


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
College with Potential for Excellence

 Residential & Autonomous – A Gurukula Institute of Life-Training
 Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC
 [Affiliated to Madurai Kamaraj University]

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

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 entrepreneur arising within the organization is called
 a) intrapreneur b) entrepreneur c) copreneur d) netpreneur
3. The first steel industry in India was established by
 a) TATA b) Ashok Leyland c) TVS d) Reliance
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 come under the category of
 a) Techno-economic project b) Sectoral Project
 c) Quantifiable Project d) Non-quantifiable Project
6. The repaying capacity of an entrepreneur can be ascertained by means of
 a) cash flow statement b) debt service coverage ratio
 c) projected balance sheet d) profitability ration
7. NSIC has established Software Technology cum Business Parks at
 a) Bangalore b) Mumbai c) New Delhi d) Calcutta

8. Who is the contact person to avail the assistance provided by the PMEGP
- a) State Director of MSME
 - b) State Director of TIIC
 - c) State Director of KVIC
 - d) State Director of SIPCOT
9. To know the market potential the investor should undergo
- a) Market survey
 - b) demand analysis
 - c) Both Demand and Market Analysis
 - d) Demand and Price Analysis
10. When production increases
- a) fixed cost increases
 - b) fixed cost decreases
 - c) fixed cost constant
 - d) fixed cost unchanged

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. What is called Entrepreneurship?
- 12. What do you mean by risk in business?
- 13. What do you mean by training?
- 14. Who is called women entrepreneur?
- 15. What do you mean by a project?
- 16. Distinguish between incentives and subsidies.
- 17. List out the persons responsible for preparing project report.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Classify the entrepreneurs on the basis of Clarence Danhof classification.

[OR]

- b) Elucidate the internal factors which affecting the growth of entrepreneurship.

19. a) Discuss the phases of training to develop entrepreneurial skills.
- [OR]**
- b) Examine the functions of Industrial Estates.
20. a) Illustrate the sources of project ideas.
- [OR]**
- b) Write a note on Techno-economic projects.
21. a) Discuss the functions of KVIC.
- [OR]**
- b) Clarify the supports of Tamil Nadu State Government for entrepreneurship development.
22. a) Discuss about the general information given in a project report.
- [OR]**
- b) Analyse the importance of a project report.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

- 23. Examine the qualities of entrepreneurs.
- 24. Analyse the problems of women entrepreneurs in India.
- 25. Discuss the market feasibility analysis of project.
- 26. Analyse the role of District Industries Centres in entrepreneurial development.
- 27. Elucidate the elements of project description.





SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. The data which are collected for the first time and are original in character are called
 - a) published data
 - b) unpublished data
 - c) secondary data
 - d) primary data
2. In chronological classification data are classified on the basis of:
 - a) Attributes
 - b) Class interval
 - c) Time
 - d) Locations
3. The reciprocal of arithmetic mean of the values is called as
 - a) Weighted Average
 - b) Arithmetic mean
 - c) Geometric mean
 - d) Harmonic mean
4. At the symmetrical distribution
 - a) Mean = Median = Mode
 - b) Mean > Median > Mode
 - c) Mean < Median < Mode
 - d) Mean + Median + Mode
5. The difference between highest and lowest values in the series is known as
 - a) Range
 - b) Standard Deviation
 - c) Quartile Deviation
 - d) Mean Deviation
6. When coefficient of skewness is zero, the distribution is
 - a) J shaped
 - b) U shaped
 - c) Symmetrical
 - d) All the above
7. Arrangement of statistical data in accordance with _____ order called a time series
 - a) quantitative order
 - b) qualitative order
 - c) chronological order
 - d) ascending order

8. Least square method is a
- mathematical method
 - analytical method
 - both (a) and (b)
 - Econometric method
9. Which of the following is fixed one?
- current year
 - base year
 - previous year
 - final year
10. _____ is devices for measuring differences in the magnitude of a group of related variables.
- Index number
 - Time series
 - Analysis of variance
 - Probability

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- Define Statistics.
- What is Primary Data?
- What is Harmonic mean?
- What is Range?
- What is correlation?
- What do you mean by Time series?
- Define Index Number.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Describe about the various characteristics of statistics

[OR]

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

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

Draw a pie diagram to represent the data.

19. a) Calculate median from the following data.

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

[OR]

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

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

Calculate Harmonic Mean

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

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

[OR]

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

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

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

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

[OR]

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

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

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

[OR]

b) Analyse the uses of Index numbers.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Discuss the various methods of collecting primary data

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

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

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

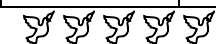
Class (x)	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70
Frequncy (y)	8	12	17	14	9	7	4

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

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

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

	2016		2017	
	Price	value	Price	value
A	5	50	6	72
B	7	84	10	80
C	10	80	12	96
D	4	20	5	30
E	8	56	8	64





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B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021

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

FINANCIAL ACCOUNTING - II

Under CBCS – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. A joint venture is a
 - a) A general partnership
 - b) A particular partnership
 - c) Non-limited to a particular venture.
 - d) All the above
2. A complete separate set of books of account is kept, when the size of the venture is
 - a) Large
 - b) Small
 - c) Not known
 - d) All the above
3. Total Debtors A/c shows:
 - a) Credit purchases
 - b) Cash sales
 - c) Credit sales
 - d) All the above
4. Which of the following is a defect of single entry system?
 - a) Does not record the two fold aspect of each transaction
 - b) It is very difficult to prepare trial balance
 - c) Balance sheet cannot be prepared
 - d) All the above.
5. In the case of independent Branch, the Head office Account maintained by the Branch is of the nature of a
 - a) Real Account
 - b) Personal Account
 - c) Nominal Account
 - d) All the above
6. When goods are invoiced to Branch at selling price, the value of goods is adjusted by
 - a) Debiting goods sent to Branch Account
 - b) Crediting goods sent to Branch Account
 - c) Crediting Stock Reserve Account
 - d) All the above

7. Income tax is to be charged to

- a) Trading a/c
- b) General profit and loss a/c
- c) Profit and loss a/c
- d) Balance sheet

8. Audit fees is to be charged to

- a) Trading a/c
- b) General profit and loss a/c
- c) Profit and loss a/c
- d) Balance sheet

9. Endorsed B/R dishonoured will

- a) Increase debtors
- b) Decrease debtors
- c) Increase both debtors and creditors
- d) Decrease creditors

10. Sectional balancing system ensures numerical accuracy of

- a) Stock ledger
- b) General ledger only
- c) Debtors ledger and Creditors ledger
- d) All the three ledgers

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Define- Joint Venture Account.

12. What do you mean by Joint Bank Account?

13. What is single entry system?

14. What is conversion method?

15. What is Independent branch?

16. What do you understand by Branch Adjustment Account?

17. What is Average clause?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Distinguish between joint venture and partnership

[OR]

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

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

[OR]

b) From the following information ascertain

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

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

20. a) The following information relates to Madurai branch

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

Prepare Branch account for the year 2010

[OR]

b) Distinguish between Branch Accounts and Departmental Accounts

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

[OR]

b) What are the advantages of departmental accounts?

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

[OR]

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

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

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

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

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

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

Show the necessary ledger Accounts

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

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

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

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

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

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

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

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

- i) Darning to dry cleaning ₹ 2400 and to dyeing ₹ 40200
- ii) Dyeing to dry cleaning ₹ 25800 and to darning ₹ 18000
- iii) Dry cleaning to darning ₹ 3000 and to dyeing ₹ 24000

Apportion equally:

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

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

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

Opening balance of Debtors

Debit ₹ 12,500; Credit ₹ 300

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

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





SECTION – A

Answer ALL Questions

(10 × 1 = 10)

- Banking Regulation Act was introduced in the year
a) 1935 b) 1949 c) 1940 d) 1956
- The banks which are engaged in diversified kind of banking activities are called
a) Local Area Bank b) Narrow Banking
c) Universal Banking d) Mixed Banking
- The banker's Lien is always a _____ Lien.
a) Particular b) General c) Combined d) Bonds
- A banker is a _____ debtor.
a) Privileged b) Special c) General d) Statutory
- The rate of interest payable on various deposits is determined by the:
a) Head office of each bank b) Central Government
c) Reserve Bank of India d) Indian Banks Association
- If the FDR is subject to donatio mortis causa, the donee's titled is subject to the _____ of the donor.
a) Retirement b) Illness c) Death d) Lunatics
- Negotiability gives to the transferee _____ title of the transferor
a) The same title b) no title c) no better title d) better title
- A cheque which is not crossed is called;
a) Uncrossed cheque b) open cheque
c) order cheque d) bearer cheque

9. A collecting banker is given the statutory protection only when he acts as:
- | | |
|-----------------------------|-----------------------|
| a) A holder | b) A holder for value |
| c) A holder in a due course | d) An agent |
10. When garnishee order is issued by the court attaching the account of a customer, the banker is called _____
- | | |
|--------------------|----------------------|
| a) Judgment debtor | b) judgment creditor |
| c) garnishee | d) Garnishor |

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What do you understand by the term banker?
12. What is Unit banking?
13. Why is the banker called Privileged Debtor?
14. Mention any two reasons for dishonouring of a cheque by a banker.
15. Why do business people prefer a current account?
16. State the meaning of endorsement.
17. Define Paying banker.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Explain the different types of Banks.

[OR]

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

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

[OR]

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

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

[OR]

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

21. a) Explain the types of negotiable instruments.

[OR]

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

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

[OR]

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

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Enumerate the main functions of RBI
24. Explain the relationship between a banker and a customer.
25. Enumerate the procedure for opening an account in a bank.
26. Explain the different types of crossing of a cheque.
27. Explain the role of commercial banks in the economic development of a country.




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

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

CORPORATE ACCOUNTING

Under CBCS – Credit 5

 Time: **3 Hours**

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

1. The profit on re-issue of forfeited shares is transferred to_____
 - a) General reserve
 - b) Capital redemption reserve
 - c) Capital reserve
 - d) Profit and Loss account
2. Transfer to capital redemption reserve can be made from_____
 - a) Capital reserve
 - b) Forfeited shares a/c
 - c) General reserve
 - d) Securities premium a/c
3. Gross profit is to be apportioned between pre and post incorporation periods in_____
 - a) Time ratio
 - b) Adjusted time ratio
 - c) Sale ratio
 - d) Either Time ratio or Sales ratio
4. Bank overdraft is shown in the balance sheet of a company as
 - a) Long term borrowings
 - b) Short term borrowings
 - c) Other current liabilities
 - d) Trade Payables
5. Under Net Assets method, the value of a share depends on the amount that would be available to_____
 - a) Preference shareholders
 - b) Equity shareholders
 - c) Creditors
 - d) debenture holders
6. _____ of a share is the simple average of intrinsic value and yield value of a share.
 - a) Fair Value
 - b) Market value
 - c) Book Value
 - d) Paid up value

7. When there are two or more liquidations and one formation, it is known as _____

- | | |
|----------------------------|----------------------------|
| a) Absorption | b) Amalgamation |
| c) Internal Reconstruction | d) External Reconstruction |

8. Any balance in the capital reduction A/C after writing off lost capital is transferred to _____

- | | |
|--------------------------|------------------------|
| a) Share capital account | b) Capital reserve a/c |
| c) General reserve a/c | d) Goodwill a/c |

9. List 'E' in statement of affairs gives the list of _____

- | | |
|---------------------------|----------------------|
| a) Preferential creditors | b) Debenture holder |
| c) Unsecured creditors | d) Secured creditors |

10. Preferential creditors are shown in the statement of affairs under _____

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

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What is Under Subscription?
12. Write a note on Redeemable Preference Share.
13. Give the formula to calculate value of equity share under Yield Method.
14. What is Super Profit?
15. What is Internal Reconstruction?
16. What do you mean by Pre-Incorporation Profit?
17. Write a note on 'Liquidator's Final Statement of Account'.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) A company decided to redeem 50,000 12% redeemable preference shares of ₹ 10 each at a premium of 10%. For the purpose of redemption, the company decided to issue 25,000 equity shares of ₹ 10 each at a

premium of 15%. The balance in profit and loss account is ₹ 14,25,000. Give journal entries.

[OR]

b) On 1.1.2020, A Company acquired the assets and liabilities valued at ₹ 12,00,000 and ₹ 5,00,000 respectively for an agreed price of ₹ 7,20,000 and issued debentures of ₹ 100 each to the Vendors in full settlement of the price. Give journal entries if the debentures are issued at (i) at par (ii) at 20% premium and (iii) at 10% discount.

19. a) Lakshmi Ltd. was incorporated on 31st July 2016 to purchase the business of Laxmi & Co. as on 1st April 2016. The books of accounts disclosed the following on 31th March 2017.

i) Sales for the year ₹ 32,10,400, of which sales prior to incorporation is ₹ 8,02,600.

ii) Gross profit for the year ₹ 4,12,800; Managing Directors' Salary ₹ 12,000; Preliminary expenses written off ₹ 18,000; Company Secretary's salary ₹ 58,000.

iii) Bad debts written off ₹ 14,890, of which bad debts prior to 31st July 2016 is ₹ 4,020.

vi) Depreciation on machinery ₹ 25,200; General expenses ₹ 51,000; Advertising ₹ 7,400; Interest on debentures ₹ 20,000.

You are required to ascertain profit prior to incorporation.

[OR]

b) A company was incorporated on 1st July 2016 to acquire a running business from 1st April 2016. When accounts were finalized on 31st March 2017, the following details were noted:

a) Sales for the year were ₹ 4,80,000

b) The trends of sales were as under during the specified months:

April, July, September, December – Average sales

May, August, October and February – 50% of the average sales

You are required to find out the sales ratio for the purpose of ascertaining profit prior to incorporation.

20. a) The net profits of a company after providing for taxation for the past five years are ₹ 40,000; ₹ 42,000; ₹ 45,000; ₹ 46,000 and ₹ 47,000. The capital employed in the business is ₹ 4,00,000 on which a reasonable rate of return of 10% is expected. Calculate the value of goodwill on the basis of two years purchase of super profit.

[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; ₹ 1,20,000; ₹ 1,60,000 and ₹ 1,40,000 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 investment return may be taken at 12%. Compute the value of the company's share by Yield Method.

21. a) X Ltd. agreed to absorb the business of Y Ltd. The purchase consideration was as under:

i) For every 4, 10% preference shares of ₹ 10 each in Y Ltd. 7 equity shares of ₹ 10 each in X Ltd. as ₹ 8 paid up. There were 60,000 10% Preference shares in Y Ltd.

ii) For every 3 equity shares of ₹ 10 each in Y Ltd. 8 equity shares in X Ltd. as ₹ 10 paid up.

There were 90,000 equity shares in Y Ltd.

Calculate Purchase Consideration.

[OR]

b) Sun Ltd. passed necessary resolution and received sanction of the court for the reduction of its share capital by ₹ 2,50,000 for the purpose enumerated hereunder:

i) to write off the debit balance of profit and loss account ₹ 1,05,000

- ii) to reduce the value of plant and machinery by ₹ 45,000 and of goodwill by ₹ 20,000
- iii) to reduce the value of investments to market value by writing off ₹ 40,000.

The reduction was made by converting 25,000 preference shares of ₹ 20 each fully paid to the same number of preference shares of ₹ 15 each fully paid and by converting 25,000 equity shares of ₹ 20 each ₹ 15 paid up into 25,000 equity shares of ₹ 10 each fully paid.

Give journal entries.

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

- i) Liquidation expenses ₹ 50,000
- ii) Preferential creditors ₹ 1,50,000 and
- iii) Secured creditors ₹ 40,00,000; Unsecured creditors ₹ 30,00,000

Calculate the total remuneration payable to the liquidator.

[OR]

- b) The liquidator of Star Ltd. is entitled to get a remuneration of 2% on assets realized and 3% on the amount distributed to unsecured creditors. The assets realized ₹ 1,00,000 including cash balance of ₹ 5,000. Amount available for distribution to unsecured creditors before paying liquidator's remuneration was ₹ 43,100. Calculate liquidator's remuneration.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. A company issued for public subscription 20,000 equity shares of ₹ 100 each at a premium of ₹ 20 per share payable as under:

On application	–	₹ 20 per share
On allotment	–	₹ 50 per share (including premium)
On first call	–	₹ 20 per share
On final call	–	₹ 30 per share

Applications were received for 30,000 shares. Allotment was made pro-rata to the applicants for 24,000 shares, the remaining applications were refused. Money over paid on application was utilized towards sums due on allotment.

Anil to whom 800 shares were allotted, failed to pay allotment money, first call money and final call money. Balu to whom 1,000 shares were allotted failed to pay both first call and final call money. These shares were subsequently forfeited after the second call was made. All the forfeited shares were sold to Hari as fully paid up at ₹ 80 per share. Give journal entries in the books of the company.

24. From the under mentioned Trial Balance of Linga Ltd., prepare a Statement of Profit and Loss for the ended 31st December 2020 and a Balance Sheet as at that date:

Debit Balances	₹	Credit Balances	₹
Opening Stock	30,000	Equity Share Capital –	
Rent and Taxes	6,000	1,000 shares of ₹ 100 each	1,00,000
Purchases	60,900	5% Debentures	25,000
Wages	55,200	Sales	1,75,000
Discount	1,500	Creditors	8,000
Fuel	2,570	Bank Overdraft	12,000
Building	70,000	Discount	2,200
Carriage inwards	1,175	Transfer Fees	100
Debtors	20,000	Returns Outwards	100
Goodwill	28,000		
Plant and Machinery	25,000		
Loose Tools	6,000		
Advertisement	3,000		
General expenses	4,400		
Bad Debts	1,030		
Debenture Interest	625		
Office Rent	3,000		
Insurance	1,000		
Cash	3,000		
	3,22,400		3,22,400

Adjustments:

- The authorized capital of the company is ₹ 2,00,000
- Stock on 31st December 2020 is ₹ 2,00,000
- Depreciate Plant and Machinery at 9% and Revalue Tools at ₹ 4,100
- Allow 2.5% discount on debtors and 2% as bad debts reserve.

25. On 31st December 2018, the balance sheet of Reliance 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
General Reserve	1,80,000	Goodwill	80,000
5% Debentures	2,00,000		
Current Liabilities	2,60,000		
	14,80,000		14,80,000

On 31st December 2018, the fixed assets were independently valued at ₹ 7,00,000 and the goodwill at ₹ 1,00,000. The net profits for the three years were: 2016- ₹ 1,03,200; 2017 – ₹ 1,04,000 and 2018 – ₹ 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. X Ltd. agreed to take over the business of Y Ltd. from 1st January 2019.

The balance sheet of Y Ltd. on that date was:

Liabilities	₹	Assets	₹
Share Capital			
12,000 shares of ₹ 50 each	6,00,000	Land and Buildings	1,80,000
Reserve Fund	1,20,000	Machinery	1,25,000
Reserve for Bad debts	10,000	Stock	2,50,000
Creditors	75,000	Debtors	2,90,000
Profit and Loss A/C	65,000	Cash at Bank	25,000
	8,70,000		8,70,000

The purchasing company took over all the assets and liabilities of the vendor company excepting a sum of ₹ 10,000 for meeting liquidation expenses. The purchase price was to be discharged by allotment to the shareholders of the vendor company of one share of ₹ 100 at ₹ 90 paid up in X Ltd. for every two shares in Y Ltd. The expenses of liquidation came to ₹ 3,000. Give journal entries in the books of both the parties.

27. The liquidator of a company is entitled to a remuneration of 3% on the amounts realized (excluding cash in hand) and 2% on the amount distributed to the unsecured creditors. Unsecured creditors, including preferential creditors of ₹ 5,000, amounted to ₹ 40,000. Debenture holders were paid ₹ 51,875 together with interest. Preferential creditors were paid in full. Expenses of liquidation come to ₹ 510. Cash on hand ₹ 1,000 and assets realized ₹ 79,000. Prepare liquidator's final statement of account.





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B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021

Part – III: Core Subject: Fourth Semester: Paper – II

INCOME TAX LAW & PRACTICE- II

Under CBCS – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. Out of the following, which expense is not an admissible expense?
a) Bad Debts b) GST c) Income Tax d) Excise Duty
2. The income tax rate on long-term capital gain for an individual is:
a) 10% b) 20% c) 15% d) 30%
3. Clubbing of Income is a method to discourage
a) Tax Evasion b) Tax avoidance
c) Excessive exemptions d) Excessive tax payment
4. Long-term capital loss can be set-off from:
a) Short-term capital gains b) Long-term capital gains
c) Capital gains d) Any income
5. Section 80C applies on :
a) Individual and Hindu Undivided family b) Firm
c) Co-operative Societies d) Company
6. Under Section 80E deduction in respect of payment of interest on loan taken for higher education shall be allowed upto:
a) ₹ 20,000 b) ₹ 25,000 c) ₹ 30,000 d) No limit
7. Sum of various heads of income is called:
a) Gross Total Income b) Total Income
c) Taxable Income d) Adjusted Income
8. The rate of Education Cess & SHEC is:
a) 2% b) 3% c) 4% d) 5%

9. Who controls income tax department:

- a) Income Tax Commissioner b) C. B. D. T.
c) I. T. O. d) RBI

10. Determining the tax liability is called:

- a) Assessment b) Scrutiny c) Enquiry d) Evaluation

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

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

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

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

[OR]

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

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

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

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

[OR]

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

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

[OR]

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

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

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

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

You are required to compute his gross tax liability.

[OR]

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

- i) Salaries of ₹ 1,30,000 and ₹ 1,20,00 to X and Y respectively.
- ii) Interest on Capital calculated @ 20% of ₹ 3,500, ₹ 14,000 and ₹ 10,500 to X, Y and Z respectively. Bonus to Z ₹ 15,000.
- iii) Commission of ₹ 5,000, ₹ 12,500 and ₹ 17,500 to X, Y and Z respectively.
- iv) Z had borrowed capital for his investment in the firm and had paid interest of ₹ 7,500 separately to the lender.

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

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

[OR]

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

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

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

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

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

Following further information are given:

- Actual Bad Debts written-off during the year amount to ₹ 550
- Amount of Income Tax actually paid during the year is ₹ 4,200
- Depreciation allowable is ₹ 1,700 as per Income Tax Rules.

- d) Advertising Expenses include ₹ 550 spent on special advertising campaign to open a new shop in the market.
- e) Law charges are in connection with protection of a trademark.
- f) Sri Nehru carries on his business from a rented premise, half of which is used as his residence. Rent, Rates and Taxes includes ₹ 2,400 paid as rent of the premises during the year.
- g) Bank loan is taken for business purposes.

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

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

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

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

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

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

- Salary ₹ 1,70,000 p.m.
- Interest received from Bank of Baroda on fixed deposit ₹ 900.
- Interest received from Maruti Ltd., on fixed deposit ₹ 5,400.
- Interest received from Government Securities ₹ 7,500.
- Dividend received on equity shares of D.C.M. Ltd. ₹ 4,000 (gross).
- Dividend received from a Co-operative Society ₹ 200.
- Income received on units of Mutual Fund ₹ 8,950 (Net).
- He owns a poultry farm also. Its profits for the previous year amounted to ₹ 51,000.
- He sold his residential house on 11th April, 2019 for ₹ 4,50,000 which he had purchased for ₹ 60,000 in 1999 and its fair market value on 1.4.2001 was ₹ 80,000.
- Other LTCG ₹ 76,200.
- He purchased National Savings Certificates VIII Issue on 31.3.2020 for ₹ 10,000.
- He paid ₹ 10,000 to a Political Party by cheque.

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

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




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

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. An agreement made without consideration is
 - a) Valid b) Voidable c) Illegal d) Void
2. A minor can be
 - a) Drawer of a cheque b) Payee of a cheque
 - c) Acceptor of bill of exchange d) Surety
3. A creditor agrees with his debtor and a third party to accept that third party as his debtor. The contract is discharged by
 - a) Performance b) Waiver c) Rescission d) Alteration
4. The court may grant rescission where the contract is
 - a) Voidable at the option of the plaintiff b) Void
 - c) Unenforceable d) Illegal
5. The person to whom the goods are delivered is called
 - a) Bailee b) Bankers c) Factors d) Bailor
6. Bailment is concerned only with
 - a) Goods b) buyer c) Seller d) Pledge
7. When an agent is employed for a particular purpose, persons dealing with him can presume that he has authority to do all such acts are necessary to such business

- a) Actual authority b) Implied authority
 - c) Express authority d) Ostensible
8. The principal is liable for the acts of the agent with third parties, provided his acts are done within the scope of his authority
- a) Named Principal b) Unnamed Principal
 - c) Undisclosed Principal d) on behalf of the Principal
9. Following is not mode of delivery
- a) Quality delivery b) Constructive delivery
 - c) Actual delivery d) Symbolic delivery
10. Under a contract of sale of goods, the delivery of goods may be
- a) Actual or symbolic b) Actual or constructive
 - c) Actual or structural d) Any of the (a) and (b)

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. State the meaning of consideration.
12. What do you meant by Contract?
13. Write a short note on ‘Indemnity’
14. Define ‘Pledge’
15. Who is an Agent?
16. What is Bailment?
17. Define Goods.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) What are the essential elements of a valid contract?
[OR]
b) What are the essential and legal rules for a valid consideration?
19. a) What are features of a quasi contracts?
[OR]
b) Distinction between the contract of indemnity and contract of guarantee.
20. a) What are the rights and duties of Pawnor and Pawnee?
[OR]
b) Distinguish between pledge and bailment.
21. a) What are the essentials of agency?
[OR]
b) What are the duties of an agent towards the principal?
22. a) Explain the classification of goods
[OR]
b) Explain the essentials of a contract of sale.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Explain the classification of contracts
24. Explain the various modes of discharge of contract
25. Explain the rights and duties of bailor and bailee.
26. Explain the different kinds of agents?
27. Distinguish between sale and agreement to sell.





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B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2021

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

AUDITING

Under CBCS – Credit 4

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. _____ is a systematic examination of the books and records or a business.
a) Auditing b) Vouching c) Verification d) Checking
2. Auditing is compulsory for _____.
a) Small scale business b) Partnership firms
c) Joint stock Companies d) Proprietary Concerns
3. Division of all the works among different clerks is _____.
a) Internal Check b) Internal Control
c) Internal Audit d) Interim Check
4. Internal audit is undertaken by _____.
a) independent auditor b) Statutorily appointed auditor
c) a person appointed by the management d) a government auditor
5. Payment for building purchased should be vouched with the help of _____.
a) Title Deed b) Correspondence with the brokers
c) Building Account d) Cash book
6. Among the following which one will come under cash receipts?
a) Debtors b) Bills receivable c) Rent received d) all the above

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

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What do you mean by audit programme?
12. What are the objects of internal check?
13. State the vouch on sale of investment.
14. What do you mean by fictitious assets?
15. What do you mean by civil liability?
16. Define the term verification.
17. What do you mean by teeming and lading?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Explain the Advantages of Auditing.

[OR]

- b) Explain the contents of audit note book.

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

[OR]

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

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

[OR]

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

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

[OR]

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

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

[OR]

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

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Describe the qualities of auditor.
24. Explain the difference between internal audit and external audit.
25. How to vouch the cash sales and debtors?
26. What are the duties of an auditor while verifying the stock in trade?
27. Explain the various contents of audit reports.





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B.Com. Degree (Semester) Examinations, April 2021
Part – IV: Skill Based Subject: Fourth Semester: Paper – I

REASONING ABILITY

Under CBCS – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions









(75 × 1 = 75)

- Find the next term in the alpha-numeric series –OP--, MO--N, -- --PN, MOP--?
a) MPNMOP b) MNPMON c) MNOMPN d) None
- Which number would replace question mark in the series 7.12.19.? ,39
a) 29 b) 28 c) 26 d) None
- Find the next term in the series: BMO, EOQ, HQS?
a) KSU b) LMN c) SOV d) SOW
- Look at this series: 36, 34, 30, 28, 24, ... What number should come next?
a) 20 b) 22 c) 23 d) 26
- Find the next two number in the series 9 16 23 30 37 44 51
a) 59 66 b) 56 62 c) 58 66 d) 58 65
- Mumbai:Maharashtra:: Chennai : ?
a) Kolkata b) Tamilnadu c) Gujarat d) None
- Newspaper: Press :: Cloth : ?
a) Tailor b) Textile c) Mill d) None
- Apples : Fruit :: Supermarket , Novel : Book :: ?
a) Shopping b) Vegetable c) Magazine d) Bookstore
- Choosing the odd word
a) Calendar b) Year c) Date d) Month
- Choosing the odd word
a) Curd b) Butter c) Oil d) Cheese

11. Choosing the odd word
a) Football b) Volleyball c) Cricket d) Chess
12. Choosing the odd word
a) Write b) Read c) Knowledge d) Study
13. If HEALTH is written as GSKZDG, then how will NORTH be written in that code?
a) OPSUI b) GSQNM c) FRPML d) None
14. If ROAST is coded as PQYUR in a certain language, then how will SLOPPY be coded in that language?
a) MRNAQN b) NRMNQA c) QNMRNA d) RANNMQ
15. In a certain system of coding. The word STATEMENT is written as TNEMETATS. In the same system of coding, what should be the code for the word POLITOCAL?
a) LACITILOP b) LCATILIOP c) OPILITACL d) LACITILPO
16. 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
17. 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
18. 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 far is she from N ?
a) 15 b) 10 c) 5 d) None
19. 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
20. One day, Ravi left home and cycled 10 km southwards, turned right and cycled 5km and turned right and cycled 10 km and turned left and cycled 10 km. How many kilometers will he have to cycle to reach his home straight?
a) 10km b) 15km c) 20km d) 25km

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

21. Who is good in Physics, History and Dramatics
a) B b) C c) D d) None
22. Who is good in Physics, History, and Mathematics, but not in Computer Science?
a) B b) C c) D d) None
23. Who is good in Computer Science, History and Dramatics?
a) B b) C c) E d) None
24. Who is good in Computer Science, History , Physics, Mathematics?
a) A b) B c) C d) None
25. Who is good in Physics, Dramatics and Computer Science?
a) A b) B c) C d) None
26. Which of the following diagrams indicates the best relation between Factory, product and machinery?
a)  b)  c)  d) 
27. Which of the following diagrams indicates the best relation between Author, Lower and Singer?
a)  b)  c)  d) 

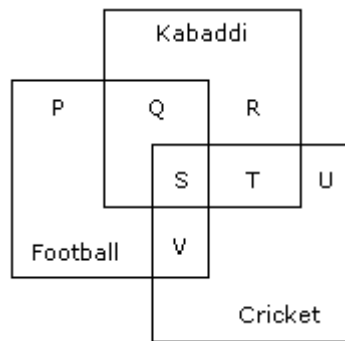
Choose the Venn diagram which best illustrates the three given classes in each of the following questions?



28. Vegetables. Potato, Cabbage

29. Week, Day, Year

30. Judge, Thief, Criminal



31. Study the above diagram and identify the students who play all the three games

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

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

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

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

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

34. Arrange the following in a logical order

- 1) Consultation 2) Illness 3) Doctor 4) Treatment
a) 2,3,1,4 b) 2,3,4, 1 c) 4,3,1,2 d) 1,4,3,2

35. 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) Two c) Three d) None

36. In the series given below, how many 8s are there each of which is exactly divisible by its immediate preceding as well as succeeding numbers? 2 8 3 8 2 4 8 2 4 8 6 8 2 8 2 4 8 3 8 2 8 6

- a) One b) Two c) Three d) None

37. In series given below, count the number of 9s, each of which is not immediately preceded by 5 but is immediately followed by either 2 or 3. How many such 9s are there? 1 9 2 6 5 9 3 8 3 9 3 2 5 9 2 9 3 4 8 2 6 9 8

- a) One b) Two c) Three d) None

38. 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 $252 \times 9 - 5 + 32 / 92$?

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

39. If + means x, x means -, / means + and - means ÷, then which of the following gives the result of $175 - 25 / 5 + 20 \times 3 + 10$?.

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

40. 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

41. 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

42. 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

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

Conclusions: All men are cats. All dogs are cats

44. 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.

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

Conclusions: All houses are pens. Some houses are pens

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

Conclusions: Some temples are huts. Some temples are mansions

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

Conclusions: Some pens are chairs. Some Chalks are pens

48. Statements: All dolls are windows. All bottles are windows, all cars are bottles

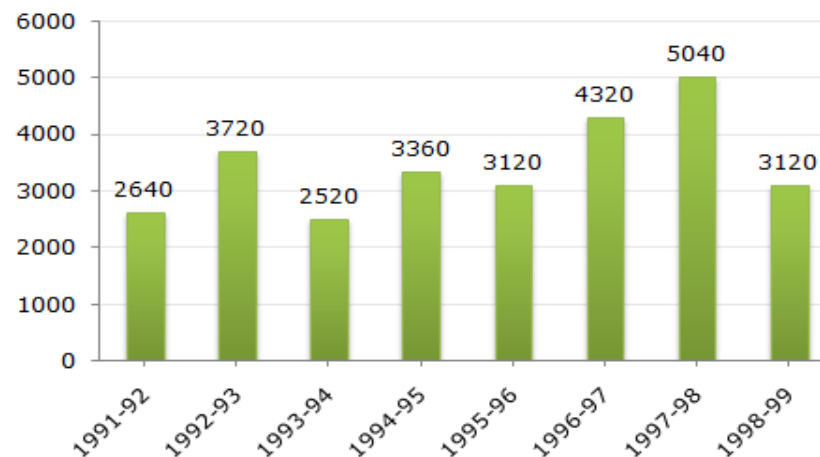
Conclusions: I. All cars are windows II. Some cars are dolls. III. Some windows are cars

49. 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

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 \$)



50. 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

51. 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

52. 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

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

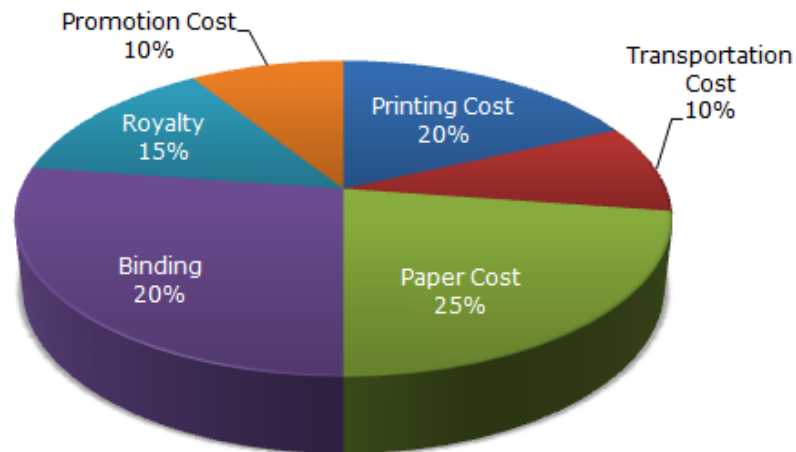
- a) 95% b) 110% c) 115% d) 125%

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

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

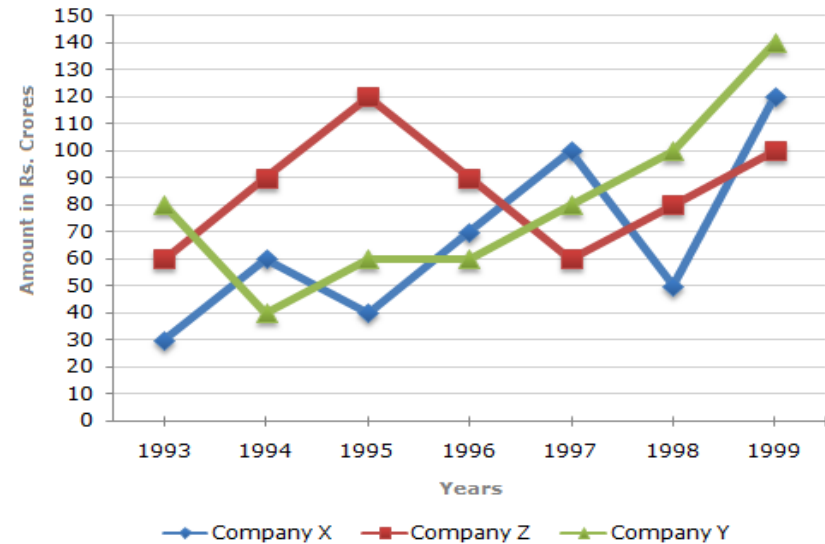
The following pie-chart shows the percentage distribution of the expenditure incurred in publishing a book. Study the pie-chart and the answer the questions based on it.

Various Expenditures (in percentage) Incurred in Publishing a Book



55. If for a certain quantity of books, the publisher has to pay ₹ 30600 as printing cost, then what will be amount of royalty to be paid for these books?
a) ₹ 19450 b) ₹ 21200 c) ₹ 22950 d) ₹ 26150
56. What is the central angle of the sector corresponding to the expenditure incurred on Royalty?
a) 15% b) 24% c) 54% d) 48%
57. The price of the book is marked 20% above the C.P if the marked price of the book is ₹ 180, then what is the cost of the paper used in a single copy of the book?
a) ₹ 36 b) ₹ 37.50 c) ₹ 42 d) ₹ 44.25
58. If 5500 copies are published and the transportation cost on them amounts to ₹ 82500, then what should be the selling price of the book so that the publisher can earn a profit of 25%?
a) ₹ 187.50 b) ₹ 191.50 c) ₹ 175 d) ₹ 180
59. Royalty on the book is less than the printing cost by:
a) 5% b) $33\frac{1}{5}\%$ c) 20% d) 25%

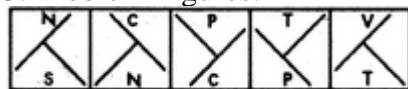
Study the following line graph and answer the questions



60. For which of the following pairs of years the total exports from the three Companies together Are equal?
- a) 1995 and 1998 b) 1996 and 1998
- c) 1997 and 1998 d) 1995 and 1996
61. Average annual exports during the given period for Company Y is approximately what percent of the average annual exports for Company Z?
- a) 87.12% b) 89.64% c) 91.21% d) 93.33%
62. In which year was the difference between the exports from Companies X and Y the minimum?
- a) 1994 b) 1995 c) 1996 d) 1997
63. What was the difference between the average exports of the three Companies in 1993 and the average exports in 1998?
- a) ₹ 15.33 crores b) ₹ 18.67 crores c) ₹ 20 crores d) ₹ 22.17 crores
64. In how many of the given years, were the exports from Company Z more than the average annual exports over the given years?
- a) 2 b) 3 c) 4 d) 5

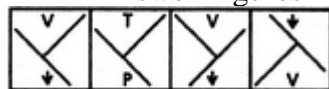
Select a figure from amongst (First 4) the Answer Figures which will Continue the same series as established by the five Problem Figures.

65. Problem Figures:



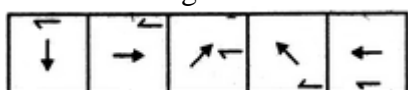
- a) 1 b) 2

Answer Figures



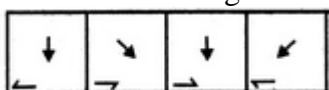
- 1 2 3 4
c) 3 d) 4

66. Problem Figures:



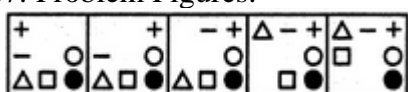
- a) 1 b) 2

Answer Figures



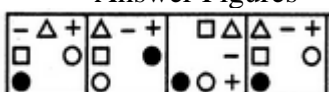
- 1 2 3 4
c) 3 d) 4

67. Problem Figures:



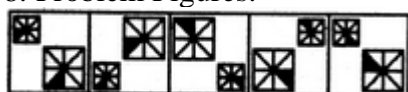
- a) 1 b) 2

Answer Figures



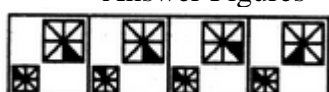
- 1 2 3 4
c) 3 d) 4

68. Problem Figures:



- a) 1 b) 2

Answer Figures



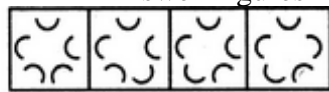
- 1 2 3 4
c) 3 d) 4

69. Problem Figures:



- a) 1 b) 2

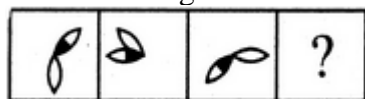
Answer Figures



- 1 2 3 4
c) 3 d) 4

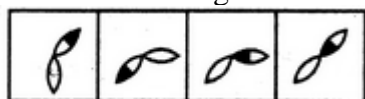
Select a suitable figure from the Answer Figures that would replace the question mark (?)

70. Problem Figures:



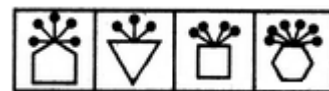
- a) 1 b) 2

Answer Figures



- 1 2 3 4
c) 3 d) 4

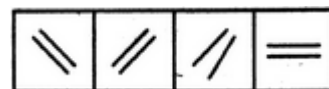
71. Choose the figure which is different from the rest.



- (1) (2) (3) (4)

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

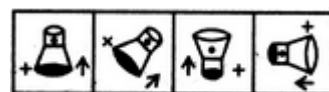
72. Choose the figure which is different from the rest



- (1) (2) (3) (4)

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

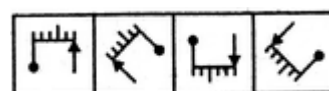
73. Choose the figure which is different from the rest



- (1) (2) (3) (4)

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

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



- (1) (2) (3) (4)

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

75. Choose the figure which is different from the rest



- (1) (2) (3) (4)

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





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC
[Affiliated to Madurai Kamaraj University]

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

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)

- When did insurance begin in Babylon?
a) 1750 BC b) 1907 BC c) 1971 BC d) 2000 BC
- Which one of the following does not belong to the main products of life insurance?
a) Endowment b) Personal accident insurance
c) Term d) Whole life
- Which one of the following does not belong to the major general insurance private sector companies in India?
a) Bajaj Allianz General Insurance b) Reliance General Insurance
c) Royal Sundaram Alliance Insurance d) The Oriental Insurance Company
- Which of the following is the regulator of insurance sector in India?
a) RBI b) AMFI c) IRDA d) SEBI
- Which of the following is the only public sector company in the field of life insurance?
a) General insurance company b) New India assurance company
c) Oriental insurance company
d) Life Insurance Corporation of India

6. 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.

7. _____ is the amount of maximum liability which the insurer can assume on a particular risk.

- a) asset b) retention c) subrogation d) indemnity

8. _____ is the first life insurance company started in India.

- a) ICICI Prudential b) GIC c) Sun life d) LIC

9. When was the Insurance Regulatory and Development Authority constituted?

- a) 1938 b) 1971 c) 1993 d) 1999

10. _____ 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

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Define: Marine insurance.

12. In which insurance foreign exchange can be procured?

13. List the parties involved in the insurance.

14. What is claim in insurance?

15. Write any four features of Life Insurance.

16. Write the tax saving schemes/investments.

17. List the documents required for unnatural death.

SECTION – C

Answer ALL Questions

(3 × 9 = 27)

18. a) Enumerate the procedure for availing life insurance.

[OR]

b) Differentiate life and non life insurance.

19. a) Different Types of Life Insurance Policies in India

[OR]

b) Explain the Pradhan Mantri Suraksha BimaYojana.

20. a) Explain the steps to claim fire insurance.

[OR]

b) What are the characteristics of Insurance?

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

21. Discuss the importance of insurance.

22. Explain the functions of insurance.

23. Explain the types of marine insurance policies.

24. Draft the kinds of fire insurance.





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B.Com. Degree (Semester) Examinations, April 2021
Part – IV: Skill Based Subject: Sixth Semester: Paper – II

FUNDAMENTALS OF COMPUTERS

Under CBCS – Credit 2

Time: **2 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(75 × 1 = 75)

- The earliest calculating devices are
 - Clock
 - Abacus
 - Calculator
 - All of the above
- The basic operations performed by a computer are
 - Arithmetic
 - Logical
 - Storage
 - All of the above
- _____ bits equal one byte
 - 8
 - 2
 - 1000
 - 1
- What does CPU Stand for
 - Central Printing Unit
 - Central Processing Unit
 - Central Process Unit
 - None
- ALU stands for
 - Arithmetic Long Unit
 - All longer Unit
 - Arithmetic and logical Unit
 - Around Logical Units
- Which of the following is a term related with scanners?
 - Laser
 - TWAIN
 - Media
 - Catridge
- The keys of a keyboard are
 - Alphanumeric keys
 - Functional keys
 - Arrow keys
 - All of the above

8. Which of the following is not output device?
a) LCD b) Printer c) Touch Screen d) None
9. MICR stands for
a) Magnetic Ink Character Recognition b) Magnetic Ink Computer Record
c) Magnetic Industries Corporation Region d) None
10. RAM stands
a) Real Available Memory b) Random Access Memory
c) Read All Memory d) None
11. The operating system is the most common type of _____ software
a) Communication b) Application
c) System d) Word processing software
12. BIOS stands for
a) Bias Integrated Output System b) Bias Integrated Operator System
c) Basic Input Output Software d) None
13. A Browser is a
a) Tool for creating a database
b) Software program to view web pages on the internet
c) Printing device
d) Software program to delete a folder
14. What is the name of the software that allows us to browse through web pages?
a) Mail Client b) Browser c) FTP Client d) Messenger
15. This is responsible for starting Up of OS
a) ROM BIOS b) Bootstrap program
c) Boot sector d) All of the above

16. The first UNIX operating system was written in the
a) Assembly Language b) C Language
c) Java d) B language
17. What is MS-Word?
a) A game b) An Operating System
c) Word Processing software d) Typing tutor software
18. What tool works best for word processing?
a) IBMs electric b) Typewriter c) Computer d) Microsoft Word
19. MS-Word allows creation of _____ type of documents by default?
a) .Doc b) .WPF c) .TXT d) .DOT
20. Outlook Express is a _____
a) E-mail Client b) Scheduler
c) Outlook Express d) All of the above
21. Which input device can not be used to work in MS-Office?
a) Scanner b) Light pen c) Mouse d) Joystick
22. MS-Word is a
a) Software b) Hardware c) Operating system d) Memory
23. Graphics is inserted in
a) Box b) Page c) Frame d) All of the above
24. Name of a newly created word document is
a) Document b) Word c) DOC d) File
25. To cut the selected text, these keys should be pressed
a) Ctrl+C b) Ctrl+D c) Ctrl+V d) Ctrl+X
26. Replace option is available on
a) File menu b) Edit menu c) View menu d) Format menu

27. It is the way text appears on a page. It is

- a) Format b) Font c) Form letter d) Form

28. It refers to a title for a part of a document

- a) Header b) heading c) Indent d) Leader characters

29. It refers to the distance between text boundaries and page margins

- a) Header b) Heading c) Indent c) Leader characters

30. One of the following is not permitted while naming a data source

- a) Letters b) Numbers c) Underscores characters d) spaces

31. Keyboard can be turn into extend selection mode by prssing this key

- a) F3 b) F4 c) F7 d) F8

32. The default MS Excel file extension is

- a).XLR b).DOCS c) .XLS d) .XLSX

33. In Excel the intersection of a column and a row is called

- a) Cell b) Grid c) Table d) Box

34. A collection of worksheets is called

- a) Work book b) Excel sheets
c) Worksheets d) Worksheets and charts

35. Which sign we use to enter formula

- a) = b) / c) * d) ^ 4) –

36. Ctrl +Pg Up will take you to

- a) Previous sheet b) Next sheet
c) Last cell in the column d) First cell in the column

37. Ctrl +C is equivalent to

- a) copy b) Cut c) paste d d) Delete

38. Ctrl +O is Short-cut key to
- a) Save the file b) Open a new file c) Open an existing file d) Delete a file
39. Which command is used to close the window of Excel
- a) Alt + F4 b) Ctrl + W c) Ctrl + R d) Ctrl + X
40. Which command is used to close the workbook of Excel
- a) Alt + F4 b) Ctrl + W c) Ctrl + R d) Ctrl + X
41. Which one is the shortcut key of save
- a) F1 b) F6 c) F12 d) Ctrl + S
42. Which shortcut to Goto option in Excel?
- a) F5 b) F7 c) F8 d) F2
43. Which shortcut key to cut an object?
- a) Ctrl + C b) Ctrl + V c) Ctrl + X d) Ctrl + D
44. Which shortcut command is used to reach the next worksheet?
- a) Page down b) Ctrl + Page down c) Ctrl + > d) Tab
45. Which shortcut command is used to insert the current time?
- a) Alt +T b) Alt + Shift +T c) Shift + T d) Ctrl + :
46. Which shortcut command is used to insert the current data?
- a) Alt +d b) Alt +D c) Ctrl + d d) Ctrl + ;
47. The first network planted the seeds of internet was
- a) ARPANET b) NSF Net c) V net d) I net
48. Which of the following is not a network device
- a) Router b) Switch c) Modem d) Bridge
49. Web site is a collection of
- a) HTML documents b) Graphic files
c) Audio and video files d) All of the above

50. The server on the Internet is also known as a
- a) Repeater b) Host c) Gateway d) ISP
51. Which of the following topology is least affected by addition/removal of a node?
- a) Ring b) Star c) Bus d) Net
52. Who among the following pays for the internet?
- a) USA b) The Government
c) Microsoft d) Everyone pays for its part
53. Which of the following protocols is used by Internet mail?
- a) HTTP b) TCP/IP c) FTP d) UTP
54. Most news readers present newsgroup articles in
- a) Threads b) Mails c) Columns d) All of the above
55. It is the one which provides the facility of exchanging information between computing devices and is a combination of hardware and software.
- a) Digital device b) Network c) Peripheral d) Expansion board
56. What is the use of video conferencing?
- a) It is used for communication purpose
b) It is used for live conferencing
c) It is used to talk to each other
d) All of the above
57. What is the term used for talking on net with the help of typed text?
- a) New group b) E-mail c) Chatting d) None of the above
58. A small single site network is nothing but a
- a) RAM b) MAN c) DSL d) LAN

59. What is the full form of URL?
- a) Unicode research locator b) Uniform read locator
c) United research locator d) Uniform resource locator
60. _____ is a search engine.
- a) Flash b) Google c) Internet explorer d) Fire Fox
61. Which one of the following devices is needed to communicate with computers using telephone lines?
- a) VDU b) Modem c) Disk d) CPU
62. What term is used if a search engine returns a web page if a match is found?
- a) Link b) Hit c) Blog d) Success
63. What do you mean by WWW in communication?
- a) World wide web b) With wide web
c) World with web d) With wide web
64. In email address, the symbol that is used to separate the user name with the ISP address is
- a) # b) & c) @ d) %
65. What term is often used for an email account that includes a storage area?
- a) IP address b) Hyperlink c) Mailbox d) Attachment
66. Which computer program is used to run the websites?
- a) FOXPRO b) Mozilla c) MS-Word d) Unix
67. The term electric meeting is known as
- a) Tele-shopping
b) Tele-officing
c) Tele-conferencing d) Tele-banking

68. 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

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

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

70. What can a firewall protect against?

- a) viruses b) fire
- c) unauthenticated login
- d) connecting to and from the outside world

71. Which of the following is the primary cause of invisible damage?

- a) viruses b) computer misuse c) computer fraud d) theft

72. What type of signal is generally used between the badge and sensor in an active badge system?

- a) radio wave b) ultrasonic
- c) satellite communication d) infra-red

73. Which of the following methods can most effectively be used to prevent logical breach of security

- a) OS and other system software b) Computer architectural design
- c) distributed systems design d) network design

74. What is the main purpose of access control?

- a) Authorized users b) to limit the action
- c) to stop unauthorized users accessing resources
- d) to protect computers from viral infections

75. The statement that holds true regarding firewall is

- a) It can either be hardware or software device.
- b) It filters network traffic
- c) It follows a set of rules d) All of the above+-





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

(75 × 1 = 75)

1. Utility and usefulness are:

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

2. Human wants are:

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

3. "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

4. 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

5. 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

6. Development means economic growth with
a) Price stability b) social change c) inflation d) deflation
7. Land development banks in India are owned by the
a) RBI b) State governments
c) Commercial banks d) Cooperative societies
8. Which Indian state has the largest number of cotton textile mills?
a) Madhya Pradesh b) Maharashtra c) Gujarat d) West Bengal
9. 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
10. When was the Reserve Bank of India established?
a) 1935 b) 1920 c) 1928 d) 1947
11. 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
12. Who is known as the 'Father of Economics'?
a) Adam Smith b) Chanakya c) Machiavelli d) None of these
13. In India, income tax is levied by
a) Union Government b) State Governments
c) Ministry of Finance d) RBI
14. The Securities and Exchange Board of India (SEBI) was established in
a) 1992 b) 1947 c) 1990 d) 1976
15. Which of the following is not a direct tax?
a) Sales tax b) Income tax c) Wealth tax d) Estate duty

16. In Current Ratio, Current Assets are compared with:
a) Current Profit b) Current Liabilities
c) Fixed Assets d) Equity Share Capital.
17. In Inventory Turnover calculation, what is taken in the numerator?
a) Sales b) Cost of Goods Sold
c) Opening Stock d) Closing Stock.
18. The physical distribution involves which activities?
a) Sales force costing b) Retail warehousing
c) Customer service d) All of these
19. 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\
20. Marketing mix involves _____
a) Product mix b) Promotional mix c) Service mix d) All of these
21. BHIM stands for _____
a) Bharath Heavy Instrument Mission b) Bharath Interface for Money
c) Bachha Hi India Mission d) Bharat Himalayan Mission
22. Where is the headquarters of the International Monetary Fund (IMF)?
a) Geneva b) Paris c) London d) Washington DC
23. NABARD was established on the recommendations of _____
a) Shiva Raman Committee b) Malhotra Committee
c) Kumarmangalam Committee d) Narasimham
24. Socio-Economic Forces consists _____
a) Customer b) competition c) substitutes d) all of these

25. Which of the following activities involves under physical distribution?

- a) Outward transportation b) Packaging
- c) Distribution planning d) All of these

26. Marketing mix consists_____

- a) Production recognition b) Price structure
- c) Distribution planning d) All of these

27. Service value is the assistance customer seek in purchasing a product?

- a) Service b) Value c) Facilities d) All

28. What is AYU SAMVAD (My Health My Responsibility)

- a) One of the largest public awareness campaign programmes on AYURVEDA and COVID 19 PANDEMIC.
- b) A weekly programme at Delhi Doordarshan
- c) Theme of an awareness programme launched by the WHO.
- d) None of the above

29. Which state in India is at the top in monoculture system of Agriculture farming?

- a) Uttar Pradesh b) West Bengal c) Punjab d) Tamil Nadu

30. Which state is at first place in India Innovation Index 2.0 (2020)?

- a) Maharashtra b) Karnataka c) Tamil Nadu d) Gujarat

31. Which private sector bank has launched 'e-Kisan Dhan' app for farmers?

- a) Axis Bank b) HDFC Bank c) IDBI Bank d) Kotak Mahindra Bank

32. Which country assumed the role of Chairman of the International Labour Organisation's Governing Body for the period of October 2020 till June 2021?

- a) Japan b) New Zealand c) Australia d) India

33. India's first semi high speed train Vande Bharat runs between-
- a) Varanasi and New Delhi
 - b) New Delhi and Jammu
 - c) New Delhi and Mumbai
 - d) New Delhi and Lucknow
34. The Government of India announced a new scheme 'NIRVIK' in the Budget for 2020-21. Which of the following sectors economy will take the benefit from this scheme?
- a) Agriculture sector
 - b) Industrial sector
 - c) Health sector
 - d) Export sector
35. Indian Minister of Youth Affairs and Sports announced on 25th July, 2020 that in 2021 fourth Khelo India Youth Games will be hosted by
- a) Haryana
 - b) Uttar Pradesh
 - c) Karnataka
 - d) Maharashtra
36. The amount allocated to Railways in 2021 is?
- a) 1,00,000 crore
 - b) 1,10,055 crore
 - c) 2,30,345 crore
 - d) 3,55,000 crore
37. Who does Section 44ADA apply to now after Budget 2021?
- a) Resident individual
 - b) Hindu Undivided Family
 - c) Partnership firm
 - d) All the above
38. Who won the men's single title in the Australian Open 2021?
- a) Daniil Medvedev
 - b) Novak Djokovic
 - c) Roger Federer
 - d) Rafeal Nadal
39. Which country is largely affected by "Corona" virus.
- a) China
 - b) Japan
 - c) USA
 - d) England
40. Aravind Krishna elected as the Chief Executive officer of
- a) Dell
 - b) IBM
 - c) HP
 - d) Oracle
41. Which state reports first confirmed coronavirus case in India.
- a) Odisha
 - b) Punjab
 - c) Goa
 - d) Kerala
42. Koo App is an Indian alternative to?
- a) Instagram
 - b) Facebook
 - c) Twitter
 - d) LinkedIn

43. In which country was Woman's Day first organized?
 a) USA b) Russia c) UK d) Germany
44. National Pension System (NPS) is managed by which organization?
 a) IRDI b) PFRDA c) Finance Ministry d) RBI
45. The 36th Indian National Games in the year 2021 will be held in which state?
 a) Jharkhand b) Madhya Pradesh c) Kerala d) Goa
46. Value added services means
 a) Getting full value for money b) Better value for higher price
 c) Costlier service d) Additional service
47. A Call Centre is _____
 a) A place where salesmen meet every day
 b) A back office set up where customer queries are answered
 c) A training centre
 d) Customer's meeting place
48. What is online marketing?
 a) Same as face-to-face marketing
 b) Easier than traditional marketing
 c) A part of a marketing plan d) A novel method of selling
49. Rural Marketing involves _____
 a) Selling to rural banks b) Selling by rural banks
 c) Selling to rural customers d) Arranging industrial exhibitions
50. Acid-test of a brand is
 a) Brand preference b) Brand popularity
 c) Brand acceptability d) Brand of loyalty
51. The best advertisement is
 a) Signboards b) Internet c) TV, Media d) A Satisfied Customer
52. DSA means _____
 a) Directly Selling Authority b) Directly Selling Agent
 c) Direct Selling Authority d) Direct Selling Agent
53. What do you understand by CRM?
 a) Central Role Money
 b) Customer Relationship Management
 c) Customer Rate Money d) All of these

54. Micro Finance is an/a _____ of banking services.
 a) Decline Stage b) Saturation Stage
 c) Introduction stage d) None of these
55. Internet marketing involves _____
 a) advertising b) E-mail marketing c) software d) all the three
56. 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) No Frills Account
57. Axis Bank is a _____
 a) Public Sector Bank b) Private Sector Bank
 c) Co-operative Bank d) Foreign Bank
58. RBI was nationalized in:
 a) 1939 b) 1950 c) 1969 d) 1949
59. The Mutual Fund in India are regulated by?
 a) IRDA b) SIDBI c) SEBI d) RBI
60. Bank does not give loan against
 a) Gold Ornaments b) LIC policy c) Lottery ticket d) NSC
61. Bank having maximum number of branches in India
 a) Reserve Bank of India b) State Bank of India
 c) Punjab National Bank d) Bank of Baroda
62. 100/- Rupee note is signed by
 a) Prime Minister b) Finance Minister
 c) RBI Governor d) None of above
63. A physical, concrete product you can touch is _____
 a) A service b) A good c) An idea d) A philosophy
64. Mail is a _____ business.
 a) Wholesale b) Retailer
 c) Producer d) Agent or producer's agent

65. Cyber marketing is also known as _____
- a) Green marketing
 - b) Modern marketing
 - c) On-line marketing
 - d) All of these
66. ATM password should be kept in
- a) Personal diary
 - b) Office diary
 - c) Memory
 - d) All of above
67. Who is the present Governor of RBI?
- a) K.C. Chakrabarty
 - b) D K Mittal
 - c) Raghuram Rajan
 - d) Shri Shaktikanta Das
68. KYC means
- a) Know your customer
 - b) Know your character
 - c) Both of above
 - d) None of above
69. ATM means
- a) Any Time Money
 - b) Auto Truck of Mahindra
 - c) Automated Teller Machine
 - d) None of these
70. Fixed Deposit can
- a) not be withdrawn before maturity
 - b) paid only after maturity
 - c) withdrawn before maturity
 - d) All of above
71. PPF means
- a) Pension Planning Funds
 - b) Person having Pension Facilities
 - c) Public Provident Fund
 - d) Permanent Provident Fund
72. PAN means
- a) A kind of utensil
 - b) Primary Account Number
 - c) Permanent Account Number
 - d) None of above
73. Bank provides loans for
- a) Home
 - b) Car
 - c) Education
 - d) All of these
74. Banks pays interest on
- a) Deposits
 - b) Loans
 - c) Both (a) & (b)
 - d) None of these
75. PAN number is required for
- a) Deposits less than ₹ 50,000/-
 - b) Deposits in excess of ₹ 1 lac
 - c) Deposits ₹ 50,000/- & above
 - d) All transactions





SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. ठंडा के लिए अंग्रेजी में क्या है ?

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

2. मैंने _____ लिखी ।

- a) चिट्ठी b) चित्र c) पत्र d) खत

3. Ninety two के लिए हिन्दी में क्या है ?

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

4. Singing के लिए हिन्दी में क्या है ?

- a) खाना b) गाना c) जाना d) आना

5. विकास का अर्थ अंग्रेजी में क्या है ?

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

6. Telegram के लिए हिन्दी में क्या है ?

- a) तार b) सितार c) विचार d) कतार

7. मंदिर का अर्थ अंग्रेजी में क्या है ?

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

8. Come के लिए हिन्दी में क्या है ?

- a) आओ b) जाओ c) उठो d) बैठो

9. कोयल का अर्थ अंग्रेजी में क्या है ?

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

10. Signature के लिए हिन्दी में क्या है ?

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

SECTION – B

Answer any FIVE Questions:

(5 × 2 = 10)

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

12. Match the following: -

- i) तमिलनाडु में - कन्नड बोली जाती है ।
ii) कर्नाटक में - मराठी बोली जाती है ।
iii) महाराष्ट्र में - तेलुगु बोली जाती है ।
iv) आंध्र में - तमिल बोली जाती है ।

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

14. True or False: - (सही या गलत)

- 1) गाय बड़ी सीधी सादी होती है ।
2) आवश्यकता ही आविष्कार की जननी है ।
3) जंगल और पेड़ हमारे रक्षक है ।
4) हमारे देश का राष्ट्रीय पक्षी मोर है ।

15. Explain the Poem in Tamil or English: -

कुछ तो उपयुक्त करो तन को ।
नर हो न निराश करो मन को ।
संभालो कि सुयोग न जाय चला ।
कब व्यर्थ हुआ सदुपयोग भला ।।

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

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

17. Translate into Tamil or English: -

- 1) उस स्त्री ने काम नहीं किया । 2) वह उतनी दूर चल नहीं सकता ।
3) नेताजी भाषण दे चुके । 4) आपको सबेरे टहलना चाहिए ।

SECTION – C

Answer ALL Questions:

(5 × 5 = 25)

18. a) Combine the sentences: -

- 1) उसने दवा खायी । उसकी तंदुरुस्ती अभी ठीक नहीं हुई ।
2) मैं इंदिरा गांधी से मिला । मैं बहुत खुश हुआ ।
3) वह गरीब है । वह उदार है ।
4) रात आयी । चारों ओर अंधेरा फैल गया ।
5) यह भारत है । यह हमारा प्यारा देश है ।
6) पुलिस आयी । चोर भाग गए ।

[OR]

b) Write in Hindi words for following figures:-

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

19. a) Write the short answer: -

- 1) भारत के चारों ओर क्या क्या हैं ? 2) हमारा देश कब आज़ाद हुआ ?
3) उत्तर भारत के लोग क्या खाते हैं ?

[OR]

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

- 1) दुनिया 2) आवाज़ 3) होशियार 4) आकाश
5) जन संख्या 6) सभ्य 7) धूप 8) आज़ादी

20. Explain the Poem in English or Tamil: -

- a) बड़ा नहीं होता कोई भी। b) आओ पेड़ लगाएं हम,
धन दौलत पाने से । [OR] धरती हरी बनाए हम ।
नहीं बड़ा बनता मनुष्य। पेड़ रहें जीवन साथी,
ऊँचे महलों में रहने से ॥ हम रहें उनके संतरी ॥

21. a) Match the following: -

- 1) प्रिय महोदय - Thank you
2) हस्ताक्षर - From
3) सेवा में - Dear Sir
4) प्रेषक - M/s
5) धन्यवाद - Signature
6) सर्वश्री - To

[OR]

b) Match the following:-

- 1) Application Letter ____ रकम
2) Request Letter ____ बीजक
3) Invoice ____ निवेदन पत्र
4) Loan ____ परिपत्र
5) Amount ____ ऋण
6) Circular ____ आवेदन पत्र

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

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

- प्रश्न: - 1) कितने सौदागर थे ? 2) दूसरे का नाम क्या था ?
- 3) दोनों में क्या थी ? 4) अचानक कौन-सा जानवर उधर आते हुए दिखाई पड़ा ?
- 5) कौन पेड़ पर चढ़ा ? 6) किसको पेड़ पर चढ़ना नहीं आता था ?

[OR]

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

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

- प्रश्न:- 1) कहाँ हिरन और कौआ रहते थे ? 2) दोनों में क्या थी ?
- 3) एक दिन जंगल में कौन आया ? 4) शिकारी जानवर पकड़ने के लिए क्या बिछाया ?
- 5) वहीं कौन-सा जानवर रहता था ? 6) हिरन का मित्र कौन था ?

SECTION – D

Answer any THREE Questions:

(3 × 10 = 30)

23. Change the Passive Voice: -

- | | |
|---------------------------|------------------------------|
| 1) गोपाल कहानी लिखता है । | 2) उमा ने पाठ पढ़े । |
| 3) हम गाना गाएंगे । | 4) रमा और सरला खाना खाएंगे । |
| 5) रमेश ने चाय पी । | 6) नौकर रोटी लाएगा । |

24. Write the answer for following questions: -

- 1) आदिम मनुष्य ने घर बनाना कब से शुरू किया ? 2) थल यात्रा कब आसान बनी ?
- 3) घोड़े से क्या क्या फायदे होते हैं ?
- 4) पर्यावरण के बिगड़ने से क्या क्या हानियां होती हैं ?

25. Explain the Poem in Tamil or English: -

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

डोल रही है डाली-डाली ॥ डोल रही है बारी-बारी ॥

कितना मीठा है यह गाती । कौआ काला कोयल काली ।

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

26. Prepare an Invoice for the goods supplied by Rajan Stores, General

Merchant and Commission Agent, Madurai-625002.

राजन स्टोर्स, जनरल मर्चण्डिस और कमीशन एजेंट, मदुरै-625002 द्वारा आपूर्ति

किए गए माल पर एक बीजक तैयार कीजिए ।

27. Translate into Hindi: -

1) எல்லோரும் ஹிந்தி கற்க வேண்டும்.

All should learn Hindi.

2) நாங்கள் தேச சேவை புரிய விரும்புகிறோம்.

We wish to serve the country.

3) குழந்தைக்கு பசும்பால் கொடுக்கலாம்.

We can give cow's milk to the child.

4) நான் தாஜ்மகால் பார்க்க விரும்புகிறேன்.

I want to see Taj mahal.

5) லலிதா பத்து ரூபாய் கொடுத்தாள்.

Lalitha gave ten rupees.

6) இப்பொழுது என்னால் ஹிந்தியில் பேச முடியும்.

Now I can speak in Hindi.

ஐ ஐ ஐ ஐ ஐ