenue A/c   (b) Revenue A/c   (c) Income Statement   (d) Income & Expenditure A/c

10. Public undertakings require huge amount of ----- capital.
    a) Long term b) Short term c) Medium term   d) Working

SECTION – B

Answer Any Five Questions: **(5 X 2 = 10 Marks)**

11. What do you understand by 'Pre acquisition Profits'?
12. What are bonus share?
13. Write a note on Statutory Reserve'
14. What is 'Rebate on Bills discounted'?
15. State the meaning of 'Double Insurance'.
16. Write a note on 'Surrender value'.
17. Define double account system.

Answer ALL Questions: **(5 X 5 = 25 Marks)**

18. a) What are the steps involved in Preparing Consolidated Balance Sheets of Holding Company and its subsidiaries?   (OR)

   b) From the following summarized Balance Sheets of H Ltd. and S Ltd. as on 31.12.2020,prepare a consolidated Balance Sheet of the two companies.

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd. Rs.	S Ltd. Rs.
Share capital: Shares of Rs.10 each fully paid	2500000	1250000	Fixed assents	1810000	1575000
Reserves	750000	500000	Investments (1100000 shares in S Ltd.)	1100000	---
Creditors	225000	200000	Current assets.	565000	3750000
	3475000	**1950000**		**3475000**	**1950000**

   H Ltd. purchased the shares in S Ltd. on 1ˢᵗJanuary2020, when reserves in S Ltd. stood at Rs. 300000 and in H Ltd., Rs. 450000.

19. a) From the following information, find out the amount of provision to be shown in the Profit and loss Account of a Commercial Bank.

   Assets: Rs.in lakhs
   Standard assets   8000
   Sub-Standard assets   6000
   Doubtful assets:
   Uptoone year   1000
   One to three years   1600
   More than three years   400
   Loss assets   1200

(OR)

   b) Calculate Rebate on Bills discounted as on 31.3.2020

Date of Bill	Amount Rs.	Period	Rate of Discount
17.1.2020	730000	4 Months	17%
7.2.2020	1460000	3 Months	18%
9.3.2020	364000	3 Months	17.3%

20. a) Distinguish between Life Insurance and General Insurance. (OR)

   b) The Life fund of a Life Insurance Company on 31.3.2020 showed a balance of Rs.5400000. However, the following items were not taken into account while preparing the Revenue A/c for 2019-20. Ascertain the correct life fund balance.

                                                                    Rs.
   a) Interest and dividends accrued on investments   20000
   b) Income tax deducted at source on the above   6000
   c) Reinsurance claims recoverable premium paid   7000
   d) Commission due on reinsurance premium paid   10000
   e) Bonus in reduction of premiums   3000

21. a) Compare the amount to be appropriated out of premium for Reserve for unexpired risk from the following information relating to Marine Insurance.

	Rs
Premium received during the year ended 31.3.2020.	900000
Reinsurace premium paid	50000
Outstanding premium	150000

(OR)

b) From the following information. Prepare the fire revenue a/c for 2019-20.

	Rs.
Claim(Net)	1020000
Premium received	2400000
Reinsurance premium	240000
Commission	400000
Expenses management	420000
Provision for unexpired risk on 1.4.2019.	

22. a) The figures given below relate to the City Electric supply co.Ltd. Prepare Revenue A/c for the year ended31.3.2020:

	Rs.
Sale of Current	104000
Rent of Meters	4000
Cost of Generation	28000
Cost of Distribution	4000
Rent, Rate & Taxes	4000
Management Expenses	25000

(OR)

b) How does double account systems differ from double entry system?

SECTION – D

Answer Any Three Questions: **(3 X 10 = 30 Marks)**

23. The Balance Sheets of X Ltd, and Y Ltd., as on 31.3.2020

Liabilities	H Ltd Rs.	S Ltd Rs	Assets	H Ltd Rs	S Ltd Rs
Share capital (Rs.10 each)	1000000	250000	Goodwill	100000	50000
			Building	200000	100000
General reserve on 1.4.19	200000	80000	Machinery	500000	200000
		100000	Stock	200000	100000
Sundry creditors	200000	30000	Debtors	340000	70000
Bills payable	50000	60000	Investments	240000	--
P &L A/c on 1.4.19	60000	60000	Bills	30000	30000
Profit for the year 2019-20	150000	50000	receivable	30000	20000
			Cash at bank		
	1660000	570000		1660000	570000

1. X Ltd. acquired 15000 shares of y Ltd. for Rs.190000 on 1.4.2019.
2. Sundry debtors of X Ltd. include Rs.30000 due from Y Ltd.
3. Bills receivable of Y Ltd. include Rs.10000 due from X Ltd.
4. The stock of Y Ltd. includes goods Rs.10000 which includes profit charged by X Ltd. at 25% on Cost.

24. From the following particulars, prepare a Profit and Loss A/c of New bank Ltd., for the year ended 31.12.2020

Particulars	Rs.(in 000)	Particulars	Rs.(in 000)
Interest on loans	260	Interest on cash	225
Interest on fixed	280	credits	20
deposits	50	Rent and taxes	56
Rebate on bills	9	Interest on overdrafts	4
discounted	56	Directors' and	70
Commission charged to customers	200	Auditor's fees	2
Establishment	45	Interest on savings bank A/c's	2
expenses	3	Postage and telegrams	
Discount on bills discounted		Sundry charges	
Interest on current accounts			
Printing and advertisements			

25. Draw the schedules prepared to finalise life insurance accounts.

26. With the information given below, you are required to calculate the premiums earned(net) to be shown in Revenue A/c of a marine Insurance company for the year ending 31.3.2020   Rs.
Premium less reinsurance   9832000
Provision for unexpired risk(1.4.2019)   5400000
Additional reserve (1.4.2019)   540000
Make the provision against unexpiree risk at the end of the year at 100% of Net premium. The additional reserve is to be increaded by 5% of the net premium.

27. The following balances appeared in the books of Universal Elecric Supply Corporation Ltd.as on 31.12.2020

	Debit Balance Rs.	Credit Balance Rs.
Equity shares	---	600000
Debentures	--	200000
Land on 31.12.20	150000	
Land purchased during the year	60000	
Mains including cost of laying to 31.3.2020	160000 76000	
Mains expended during the year	550000	
Machinery on 31.3.2020	66000	
Machinery purchased during the year	--	1000
Sundry Creditors	--	250000
Depreciation Fund Account	40000	
Sundry Debtors for Current Supplied	500	
Other Book Debts	6000	
Stores in Hand	4000	
Cash in Hand	30000	
Cost of Generation of Electricity	9000	
Cost of Distribution of Electricity	--	150000
Sale of Current	--	5000
Meter Rent	12000	
Rent, rates & Taxes	21000	
Establishment Expenses	10000	
Interest on Debentures	20000	
Interim Dividend	20000	
Depreciation	--	28500
Net Revenue A/c Balance on 31.12.20		
	1234500	1234500

From the above balances, prepare the Revenue A/c, Net Revenue A/c, Capital A/c.

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B.A./B.Sc. Degree End Semester Examinations, November 2020
Part – IV : Non Major Elective : First Semester : Paper – I
Course Title: **Fundamentals of Financial Accounting**
Under CBCS – Credit 2

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

SECTION – A

Answer ALL Questions   **10 X 1 = 10 Marks**

1. Find out the correct accounting equation from the following:
   a) Capital = Assets + Liabilities   b) Capital= Assets - Liabilities
   c) Liabilities= Capital + Assets   d) Liabilities= Cash + Capital

2. Business is distinct from the owner. This concept is called
   a) Business entity   b) Going concern
   c) Cost   d) Money measurement

3. Assets A/c is a
   a) Personal A/c   b) Real A/c
   c) Expenses A/c   d) Personal or Real A/c

4. The return of goods to a supplier should be credited to
   a) Supplier A/c   b) Goods A/c
   c) Purchase Returns A/c   d) Sales Return A/c

5. The system of recording transactions based on dual aspect concept is called
   a) Double Accounting system   b) Double entry system
   c) Single entry system   d) Single Accounting system

6. Sale of goods on credit to Mr.Ram should be credited to
   a) Goods A/c   b) Sales A/c
   c) Purchases A/c   d) Mr.Ram A/c

7. Final A/cs are prepared with the help of
   a) Journal entries   b) Cash Book
   c) Trial Balance   d) Balance Sheet

8. Any difference in Trial Balance is normally transferred to :
   a) Capital account   b) Suspense Account
   c) Sundry Expenses A/c   d) Revenue A/c

9. Income and expenditure A/c reveals
   a) Cash in hand   b) Surplus or deficiency
   c) Capital   d) Income

10. Goodwill is
    a) a current asset   b) an intangible asset
    c) a tangible asset   d) a fictitious asset

SECTION – B

Answer Any Five Questions   **(5 X 2 = 10 Marks)**

11. What is Accountancy?
12. What is a Journal?
13. What are invoices?
14. Write a note on a voucher?
15. What is meant by trial balance?
16. What are final accounts?
17. What is a Ledger?

SECTION – C

Answer ALL Questions (3 X 9 = 27 Marks)

18. a) What are the functions of book keeping and accounting?

(OR)

b) From the following transactions of Sri. Balamurugan, prepare journal entries.

2019	Jan	2 Commenced a business with cash Rs.20000
		6 Purchased goods from Mr. Suresh Rs.5000
		11 Sold goods to Mr. Ravi Rs.10000
		15 Paid wages by cheque Rs.100
		22 Received commission by cheque Rs.500

19. a) Distinguish between Double entry system and Single entry system.

(OR)

b) From the following balances extracted from the books of Gandhi, prepare a Trial Balance as on 31.12.2019.

Particulars	Rs.	Particulars	Rs.
Capital account	10,000	Loan from Lenin	7,000
Plant and Machinery	4,000	Return outwards	500
Sundry Debtors	4,000	Rent allowed	400
Sundry Creditors	1,200	Sales	16,400
Drawings	1,200	Manufacturing Expenses	800
Purchases	10,500	Trade Expenses	700
Wages	5,000	Bad debts	200
Bank	1000	Carriage	150
Repairs	50	Bills Payable	700
Stock 1.1.2019	2000	Motor car	7000
Discount (Cr.)	1600	Return inwards	400

20. a) Distinguish between trading account and profit and loss account.

(OR)

b) Find out Gross profit or Gross loss by preparing Trading account of Mr. Bharathi for the year ended 31.3.2019.

	Rs.		Rs.
Opening Stock	6000	Sales	235300
Purchases	112200	Factory Rent	1200
Sales Returns	300	Factory Insurance	1100
Wages	1200	Freight Inwards	1700
Manufacturing Wages	10000	Office Expenses	1500
General Expenses	2000	Trade Expenses	2000
Miscellaneous Expenses	1300	Purchases Returns	1500

Closing stock valued at the end of 31.3.2019 Rs.7000

SECTION – D

Answer Any Two Questions (2 X 14 = 28 Marks)

21. Explain the accounting concepts and conventions.
22. Distinguish between Trial Balance and Balance Sheet.
23. Draft a specimen form of Final accounts.
24. Distinguish between a journal and a ledger.

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B.Com. Degree (Semester) Examinations, November 2020
Part – IV : SBS : Thirt Semester : Paper – I

Course Title: Quantitative Aptitude

Under CBCS – Credit 2

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

SECTION – A

Answer ALL Questions: **(75 X 1 = 75 Marks)**

1. 8563-246-345=251= ?
   a) 6566   b) 7721   c) 6517   d) None
2. 97 *97*97 = ?
   a) 753571   b) 579340   c) 79282   d) None
3. 13 + 33 + 333 +3.33 = ?
   a) 362.3   b) 372.33 c) 702.33   d) None
4. Find the H.C.F. of $2^3*3^2*5*7^4$, $2^2*3^5*5^2*7^3*$, $2^3*5^3*7^2.$
   a) 960   b) 970   c) 980 d) None
5. The H.C.F. of 1.75,5.6 and 7 is:
   a) 0.07   b) 0.7   c) 0.35   d) None
6. The H.C.F.of 0.54,1.8,and 7.2 is
   a) 1.8   b) 0.18 c) 0.018 d) None
7. Find the L.C.M 16, 24, 36 and 54
   a) 435   b) 444 c) 432   d) None
8. L.C.M. of 1/3, 5/6, 2/9, 4/27, is:
   a) 1/54   b) 10/27 c) 20/3   d) None
9. The L.C.M of 5^{-2},5^{-4} is
   a) 5^{-2} b) 5^{-4} c) 5^{-6} d) 5^{-0}
9. Convert 0.75 into vulgar fraction:
   a) 4/5   b) 3/5   c) 4/3   d) ¾
10. Find the value of $\sqrt{1\frac{9}{16}}$
    a) 5/4   b) 8/4   c) 6/4   d) 7/4 e) None
11. $\sqrt{6084}$ = ?
    a) 70   b) 75   c) 78   d) None
12. $\sqrt{36} + \sqrt{16}$ =?
    a) 22   b) 40   c) 10   d) None
13. The value of $\sqrt{10}$ +/$\sqrt{25}$ + $\sqrt{108}$ + $\sqrt{154}$ + $\sqrt{225}$ is
    a) 4   b) 6   c) 8   d) None
14. Arrange the fractions 5/8,7/12,13/16,16/29 and ¾ in ascending order of magnitude
    a)   5/8,3/4,7/12,13/16,16/29 b) 16/29,7/12, 5/8,3/4,13/16 c)16/29,5/8,7/12,13/16, d) None
15. Which of the following are in descending order in their value?
    a) 11/17,5/9,7/11,8/15, b) 5/9,7/11,8/15,11/17 c) 11/17,7/11 ,5/9, 8/15   d) None
16. The average of first 50 natural numbers is
    a) 12.25   b) 21.25 c) 25.5   d) None
17. If the marks obtained by Mohan in history, Sansdrit, English are 76,65and 87 respectively, then his average score is
    a) 73   b) 66.2 c) 68   d) None
18. Ram obtained 86,75,82,67, and 80 marks in different subjects. What are his average marks?
    a) 65   b) 69   c) 78   d) 88 e) None

19. 2 is what percent of 50 ?
    a) 3 %   b) 4 %   c) 5 % d) None
20. Find the missing figures: 9% of ? = 63
    a) 65 b) 68   c) 70   d) None
21. 45% of 750 – 25% of 480 = ?
    a) 216   b) 217.50   c) 236.50   d) None
22. What is 15 per cent of Rs.34?
    a) Rs 3.40   b) Rs 3.75c) Rs 4.50   d) 5.10e) None
23. Express 56% as a fraction
    a) 15/20   b) 14/2c) 1/1150   d) 1/1050e) None
24. Evaluate 28% of 450 + 45% of 280:
    a) .028   b) .0028   c) .28   d) 002.8 e) None
25. A man buys an article for Rs.27.50 and sells it for Rs. 28.60. Find his gain percent
    a) 2%   b) 3%, c) 4%   d) None
26. If a radio is purchased for Rs.490 and sold for Rs. 465.50, find the loss percent
    a) 5%   b) 4%   c) 3% d) None
27. Find Selling Price., when Cost price= Rs.80.40, loss = 5 %
    a) Rs.65.5   b) Rs.66.5   c) Rs.68.34 d) None
28. Find the Cost Price., when Selling price = Rs.40.60 Gain = 16%
    a) Rs. 35   b) Rs. 45 c) Rs.46   d) None
29. Divide Rs.672 In the ratio 5: 3
    a) 255:255 b) 253 :392 c) 420:252 d) None
30. Divide Rs.2324 among A,B,C in the ratio 70:56:40
    a) 980:784:560 b) 490:280:392 c) 392:490:280 d) None
31. X, Y and Z started a business by investing Rs. 120000, Rs. 135000 and Rs.150000
    respectively. Find the share of each , out of annual profit of Rs.56700.
    a) 4 : 5 : 6 b) 8 : 9 : 10   c) 8 : 10 : 12 d) None
32. *Ragul* and shagul are partners in a business. Ragul invests Rs. 35000 for 8 months and
    Shagul invests Rs.42000 for 10 months. Out of a profit of Rs.31570.Ragul share is
    a) Rs.9471   b) Rs. 12628   c) 18040   d) None
33. A, B and C start a business each investing Rs.20000. After 5 months A withdrew Rs.
    5000, B withdraw Rs.4000 and C invests Rs.6000 more. At the end of the year, a total
    profit of Rs.69900 was recorded. Find the share of B
    a) Rs.21200   b) Rs.20550   c) Rs. 20500   d) None
34. A and B together can complete a piece of work in 4 days. If A alone can complete the
    same work in 12 days, in how many days can B alone complete that work?
    a) 4   b) 5   c) 6   d) None
35. A can do a piece of work in 7 days of 9 hours each and B can do it in 6 days of 7 hours
    each. How long will they take to do it, working together $8\frac{2}{5}$ hours a day?
    a) 3   b) 4   c) 5   d) None
36. Two pipes A and B can fill a tank in 36 hours and 45 hours respectively. If both the pipes
    are opened simultaneously, how much time will be taken to fill the tank?
    a) 25 hours   b) 22 hours   c) 20 hours   d) None
37. Two pipes can fill a tank in 10 hours and 12 hours respectively while a third pipe empties
    the full tank in 20 hours. If all the three pipes operate simultaneously, in how much time
    will the tank be filled?
    a) 7 hours 20 min   b) 7 hours 25 min   c) 7 hours 30 min   e) None
38. Two pipes A and B can fill a tank in 20 and 45 minutes respectively. If both the pipes are
    used together, than how long will it take to fill the tank?
    a) 12 min   b) 15 min   c) 25 min   d) None
39. How many minutes does Aditya take to cover a distance of 400 m, if he runs at a speed
    of 20 km/hr?
    a) 75 sec   b) 73 sec c) 72 sec   d) None
40. A cyclist covers a distance of 750 m in 2 min 30 sec. What is the speed in km/hr of the
    cyclist?
    a) 15 km/hr   b) 16 km/hr c) 18 km/hr   d) None
41. An athlete runs 200 metres race in 24 seconds. His speed is:

a) 20 km/hr   b) 30 km/hr c) 28 km/hr   d) None

42. A train 100 m long is running at the speed of 30 km/hr. Find the time
    taken by it to pass a man standing near the railway line.
        a) 12 sec   b) 13 sec   c) 15 sec   d) None

43. A train is moving at a speed of 132 km/hr. If the length of the train is
    110 metres, how long will it take to cross a railway platform 165 metres
    long?   a) 15/2 sec   b) 15/3 sec c) 15/5 sec   d) None

44. A train moves with a speed of 108 kmph. Its speed in metres per second is.
        a) 10.8   b) 18 m/sec   c) 30 m/sec   d) None

45. A, B and C start a business each investing Rs.20000. After 5 months A withdrew Rs.
    5000, B   withdraw Rs.4000 and C invests Rs.6000 more. At the end of the year, a total
    profit of   Rs.69900 was recorded. Find the share of B
        a) Rs.21200   b) Rs.20550   c) Rs. 20500   d) None

46. In what ratio must rice at Rs. 9.30 per kg be mixed with rice at Rs.10.80 per
    kg so that the mixture be worth Rs.10 per kg?
        a) 80 : 80   b) 80 : 70   c) 8 : 10   d) None

47. Find the simple interest on Rs. 68000 at $16\frac{2}{3}$ % per annum for 9
    months.
        a) 8000   b) 8250   c) 8500   d) None

48. .Find the simple interest on Rs.3000 at $6\frac{1}{4}$ %   per annum for the period
    from 4th Feb., 2005 to 18th April,2005.
        a) 37.25   b) 37.50   c) 37.70   d) None

49. Find simple interest on Rs.1500 at 5% per annum for 2 years.
        a) 150   b) 165   c) 170   d) None

50. Find simple interest on Rs.1000 at 5% per annum for 2 years.
        a) 80   b) 100   c) 130   d) None

51. Find the amount of Rs.1500 at 2% per annum for 6 months.
        a) Rs.3   b) Rs.1   c) Rs.50 paise   d) None

52. Find the capital require to earn a monthly interest of Rs600 at 6%
    simple interest.
    a) 100000   b) 12000   c) 130000   d) None

53. Find compound interest on Rs. 7500 at 4% per annum for 2 years,
    compounded annully.
    a) 612   b) 615 c) 620 d) None

54. What will be the compound interest on a sum of Rs.25000 after 3 years
    at the rate of 12 % p.a?
        a) Rs.9000.30   b) Rs.9720   c) Rs.10123   d) None

55. Compound interest on Rs.800 for two years at 5% is what?
        a) Rs.882   b) Rs.82   c) Rs.80   d) None

56. Find compound interest on Rs. 4000 for 9 months at 20% per annum
        When the interest is reckoned half yearly.
    a) 620   b) 600 c) 500 d) None

57. Find compound interest on Rs. 4000 for 9 months at 20% per annum
        When the interest is reckoned yearly.
    a) 500   b) 400 c) 600 d) None

58. In what proportion must rice at Rs.1.60 per kg be mixed with rice at Rs.1.40 per.kg. so that
    the mixture be worth Rs.1.52 per kg
        a) 3:3   b) 3:2   c) 2:3   d) None

59. A sum of Rs 40 was divided among 50 boys and girls each boy gets 95 paise and a girl 60
    paise. The no.of boys is:p
        a) 28   b) 30 c) 50   d) None

60. The ration of milk and water in 66 kg of adutratee milk is 5:1. Water is added to it to make
        the ratio 5:8. The quantity of water added is:
                a) 33 kg   b) 30 kg c) 40 kg   d) None

61..Find the cost of: Rs.7200, 8% stock at 90

a) Rs.6500   b) Rs.6490 c) Rs. 6480   d) None

62. Find the cost of: Rs.4500, 8.5% stock at 4 premium

a) Rs.4680   b) Rs.5680 c) Rs. 6680   d) None

63. Find the cost of Rs.6400,10% stock at 15 discount.

a)5444   b) 5420   c) 5440   d) None

64. Find the odd man out: 3,5,7.12,17,19

a) 19   b) 17   c) 12   d) None

65..Find the odd man out: 10,14,16,18,21,24,26

a) 26   b) 24 c) 21 d) None

66. Find the odd man out :3,5,9,11,14,17.21

a) 21   b) 14 c) 12 d) None

67. Find the odd man out: 1,4,9,16,23,25,36

a) 9 b) 23   c) 25   d) None

68. Find the odd man out: 6,9,15,21,24,28,30

a) 28   b) 21   c) 24   d) None

69. Find the odd man out: 1,3,5,7,11,13,17

a) 9 b) 23   c) 25   d) None

70. January 1, 2007 was Monday. What day of the week lies on Jan.1, 2008?

a) Monday   b) Thursday   c) Wednesday   d) None

71. What was the day of the week on 16th July,1776?

a) Sunday b) Thursday   c) Tuesday d) None

72. What was the day of the week on 15th August,1947?

a) Friday b) Thursday   c) Tuesday d) None

73. What was the day of the week on 4th June,2002?

a) Sunday b) Thursday   c) Tuesday d) None

74. A clock is started at noon. By 10 minutes past 5, the hour hand has turned through

a) 145^0 b) 150^0 c) 155^0 d) None

75.. At 3.40, the hour hand and the minute hand of a clock form an angle of

a) 120^0 b) 130^0 c) 135^0 d) None

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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 Degree (Semester) Examinations, November 2020
Part – IV : SBS: Fifith Semester : Paper – I

Course Title: Business Mathematics

Under CBCS – Credit 2

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

SECTION – A

Answer ALL Questions: **(10 X 1 = 10 Marks)**

1. Set of all even prime number is
   a) Singleton set b) Null set   c) Infinite set   d) Finite set
2. If all elements belonging to a set are enumerated within set brackets it is called
   a) Tabular Method   b) Descriptive Phrase Method
   c) Rule Method   d) Set builder method
3. The value of $(5^0)^2 + (5^2)^0$ is
   a) 1   b) 3   c) 5   d) 2
4. The value of $10^{150} \div 10^{146}$
   a) 10   b) 100   c) 1000   d) 10,000
5. What is the 31st term of the sequence: 1, 4, 7, 10, …. ?
   a) 90   b) 91   c) 92   d) 93
6. **5.** What is the 11th term of the sequence: $m - 2n, m - n, m, ...$?
   a) m+n   b) m–n   c) m+6n   d) m+8n

7. Out of consonants and 4 vowels, how many words of 3 consonants and 2 vowels can be formed?
   a) 25200   b) 21300   c) 24400   d) 210
8. In how many different ways can the letters of the word 'OPTICAL' be arranged so that the vowels always come together?
   a) 920   b) 825   c) 720   d) 610
9. Three unbiased coins are tossed. What is the probability of getting atleast 2 heads?
   a) ¼   b) ½   c)1/3   d) 1/8
10. In a single throw of a die, what is the probability of getting a number greater than 4?
    a) ½   b) 1/3   c) 2/3   d) ¼

SECTION – B

Answer Any Five Questions: **(5 X 2 = 10 Marks)**

11. What are the characteristics of a set?

12. Draw the important symbols of set theory.

13. Define Indices.

14. What are the types of series?

15. State the meaning of Geometric Progression.

16. Difference between the permutations and combinations.

17. Give the meaning of Probability.

SECTION – C

18. a) Verify Demorgan's law U = {0,1,2,3,4,5,6,7,8}, A= {0,1,2} B = {2,3,4,5} and C = {5,6,7,8}

(OR)

b) Compare the following and decide which is larger.

(i) $\sqrt[3]{}$, $\sqrt{2}$ and $5^{1/5}$ (ii) $(\sqrt[4]{(30)})^{1/7}$ and $\sqrt[3]{(28^{1/10})}$

19. a) What will be the 6th number of the sequence if the 5th term is 12 and the 7th term is 24? As the two numbers are given so the 6th number will be the Arithmetic mean of the two given numbers.

(OR)

b) How many words can be formed by using all the letters of the word, 'ALLAHABAD'?

20. a) Two cards are drawn from a pack of 52 cards. How many probability that either both are red or both of them are Kings?

(OR)

b) Explain the various types of set theory.

SECTION – D

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

22. Explain the laws of the indices.

23. . How many 4 letter words with or without meaning can be formed by using all the letters of the word 'LOGARITHMS', if repetition of letter is not allowed?

24. A speaks truth in 75% cases and B in 80% of the cases. In what percentage of cases are they likely to contradict each other, narrating the same incident?

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B.Com./B.Com (CA) **Degree (Semester) Examinations, November 2020**
Part – I : Language Subject : Third Semester : Paper – I

BUSINESS HINDI I

Under CBCS – Credit 3

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

SECTION – A (Remembering)

Answer ALL Questions: (10 X 1 = 10 Marks)

1. 'Applicant' के लिए Hindi में क्या है ?
   1) अभिकरण   2) आवेदक   3) नकद   4) शेष

2. '**भाई**' का Plural क्या है ?
   1) **भाई**   2) भाइ   3) भाइयों   4) भाइया

3. '**झरना**' केलिए अंग्रेजी में क्या है ?
   1) Falls   2) Water   3) Soil.   4) Rain

4. 'Principle' केलिए Hindi में क्या है ?
   1) आचार्य   2) प्राचार्य   3) लिपिक   4) प्रबंधक

5. **मेज़** _____ कलम है ।
   1) **में**   2) पर   3) का   4) को

6. 'वन्दना' का अर्थ अंग्रेजी में **क्या है** ?
   1) Thank you   2) Welcome   3) Prayer   4) God

7. Fourtynine के लिए हिन्दी में क्या है ?
   1) अड तालीस   2) पचास   3) उनचास   4) चालीस

8. क **मज़ोर का उल्टे अर्थवाला शब्द क्या** है ?
   1) **मज़बूत**   2) बलहीन   3) चुस्त   4) कम

9. **राजीव गांधी को** _____ **की उपाधि दी** गई ।
   1) **पद्म भूषण**   2) भारत रत्न   3) पद्म विभूषण   4) परमवीर चक्र

10. नक्शा का English word क्या है ?
    1) Map   2) Law   3) Member   4) Machine

SECTION – B (Remembering)

Answer Any Five Questions: (5 X 2 = 10 Marks)

11. Fill in the blanks :-
    1) **रत्नाकर** _____ **करता था** ।
    2) राजीव गांधी की माता का नाम _____ है ।
    3) _____ पहनने के लिए कपड़े चाहिए ।
    4) पूरब में _____ की खाड़ी है ।

12. Change the Gender:-

1) सास 2) विद्वान 3) पुत्र 4) मालिक

13. Write the opposites:-

1) **बड़ा** 2) अपना 3) बनाना 4) चुस्त

14. Write the meanings in Tamil or English:-

1) **संगणक** 2) विदेश 3) छोडना 4) जरूरत

15. Change the Number:-(Singular-Plural)

1) **कमरा** 2) गाड़ी 3) माता 4) किताब

16. Write the equivalent words in English:-

1) अनुदान 2) वार्षिक 3) नियमावली 4) संसद

17. Match the following:-

1) **वाल्मीकि ने** ------ सोनिया से हुआ ।

2) राज ------ लूट मार करता था ।

3) रत्नाकर ------ मकान बनाते हैं ।

4) **राजीव का विवाह** ------ रामायण लिखी ।

SECTION – C (Understanding)

<u>Answer ALL Questions:</u> (5 X 5 = 25 Marks)

18. a) Translate into Tamil or English:-

1) मैं पाठशाला जाता हू । 2) हम स्टेशन गये । 3) **तुम किताब लाओ** ।

4) ललिता आज यहा आएगी । 5) औरतें कावेरी में नहायीं ।

(OR)

b) Write the words in Hindi for following numbers:-

1) 28 2) 37 3) 14 4) 49 5) 8

19. a) Write the Name of the Days in Hindi:-

(OR)

b) Write the meanings in Tamil or English for following words:-

1) **कोशिश** 2) नींबू 3) सोनार 4) चादनी 5) बयालीस

6) **पूछताछ** 7) नारंगी 8) गौरैया 9) दर्जी 10) पुल

20. a) Explain the Poem in Tamil or English:-

गीत प्रेम के गाता झरना ।

अपनी खुशी लुटाता झरना ।।

नदियों का बच पन **है झरना** ।

धरती का धड़कन है झरना ।।

(OR)

b) मछली से सीखो ।

स्वदेश के लिए तड़प तड़प कर मरना

पतझड़ के पेड़ों से सीखो ।

दुःख में धीरज धरना ।।

21. a) Read the following passage and answer the questions:-

एक **मुर्गी थी** । उसके कई बच्चे थे ।उनमें एक बच्चे का नाम था चुनमुन । एक दिन चुनमुन घूमने निकला । घूमते घूमते वह एक घर के पास पहुचा । वहा एक छोटा-सा लड़का खेल रहा था । लड़का नीले रंग की कमीज़ में सुंदर लगता था ।

प्रश्न:- 1) मुर्गी के कितने बच्चे थे ?   2) एक दिन चुनमुन कहा निकला ?

3) वहा कौन खेल रहा था ?   4) लड़का किस रंग की कमीज़ पहना था ?

5) लड़का कैसा लगता था ?

)OR(

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

कुत्ता पुल पर जा रहा था । जाते समय उसने नीचे देखा । नदी का पानी साफ़ था । पानी में कुत्ते की परछाई दिखाडी पड़ी । कुते ने अपनी परछाई को दूसरा कुत्ता समझा । उसके मुह में रोटी का टुकड़ा देखकर कुते को लालच हुआ । उसने उस टुकड़े को छीनना पड़ा ।

प्रश्न:-। 1) कुत्ता किस पर जा रहा था ?   2) जाते समय उसने कहा देखा ?

3) नदी का पानी कैसा था ?   4) **पानी में क्या दिखाई पड़ी** ?

5) **किसने अपनी परछाई को दूसरा कुत्ता** समझा?

22. a) Write the figures for following Hindi words:-

1) चवालीस   2) उनचास   3) बारह   4) इकतीस   5) छब्बीस

6) सत्ताईस   7) चार   8) पैंतीस   9) अठारह   10) तेईस

)OR(

b) Write the equivalent terms in Hindi:-

1) Reminder   2) Interest   3) Problem   4) Amount   5) Economic Development

SECTION – D (Applying)

Answer Any Three Questions: **(3 X 10 = 30 Marks)**

23. Write the Answers for following questions:-

1) **दीमक की बांबी को संस्कृत** में क्या कहते हैं ?

2) **राजीव गांधी का विवाह किससे हुआ** ?

3) चट्टान पर किसका स्मारक भवन स्थापित है ?

4) किसान कहा रहते हैं ?

5) विटामिन 'सी' किन किन चीजों से मिलता है ?

24. Write an Application Letter to the Editor, The Hindu,Madurai for the post of Accountant.

लेखाकार पद के लिए संपादक, दी हिन्दु , मदुरै को अपनी योग्यता, अनुभव आदि का उल्लेख करते हुए एक आवेदन पत्र हिन्दी में लिखिए ।

25. Translate into Hindi:-

   1) இப்பொழுது மழை பெய்து கொண்டிருக்கிறது.

   It is raining now.

   2) நீங்கள் உள்ளே வாருங்கள்.

   Please come in.

   3) நான் மைதானத்தில் விளையாடுவேன்

   I shall play in the playground.

   4) உழவன் வயலில் வேலை செய்கிறான்.

   The farmer works in the field.

   5) கோபால் ஒரு புத்தகம் கொண்டு வந்தான்

   Gopal brought a book.

26. Fill in the blanks with suitable case-endings:-

   1) **ज़मीन _____ कुर्सी है ।** (पर,में,का)

   2) **हाथ _____** कल म है । (का,की,में)

   3) आप कहा____ आ रहे हैं ? (में,की,,से)

   4) **मैं** मोहन ___ भाई हू । का,के,की)

   5) कण्णन ___ बहन कालेज में पढ रही है । (का,के,की)

   6) **पेड़ ___ बंदर है।** (**में,**पर,को)

   7) रवि ___ गोपाल बड़ा है । (से,को,में)

   8) **मैं** घर ___हू। (पर,का,में)

   9) कुमार ___ पिताजी डाक्टर हैं । (का,के,की)

   10) **ठंडा ___ मतलब cool है ।** (का,को,की)

27. Write the answers for following questions:-

   1) **कैलरी किसे कहते हैं** ?

   2) वाल्मीकि ने क्या लिखा ?

   3) **राजीव गांधी ने इंजीनियरिंग की पढ़ाई कहा की** ?

   4) कन्याकुमारी का पुराना नाम क्या है ?

   5) **मकान बनाने** में कौन कौन हमारी मदद करते हैं ?

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