VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
B.Com. Degree (Semester) Examinations, July 2020
Part – III : Allied Subject : Second Semester : Paper – I

ENTREPRENEURSHIP DEVELOPMENT
Under CBCS – Credit 5

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

SECTION – A

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

1. Introduction of a new quality of an existing product is termed as

    a) innovation   b) invention   c) information   d) imitation

2. An innovative entrepreneur is

    a) highly motivated and talented   b) imitating exist entrepreneurs

    c) follows traditional methods   d) cautious and skepticism person

3. The apex body for coordinating the activities of institutions engaged in

    entrepreneurship development is

    a) Entrepreneurship Development Institute of India (EDII)

    b) National Alliane of Young Entrepreneurs (NAYE)

    c) National Institute for Entrepreneurship and Small Business

    Development (NIESBUD)

    d) National Science and Technology Entrepreneurship Development

    (NSTEDB)

4. The automobile cooperative industrial estate of Madurai is located in

    a) K.Pudur   b) Uranganpatti   c) Kappalur   d) Melur

5. Projects dealing with power generation is
   a) quantifiable projects b) sectoral projects
   c) techno-economic projects d) institutional projects
6. The analytical evaluation of a project is called
   a) Review of Report b) classification of Report
   c) Project Appraisal d) Project Report
7. National Small Industries Corporation (NSIC) is certified by
   a) ISO 9001 – 2008 b) ISO 9001 – 2011
   c) ISO 9001 – 2015 d) ISO 9001 – 2018
8. The Head Quarters of NABARD is located at
   a) Bangalore b) Mumbai c) New Delhi d) Calcutta
9. While preparing a project report, the advance paid for factory shed is shown in the statement showing details of
   a) capital expenses b) advertisement expenses
   c) project expenses d) preliminary expendses
10. Under break-even analysis there is
   a) no profit no loss b) high profit less loss
   c) low investment high profit d) high profit less investment

SECTION – B

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

11. Who are Technical Entrepreneurs?

12. What do you mean by risk?

13. Who is called WomenEntrepreneur?

14. Write the factors influencing the Women Entrepreneurs.

15. What is Project?

16. What is Project Report?

17. What is incentive?

SECTION – C

Answer ALL Questions : (5 × 5 = 25)

18. a) . Discuss the main functions of an entrepreneur.

[OR]

   b). Explain the factors affecting the growth of entrepreneurship.

19. a). Explain the advantages of industrial estate.

[OR]

   b). Discuss the business opportunities for women entrepreneur.

20. a). Classify the sectural projects.

[OR]

   b). Describe the process of decision making in project identification.

21. a). Analyse sources of business idea.

[OR]

   b). Discuss the need for tax concessions to small scale units.

22. a). Explain the importance of a project report.

[OR]

   b). Briefly explain the reasons for the failure of a project report.

SECTION – D

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

23. State and explainthe various types of entrepreneurs with examples.

24. Explain the characteristics of entrepreneurs.

25. Trace out the problems/challenges of women entrepreneurs.

26. Explain the functions of District Industries Centre.

27. Outline the contents of project report.

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B.Com. Degree (Semester) Examinations, July 2020
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. Which of the following is divided into several components in pie diagram?

   a) Triangle   b) Rectangle   c) Cube   d) Circle

2. In chronological classification data are classified on the basis of:

   a) Attributes   b) Class interval   c) Time   d) Locations

3. For dealing with qualitative data the best average is

   a) Arithmetic mean   b) Mode

   c) Geometric mean   d) Median

4. For a readymade garments producer, in deciding the size of dress which of

   the following calculation may be used

   a) Mean   b) Median   c) Mode   d) Mid

5. The measures of variation are called averages of

   a) 1st order   b) 2nd order   c) 3rd order   d) 4th order

6. The coefficient of correlation may

   a) always positive   b) always negative

   c) positive or negative   d) fraction

7. The method where the original data is divided into two equal parts is

   a) semi average method   b) moving average method

   c) least square method   d) graph method

8. Secular trend refers to the

   a) Long term movement   b) short term movement

   c) no movement   d) All the above

9. The arithmetic mean of Laspeyre's and Paasche's methods is

   a) Fisher's index   b) Bowley's index

   c) Marshall index   d) Kelly's index

10. Which one of the following not a types of index numbers?

    a) Price index   b) Quantity index

    c) Value index   d) time index

SECTION – B

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

11. What do you mean by Statistics?

12. Define the term data.

13. List the types of diagram.

14. Write a note on census method.

15. Who is called investigator?

16. Find the average for the data:

    10, 15, 7, 18, 24, 29, 32, 34, 16.

17. Find the range of weight of 7 students from the following :

    27, 30, 35, 36, 38, 40, 43.

SECTION – C

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

18. a) .Summarise the Limitations of statistics.

    [OR]

    b). Differentiate Primary data and Secondary data.

19. a). Explain geographical classification with suitable example.

    [OR]

    b). Analye the parts of tabulation.

20. a). Draw a suitable bar diagram showing the following data:

Year	2002	2003	2004	2005	2006	2007
Profits ('000)	15,000	18,000	20,000	16,000	13,000	17,000

    [OR]

    b). Discuss the uses of diagram:

21. a). Calculate mean from the following data.

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

    [OR]

    b). Find out the median from the following:

    57   58   61   42   38   65   72   66

22. a). Calculate Geometric mean of the following:

    50   72   54   82   93

    [OR]

    b). Calculate Harmonic mean for the following data:

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

SECTION – D

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

23. Analyse are characteristics of Statistics.

24. Explain different methods of collecting primary data:

25. Calculate the Mean, Median and Mode for the data given below:

Daily Earnings (₹)	50 - 53	53 - 56	56 - 59	59 - 62	62 - 65	65 - 68	68 - 71	71 - 74	74 - 77
No.of Persons	3	8	14	30	36	28	16	10	5

26. Calculate mean deviation from following data:

x	2	4	6	8	10
f	1	2	6	4	1

27. Calculate standard deviation from the following:

Marks	10	20	30	40	50	60
No.of Students	8	12	20	10	7	3

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B.Com. & B.Com(CA) Degree (Semester) Examinations, July 2020
Part – III : Core Subject : Second Semester : Paper – I

FINANCIAL ACCOUNTING-II
Under CBCS – Credit 5

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

SECTION – A

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

1. When goods are purchased for the joint venture, the account to be debited
   is :
   a) Purchases A/c   b) Joint Venture A/c
   c) Venturer's Capital A/c   d) All the above

2. A joint venture is
   a) Sending goods by one person to another   b) Particular partnership
   d) Small   d) All the above

3. The amount of credit sales is ascertained by
   a) Preparing Total Debtors A/c   b) Preparing Trading A/c
   c) Preparing statement of affairs.   d) All the above

4. Total creditors account shows:
   a) Credit purchases   b) Cash purchases
   c) Total purchases.   d) All the above

5. Stock reserve in relation to opening stock appears
   a) On the debit side of Branch A/c   b) On the credit side of Branch A/c
   c) On both sides   d) All the above

6. When goods are sent to branch, the following journal entry is passed in Debtor system:

a) Branch A/c   Dr   b) Goods sent to Branch A/c   Dr
     To Bank A/ c   To Branch A/c

c) Branch A/c   Dr   d) Branch A/c Dr
     To Goods sent to Branch A/c   To Sales A/c

7. The turnover ratio is used for the allocation of

a) Income tax   b) Bad debts   c) Depreciation   d) Printing

8. Welfare expenses are to be _____.

a) Purchases   b) Number of employees

c) Sales   d) Profit

9. Bad debts previously written off now recovered affect

a) General ledger adjustment account in Sales ledger

b) General ledger adjustment account in Bought ledger

c) Neither (c) nor (b)   d) Either (a) or (b)

10. The average clause in a policy it concerned with

a) over insurance   b) under insurance

c) actual insurance   d) double insurance

SECTION – B

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

11. What is joint venture?

12. Mention any three features of Joint Venture.

13. What do you mean by dependent branches?

14. What is self balancing ledger?

15. What are departmental accounts?

16. Listout any three basis of allocation of expenses in departmental accounts.

17. Write a note on average clause?

SECTION – C

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

18. a) . Distinguish between partnership and joint venture.

[OR]

b). X and Y contribute ₹ 50000 each into a joint banking account. They spent ₹ 90000 to acquire and sell wheat. X collects ₹ 70000 and Y ₹ 80000 from sales. The venture is closed. Show joint venture account in the separate books of the venture.

19. a). From the following particulars, calculate total purchases: ₹

Balance of creditors on 1.1.2006	5,000
Return outwards	3,000
Cash paid to creditors	25,000
Discount allowed by creditors	1,000
Bills accepted	5, 000
Balance of creditors on 31.12.2006	10,000

[OR]

b). Calculate the missing figure (capital at the end):   ₹

Capital in the beginning	12,000
Profit made during the year	2,000
Drawings	4,000
Capital introduced during the year	6,000
Capital at the end	?

20. a). Explain the features of dependent branches.

[OR]

b). Good Luck Ltd. Opened a branch on 1.1.05 at Calcutta. The following information is supplied to you. Prepare Branch A/c.

Particulers	₹
Goods Sent to Branch	50, 000
Sales: Cash ₹ 20,000 and Credit ₹ 36,000	56, 000
Cash received from Debtors	32, 000
Cash received from Debtors	600
Cash sent to branch for expenses	7, 000
Stock on 31.12.05	8,000
Stock on 31.12.05	3, 400

21. a). From the following information, prepare a departmental Trading account of X Ltd., which has two departments, A and B.

Particulars	A ₹	B ₹
Opening stock	10,000	8,000
Sales	2,00,000	4,00,000
Purchases	1,50,000	3,00,000
Sales returns	20,000	16,000
Closing stock	8,000	6,000
Wages	6,000	8,000
Carriage inwards	2,000	4,000

[OR]

b). A company has two departments A and B. Dept. Supplies goods to Dept. B at its usual selling price. From the following figures prepare Departmental Trading account for the year 2012.

Particulars	A ₹	B ₹
Opening stock 01.01.12	30, 000	
Purchases	2, 10, 000	
Transfer to B	50, 000	
Sales	2, 00, 000	60, 000
Closing stock 31.12.12	40, 000	10, 000

22. a). A fire occurred on 15.7.2003 in the business premises. From the following figures ascertain the claim to be lodged.   ₹

Stock on 1.4.2003	1,05,300
Purchase from 1.4.2003 to the date of fire	3,50,000
Sales from 1.4.2003 to the date of fire	6,76,000
Manufacturing expenses	2,60,000
Goods used by the partners privately	10,500

The rate of gross profit is 30% on cost.

The stock salvaged is ₹ 36,000.

[OR]

b). A fire occurred in the Premises of X Ltd on 10.10.2001. All stocks were destroyed except to the extent of ₹ 6,200. From the following figures, ascertain the loss of stock suffered by the company: ₹

Stock on 1.1.2000	40,000
Purchases during 2000	1,45,000
Sales during 2000	2,00,000
Stock on 31.12.2000	25,000
Purchases during 2001 up to the date of fire	1,52,200
Sales during 2001 up to date of fire	1,89,000

SECTION – D

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

23. Mohan and Babu entered into a joint venture to construct a building. They opened a Joint Bank Account into which Mohan deposited ₹ 1,00,000 and Babu ₹ 50,000. The payments from Joint Bank Account were:

Wages	₹ 25,000
Cement and other materials	₹ 85,000
Administrative expenses	₹ 18,000

Mohan paid ₹ 70,000 for purchase of building materials and Babu paid ₹ 9,000 for conveyance charges.

The venture was completed and the balance materials valued at ₹ 12,000 were taken over by Babu. The contract price realized was ₹ 3,00,000. Profits or losses are to be divided in the ratio of 3:2.

Prepare ledger accounts when separate set of books is maintained.

24. From the following particulers relating to Hyderabad branch for the year ended 31.12.90, Prepare Branch A/c in the head office books:

Particulers	₹	₹
Stock at the Branch on 1.1.90		15,000
Debtors at the Branch on 1.1.90		30,000
Petty cash at the Branch on 1.1.90		300
Goods sent to Branch during 1990		2,52,000
Cash Sales 1990		60,000
Received from Debtors 1990		2,10,000
Credit Sales during 1990		2,28,000
Cheques sent to branch during 1990:		
for Salaries	9,000	
for Rent & Rates	1,500	
for Petty Cash	1,100	11,600
Stock at the branch on 31.12.90		25,000
Petty Cash 31.12.90		200

Goods returned by the branch   2,000

Debtors on 31.12.90   48,000

25. Mohan, a retail merchant commenced business with a capital of ₹.12,000 on 1.1.94. Subsequently on 1.5.94 he invested further capital of ₹.5,000. During the year, he has withdrawn ₹.2,000 for his personal use. On 31.12.94, 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 1994.

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

Dept. A – 1,000 units ⎤
Dept. B – 2,000 units ⎬ at a total cost of ₹ 1,00,000
Dept. C – 2,400 units ⎦

Stocks on 1st January were:
Dept. A – 120 units
Dept. B – 80 units
Dept. C – 152 units
Sales were:
Dept. A – 1020 units at ₹ 20 each
Dept. B – 1920 units at ₹ 22.50 each
Dept. C – 2496 units at ₹ 25 each

The rate of gross profit is same in each case. Prepare Departmental trading account

27. Distribution between Single entry and Double entry System.

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B.Com. & B.Com(CA) Degree (Semester) Examinations, July 2020
Part – III : Core Subject : Second Semester : Paper – II

BANKING, THEORY, LAW & PRACTICE
Under CBCS – Credit 4

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

SECTION – A

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

1. The control and poral model facilitates……….

   a) Traditional banking   b) Paperless banking

   c) Virtual banking   d) a and c together

2. Which scheme concentres on compact ares in financing agricultural activities?
   a) Lead bank scheme   b) Village adoption scheme
   c) Service area approach   d) csr

3. The system where two or more banking companies are controlled by one or two individuals is called_____
   a) Chain Banking   b) Group Banking
   c) Mixed Banking   d) indigenous bank

4. The best suited deposit for a trading community is_____
   a) Savinge Deposit   b) Fixed Deposit
   c) Current Deposit   d) Recurring Deposit

5. In the case of a negotiable instrument, the following person generally gets a good title.
   a) Finder of the lost instrument   b) Holder of a stolen instrument
   c) Holder in due course   d) Holder of a forged instrument

6. Marking is statuorily recognised in_____
   a) India   b) England   c) America   d) All of the above

7. 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

8. In which year, SBI was given control of 8 state associated banks under the State Bank of India (Subsidiary Banks) Act, 1959:
   a) 1965   b) 1975   c) 1960   d) 1970

9. Mutual funds are regulated by
   a) Association of Mutual Funds of India (AMFI)
   b) Securities and Exchange Board of India (SEBI)
   c) Reserve Bank of India   d) I RDA

10. In Banking terminology, NPA means
    a) No-Promise Account   b) Non-Personal Account
    c) Non-Performing Asset   d) Net Performing Asset

SECTION – B

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

11. Definition of Banking.

12. What is a credit card?

13. What do you understand by the term " CUSTOMER"

14. Who is called minor?

15. What is a Endorsement?

16. How can an illiterate person sign a cheque ?

17. What is branch banking?

SECTION – C

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

18. a). Distinguish between the Unit Banking and Branch Banking.

[OR]

b). What are the Main functions of RBI?

19. a). What is a banker's lien? When can he exercise such a lien?

[OR]

b). Explain the features of general relationship between a Banker and Customer

20. a). Expalin the role of commercial banks in the economic development of country.

[OR]

b). Outline the features of Savings Bank Account.

21. a). Interpret the features of Negotiable Instrument.

[OR]

b). Difference between General Crossing and Special Crossing

22. a). Explain the statutory protection available to a collecting banker.

[OR]

b). Draw a Fixed deposit receipt and discuss its Main Features.

SECTION – D

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

23. Discuss the functions of Commercial Banks.

24. What instruments are available to the RBI for control of credit?

25. Explain the procedure that is followed by bankers while opening a new account.

26. Distinguishing features between a Cheque and a Bill of Exchange.

27. Distinguish between a Current Account and Savings Account.

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B.Com & B.Com (CA) Degree (Semester) Examinations, July 2020
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. Transfer to capital redemption reserve a/c is not allowed from_____
   a) Profit and Loss account   b) Debenture redemption fund
   c) Workmen Accident fund   d) Profit Prior to incorporation

2. When own debentures are cancelled, any profit on cancellation is transferred to_____
   a) Profit and Loss account   b) General Reserve
   c) Debenture Redemption Reserve   d) Capital Reserve

3. Interest paid into vendor should be divided between pre and post incorporation periods in:
   a) Adjusted time ratio   b) Time ratio
   c) Sales ratio   d) Either Time ratio or Sales ratio

4. The proposed dividend is calculated on_____
   a) Authorized Capital   b) Issued Capital
   c) Called Up Capital   d) Paid Up Capital

5. For calculating market value of a share using Price Earnings Ratio, it is necessary to know_____

a) Earnings Per Share   b) Rate of Dividend

c) Average Profits   d) Super Profits

6. The market value of equity shares is calculated by dividing the capitalized

value of maintainable profits by the _____

a) Number of Equity shares   b) Dividend per share

c) Earnings Per Share   d) Normal Rate of Return

7. When a company converts its equity shares into the capital stock, then the

account to be credited is_____

a) Preference share capital a/c   b) Equity share capital a/c

c) Equity capital stock a/c   d) No entry is required

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. The Liquidator's final statement of account is prepared under which of the

following cases?

a) Creditors voluntary winding up   b) Members voluntary winding up

c) Compulsory winding up by the court   d) All the above

10. In the liquidator's Final Statement of Account, the payment to preference

shareholders is shown before the payment to_____

a) Debenture holders   b) Unsecured Creditors

c) Equity shareholders   d) Preference shareholders

SECTION – B

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

11. Define Shares.

12. What do you mean by Calls in arrears?

13. What is capital Redemption Reserve?

14. Distinguish between Debentures and Shares.

15. What is Sales Ratio?

16. What do you mean by Average Capital employed?

17. Write a note on Intrinsic value of shares?

SECTION – C

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

18. a) .Ganesh Ltd., was registered on 1-7-97 to acquire the running business of

Suneel & co., with effect from 1-1-97. The following was the profit and

Loss account of the company on 31-12-97.

Particulers	₹	Particulers	₹
To Office expenses	54,000	By Gross profit B/d	2,25,000
To Formation expenses (written off)	10,000		
To Stationery & Postage	5,000		
To Selling Expenses	60,000		
To Director' Fees	20,000		
To Net Profit	76,000		
TOTAL	**2,25,000**	**TOTAL**	**2,25,000**

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

[OR]

b).The issued share capital of a company was ₹. 10,00,000 consisting of 10,000 equity shares of ₹. 100 each. The net profits for the last 5 years were: ₹.1,00,000; ₹.80,000; ₹.1,60,000 and ₹.1,40,000 of wich 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company in engaged and where a fair investment return may be taken at 12%.

Compute the value of the company's share by the yield value method.

19. a). A company was incorporated on 1st May 1984 acquiring the business of a sole trader with effect from 1st January 1984. The accounts of the company were closed for the first time on 30th September 1984, disclosing a gross profit of ₹.1,68,000. The establishment expenses were ₹.42,660, directors fees, ₹.3,000 per month, preliminary expenses written off ₹.4,000, rent upto June,1984 was ₹.300 per month which was there after increased to ₹.750 per month. Salary to the manager was at ₹.1,500 per month who was appointed a director at the time of incorporation of the company.

Prepare a statement showing profits prior and subsequent to incorporation assuming the the net sales were ₹.24,60,000, the monthly average of which for the first four months of 1984 was half of that of the remaining period.

[OR]

b). The following extract from the balance sheet of Gayathri Co. Ltd. as on 31st De. 2008 is given to you.

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

The company exercises its option to redeem the Preference Shares on 1st Jan. 2009. The company has sufficient cash.

Give journal entries to record the redemption.

20. a). A firm earned net profits during the last three years as follows:

      I Year 36,000, II Year 40,000, III Year 44,000

  The capital investment of the firm is ₹.1,00,000.

A fair return on the capital, having regard to the risk involved, is 10%.

Calculate the value of goodwill on the basis of 3 years' purchase of super profit.

<div align="center">[OR]</div>

b). Find out goodwill by capitalising super profits:

  a) Normal rate of return 12%

  b) Profit fot the last four years are: ₹.30,000; ₹.30,000; ₹.30,000; ₹.30,000;

  c) Non-recurring income of ₹.3,000 is included in the above mentioned profit of ₹.30,000

  d) Average capital employed is ₹.3,00,000

21. a). You are required to calculate the Time ratio for the Pre and Post incorporations periods from the following particulars:

  a) Date of Incorporation: 1st June 1999

  b) Period of Financial Accounts April 1999 To March 2000

  c) Total wages ₹.4,800

  d) Number of workers: Pre Incorporation Period : 5

                                Post Incorporation Period : 25

Also divide the total wages between Pre and Post Incorporation Periods.

<div align="center">[OR]</div>

b). The following is the Balance Sheet of NSC Ltd. as on 31st Dec. 1998

Liabilities	₹	Assets	₹
4,000 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 shares have no prior claim as to payment of dividend or to repayment of capital).

22. a). Kailash Ltd. purchased the business of Main Bros. for ₹. 54,00,000 payable in fully paid shares of ₹.100 each. What entries will be made in the books of Kailash Ltd., if such issue is

(a) at par

(b) at a premium of 20% and

(c) at a discount of 10%?.

[OR]

b). A company purchased Building of the book value of ₹. 1,98,000 from another firm. It was agreed that purchase consideration be paid by issuing 10% Debentures of ₹.100 each. Give Journal entries if the debentures have been issue;

   i) at par

   ii) at discount of 10% and

   iii) at a premium of 10%

SECTION – D

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

23. On 1st April 1995, A Ltd. issued 50,000shares of ₹. 100 each payable as follows:

   ₹. 20 on application

   ₹. 30 on allotment

   ₹. 25 on 1st Oct. 1995 and ₹. 25 on 1st Feb. 1996

By 20th May, 40,000 shares were applied for and all applications were accepted. Allotment was made on 1st June. All sums on allotment were received on 15th July. Those on 1st call were received on 20th October. When accounts were closed on 31st March 1996, the second and final call on 400 shares had not been received. Journalise the transactions.

24. The following Trial Balance of Nallis Ltd. as at 30th Dec. 1998 is given to you.

Debit	₹	Credit	₹
Stock (1.1.1998)	80,000	8,000 qruity shares of ₹. 100 each, ₹.75 paid	6,00,000
Bank	17,600	6% debentures	2,00,000
Patents	60,000	Sundry creditors	1,00,000
Calls-in-arrears	20,000	General reserve	80,000
Returns inwards	30,000	Sales	10,00,000
Purchases	7,72,000	Returns outwards	20,000
Wages	1,08,000	P & L A/c (Cr)	12,000
Insurance Prepaid	400		
Bills receivable	30,000		
Sundry debtors	80,000		

Discount on issue of debentures	10,000		
Plant & Machinery	4,00,000		
Land & Buildings	3,00,000		
Insurance	4,000		
General expenses	40,000		
Extablishment expenses	60,000		
TOTAL	**20,12,000**	**TOTAL**	**20,12,000**

Additional Information:

a). The Value of stock on 31st Dec. 1998 was ₹. 74,000.

b). Outstanding wages totalled ₹. 10,000.

c). A provision 5% is to be created on sundry debtors for doubtful debts.

d). Depreciate patents @ 10% and Plant & Machinery @ 7½ % and on

Land & Building @ 4%.

You are required to prepare Statement of profit & Loss for the year ended

31.12.1998 and Balance Sheet as on that date.

25. On 31st December 1998, the balance sheet of a limited company disclosed the following position.

Liabilities	₹	Assets	₹
Issued Capital in ₹.10 shares	8, 00, 000	Fixed Assets	10, 00, 000
Profit and Loss account	40, 000	Current Assets	4, 00, 000
Reserves	1, 80, 000	Goodwill	80, 000
5% Debentures	2, 00, 000		
Current Liabilities	2, 60, 000		
TOTAL	**14, 80,000**	**TOTAL**	**14, 80,000**

On 31 December 1998, the fixed assets were independently valued at ₹.7,00,000 and the goodwill at ₹.1,00,000. The net profit for the three years were 1996 - ₹.1,03,200; 1997- ₹.1,04,000 and 1998 - ₹.1,03,300 of which 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair return on investment may be taken at 10%. Compute the value of the company's share by (a) the Net Assets Method and (b) the Yield Method.

26. A company earned the following net profits during the last four years after taxes: 1986 - ₹.60,000; 1987 - ₹.65,000; 1988 - ₹.75,000 and 1989 - ₹.70,000. The capital employed in the business was ₹.6,00,000. Reasonable rate of return, normal in the industry was 10%. Super profits of the company can be mainrained for 5 years.
Find out goodwill of the company
i) If the present value of annuity of ₹.1 for five years at 10% is 3.78 and the goodwill should be valued on annuity basis.
ii) If the super profits should be capitalized at the normal rate of return.
iii) If goodwill is 5 years purchase of the super profits.

27. A company was incorporated on 1st May 1984 acquiring the business of a sole trader with effect from 1st Janyary 1984. The accounts of the company were closed for the first time on 30th September 1984, disclosing a gross profit of ₹.1,68,000. The establishment expenses were ₹.42,600, directors' fees ₹.3,000 per month, preliminary expenses written off₹. 4,000, rent upto June, 1984 was ₹.300 per month which was thereafter increased to ₹.750 per month. Salary to the manager was at ₹.1,500 per month who was appointed a director at the time of incorporation of the company.

    Prepare a statement showing profits prior and subsequent to incorporation assuming that the net sales were ₹.24,60,000, the monthly average of which for the first four months of 1984 was half of that of the remaining period.

Y Y Y Y Y

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]

B.Com. & B.Com(CA) Degree (Semester) Examinations, July 2020
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. The rate of depreciation on furniture is:

   a) 5%   b) l0%   c) 15%   d) 20%

2. Not a capital asset:

   a) Agricultural land situated in a village b) Goodwill of business

   c) Car used for business purposes   d) Jewellery

3. Sections related to clubbing of income are:

   a) Sections 60 to 69   b) Sections 60 to 64

   c) Sections 60 to 67   d) Sections 68 to 69

4. The only loss allowed to be carried forward among Incomes from

   other sources is

   a) Loss from card games   b) Loss due to lotteries

   c) Loss from crossword puzzles

   d) Loss on account of owning and maintaining race horses.

5. Ram paid medical insurance premium on his health ₹ 10,000 in cash.

   Deduction shall be allowed to him U/s 80D :

   a) ₹ 5,000   b) ₹ 10,000   c) ₹ 15,000   d) Nil

6. Mr. A pays a rent of ₹ 7,000 per month. His adjusted total income is ₹ 3,80,000. He is also in receipt of HRA. He would be eligible for a deduction under section 80GG of an amount of:

a) ₹ 24,000   b) ₹ 32,000   c) ₹ 60,000   d) Nil.

7. The rate of education cess & SHEC is:

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

8. Payment of remuneration to a partner under Section 40 (b) is based on

a) Gross profit   b) Net profit

c) Operating profit   d) Book profit

9. Due date of filing of return by a non business assessee is
a) 30th June   b) 31st August
c) 31st July   d) 30th November

10. PAN must be quoted when the fixed deposit with the bank exceeds.

a) ₹ 25,000   b) ₹ 50,000   c) ₹ 10,000   d) ₹ 20,000

SECTION – B

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

11. Define the term profession.

12. List out the kinds of capital assets.

13. What do you understand by aggregation of income?

14. What do you mean by set off of losses?

15. List out the provisions for allowing deduction in case of a person with disability under section 80 U.

16. What is Capital Gain?

17. List out any Four Deemed incomes.

SECTION – C

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

18. a). Shri Radhey Lal, the proprietor of a flour mill, has prepared the following profit &loss account for the year ending 31 st March, 2019. You are required to compute his income from Business income for the assessment year 2019 – 2020:

Particulers	₹	Particulers	₹
Trade Expenses	450	Gross Profit	2, 35, 900
Establishment Charges	2, 200	Dividend from a co-operative society	2, 600
Rent, Rates & Taxes	1, 400	Rent from building let out	500
Discount & Allowances	200	Bad debts recovered (Allowed as deduction in an earlier year)	2, 000
Income Tax	700		
Advertisement Expenses	1, 450		
Postage & Telegrams	100		
Gifts and Presents for publicity	125		
Fire Insurance Premium	250		
Charities	375		
Donations	400		
Repairs and Renewals	250		
Audit Fees	250		
Net Profit transferred to capital a/c	2, 32, 850		
TOTAL	**2, 41, 000**	**TOTAL**	**2,41,000**

[OR]

b). Mr.A provides the following data regarding his transaction for the sale of his residential house for the Assessment Year 2019-2020. Compute the amount of capital gain to be included in the Total Income for the Assessment Year 2019-2020:

Particulers	₹
House purchased in 2001-02	4,50,000
Sold in November 2018	42,00,000
Purchased another residential house in Sep 2018	16,00,000
Invested in bond of NHA of India u /s 54EC in jan 2019	10,00,000

The cost inflation index in 2001-02 was 100 and for 2018-2019 it was 280.

19. a). In what circumstances is the income of one person treated as the income of another.

[OR]

b). From the following particulers compute the total income of Mr.David for the assessment year 2019-20.

Particulers	₹
Loss from house property	-10,000
Short term Capital gain on sale of shares	1,05,000
Long term Capital loss on sale of bonds	-85,000
Other Sources: Interest Government Securities	10,000

The assessee has unabsorbed depreciation of ₹.25,000 being brought forward form 2016-17. Assessee had closed the business and all the assets have been disposed of.

20. a). From the following information compute the amount entitled to deduction under section 80C of the Income Tax Act of Mr.X for the Assessment Year 2019-2020:

i). Premium paid ₹.5,000 on the Life policy of his own life,

ii). Premium paid ₹.16,000 on life policy of his major son's life.

iii). Premium paid ₹.1,000 on life policy of his married daughter

iv). Contribution to Recognised Provident Fund ₹.5,000.

v). Contribution to Public Provident Fund ₹.4,000

vi). Investments in National Savings Certificate VIII Issue ₹.10,000.

vii). Deposits in the Home Loan Account ₹.8,000.

viii). Contribution to ULIP ₹.5,000

ix). Life insurance policy of ₹.50,000 taken in 2018 on wife's life, premium paid ₹.4,000 out of agricultural income.

[OR]

b). Calculate deduction u/s 80-c from the following:

Particulers	₹
i) Contribution to RPF	15,000
ii) Contribution towards NSC-VII issue	11,000
iii) Insurance premium on own life	25,000
(Sum assured ₹.1,50,000)	
v) Contribution towards the life of his wife	2,500
(Sum assured ₹.45,000)	

21. a). Draw the rule of computing Income from Business.

[OR]

b). Mr. Krishna purchased a piece of Land on 4-1-1998 for 50,000. This Land was sold by him on 2-9-2018 for 15,00,000. The market value of Land as on 1-4-2001 was 1,00,000. Expenses on sale were 2% of the transfer price. Compute the Capital Gains (taxable) for the Assessment Year 2019-20. Assume the Cost Inflation Index for 2018-19 to be 280.

22. a). Explain the Provisions governing the Set-off of Losses.

[OR]

b). Ramakrishna is a Chartered Accountant. He has submitted the following Income and Expenditure Account for the year 2018-19. Compute his income from profession for the Assessment Year 201-20:

Expenses	₹	Income	₹
To Office Rent	33,000	By Audit fees	3,00,000
To Salary to Staff	75,000	By Financial Consultancy Service	60,000
To Charities	5,000	By Interest on Deposits in a Bank	22,000
To Gifts to relatives	6,000	By Dividends on Units of UTI	6,000
To Subscription for Journals	2,400	By Accountancy works	32,000
To Drawings	16,000		
To Car expenses	24,000		
To Household expenses	8,600		
To NSCs purchased	20,000		
To Net Income	2,30,000		
	4,20,000		**4,20,000**

Additional information:

i) Office rent ₹3,000 though paid is not recorded.

ii) Depreciation of car during the year is ₹6,000.

iii) 30% of car expenses are related to personal purposes.

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

23. Mr.Bhagwandas is a registered medical practitioner. He keeps his books on cash basis, and his summarized cash account for the year ended 31st March ,2019 is as under:

Particulers	₹	Particulers	₹
Balance b/d	1, 22, 000	Cost of medicines	10, 000
Loan from bank for private purposes	3,000	Surgical equipments	8, 000
Sales of medicines	25, 250	Motor-car	1, 20, 000
Consultation fees	1, 55, 000	Car expenses	6, 000
Visiting fees	24, 000	Salaries	4, 600
Interest on govt. securities	4, 500	Rent of dispensary	1, 600
Rent from property (not subject to local taxes)	3, 600	General expenses	300
		Personal expenses	1, 11, 800
		Life insurance premium	3, 000
		Interest on loan from bank	300
		Insurance of property	200
		Balance c/d	71, 550
TOTAL	**3, 37, 350**	**TOTAL**	**3, 37, 350**

Compute his income from profession and house property for the Assessment year 2019-2020 by taking into account the following further information:

a). One-third of motor-car expenses are in respect of his personal use.

b). Depreciation allowable on car and surgical equipment is @15%.

24. Mr.Singh,a resident of India submits the following particulars of his income for the assessment Year 2019 - 2020:

Particulers	₹
1. Income from house letout(computed)	9,500
2. Profit from radio business	19,600
3. Interest from Firm	1,800
4. Speculation Income	1,900
5.Short-term capital gains	3,200
6. Long-term capital gains	1,400

The following items have been brought forward from the preceding Assessment year 2018-2019:

Particulers	₹
1.Loss from radio business	4, 600
2. Unabsorbed depreciation	1, 000
3. Speculation loss	3, 200
4. Short-term capital loss for the year 2014-2015	4, 100
5. Long-term capital loss for the year 2015-2016	3, 950
6. B/F loss from house property	3, 000

Current year's depreciation amounted to ₹.500. You are required to compute his gross total income and deal with the carry-forward of losses.

25. Mr. X purchase a house property for ₹.26,000 on 10th May 1962. He gets the first floor of the house constructed in 1967-68 by spending ₹. 40,000. He dies on 12th September 2003. The property is transferred to Mrs. X by his will. Mrs. X spends ₹.80,000 and ₹.26,700 during 2006-07 and 2008-09 respectively for reconstruction of the property. Mrs. X sells the house property for ₹.95,00,000 on 15th March 2019 (brokerage paid by Mrs. X is ₹.41,500). The fair market value fo house on 1st April, 2001 is ₹.4,60,000. CII for 2006-2007 ₹.122 for 2008-09 is ₹.137 for 2018-19 ₹.280 for 2001-02 ₹.100 for 2003-04 is ₹.109. Compute the capital gains for the A.Y.2019-20

26. Shri. Manikantan has made the following payments in the PY: 2018-19.
    i) ₹.10,000 paid by cheque to GIC for insuring his own health.
    ii) ₹.15,000 paid by cheque to GIC to insure health of Mrs. Manikantan.
    iii) ₹.5,000 paid by cash to GIC to insure the health of Manikantan'
Minor child
    iv) ₹.4,000 paid by cheque to GIC to insure the health of dependent brother.
    v) ₹.18,000 paid by cheque to GIC to insure the health of dependent Mother.
    vi) ₹.8,000 paid by cheque to GIC to insure the health of father (Not dependent on him) (age 65 years)
    vii) ₹.1,200 paid by cheque to GIC to insure the health of grandfather. (dependent upon him)
    viii) ₹. 4,500 paid by cheque to GIC for insuring health of his Minor son, not dependent upon him. Preventive health check-up of assessee: ₹.6,000.
    ix) ₹. Shri. Manikantan also paid ₹.15,000 towards pension fund of LIC.
    x) Manikantan's Salary income per month is ₹.12,000. Rent received from Letout property is ₹.6,000 p.m. Municipal taxes paid ₹. 2,000. His share of income received from HUF `.60,000.
Compute the taxable income of Shri. Manikantan for AY: 2019-20.

27. What are the deductions allowed to a business man in computing business Profits?

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
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[Affiliated to Madurai Kamaraj University]
B.Com Degree (Semester) Examinations, April 2020
Part – III : Core Subject : Fourth Semester : Paper – III
COMMERCIAL LAW
Under CBCS – Credit 4

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

SECTION – A

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

1. When offer is made to a definite person, it is known as:

   a) General offer   b) Cross offer   c) Counter offer   d) Special offer

2. When consent to a contract is caused by undue influence, the contract is:

   a) Void   b) Voidable   c) Valid   d) Illegal

3. Quantum meruit means:

   a) A non – gratuitous promise   b) As much as is earned

   c) An implied promise   d) As much as is paid

4. In a contract of guarantee, a person who promises to discharge another's
   liability, is known as:

   a) Principal debtor   b) Creditor   c) Surety   d) Indemnified

5. The delivery of goods by one person to another for some specific purpose,
   is known as:

   a) Bailment   b) Hypothecation c) Pledge   d) Mortgage

6. A bailee has

   a) A right of particular lien over the goods bailed b) A right of generation

c) A right of both particular and general lien

d) No lien at all over the goods bailed

7. A person may act on behalf of another without his knowledge or consent

  a) Agency by ratification   b) Agency by necessity

  c) Agency by estoppel   d) Agency by holding out

8. _____ agent is a person who has authority to do all acts connected with

  a particular trade or business,

  a) General   b) Special   c) mercantile   d) Sub – agent

9. The doctrine of caveat emptor means that:

  a) Let the seller beware   b) Let the buyer beware

  c) Let the buyer beware and take chance   d) Let the creditor beware

10. Where is an auction sale, the seller appoints more than one bider, the sale is:

  a) Void   b) Conditional   c) Illegal   d) Voidable

SECTION – B

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

11. Define 'Contract'

12. What is offer?

13. What is actual performance?

14. What is Quasi contract?

15. Who is a Broker?

16. What is Goods?

17. Who can be an Agent?

SECTION – C

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

18. a). Explain any Five essential elements of a valid contract.

[OR]

  b). What are the essential Features of a wager?.

19. a). What are the features of Quasi contract?.

[OR]

  b). Explain the different types of Quasi contract.

20. a). Explain the different kinds of Damges.

[OR]

  b). Distinguish Pledge and Bailment.

21. a). Explain the essentials of agency.

[OR]

  b). What are the Duties of Principal?

22. a). Explain the essentials of a contract of sale.

[OR]

  b). Explain the difference between the sale and Hire purchase.

SECTION – D

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

23. Explain the classification of contract.

24. Distinguish between contract of Indemnity and contract Guarantee

25. Explain the different kinds of Agents.

26. Differentiate Sub- Agent and Substitute Agent with example.

27. Explain the distinquish between sale and agreement to sell.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
B.Com. & B.Com(CA) Degree (Semester) Examinations, April 2020
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. Which of the following sections deal with qualifications of the auditor?

   a) Section 226 (1) and section 226(2)

   b) Section 224 (1) and section 224 (2)

   c) Section 226 (3) and section 226(4)   d) Section 224(3) & Sec.224

2. Auditing is compulsory for

   a) Small scale business   b) Partnership firms

   c) Joint stock Companies   d) Proprietary Concerns

3. A purchase requisition slip should be prepared by the head of the

   department in

   a) Internal check as regards credit purchase

   b) internal check as regards credit sales

   c) internal check as regards cash sales d) Continuous audit of cash purchase

4. Stock should be valued at

   a) Cost   b) Market price

   c) Cost or Market prices whichever is lower

   d) Cost less depreciation.

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. The preparation of total debtors and total creditors account is a
    a) Self balancing b) Sectional balancing c) Both a and b d) ledger balance

7. Which of the following financial statements assertions are addressed by testing the cut off for plant asset addition?
    a) Existence and ownership   b) Valuation and disclosure
    c) Possession and ownership   d) Completeness and valuation

8. The stock in respect of which no certificate is issued by the issuing authority to the purchaser
    a) Closing stock   b) Bearer   c) inscribed stock   d) share warrants

9. The accountant of England still maintained that the auditors would be protected because the plaintiff must prove that.
    a) That the statement was untrue in fact
    b) That the person making it knowing that it was untrue
    c) That the plaintiff did act in reliance in it and suffered damages
    d) All the above.

10. Under which of the following section auditor has a duty to enquire into six specified matters and report by exception?
    a) Section 227(4A)   b) Section 227 (IA)
    c) Section 227 (2)   d) Section 227(3)

SECTION – B

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

11. Define Auditing

12. What is Audit Programme?

13. Define the term 'Internal Check'.

14. What is Vouching?

15. What is Voucher?

16. Define Verification.

17. What is Audit Report?

SECTION – C

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

18. a) .Identify the Primary objectives of Auditing.   **[OR]**

    b). State the removal of Auditor.

19. a). List out the objectives of Internal check.   **[OR]**

    b). Write a note on Internal check system in respect of Credit Sales.

20. a). Explain the objectives of Vouching.   **[OR]**

    b). Bring out the requisites of Valid Voucher.

21. a). Point out the principles of Verification.   **[OR]**

    b). Distinguish between auditing and accountancy?

22. a). Point out the Criminal Liability of an Auditor.   **[OR]**

    b). Vouching is the backbone of auditing - Explain.

SECTION – D

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

23. Elucidate the rights of an Auditor.

24. Discuss the duties of an Auditor.

25. Describe Vouching of Payment in respect of salaries.

26. Enumerate valuation of Freehold properties and Lease properties.

27. What are the types of Audit Report? Prepare a clean Audit Report.

Y Y Y Y Y

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. & B.Com(CA) Degree (Semester) Examinations,   April 2020

Part Ë III : Elective Subject : Sixth Semester : Paper Ë I

MANAGEMENT ACCOUNTING

Under CBCS Ë Credit 5

Time: 3 Hours   Max. Marks: 75

SECTION – A

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

1. Horizontal analysis is done by analyzing

   a) Financial statements of a particular year

   b) Half yearly statement

   c) Financial statements of several years

   d) Noneof the above.

2. The Liquid Ratio should be around

   a) 4   b) 5   c) 2   d) 1

3. Depreciation is

   a) An external source of funds   b) An application funds

   c) A Non Fund item   d) Reserves

4. Premium of redemption of debentures is

   a) A cash inflow   b) Cash out flow   c) an Income   d) an Asset

5. P/V Ratio is

   a) Price Volume Ratio   b) Price Variance Ratio

   c) Contribution to Sales Ratio   d) Total cost to sales Ratio

6. Marginal cost can be alternatively called _____ cost.

   a) Fixed   b) Variable

   c) Semi variable   d) Non-Operating expenses

7. Usually standards are set up on the basis of

   a) Past performance   b) Ideal performance

   c) normal performance   d) Attainable high performance

8. Total Material Cost Variance =

   a) Standard cost of materials ó actual cost of materials

   b) Standard cost of materials + actual cost of materials

   c) Actual cost of materials - actual cost of labour

   d) Actual cost of materials + actual cost of labour

9. Purchase budget refers to

   a) Purchase of fixed assets   b) Purchase of Raw materials

   c) Purchase of advertising and distribution materials

   d) Purchase of office supplies

10. Actual performance may differ from _____ performance.

   a) Budgeted   b) Sales   c) Profit   d) Loss

SECTION – B

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

11. Define Management Accounting

12. State the different types of Financial Statement Analysis.

13. What is Working Capital?

14. What do you mean by Casl flow statement?

15. Y jcᵛ"fq"{qʷ"ʷpfgtuᵛcpf"d{"ᵛjg"ᵛgt o"õDtgcm"Gxgp"PointöA

16. Mention the different types of various.

17. What is c"÷Tcᵛkqø?

SECTION – C

Answer ALL Questions :   (5 × 5 = 25)

18. a) Distinguish between management Accounting and financial Accounting.

(OR)

   b) Calculate Gross Profit Ratio from the following figures :

	Rs.
Sales	10,00,000
Sales returns	1,00,000
Opening stock	2,00,000
Purchases	6,00,000
Purchase returns	1,50,000
Closing stock	65,000

19. a) From the following prepare a statement showing changes in working capital during 2019.

Balance Sheets of Hari Ltd. as on 31ˢᵗ December

Liabilities	2018 `	2019 `	Assets	2018 `	2019 `
Share capital	6,00,000	6,00,000	Fixed Assets	10,00,000	11,20,000
Reserves	50,000	1,80,000	Less: Depreciation	3, 70000	4,60,000
Profit and loss account	40,000	65,000		6,30,000	6,60,000
Debentures	3,00,000	2,50,000	Stock	2,40,000	3,70,000
Creditors for goods	1,70,000	1,60,000	Book debts	2,50,000	2,30,000
Provision for Income tax	60,000	80,000	Cash in hand and at Bank	80,000	60,000
			Preliminary expenses	20,000	15,000
	12,20,000	13,35,000		12,20,000	13,35,000

[OR]

   b) From the following Balance Sheets of Arvind Ltd., you are required to prepare a cash flow statement :

Liabilities	1989 `	1990 `	Assets	1989 `	1990 `
Share capital	4,00,000	5,00,000	Cash	60,000	94,000
Trade creditors	1,40,000	90,000	Debtors	2,40,000	2,30,000
Profit & Loss A/c	20,000	46,000	Stock	1,60,000	1,80,000
			Land	1,00,000	1,32,000
	5,60,000	**6,36,000**		**5,60,000**	**6,36,000**

20. a) Prepare marginal cost statement from the following particulars :

	Rs.
Variable cost :	
Direct materials	4,500
Direct wages	2,500
Factory overheads	1,500
	8,500
Fixed cost :	
Administrative expenses	1,250
Total cost	9,750
Profit	5,250
Sales	15,000

(OR)

b) Vasanth Ltd. presents the following results for one year. Calculate the P/V Ratio, BEP and Margin of Safety.

	Rs.
Sales	2,00,000
Variable costs	1,20,000
Fixed cost	50,000
Net profit	30,000

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. of materials at ` . 4.50 per kgs. Calculate

     i) Materials Cost Variance   ii) Material price Variance and

    iii) Materials Usage Variance

[OR]

b) The standard material and standard cost per kg. of material required for
the production of one unit of product A is as follows:

       Materials - 5 kgs

       Standard Price ó ` . 5 per kg.

The actual production and related material data are as follows:

       400 units of product A

       Material used 2,200 kgs

       Price of Materials ` .4.50 per kg

  Calculate: i) Material Cost Variance

          ii) Material Usage Variance

          iii) Material Price Variance

22. a) Prepare a production budget for 3 months ending 31-3-1998 for a
factory producing 5 products, on the basis of the following information.

Type of product	Opening stock (units)	Budget sales (units)	Desired closing stock (units)
A	5,000	20,000	4,000
B	6,000	25,000	6,000
C	10,000	50,000	11,000
D	1,000	10,000	1,000
E	2,000	5,000	5,000

(OR)

b) Explain the advantages of Marginal Costing.

SECTION – D

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

23. The following figures relate to Nirmala Traders Ltd. For the year ended 31st March 2000.

Trading and Profit and loss Account

Particulers	`	Particulers	`	`
To Opening stock	75,000	By sales	5,20,000	
To purchases	3,25,000	Less:Return	20, 000	5,00,000
To Gross profit	2,00,000	By closing stock		1,00,000
	6,00,000			**6,00,000**
To Operating expenses:		By Gross profit		2,00,000
Administration	40, 000	By Non ó operating income		
Selling and distribution	25,000			
To Non óoperating expenses:		Dividend		9, 000
Loss on sale of assets	5000	Profit on sale on sale of shares		11, 000
To Net profit	1,50,000			
TOTAL	**2,20,000**	TOTAL		**2,20,000**

Balance Sheet as on 31st March 2019

Particulers	`	Particulers	`
Issued capital 2,000 Equity shares of Rs.100 each	2,00,000	Land and building	1,50,000
Reserves	90,000	Plant and Machinery	80,000
Current liabilities	1,50,000	Stock	1,00,000
Profit and loss a/c	60,000	Debtors	1,40,000
		Cash and Bank	30,000
TOTAL	**5,00,000**	TOTAL	**5,00,000**

Calculate: i) Gross profit ratio   ii) Operating ratio
iii) Operating profit ratio   iv) Net profit ratio
v) Expenses ratio   vi) Stock turnover ratio
vii) Return on total resources   viii) Turnover of fixed assets
ix) Turnover to total assets.

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

Particulars	30th June 2018	30th June 2019
Cash	5,000	2,300
Debtors	17,500	19,200
Stock	12,500	11,000
Land	10,000	15,000
Building	25,000	27,500
Machinery	40,000	43,000
	1,10,000	**1,18,000**
Creditors	18,000	20,500
Bank loan	15,000	19,500
Capital	77,000	78,000
TOTAL	**1,10,000**	**1,18,000**

Drawings of Mr. Sridhar during the year was `. 20, 000,  Depreciation charges on machinery was `. 4, 000.

25. Assuming that the cost structure and selling prices remain the same in periods I and II find out.

i). P/V ratio   ii). B.E. 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

Period	Sales (`.)	Profit (`.)
I	1,20,000	9,000
II	1,40,000	13,000

26. From the following information of production of product No.444 calculate:

i. Material cost variance   ii. Material price variance

iii. Material usage variance   iv. Material mix variance

Material	Standard Quantity kg.	Standard Price `.	Actual Quantity kg	Actual Price `.
X	20	5	24	4.00
Y	16	4	14	4.50
Z	12	3	10	3.25
	48		48	

27. Draw up a flexible budget for overhead expenses on the basis of the following data and determine the overhead rates at 70%, 80% and 90% plant capacity.

Particulars	At 70% Capacity `.	At 80% Capacity `.	At 90% Capacity `.
Variable Overheads			
Indirect labour	-	12,000	-
Stores including spares	-	4,000	-
Semi- Variable Overheads:			
Power	-	20,000	-
(30% fixed, 70% variable)			
Repair and maintenance	-	2,000	-
(60% fixed,40% variable)			
Fixed Overheads	-		-
Depreciation	-	11,000	-
Insurance	-	3,000	-
Salaries	-	10,000	-
Total Overheads	-	62,000	-

Estimated direct labour hours: 1, 24,000 hrs.

Y Y Y Y Y

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]

B.A. & B.Sc. Degree (Semester) Examinations, April 2020
Part – IV : Non Major Elective Subject : Second Semester : Paper – I

ELEMENTS OF INCOME TAX
Under CBCS – Credit 2

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

SECTION ó A

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

1. Income tax is levied as a

   a) Direct tax   b) Indirect tax   c) Local tax   d) Wealth tax

2. The present Income Tax Act is known as:

   a) Income Tax Act, 1922   b) Income Tax Act, 1886

   c) Income Tax Rule, 1962   d) Income Tax Act, 1961

3. Income tax is levied by

   a) State government   b) Central government

   c) Local authority   d) State and central government

4. The daily allowance received by a Member of Parliament is:

   a) Exempt

   b) Taxable

   c) To be included in total income for tax purpose

   d) None of these

5. As per the first basic condition to determine residential status, a person should have been in India during the previous year concerned for

   a) 60 days or more   b) 120 days or more

   c) 182 days or more   d) 240 days or more

6. Perk is:

    a) Cash paid by employer to employee

    b) Facility provided by employer to employee

    c) Amount credited to employee's account

    d) None of these

7. The basis of charge for Tax on Income from house property is

    a) Annual Value   b) Rental Value

    c) Municipal Value   d) Market Value.

8. For capital gain being long-term capital gain, an assessee should

    retain the asset for a period of:

    a) 24 months   b) 36 months

    c) More than 36 months   d) 12 months

9. Clubbing of Incorne is a method to discourage

    a) Tax Evasion   b) Tax avoidance

    c) Excessive exemptions   d) excessive tax payment

10. Who controls income tax department:

    a) Income Tax Commissioner   b) C. B. D. T.

    c) 1. T. O.   d) GST Council

SECTION – B

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

11. What do you mean by Income Tax?

12. Who is Liable to Pay Income Tax?

13.

14. Who is a Assessee?

15. What is Assessment year and Previous Year?

16. What is Gross Total Income and Total Income?

17. State any Five heads of Income under income Tax Act 1961.

SECTION – C

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

18. a) Explain the characteristics of Income Tax.

[OR]

   b) Discuss the Provisions for computing Total income of Individual.

19. a) What is exempted income? List out the ten exempted incomes under

   Income Tax Act.

[OR]

   b) What do you mean by agricultural income? What are its Kinds?

20. a) How is the residence of assesses determined for income tax purpose?

[OR]

   b) Explain the incidence of residence on tax Liability.

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
B.Com. Degree (Semester) Examinations, April 2020
Part – IV : Skill Based Subject : Fourth Semester : Paper – I

REASONNING ABILITY
Under CBCS – Credit 2

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

SECTION – A

Answer ALL Questions :   **(75 × 1 = 75)**

1. Which term comes next in the sequence: AC, FH, KM, PR,.?

   a) UW   b) VW   c) UX d) None

2. Find the next term in the alpha-numeric series –OP--, MO--N, -- --PN,

   MOP--?

   a) MPNMOP   b) MNPMON   c) MNOMPN   d) None

3. Mumbai:Maharashtra:: Trivandrum : ?

   a) Kolkata   b) Kerala c) Gujarat   d) None

4. Mango: Fruit : : Potato : ?

   a) Root   b) Fruit   c) Stem d) None

5. Choosing the odd word

   a) Zebra b) Lion c) Tiger d) Horse

6. Choosing the odd word

   a) Apple   b) Marigold   c) Rose d) Lotus

7. In a certain code letter in the word TEACHER is written as VGCEJGT.

   How is CHILDREN written in that code?

   a) EJKNEGTP b) EGKNFITP c) EJKNFTGP D) None

8. If HEALTH is written as GSKZDG, then how will NORTH be written in that code?

   a) OPSUI b) GSQNM c) FRPML d) None

9. Pointing towards a person, a man said to a woman, "His mother is the only daughter of your father" How is the woman related to that person?

   a) Daughter   b) Sister c) Mother   d) None

10. Pointing to a lady's in the photograph, Shaloo said, " Her son's father is the son-in-law of my mother" How is Shaloo related to the lady?

   a) Aunt   b) Sister   c) Mother d) None

   Study the following information carefully and answer the given questions:
   i) B and E are good in Dramatics and Computer Science
   ii) A and B are good in Computer Science and Physics
   iii) A, D and C are good in History and dramatics
   iv) C and A are good in Physics and Mathematics
   v) D and E are good in History and Dramatics.

11. Who is good in Physics, History and Dramatics

   a) B   b) C   c) D   d) None

12. Who is good in Physics, History, and Mathematics, but not in Computer Science?

   a) B   b) C   c) D   d) None

13. Find the missing character from among the given alternatives.
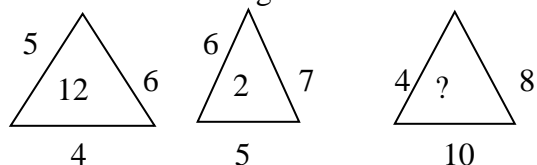
14. Anuja goes 5 km towards East from a fixed point N, and then 35 km after turning to her left, Again she goes 10 km after turning to her Right. After this she goes 35 km after turning to her Right how for is she from N ?

   a) 15 b) 10 c) 5 d) None

15. Viki walks 4 km towards East then turns to his right and walks 5 km. Again turning to her left he walks 4 km and stopped. What is the shortest distance between starting point and ending point.

   a) 4 b) 5 c) 9 d) None

16. Which of the following diagrams indicates the best relation between Factory, product and machinery?
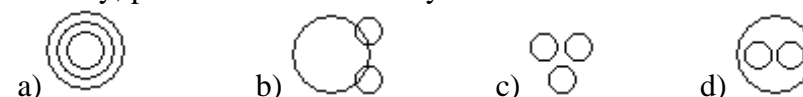
17. Which of the following diagrams indicates the best relation between Author, Lower and Singer?
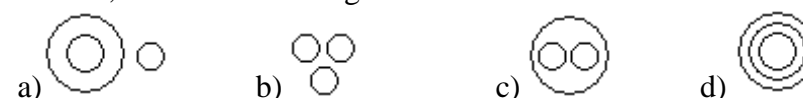
   Choose the venn diagram which best illustrates the three given classes in each of the following questions?
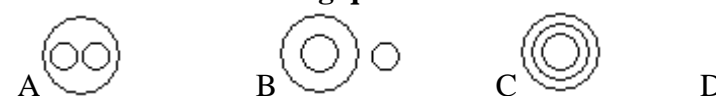
18. Vegetables. Potato, Cabbage
19. Week, Day, Year
20. Judge, Thief, Criminal
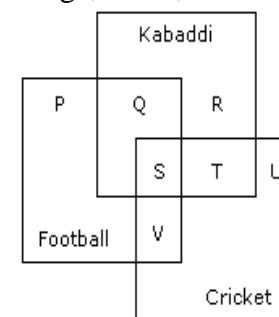
21. Study the diagram and identify the students who play all the three games

    a) P + Q + R   b) V + T   c) S + T + V   d) S

22. Which of the following words will come forth in the English dictionary?

    a) False   b) Follow   c) Faithfully   d) Fallible

23. Which of the following words will come second in the English dictionary?

    a) Magical   b) Magnify   c) Maternal   d) Magnetic

24. Arrange following words according to dictionary arrangement

    1.Epitaxy 2.Episode 3. Epigene 4. Epitome 5.Epilogue

    a) 1,2,3,4,5   b) 3,2,5,4,1   c) 3,5,2,1,4   d) None

25. How many such 5s are there in the following number sequence each of

    which is Immediately preceded by 3 or 4 but not immediately followed by

    8 or 9?   3 5 9 5 4 55 3 5 8 4 5 6 7 3 5 7 5 5 4 5 2 3 5 1 0

    a) One   b) Three   c) Five   d) None

26. If '+' means 'minus', 'x' means 'divided by', '+' means 'plus' and '-'

    means 'multiplied by', then which of the following will be the value of the

    expression 252 x 9 - 5 + 32 / 92 ?

    a) 95 b) 192 c) 200 d) None

27. If +means x, x means - , / means + and – means +, then which of the

    following gives the   result of 175-25/5+20x3 + 10 ?.

    a) 77   b) 160   c) 240 d) None

28. Arrange the words given below in a meaningful sequence.

    1. Key   2. Door 3.Lock 4.Room 5.Switch on

    a) 5, 1, 2, 4, 3   b) 4, 2, 1, 5, 3   c) 1, 3, 2, 4, 5   d) None

29. Arrange the words given below in a meaningful sequence.

    1.Leaf   2.Fruit   3.Stem 4.Root 5.Flower

    a) 3, 4, 5, 1, 2   b) 4, 3, 1, 5, 2   c) 4, 1, 3, 5, 2 d) None

30. Arrange the words given below in a meaningful sequence.

    1. Nation   2. Village   3.City   4.District   5.State

    a) 2, 3, 4, 5, 1   b) 2, 3, 4, 1, 5   c) 1, 3, 5, 4, 2 d) None

Read the conclusion and then decide which of the given conclusions logically follows from the two given statements, disregarding commonly known facts.

a) If only conclusion I follows   b) If only conclusion II follows

c) If neither conclusion I and II follows

d) If both conclusion I and II follows

31. Statements   : All men are dogs. All dogs are cats

    Conclusions : All men are cats. All dogs are cats

32. Statements   : All film stars are playback singers. All film directors are film stars.

    Conclusions : All film directors are playback singers. Some film stars are film directors.

33. Statements   : All pens are roads. All roads are houses

    Conclusions : All houses are pens. Some houses are pens

34. Statements   : All huts are mansions. All mansions are temples.

    Conclusions : Some temples are huts. Some temples are mansions

35. Statements   : All pens are chalks. All chairs are chalks

    Conclusions : Some pens are chairs. Some Chalks are pens

36. Statements : All dolls are windows. All bottles are windows, All cars are botteles

    Conclusions: I. All cars are windows II. Some cars are dolls. III. Some windows are Cars

37. Statements :All fruits are vegetables. All pens are vegetables. All vegetables are rains.

    Conclusions : I. All fruits are rains. II. All pens are rains III. Some rains are vegetables

    Directions: Each of the following questions consists of a statement followed by two arguments I and II. Give answer

    a) If only argument I is strong: b) If only argument II is   strong

    c) if either I or II is strong   d) if neither I nor II is strong and

    e) if both I and II are   strong.

38. **Statement:** Should the parents in India in future be forced to opt for only one child as against the two or many at present?

    Arguments: I. yes. This is the only way to check the ever-increasing population of India.

    Arguments: II. No. This type of pressure tactic is not adopted by any other country in the World

39. **Statement:** Should 'education' be brought under the control of the central Government like defence?

    Arguments: I. No. Education is a state, subject and it should remain with the state

Arguments: II. Yes. This is only way to establish uniformity in growth of education across the state.

40. **Statement:** Should military service be made compulsory in our country?

    Arguments: I. No. It is against the policy of non-violence.

    Arguments: II. Yes. Every citizen should protect his country.

    The bar graph given below shows the foreign exchange reserves of a country (in million US $) from 1991 - 1992 to 1998 - 1999.

    Foreign Exchange Reserves of a Country. (in million US $)
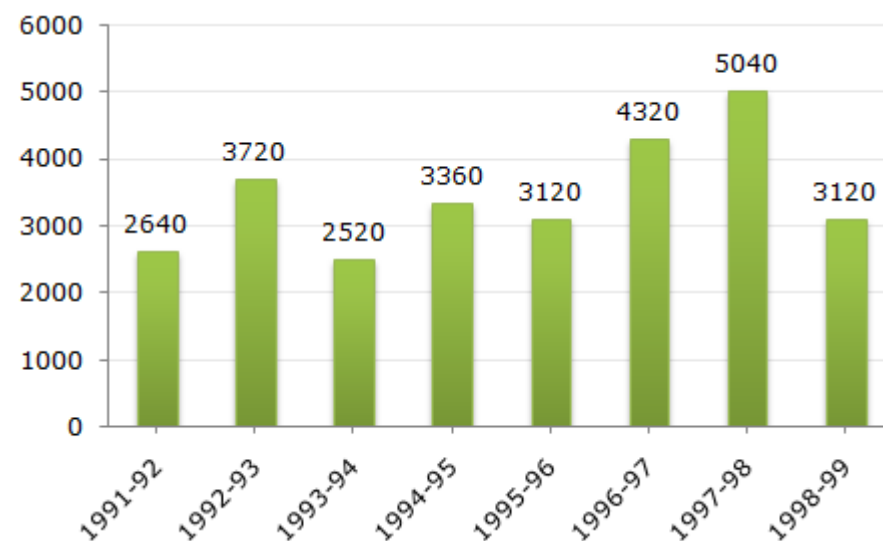
41. The ratio of the number of years, in which the foreign exchange reserves are above the average reserves, to those in which the reserves are below the average reserves is?

    a) 2:6   b) 3:4 c) 3:5 d) 4:4

42. The foreign exchange reserves in 1997-98 was how many times that in 1994-95?

a) 0.7 b) 1.2 c) 1.4 d) 1.5

43. For which year, the percent increase of foreign exchange reserves over the previous year, is the highest?

a) 1992-93 b) 1993-94 c) 1994-95 d) 1996-97

44. The foreign exchange reserves in 1996-97 were approximately what percent of the average foreign exchange reserves over the period under review?

a) 95%   b) 110% c) 115% d) 125%

45. What was the percentage increase in the foreign exchange reserves in 1997-98 over 1993-94?

a) 100 b) 150 c) 200 d) 620

Number of Vehicles Manufactured by Two companies ove the Years (Number in Thousands)
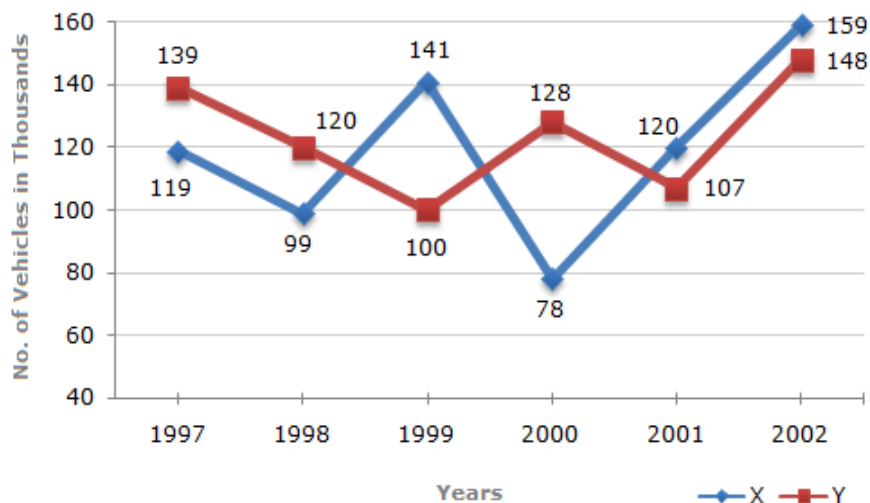
46. What is the difference between the number of vehicles manufactured by Company Y in 2000 and 2001 ?

a) 50000   b) 42000   c) 33000 d) 21000

47. What is the difference between the total productions of the two Companies in the given Years?

a) 19000 b) 22000   c) 26000 d) 28000

48. What is the average numbers of vehicles manufactured by Company X over the given period ?

a) 119333 b) 113666 c) 112778 d) 111223

49. In which of the following years, the difference between the productions of Companies X and Y was the maximum among the given years ?

a) 1997   b) 1998   c) 1999 d) 2000

50. The production of Company Y in 2000 was approximately what percent of the production of Company X in the same year ?

a) 173 b) 164   c) 132 d) 97

The following pie-chart shows the sources of funds to be collected by the National Highways Authority of India (NHAI) for its Phase II projects. Study the pie-chart and answers the question that follow. Sources of funds to be arranged by NHAI for Phase II projects (in crores Rs.)
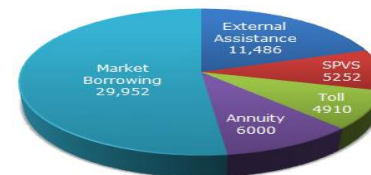
51. Near about 20% of the funds are to be arranged through

   a) SPVS b) External Assistance   c) Annuity d) Market borrowing

52. If NHAI could receive a total of Rs. 9695 crores as External Assistance, by what percent (approximately) should it increase the Market Borrowing to arrange for the shortage of Funds?

   a) 4.5% b) 7.5%   c) 6% d) 8%

53. If the toll is to be collected through an outsourced agency by allowing a maximum 10% commission, how much amount should be permitted to be collected by the outsourced agency, so that the project is supported with Rs. 4910 crores?

   a) Rs.6213 crores b) Rs.5827 crores c) Rs.5401 crores d) Rs.5316 crores

54. The central angle corresponding to Market Borrowing is

   a) 52º b) 137.8º c) 187.2º d) 192.4º

55. The approximate ratio of the funds to be arranged through Toll and that through Market Borrowing is

   a) 2:9 b) 1:6   c) 3:11 d) 2:5

   Study the following table and answer the questions.

   Number of Candidates Appeared and Qualified in a Competitive Examination from Different States Over the Years

State	Year									
	1997		1998		1999		2000		2001	
	App.	Qual.	App.	Qual.	App.	Qual.	App.	Qual.	App.	Qual.
M	5200	720	8500	980	7400	850	6800	775	9500	1125
N	7500	840	9200	1050	8450	920	9200	980	8800	1020
P	6400	780	8800	1020	7800	890	8750	1010	9750	1250
Q	8100	950	9500	1240	8700	980	9700	1200	8950	995
R	7800	870	7600	940	9800	1350	7600	945	7990	885

56. Total number of candidates qualified from all the states together in 1997 is approximately what percentage of the total number of candidates qualified from all the states together in 1998?

   a) 72 % b) 77% c) 80% d) None

57. What is the average candidates who appeared from State Q during the given years?

   a) 8700 b) 8990 c) 8999 d) None

58. In which of the given years the number of candidates appeared from State P has maximum percentage of qualified candidates?

   a) 1997   b) 1998   c) 1999 d) 2001

59. What is the percentage of candidates qualified from State N for all the years together, over the candidates appeared from State N during all the years together?

   a)   b)   c)   d)

60. The percentage of total number of qualified candidates to the total number of appeared candidates among all the five states in 1999 is?

a) 11.49 %   b) 11.84% c) 12.21 % d) 12.57%

Select a figure from amongst the Answer Figures which will continue the same series as established by the five Problem Figures.
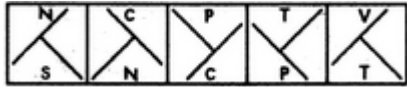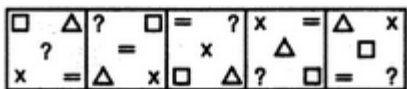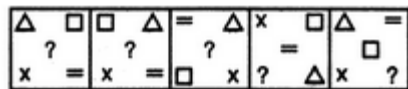
61. Problem Figures: Answer Figures
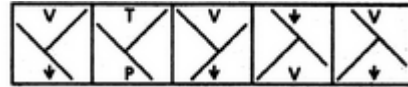
(A)   (B)   (C)   (D)   (E)   (1)   (2)   (3)   (4)   (5)

a) 1b) 2   c) 3 d) 4
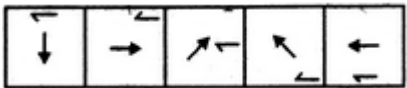
62. Problem Figures: Answer Figures
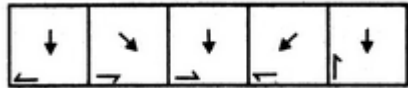
(A)   (B)   (C)   (D)   (E)   1)   (2)   (3)   (4)   (5)

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

Select a figure from amongst the Answer Figures which will continue the same series as established by the five problems
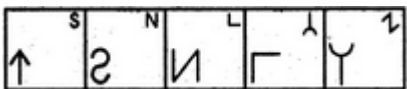
63. Problem Figures: Answer Figures
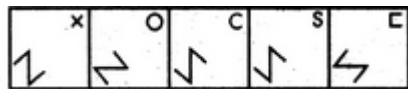
1   2   3   4   5   a   b   c   d   e

64. Problem Figures: Answer Figures

1   2   3   4   5   a   b   c   d   e
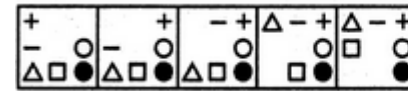
65. Problem Figures: Answer Figures
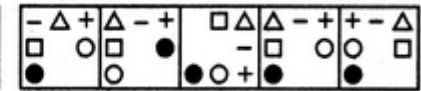
1   2   3   4   5   a   b   c   d   e
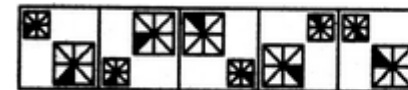
66. Problem Figures: Answer Figures
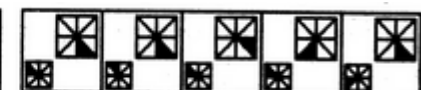
1   2   3   4   5   a   b   c   d   e
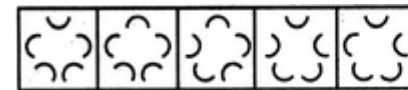
67. Problem Figures: Answer Figures
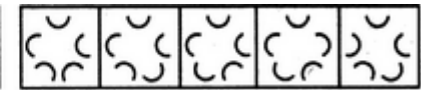
1   2   3   4   5   a   b   c   d   e

Select a suitable figure from the Answer Figures that would replace the question mark (?)
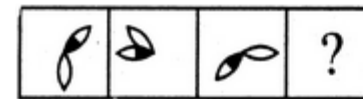
68. Problem Figures: Answer Figures

1   2   3   4   a   b   c   d   e
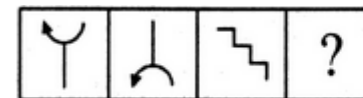
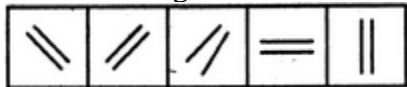69. Problem Figures: Answer Figures
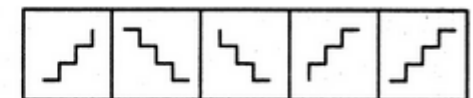
1   2   3   4   a   b   c   d   e

70. Problem Figures: Answer Figures
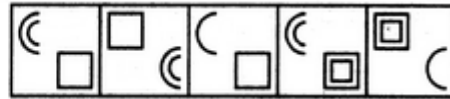
1   2   3   4   a   b   c   d   e

71. **Choose the figure which is different from the rest.**

1   2   3   4   5

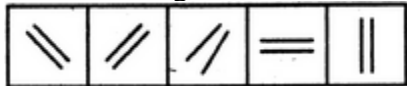a) 1   b) 2 c) 3 d) 4

72. Choose the figure which is different from the rest

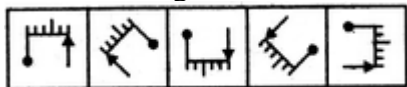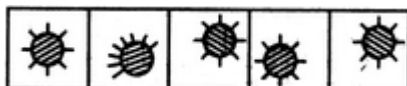1   2   3   4   5

a) 1b) 2c) **3** d) 4

73. Choose the figure which is different from the rest

1   2   3   4   5

a) 1b) 2c) **3** d) 4

74. Choose the figure which is different from the rest.

1   2   3   4   5

a) 1   b) 2 c) 3 d) 4

75. Choose the figure which is different from the rest

1   2   3   4   5

a) 1   b) 2   c) 3   d) 4

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
B.Com Degree (Semester) Examinations, April 2020
Part – IV : Skill Based Subject : Sixth Semester : Paper – I
INSURANCE PRACTICE
Under CBCS – Credit 2

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

SECTION – A

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

1. The central office of the Life Insurance Corporation of India (LIC) is located at

   a) Kolkata   b) New Delhi   c) Chennai   d) Mumbai

2. If an organization wishes to venture into Insurance Business it has to obtain a licence first from which of the following?

   a) Indian Banks Association (IBA)

   b) Security and Exchange Board of India (SEBI)

   c) Tariff Advisory Committee (TAC)

   d) Insurance Regulatory and Development Authority of India (IRDAI)

3. Which of the following is not the name of an Insurance Scheme launched by the Government of India

   a) Janashree Bima Yojana

   b) Krishi Shramik Sarnajik Suraksha Yojana

   c) Shiksha Sahyog Yojana

   d) National Saving Scheme Programme

4. Policies issued for a time period of less than one year are known as_____

   a) Long term policy   b) Excess policy

   c) Short term policy   d) Declaration policy.

5. When there is more than one fire, the insurer is not bound to pay _____ the sum assured.

   a) More than   b) Less than   c) Equal to   d) Indemnity

6. _____ policy undertakes full protection against the fire and other risks such as riot, commotion etc.

   a) Consequential loss policy   b) Valued policy

   c) reinstatement policy   d) comprehensive policy

7. When was the Indian Mercantile Insurance established?

   a) 1907   b) 1938   c) 1957   d) 1973

8. When was the General Insurance Council formed?

   a) 1938   b) 1957   c) 1973   d) 1971

9. Insurance is legislated by

   a) Insurance Company   b) State Government

   c) Central Government   d) Government of India

10. Which amongst the following is not an insurance company functioning in India?

   a) ICICI prudential

   b) ING Vysya

   c) National Securities Depository Limited

   d) New India Assurance company

SECTION – B

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

11. Define insurance.

12. What is a value of risk?

13. State the meaning of Mediclaim Policies.

14. Give the meaning of Life Insurance.

15. What do you understand the fire insurance?

16. List out Age proof documents.

17. State the meaning of wager policy.

SECTION – C

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

18. a) Explain the various types of insurance?

[OR]

   b) Discuss the different types of policies of life insurance.

19. a) Difference between the Nomination and Assignment.

[OR]

   b) Explain the various types of fire insurance?

20. a) Explain the various Animal Insurance.

[OR]

b) Analysis the Pradhan Mantri Suraksha Bima Yojana scheme in India.

<u>SECTION – D</u>

<u>**Answer any TWO Questions :**</u>   **(2 × 14 = 28)**

21. Explain the various kindof marine insurance.

22. Explain the procedure for settlement of claims in Life insurance policy.

23. What are the secondary functions of insurance?

24. Estimate the Mediclaim Policies Pays for Expenses.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
B.Com. Degree (Semester) Examinations, April 2020
Part – IV : Skill Based Subject : Sixth Semester : Paper – II
COMPUTER AWARENESS
Under CBCS – Credit 2

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

SECTION – A

Answer ALL Questions :   **(75 × 1 = 75)**

1. _____ is a type of memory circuitry that holds the computer's start-up routine.

   a) RIM (Read Initial Memory)   b) RAM (Random Access Memory)

   c) ROM (Read Only Memory)   d) Cache Memory

2. An ASCII is a character-encoding scheme that is employed by personal computers in order to represent various characters, numbers and control keys that the computer user selects on the keyboardASCII is an acronym for

   a) American Standard Code for Information Interchange

   b) American Standard Code for Intelligent Information

   c) American Standard Code for Information Integrity

   d) American Standard Code for Isolated Information

3. Read the following two statements:
   I: Information and Communication Technology (ICT) is considered a subset of Information Technology (IT).
   II: The 'right to use' a piece of software is termed as copyright.
   Which of the above statement(s) is/are CORRECT?
   a) Both I and II   b) Neither I nor II   c) II only   d) I only

4. Which of the following correctly lists computer memory types from highest to lowest speed?

a) Secondary Storage; Main Memory (RAM); Cache Memory; CPU Registers

b) CPU Registers; Cache Memory; Secondary Storage; Main Memory (RAM)

c) CPU Registers; Cache Memory; Main Memory (RAM); Secondary Storage

d) Cache Memory; CPU Registers; Main Memory (RAM); Secondary Storage

5. With regard to a word processing software, the process of combining static information in a publication together with variable information in a data source to create one merged publication is called

a) Electronic mail b) Data sourcing   c) Mail merge   d) Spam mail

6. DVD technology uses an optical media to store the digital data DVD is an acronym for

a) Digital Vector Disc   b) Digital Volume Disc

c) Digital Versatile Disc   d) Digital Visualization Disc

7. What is the name for a webpage address?

a) Domain   b) Directory   c) Protocol   d) URL

8. The data storage hierarchy consists of:
a) Bytes, bits, fields, records, files and databases
b) Bits, bytes, fields, records, files and databases
c) Bits, bytes, records, fields, files and databases
d) Bits, bytes, fields, files, records and databases

9. Which of the following domains is used for - profit businesses?
a) .org   b) .net   c) .edu   d) .com

10. What is the full form of USB as used in computer related activities?
a) Ultra Security Block   b) Universal Security Block
c) Universal Serial Bus   d) United Serial Bus

11. Which of the following represents billion characters?
a) Terabytes   b) Megabytes   c) Kilobytes   d) Gigabytes

12. Which of the following statements, regarding the term ICT is/are TRUE?

P: ICT is an acronym that stands for Indian Classical Technology.

Q: Converging technologies that exemplify ICT include the merging of audio-visual, telephone and computer networks through a common cabling system.

a) P only   b) Q only   c) P and Q   d) Neither P nor Q

13. A new Laptop has been produced that weighs less, is smaller and uses less power than previous Laptop models.

Which of the following technologies has been used to accomplish this?

a) Universal Serial Bus Mouse   b) Faster Random-Access Memory

c) Blu Ray Drive   d) Solid State Hard Drive

14. What is the main difference between a mainframe and a super computer?

a) Super computer is much larger than mainframe computers

b) Super computers are much smaller than mainframe computers

c) Supercomputers are focused to execute few programs as fast as possible while mainframe uses its power to execute as many programs concurrently

d) Supercomputers are focused to execute as many programs as possible while mainframe uses its power to execute few programs as fast as possible.

15. The basic operations performed by a computer are

   a) Arithmetic operation   b) Logical operation

   c) Storage and relative   d) All the above

16. The two major types of computer chips are

   a) External memory chip   b) Primary memory chip

   c) Microprocessor chip   d) Both b and c

17. Microprocessors as switching devices are for which generation computers

   a) First Generation   b) Second Generation

   c) Third Generation   d) Fourth Generation

18. ASCII and EBCDIC are the popular character coding systems. What does

   EBCDIC stand for?

   a) Extended Binary Coded Decimal Interchange Code

   b) Extended Bit Code Decimal Interchange Code

   c) Extended Bit Case Decimal Interchange Code

   d) Extended Binary Case Decimal Interchange Code

19. The brain of any computer system is
   a) ALU   b) Memory   c) CPU   d) Control unit
20. Storage capacity of magnetic disk depends on

   a) Tracks per inch of surface   b) Bits per inch of tracks

   c) Disk pack in disk surface   d) All of above

21. The two kinds of main memory are:
   a) Primary and secondary   b) Random and sequential
   c) ROM and RAM   d) All of above
22. A storage area used to store data to a compensate for the difference in
   speed at which the different units can handle data is
   a) Memory   b) Buffer   c) Accumulator   d) Address

23. Computer is free from tiresome and boardroom We call it
    a) Accuracy   b) Reliability   c) Diligence   d) Versatility
24. Integrated Circuits (ICS) are related to which generation of computers?

    a) First generation   b) Second generation

    c) Third generation   d) Fourth generation

25. CD-ROM is a

    a) Semiconductor memory   b) Memory register

    c) Magnetic memory   d) None of above

26. A hybrid computer

    a) Resembles digital computer   b) Resembles analogue computer

    c) Resembles both a digital and analogue computer   d) None of the above

27. The ALU of a computer responds to the commands coming from

    a) Primary memory   b) Control section

    c) External memory   d) Cache memory

28. Chief component of first-generation computer was

    a) Transistors   b) Vacuum Tubes and Valves

    c) Integrated Circuits   d) None of above

29. To produce high quality graphics (hardcopy) in color, you would want to

    use a/n

    a) RGB monitor   b) Plotter   c) Ink-jet printer   d) Laser printer

30. What are the stages in the compilation process?
    a) Feasibility study, system design and testing
    b) Implementation and documentation
    c) Lexical Analysis, syntax analysis, and code generation
    d) None of the above

31. Which of the following pane is not available in Task Pane?
    a) Getting Started   b) Clip Art   c) Word Art   d) Search Results
32. A new presentation can be created from

    a) Blank Presentation   b) From Existing Presentation

    c) From Design Template   d) All of above
33. What lets you to create new presentation by selecting ready-made font

    color and graphics effects?

    a) Presentation Template   b) Master Slide

    c) Design Template   d) Animation Scheme
34. Which command will you use in PowerPoint if you need to change the

    color of different objects without changing content?

    a) Design Template   b) Color Scheme

    c) Font Color   d) Object Color
35. The selected design template can be applied

    a) to current slide only   b) to all the slides

    c) to all the new presentation you create   d) all of above
36. Which menu provides you options like Animation Scheme, custom

    Animation, Slide Transition?

    a) Insert Menu   b) Format Menu

    c) Tools Menu   d) Slide Show Menu
37. What happens if you select first and second slide and then click on New
    Slide button on toolbar?
    a) A new slide is inserted as first slide in presentation
    b) A new slide is inserted as second slide in presentation
    c) A new slide is inserted as third slide in presentation
    d) None of above

38. Which of the following method can insert a new slide in current

    presentation?

    a) Right click on the Slide panel and choose New Slide

    b) From Insert menu choose New Slide

    c) Click on New Slide button on toolbar

    d) All of above
39. Which of the following is not a part of Slide Design
    a) Design Template   b) Color Scheme
    c) Animation Scheme   d) Slide Layout?
40. When a picture or other graphic image is placed in the report header section

    it will appear_____

    a) Once in the beginning of the report   b) At the top of every page

    c) Every after-record break   d) On the 1st and last pages of the report
41. Cascade delete option

    a) is used to delete all the records of all tables in a database

    b) will repeat the recent delete operation to all the records of current table

    c) is available in Edit relationship dialog box which makes sure that all the

    related records will be deleted automatically when the record from parent

    table is deleted

    d) None of above
42. This data type allows alphanumeric characters and special symbols.
    a) text   b) memo   c) auto number   d) None of the above
43. Query design window has two parts. The upper part shows
    a) Name of fields, field type and size
    b) Tables with fields and relationships between tables
    c) Criteria
    d) Sorting check boxes

44. In a database table, the category of information is called _____
    a) tuple b) field c) record d) All of above
45. To create a new table, in which method you don't need to specify the field

    type and size?

    a) Create table in Design View b) Create Table using wizard

    c) Create Table by Entering data d) All of above

46. Which of the following is not a database object?
    a) Tables b) Queries c) Relationships d) Reports
47. In one-to-many relationship, the table in 'one' side is called _____ and

    on 'many' side is called _____

    a) Child, Parent b) Parent, Child c) Brother, Sister d) Father, Son

48. The third stage in designing a database is when we analyse our tables more

    closely and create a _____ between tables

    a) relationship b) Join c) Query d) None of these

49. Two tables can be linked with relationship so that the data integrity can be

    enforce. Where can you find Relationship Command?

    a) Home Tab b) Create Tab

    c) External Data Tab d) Database Tab

50. This is the stage in database design where one gathers and lists all the
    necessary fields for the database project.
    a) data definition b) data refinement
    c) establishing relationship d) none of the above
51. Which one of the following statements is not the benefit of firewall?
    a) It limits security exposure
    b) It is used for logging internet activity
    c) It enforces the organizations security policy
    d) It protects against virus

52. In a LAN network which one of the following allows users to share computer programs and data?

a) File server   b) Print server

c) Communication server   d) All of the above

53. The term which is used to see web pages is called

a) Spreadsheet   b) Protocol   c) Word processor   d) A browser

54. The Rate of transfer of data in LAN is

a) Tera bits per second   b) Kilobits per second

c) Megabits per second   d) Bits per second

55. In email address, the symbol that is used to separate the user name with the ISP address is

a) #   b) &   c) @   d) %

56. The statement which does not hold true for modems is

a) The fastest transfer rate is 56kbps

b) It stands for modulator and demodulator

c) It uses the telephone lines   d) All of the above

57. One can access email from anywhere with the help of

a) Message board   b) Weblog   c) Webmail interface   d) Forum

58. It is not a part of email address

a) Underscore (_) b) At sign (@)   c) Period (.)   d) Space ( )

59. Modem is nothing but

a) Mainframe operating device manager

b) A type of secondary memory

c) Modulator demodulator

d) Micro operating device manager

60. Modems are configured in such a manner that any incoming calls are automatically answered. Manufacturer provides inbuilt modems in many user computers. In this case the greatest security risk when dealing with the modems is
a) Server access without the knowledge of network administrator
b) Remote access without the knowledge of network administrator
c) Local access without the knowledge of network administrator
d) Client access without the knowledge of network administrator

61. IP address in computing stands for
a) Internet provider b) International pin
c) Invalid pin d) Internet protocol

62. Which one of the following describes the contents of the message when sending an email?
a) To b) Subject c) CC d) BCC

63. To which company does Gmail belong?
a) Rediff b) Great mail c) Yahoo d) Google

64. What do you mean by RAS?
a) Remote access service b) Remote access security
c) Random access service d) Random access security

65. Which service is used for sending or receiving main on the internet?
a) FTP b) Gopher c) Email d) All of the above

66. What do you mean by the term Wi-Fi in computer hardware?
a) Wireless network b) Wire-fire
c) With wire network d) With fiction

67. What do you mean by the term FTP?
a) File transmission program b) File transfer protocol
c) Fast text processing d) Fast transmission processor

68. Other than the dial-up connection, the network connection applicable to RAS is
a) VPN b) ISDN c) DSL d) All of the above

69. What do you mean by chat?
a) It is a transmission of messages and files through computer network
b) It is an online area in which users discuss a particular subject in writing
c) It is a type of conversation that takes place on a computer.
d) It is an internet standard that allows users to upload and download files.

70. To browse and search for information on the internet _____ is used
a) Netscape b) Telnet c) FTP d) Eudora

71. The term electric meeting is known as
a) Tele-shopping b) Tele-officing
c) Tele-conferencing d) Tele-banking

72. Which computer program is used to run the websites?
a) FOXPRO b) Mozilla c) MS-Word d) Unix

73. It is not used as a means for personal communications in internet.
a) Instanoles b) Chat c) Electronic mail d) Instant messaging

74. What is the advantage of LAN?
a) Back up of data b) Save data
c) Access the web d) Share peripherals

75. What term is often used for an email account that includes a storage area?
a) IP address b) Hyperlink c) Mailbox d) Attachment

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B.Com Degree (Semester) Examinations, April 2020
Part – IV : Skill Based Subject : Sixth Semester : Paper – III
MARKETING APTITUDE AND GENERAL AWARENESS
Under CBCS – Credit 2

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

SECTION – A

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

1. "Wealth of Nations":

   a) Is another name for United Nations   b) Is a book

   c) Indicates total wealth of rich countries   d) Contains formulas

   to earn wealth

2. Utility and usefulness are:

   a) Equal   b) Different   c) Similar   d) Unrelated

3. Human wants are:

   a) One thousand   b) Few   c) Innumerable   d) Countable

4. Development means economic growth with

   a) Price stability   b) social change   c) inflation   d) deflation

5. A firm is said to be of optimum size when

   a) Average total cost is at a minimum

   b) marginal cost is at a minimum

   c) Marginal cost is equal to marginal revenue

   d) the firm is maximizing its profit

6. Deflation is

   a) Deficit budget

   b) reduction in taxation

   c) Contraction in volume of money or credit that results in a decline of price
   level

   d) Increase in public expenditure

7. Which one of the following was set up during the Seventh Five Year Plan to
   help the low income groups?

   a) NABARD   b) Regional rural bank

   c) National Housing Bank   d) UTI Bank

8. Land development banks in India are owned by the

   a) RBI   b) State governments

   c) Commercial banks   d) Cooperative societies

9. Which of the following is the basic characteristic of Oligopoly?

   a) a few sellers, one buyer   b) a few sellers, many buyers

   c) a few sellers, a few buyers d) many sellers, a few buyers

10. The aim of which of the Five Year Plans was to correct the disequilibrium in
    the economy?

    a) First Five Year Plan   b) Second Five Year Plan

    c) Third Five Year Plan   d) Fourth Five Year Plan

11. Which of the following plans aimed at improving the standard of living?

    a)Third Plan   b) Fourth Plan   c) Fifth Plan   d) Sixth Plan

12. Which Indian state has the largest number of cotton textile mills?

    a) Madhya Pradesh b) Maharashtra   c) Gujarat   d) West Bengal

13. Which is the largest commercial bank in India?

    a) Reserve Bank of India   b) State Bank of India

    c) ICICI Bank   d) Bank of India

14. When was the Reserve Bank of India established?

    a) 1935   b) 1920   c) 1928   d) 1947

15. The Reserve Bank of India was nationalized in?

    a) 1947   b) 1948   c) 1950   d) 1956

16. Which of the following has the sole right of issuing paper notes in India?

    a) Union Government   b) Reserve Bank of India

    c) Ministry of Finance   d) Supreme Court

17. Who is known as the 'Father of Economics'?

    a)Adam Smith   b) Chanakya   c) Machiavelli   d) None of these

18. In India, income tax is levied by

    a) Union Government   b) State Governments

    c) Ministry of Finance   d) RBI

19. The Securities and Exchange Board of India (SEBI) was established in

    a) 1992   b) 1947   c) 1990   d) 1976

20. Which of the following is not a direct tax?

    a) Sales tax   b) Income tax   c) Wealth tax   d) Estate duty

21. In Current Ratio, Current Assets are compared with:

    a)Current Profit   b) Current Liabilities

    c) Fixed Assets   d) Equity Share Capital

22. In Inventory Turnover calculation, what is taken in the numerator?

    a) Sales   b)Cost of Goods Sold   c)Opening Stock   d) Closing Stock

23. Capital Budgeting deals with:

   a) Long-term Decisions   b) Short-term Decisions

   c) Both (a) and (b)   d) Neither (a) nor (b)

24. Cash Inflows from a project include:

   a) Tax Shield of Depreciation   b) After-tax Operating Profits

   c) Raising of Funds   d) Both (a) and (b)

25. Under income-tax provisions, depreciation on lease asset is allowed to

   a) Lessor   b) Lessee   c) Any of the two   d) None of the two

26. The physical distribution involves which activities?

   a) Sales force costing   b) Retail warehousing

   b) Customer service   d) All of these

27. Which concept of marketing is based on 'customer satisfaction' key point?

   a) modern concept of marketing   b) old concept of business

   c) entity concept of business   d) all of these

28. Marketing mix involves_____.

   A) Product mix   b) Promotional mix   c) Service mix   d) All of these

29. Which one of the following is not element of marketing mix?

   a) Promotion   b) place   c) product   d) none of these

30. The role of marketing in modern organisation is_____with marketing offers to lend a competitive edge and marketing tasks to match the demand and supply.

   a) Integrative   b) non-integrative   c) responding   d) all of these

31. Socio-Economic Forces consists_____.

   a) Customer   b) competition   c) substitutes   d) all of these

32. The concept of marketing mix involves a deliberate and careful choice of organisation, product, price promotion and place strategies and_____.
   a) Policies   b) concept   c) planning   d) all of these

33. Which of the following activities involves under physical distribution?
   a) Outward transportation   b) Packaging
   c) Distribution panning   d) All of these

34. Marketing mix consists_____.
   a) Production recognition   b) Price structure
   c) Distribution planning   d) All of these

35. Which of the following is a not factor of the demand variable, according to Fillip Kotler?
   a) customer variable   b) competition variable
   c) environment variable   d) all of these

36. Service value is the assistance customer seek in purchasing a product?
   a) Service   b)Value   c) Facilities   d) All

37. KYC guidelines followed by the banks have been framed on the recommendations of the
   a) Reserve Bank of India   b) Ministry of Rural Development
   c) Indian Banks Association   d) Financial Intelligence Unit

38. Buying situations may be caused by_____.
   a) awareness about competing brands in a product group
   b) Customer has decision criteria
   c) Customer is able to evaluate and decide on his choice
   d) All of these

39. Fixed deposits and recurring deposits are
   a) Repayable after an agreed period
   b) Repayable on demand
   c) Not repayable
   d) Repayable after death of depositors

40. Maintenance of secrecy is _____ obligation.
   a) Statutory
   b) Special
   c) Complimentary
   d) Contractual

41. Honouring of a cheque is a _____ obligation.
   a) Ordinary   b) Statutory   c) Special   d) Agreement

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

43. The relationship between a banker and a customer is _____.
   a) That of a debtors and creditors
   b) That of a creditors and a debtor
   c) Primarily that of a debtor and a creditor
   d) (a) and (b) together

44. The Governor of RBI appointed by _____.
   a) State Government   b) Central Government
   c) President of India   d) Finance Minister of India

45. 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

46. The central bank is generally owned by _____.
   a) The government   b) private shareholders
   c) both   d) America

47. A Money deposited at a bank cannot be withdrawn for a present fixed period of time is known as a
   a) Term Deposit   b) Checking Accounts
   c) Savings bank Deposit   d) Current Deposits

48. BHIM stands for _____.
   a) Bharath Heavy Instrument Mission
   b) Bharath Interface for Money
   c) Bachha Hi India Mission
   d) Bharat Himalayan Mission

49. Where is the headquarters of the International Monetary Fund (IMF)?
   a) Geneva   b) Paris   c) London   d) Washington DC

50. NABARD was established on the recommendations of _____.
   a) Shiva Raman Committee   b) Malhotra Committee
   c) Kumarmangalam Committee   d) Narasimham

51. Ramakant Achrekar passed away in Mumbai on 2 January 2019. He was a _____.
   a) Journalist   b) Cricket Coach
   c) Politician   d) Spiritual Leader

52. Who Becomes 1st Indian to Head Global Solar Council?
   a) Rajnath Singh   b) Suresh kumar
   c) Naresh Kumar   d) Pranav R Mehta

53. Who will head the Research Advisory committee constituted by SEBI on 8 January 2019?

a) Dr. Nandan Nilekani   b) Dr. Rajeev Chandrasekhar

c) Dr. Aruna Reddy   d) Dr. Sankar De

54. Which country's badminton player, He Bingjiao won women's singles title in Korea Open 2019?

A) India   b) China   c) Taiwan   d) Japan

55. Which Bank and Srei Equipment Finance ltd have partnered together under a co-lending agreement to provide loans to MSME?

a) United Bank of India   b) bank of Baroda

c) SBI   d) HDFC Bank

56. What was the theme of the 2019 Statistics Day?

a) Protecting Civilians, Protecting Peace

b) Sustainable Development Goals

c) Families and Climate Action: Focus on SDG 13

d) Bridging the standardization gap

57. The first Match of ICC World Cup 2019 held between with which two nations?

a) England vs South Africa   b) South Africa vs Australia

c) Pakistan vs England   d) Bangladesh vs Sri Lanka

58. Nirmala Sitharaman will present the First Union Budget on_____2019.

a) 5th July   b) 4th July   c) 11th July   d) 15th July

59. Who has been appointed as the Chief Secretary of Tamil Nadu, recently?

a) K.Shanmugam   b) JK Shanmugam

c) K.Gopal   d) Shambhu Kqallolikar

60. Who has been appointed as the new Chairman of WIPRO?

a) Rohaan Premji   b) Trariq Premji

c) Rishad Premji   d) Hasham Premji

61. Who is the New Director-General of BSF?

a) VK Johri   b) Paramjit Singh   c) VP Singh   d) NV Thakur

62. Which among the following is 28th state of Inida?

a) Goa   b) Jharkhand   c) Uttarakhand   d) Orissa

63. Tamil Nadu Government launched its exclusive education TV channel named KalviTholaikkatchi (Education TV). On_____.

a) 27/08/2019   b) 29/08/2019   c) 15/08/2019   d) 02/08/2019

64. Who among the following actresses has been selected for the Padma Shri award 2020?

A) Deepika Padukone   b) KanganaRanaut

c) Alia Bhatt   d) Katrina Kaif

65. Which State's insurgent groups signed a peace accord with the India Government on January 27, 2020?

a) Jharkhand   b) Chattisgarh   c) Assam   d) Nagaland

66. When is National Voter's Day celebrated in India?

a) 24th January   b) 25th January   c) 26th January   d) 27th January

67. Chandrayaan 1 launching is pioneered by the Tamil Nadu scientist by name

a) Dr.A.Kasthurirangan   b) Dr.M.Annadurai

c) A.Velmurugan   d) Dr.Rajaraman

68. Who elected as President of Paralympic Committee of Inida on February 1, 2020?
   a) Rao Inderjit Singh   b) Gursharan Singh
   c) Deepa Malik   d) Kavender Chaudhury

69. Amazon has partnered with which zone of Inidan Railways to set up a pick-up kiosk (a small hut) at the railway station (Jan 2020)?
   a) Southern Railways   b) Northern Railways
   c) Western Railways   d) Eastern Railways

70. Thai Sena Bhawan.," which was seen in news recently, is to be built in which state/UT.
   a) New Delhi   b) Jammu and Kashmir
   c) Chandigarh   d) Ladakh

71. World NGO day is observed on_____.
   a) 20th February   b) 24th February   c) 27th February   d) 29th February

72. World Sleep Day is observed on which date?
   a) March 12   b) March 13   c) March 14   d) March 15

73. Which SCHEME has been launched by PM to provide piped water to the households in Bundelkhand region?
   a) GharGhar Jai Scheme   b) Jal Hai to Kal Hai Scheme
   c) Jal Samridhi Scheme   d) Har Gharjal Scheme

74. Veer Smriti Memorial has been inaugurated in which state?
   a) Rajasthan   b) Assam   c) Nagaland   d) New Delhi

75. Pravasi Bhartiya Kendra in New Delhi is to be renamed after which politician?
   a) Arun Jaitley   b) Digvijay Singh
   c) Sushma Swaraj   d) Atal Bihari Vajpayee

Y Y Y Y Y

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]

B.Com. & B.Com (CA) Degree (Semester) Examinations, July 2020
Part – I : Language : Hindi : 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. नब्बे केलिए अंग्रेजी में क्या है?

   a) Eighty eight   b) Eighty nine   c) Ninety   d) Ninety one

2. गीता से पाठ _____ जाता है।

   a) लिखा   **b)** लिखे   **c)** लिखी   **d)** लिखीं

3. World केलिए हिन्दी में क्या है?

   a) देश   b) रास्ता   c) दुनिया   d) शहर

4. दांत के निकलते समय_____ होती है ।

   a) आसान   b) तकलीफ   c) समस्या   d) कठिन

5. ' कोयल ' का अर्थ अंग्रेजी में क्या हो?

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

6. Singing केलिए हिन्दी में क्या है ?

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

7. Signature केलिए हिन्दी में क्या है?

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

8. ' Account ' केलिए हिन्दी में क्या है ?

   a) गाता   b) लाता   c) खाता   d) पाता

9. ' आदर ' का अर्थ अंग्रेजी में क्या है ?

   a) Respect b) Irrespect   c) Order d) Disorder

10. Seeing केलिए हिन्दी में क्या है ?

   a) पढना   b) देखना   c) लिखना   d) उठना

SECTION – B

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

11. **Use the following in separate sentences:- (Any Two)**

   a) नेता   b) राजधानी   c) वर्षा   d) उत्तर

12. **Change the Voice :** a) कण्णन ने पाठ पढ़ा । b) माला रोटी बनाती है ।

13. **Write the Opposites : a.** पुराना   **b.** आजाद   **c.** आरंभ   **d.** सभ्य

14. **Match the following :**

   a. तमिलनाडु में   तेलुगु बोली जाती है।

   b. केरल में   कन्नड बोली जाती है।

   c. आंध्र में   तमिल बोली जाती है।

   d. कर्नाटक में   मलयालम बोली जाती है।

15. **Write Yes or No:**

   a. मनुष्य का विकास बन्दर से हुआ।

   b. आवष्यकता ही आविष्कार की जननी है।

   c. कुत्ता सब से बडा जानवर है।

   d. चूहा बिल्ली को पकड़ती है।

16. भारत कब आजाद हुआ?

17. भारत के चारों और क्या–क्या हैं?

SECTION – C

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

18. a) **Write the figures for following words:**

   i) सडसठ।   ii) इकहत्तर।   iii) तिरपन।   iv) इकसठ।   v) सत्तावन

         [OR] (या)

   b). **Translate into Hindi:- (Any Five)**

   i) பூனை பால் விரும்புகிறது - The cat wants milk

   ii) நம்மமால் ஆகாயத்தில் பறக்க முடியும் - We can fly in the sky.

   iii) நான் தண்ணீர் குடித்தேன் - I drank water

   iv) அவன் ஒரு குடை வாங்க விரும்புகிறான் - He wants to buy an umbrella

   v) அவர்களால் ஹிந்தி புரிந்து கொள்ள முடியும் - They can understand Hindi

   vi) நாங்கள் நான்கு பழங்கள் சாப்பிட்டோம் - We are four fruits

   vii) தந்தையால் பணம் அனுப்ப முடியவில்லை - Father could not send money

19. a). **Make the sentences in Hindi (any five) :**

   i) विषाल   **ii)** पहाड   **iii)** कर्तव्य **iv)** आविष्कार   **v)** जल यात्रा

   vi) जानवर   **vii)** रखवाली करना

         [OR] (या)

   b). **Choose the correct answer:-**

   i) भारत की राजधानी _____ है । (चेन्नैएदिल्लीएमुंबई)

   ii) हमारा देश सन _____ में आज़ाद हुआ । (1947, 1948, 1946)

   iii) उत्तर भारत में _____ अधिक खाया जाता है।(चावल,गेहूं,मकई)

   iv) आदिम मनुष्य _____ में रहता था । (घरों, शहरों,जंगलों)

   v) कण्णन ने _____ पिया । (काफ़ी,दूध,चाय)

20. **Explain in English or Tamil:**

a). पत्थर खाने पर फल देते,   **b).** नाच नाचकर आता मोर,

पाठ परमार्थ का हमें पढ़ाते।   **[OR]** (या)   नाना रंग दिखाता मोर।

उनका गुण–गाान करें हम,   बच्चों को बहलाता मोर,

आओ पेड़ लगाएँ हम।   बाग–बाग उड़ जाता मोर।

21. **a).** Prepare an Invoice for the goods supplied by Aakash Textiles, General
    Merchant and Commission Agent, Karur-5.

<center>**[OR]** (या)</center>

b). Combine the sentences :

अ.   मैं दो दिन से बीमार हूँ। मैं अभी स्कूल नहीं जा सकता।

आ.   वह बहुत बीमार है। चल फिर नहीं सकता।

इ.   ये अब्दुल है। ये मेरे दोस्त है।

ई.   पुलिस आयी। लोग भाग गयी।

उ.   रात आयी। चारों ओर अंधेरा फैल गया।

22. a). **Translate into English or Tamil :**

अ.   उसने पानी पिया।

आ.   हमने मदुरै देखना चाहा।

इ.   आप जल्दी जा सकते हैं।

ई.   **मैंने तीन केले खाये ।**

उ.   **बच्चा एक खिलौना चाहता है ।**

<center>**[OR]** (या)</center>

b). अ.   सीता ने चार आम खरीदे।

आ.   आप क्या चाहेंगे।

इ.   हम अब गाडी पकड सकेंगे।

ई.   **ये लड़कियां मंदिर देखना चाहती हैं ।**

उ.   **वह तालाब में तैर सकता है।**

SECTION – D

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

23. **Write the words in Hindi for following numbers:-**
    i) 55   ii) 79   iii) 63   iv) 74   v) 80
    vi)58   vii) 72   viii) 69   ix) 77   x) 52

24. **Answer any TWO questions :**
    अ. आदिम मनुष्य ने घर बनाना कब से शुरु किया?
    आ. मनुष्य ने किसे देखकर हवाई जहाज बनाया और इससे क्या फायदा हुआ?
    इ. गाय के बारे में तीन वाक्य लिखिए।

25. **Read the following passage and answer the questions :**
    बिल्ली देखने में बाघ जैसी होती है। इसलिए उसको 'बाघ की मौसी' कहते हैं।
    वह रात में अच्छी तरह देख सकती है। वह चूहों को पकडती है। वह दूध, मलाई
    आदि बडी चाव से खाती है।
    अ. बिल्ली देखने में कैसी होती है?
    आ. बिल्ली को क्या कहते हैं?
    इ.बिल्ली कब अच्छी तरह देख सकती है?
    ई.बिल्ली किसको पकडती है?
    उ. बिल्ली किसे बडी चाव से खाती है?

26. Write a letter to the Maanger, Andhra Bank, Madurai requesting Loan for
    Business Development.

27. **Develop the following story :**

    एक दिन हिरन अपने _____कौए से मिलने_____रहा था। रास्ते
    _____एक षिकारी के जाल में_____फँस गया। उसी _____ सियार भी
    वहाँ आया। हिरण को जाल में फँसे _____सियार मन ही मन _____हुआ।
    लेकिन वह दोतों में _____हैं कहकर वहाँ _____चला गया और झाडी में
    छिपकर बैठ_____।

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