

**04AT11****VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM. Degree (Semester) Examinations, November -2016
 Part – III : Allied Subject : First Semester : Paper - I

MANAGERIAL ECONOMICS

Under CBCS – Credit 4

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

- Managerial economics may be useful to
 - Decision-making process
 - Problem solving process
 - Optimum use of scarce resources
 - All of these
- The Law of demand states that when ?
 - Income rises, demand rises
 - Price rises, demand rises
 - Price falls, demand rises
 - Price & income rise, demand rises
- Indifference curve Analysis was given by ?
 - Marshall
 - Ricardo
 - Hicks
 - Robbins
- The production function means, the functional relationship between ?
 - Input and Output
 - Among factors of Production
 - Income & Expenditure
 - Land & Labour
- In monopoly, the number of producers is limited to ?
 - Two
 - Three
 - a few
 - One
- What is Managerial Economics ?
- What do you understand by Law of demand ?
- Define Indifference curve.
- What is meant by production function ?
- State the meaning of Average Revenue.

SECTION – B**Answer ALL Questions :****(5 × 7 = 35)**

- Explain the Opportunity Cost Principle of Managerial Decision Making..
(OR)
- Describe the concept of Equi-Marginal Principle of Managerial Decision Making.
- Point out the factors determining demand for a product.
(OR)
- What are the methods of demand forecasting ?
- List down the properties of Indifference Curves ?
(OR)
- Diagrammatically explain Marginal Rate of Substitution.
- Briefly explain the Law of Increasing Returns.
(OR)
- Elucidate the merits of small scale production.
- Explain the relationship between AC & MC
(OR)
- Describe the features of Perfect Competition.

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

- Analyse the nature and scope of Managerial Economics.
- Assess the Law of demand with suitable example.
- Explain the consumer's equilibrium with the help of Indifference Curve Analysis.
- Evaluate the Law of Variables Proportions.
- Discuss the price and output determination under Monopolistic Competition.


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. Degree (Semester) Examinations, November 2016

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

MARKETING

Under CBCS – Credit 5

 Time: **3** Hours

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

1. What is whole sale market?
2. Define Assembling.
3. What is AGMARK?
4. What are different types of packing?
5. Define personal selling.
6. In _____ market goods are exchanged and the physical delivery of goods takes place immediately.
7. The place where goods are stored known as _____.
8. In _____ the credit is extended by one merchant to another.
9. _____ is a pipe line through which a product flows on its way to consumer.
10. Salemanship is an attempt to induce people to _____.

SECTION – B
Answer ALL Questions :
(5 × 7 = 35)

- 11.a) Bring out the importance of marketing.

(OR)

- b) Distinguish between marketing and selling.

- 12.a) What are various methods of buying?

(OR)

- b) Explain the merits and demerits of water transport?

- 13.a) Explain the benefits of standardization and grading?

(OR)

- b) Explain the types of credit extended by retailers to the consumers.

- 14.a) What do you mean by product diversification? Explain the factors motivating it.

(OR)

- b) State the types and functions of a label.

- 15.a) Explain the process of personal selling.

(OR)

- b) What is advertising media? Explain the factor influencing media planning.

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

16. Narrate the evolution of marketing.
17. Discuss the different modes of transport.
18. Discuss the types of marketing risk.
19. Discuss the various methods of pricing.
20. List out the advantages of advertisement to producers and customers.




VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM./B.COM.,(CA) Degree (Semester) Examinations,
November -2016

Part – III : Core Subject : First Semester : Paper - I

FINANCIAL ACCOUNTING - I

Under CBCS – Credit 4

 Time: **3** Hours

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

- The statement in which the total of debt side and credit side will be equal is called as
 - Trading account
 - Balance sheet
 - Profit and Loss account
 - Trial balance
- Bank reconciliation statement is a
 - Ledger account
 - Part of cash book
 - Separate statement
 - Sub division of journal
- The interest on capital is _____ ?
 - A loss to the business
 - A gain to the business
 - Both (a) and (b)
 - None of these
- The main objective of providing depreciation is
 - To calculate true profit
 - To reduce tax burden
 - To provide funds to replace assets
 - To show the true financial position
- Income and Expenditure account is prepared by
 - Trading concern
 - Manufacturing concern
 - Non-trading concern
 - All the above
- According to _____ concept, the individual is different from his business.
- _____ account is generally used for rectification of errors.
- Trading account shows _____ or _____.
- The decline in the value of any kind of property is known as _____.

- 15.a) From the following information, calculate the amount to be credited to income and expenditure account for the year ended December 31, 2015?

	Rs
Amount of subscription received during 2015	30, 000
Subscription outstanding on 31.12.2015	2, 000
Subscription outstanding on 31.12.2014	1, 000
Subscription received in advance on 31.12. 2015	4, 000
Subscription received in advance on 31.12. 2014	6, 000

(OR)

- b) Write a note on Non-trading concern.

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

16. Explain the different concepts of accounting.
17. Prepare a Bank Reconciliation Statement as at 31st December 2015 to find out the balance as per cash book of Ms. Malar.
- Balance as per pass book (credit balance) Rs. 9, 560
- Cheques issued but not presented were.
- Sakthi Rs. 500
 - Vasuki Rs. 600
 - Ayyammal Rs. 900.
- Cheques deposited but not cleared until after the close of the year were:
- Kaveri Rs. 300 and
 - Mekala Rs. 1, 200.
- The bankers has debited our account towards insurance permit, Rs. 240 which was not entered in the cash book till 31.12.2015

10. Income and Expenditure account shows _____ or _____.

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11.a)

		Rs.
1.	Purchased furniture for cash	4, 000
2.	Purchased goods for cash	9, 000
3.	Sold goods for cash	7, 000
4.	Purchased machinery from Precision Machines Ltd	12, 000
5.	Purchased goods on credit from Hari	6, 000
6.	Sold goods to Ravi	8, 000
7.	Cash paid to Precision Machines Ltd	9, 000

(OR)

b) What is double entry system? Write the rules of the double entry.

12.a) Draw up a Bank Reconciliation statement from the following particulars of Mr. M. Gopi as on 31.12.2015.

- Balance as per cash book on 31.12.2015 was Rs.15, 000
- Cheques of Rs.10, 000 were paid on 25th December, but collected in January 2016
- Bank charged Rs.15 as incidental charges for which no adjustment was made in the cash book

(OR)

b) Rectify the following errors:

- Purchases book is overcast by Rs. 1, 757
- Sales book has been under cast by Rs.1, 250
- Purchase returns book has been over cast by Rs.180
- Sales returns book has been under cast by Rs.85

13.a) From the following balances of Mr. Mani, prepare a Trading account for the year ended 31.12. 2015.

	Rs.
Opening stock 1.1.2015	24, 000
Purchases	56, 000
Carriage inwards	1, 200
Sales returns	2, 200
Purchase returns	1, 000
Sales	60, 000
Wages	1, 500
Stock on hand as on 31.12.2015	14, 000

(OR)

b) Prepare a Profit and Loss account form the following balances for the year ended 31.12.2015.

	Rs.		Rs.
Office rent	2, 000	Salary	3, 000
Printing expenses	3, 200	Stationeries	2, 400
Tax, insurance	2, 400	Discount allowed	700
Discount received	400	Travelling expenses	2, 400
Advertisement	3, 600		
Gross profit transferred from the Trading account is		Rs.42, 000	

14.a) What are the causes of depreciation?

(OR)

b) A firm purchased machine on 1st July 2012 for Rs.50,000. Depreciation is written off at the rate of 10% per annum. The firm closes its book on 31st March every year.
Prepare Machinery account under Written Down Value Method upto 31.03.2016.

18. From the following particulars of Mr. Mahesh, prepare trading, profit and loss account and balance sheet for the year ending 30th June 2015.

Particulars	Rs.	Particulars	Rs
Capital	75, 000	Sales	75, 000
Cash	4, 000	Carriage inwards	500
Buildings	40, 000	Fuel, Gas	1, 900
Wages	6, 000	Sundry debtors	25, 000
Salary	5, 000	Sundry creditors	11, 600
Rent & Taxes	800	Sales returns	1, 800
Printing & Stationery	700	Purchase returns	1, 500
Stock 1. 07.2014	12, 000	Bills receivable	2, 000
Insurance Premium	600	Advertisement	1, 600
Machinery	12, 000	Dividend	800
Drawings	4, 000	Furniture	2, 000
Purchases	50, 000	Loan	6, 000

1. Closing stock valued at Rs. 14, 000
2. Write off Rs. 1, 000 as bad debts, provide 5% for bad and doubtful debts.
3. Make provision for discount on debtors at 2%
4. Provision for discount on creditors 2%.

19. On 1st April 2010, Machine was purchased by Hari for Rs. 50, 000. On 1st October 2011, additions were made to the extent of Rs. 10, 000. On 1st July 2012, further additions were made to the extent of Rs. 6, 400. On 30th September, 2012, Machinery original value of which was Rs. 8, 000 on 1st April 2010 was sold for Rs. 6, 000. Depreciation is charged at 10% per annum on Original Cost method.

Show the machinery account for the years 2010-11 to 2014-2015 in the books of Hari. He closes the books on 31st March every year.

20. Explain the differences between income and expenditure account and receipts and payments account.


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM./B.COM.,(CA) Degree (Semester) Examinations,
November -2016

Part – III : Core Subject : First Semester : Paper - II

BUSINESS CORRESPONDENCE AND OFFICE METHODS

Under CBCS – Credit 4

 Time: **3** Hours

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

1. Commercial correspondence must be
 - a) Courtesy
 - b) Coherence
 - c) Clarity
 - d) All of these
2. Quotation is sent against ?
 - a) An enquiry
 - b) A Complaint
 - c) A collection letter
 - d) None of these
3. The banker is ?
 - a) A borrower
 - b) A lender
 - c) Both (a) and (b)
 - d) None of these
4. Office work is mainly concerned with_____?
 - a) Clerical work
 - b) Paper work
 - c) Either (a) or (b)
 - d) None of these
5. Under _____ method, a cupboard is divided into a number of tiny compartments
 - a) Pigeon – Hole
 - b) Box file
 - c) Metal Holders
 - d) Pillar file
6. Communication is a _____ way traffic.
7. For death of a partner, _____ letter is used.
8. Insurance is a contract between the insured and the _____.
9. _____ is a fundamental function of office management.
10. A proper _____ system safeguards the documents against loss.

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11.a) What are the characteristics of a good business letter?

(OR)

b) Describe the different parts of a letter.

12.a) Give any Seven occasions for which circular letters be used.

(OR)

b) Draft a letter to M/S Prakash Trading, Trichy, asking for the price list for fountain pens, pencils, ball pens etc.

13.a) Draft a letter to LIC of India, Madurai division for surrender of your policy.

(OR)

b) Draft a letter to IOB, Madurai Branch for asking overdraft facilities.

14.a) List out the importance of an office.

(OR)

b) What are the basic principles in the selection of office equipments?

15.a) How can you design your office room?

(OR)

b) Distinguish between centralized and decentralized filing.

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. Draft an application letter for the post of Assistant Professor in commerce in your college.

17. Draft a letter to M/S Arun & Co. Cochin asking for the payment of dues.

18. Write a letter to your banker for ordering stop payment of a cheque.

19. Describe the necessity for various types of equipments.

20. Discuss the various methods of filing.



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM. Degree (Semester) Examinations, November -2016

Part – III : Core Subject : First Semester : Paper - III

PRINCIPLES OF MANAGEMENT

Under CBCS – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

- _____ is the obligation or expectation to perform a duty.
 - Responsibility
 - Unity of command
 - Unity of direction
 - Span of control
- Authority means ?
 - Right to receive orders
 - Right to take decisions
 - Right to command others
 - Right to obey others
- Management is a creative and _____ process ?
 - Systematic
 - Organized
 - Continuous
 - Planned
- Organizational design is based on decisions about _____ ?
 - Work specialization and departmentalization
 - Chain of command and span
 - Centralization and decentralization
 - All of these
- Span of management depends up on the ability of whom ?
 - Employees
 - Employers
 - Managers
 - Subordinates

- An organization is _____.
 - The physical location where people work
 - A collection of individuals working for the same company
 - A deliberate arrangement of people to accomplish specific purpose
 - A group of individuals focused on profit-making for their share holders
- Mentoring is primarily associated with the management function of _____.
 - Planning
 - Organizing
 - Leading
 - Controlling
- _____ is a technique that manager used to improve resource allocation decision.
 - Liner programming
 - Work scheduling
 - Economic order quantity modeling
 - Regression analysis
- Co-ordination is done by ?
 - Manager
 - Subordinate
 - Employee
 - Government
- The process of control ends with.
 - Measurement of performance
 - Analysis of devaluations
 - Taking remedial actions
 - None of these

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

- 11.a) Explain the functions of Management.

(OR)

- b) Describe the Management by Objectives.

12.a) Explain the methods of planning.

(OR)

b) State meaning and components of decision-making.

13.a) State the Forms of organisation.

(OR)

b) What is delegation? State its principles.

14.a) Describe the need of training.

(OR)

b) Explain the characteristics of leadership.

15.a) Describe the essentials of sound control system.

(OR)

b) State the techniques of coordination.

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. Explain the Henry Fayol's Principles of Management.

17. Explain the process of planning.

18. Explain the sources of Recruitment.

19. Explain the barriers of effective communication.

20. Explain the steps in Control Process.

15.a) On 31st December, 2004 Ram's assets and liabilities as per books amounted to Rs. 60,000 and Rs. 45,000 respectively. He estimated his deficiency to be Rs. 20,000. He found subsequently that the following had not been taken into account;

- i) Interest on his capital of Rs. 30,000 at 6% per annum for one year.
 - ii) Liability on bills discounted amounting in all comes to Rs. 10,000 of which Rs. 3,000 were expected to be dishonored.
 - iii) Salaries Rs. 1,400; wages Rs. 500 and rent to landlord for three months Rs. 150 have to be paid.
- Prepare his statement of affairs and deficiency account.

(OR)

b) The capital in the business of Mr. Harish on 31st December, 2003 was Rs. 700. During the year 2004, he sustained a trading loss of Rs. 780 and his drawings of the business were Rs. 700. He was compelled to file his petition in the insolvency court. His assets consisted of;

- i) Book debts Rs. 1,000 of which Rs. 800 was considered good and the remainder estimated to produce Rs. 100.
- ii) Stock (cost Rs. 1,500) estimated to produce Rs. 900.
- iii) Machinery (cost Rs. 1,600) estimated to produce Rs. 1,100.
- iv) Freehold house valued at Rs. 1,200, the deeds of which were lodged with the bank as security for an overdraft on business account of Rs. 800.
- v) His life policy (surrender value Rs. 600) given as part security for a private loan of Rs. 1,000

His unsecured creditors amounted to Rs. 4,030, and he owed Rs. 50 his clerk, being salary for the two months ended 30th Nov. 2004.

Prepare his statement of Affairs and Deficiency Account

04CT31/11CT31



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM. & (CA) Degree (Semester) Examinations, November -2016

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

ADVANCED ACCOUNTING

Under CBCS – Credit 4

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

- 1 Interest on capital is always calculated on
 - a) Capital in the beginning b) Capital at the end
 - c) Capital in the middle of the year d) All the above
2. If the old profit sharing ratio is more than the new profit sharing ratio the difference is ?
 - a) Sacrificing ratio b) Gaining ratio
 - c) Capital ratio d) None of the above
3. Section.41 of the Indian Partnership Act, 1932, deals with?
 - a) Dissolution by notice b) Dissolution by court
 - c) Compulsory dissolution d) None of the above
4. According to Garner Vs. Murray' case rule, the deficiency of insolvent partner shall be distributed by solvent partners in?
 - a) Profit sharing ratio b) Capital ratio
 - c) Sacrificing ratio d) None of these
5. Royalty account is a nature of?
 - a) Personal account b) Real account
 - c) Nominal account d) Impersonal account
6. Balance of royalty receivable account is transferred to?
 - a) Production account b) Profit and Loss account
 - c) Royalty account d) Royalty suspense account
7. The amount of interest is credited by hire purchaser to?
 - a) Interest account b) Hire vendor account
 - c) Assets account d) Stock account
8. When goods are repossessed by the hire vendor, the balance in asset account is transferred to?
 - a) Hire purchase account b) Goods repossessed account
 - c) Profit and Loss account d) None of the these

- 12.a) What is dissolution of a partnership firm? What are its methods?
- (OR)**
- b) A and B were in partnership sharing profits in the ratio of 3:1. They agreed to dissolve the firm. The assets, other than cash of Rs. 2,000 of the firm realized were worth Rs. 1,10,000. The liabilities and other particulars on that date of the firm were as follows;
- Creditors A/c Rs. 40,000; A's capital A/c Rs. 1,00,000; B's capital A/c (Dr.) Rs. 10,000.

Answer ALL Questions : **(5 × 7 = 35)**

- Profit & Loss A/c (Dr.) Rs. 8,000; and
Realization expenses Rs. 1,000. Creditors were settled
in full at Rs. 38,000.
Prepare the Realization Account, Cash Account, and
Capital Account.

13.a) What is Sub-Lease and give its accounting treatment?
(OR)

b) What is recoupment of short workings and explain its methods?

14.a) What is hire purchase system? Explain its features.
(OR)
b) From the following details of a businessman who sells goods of small value at cost plus 50%, prepare Hire Purchase Trading A/c.

- | Date | Particulars | Rs. |
|------------|--|--------|
| 1.1.1990 | Stock out with the customers at H.P Price | 9,000 |
| | | 18,000 |
| 31.12.1990 | Stock at shop at cost price | 5,000 |
| | Instalment due but not received | |
| | Goods worth Rs. 500 repossessed (Int. not due Rs. 2,000) | 60,000 |
| | Cash received from customers | 60,000 |
| | Purchases made during the year | |
| | Stock at cost at shop(excluding the goods repossessed) | 20,000 |
| | | 9,000 |
| | Installments due but not received | 30,000 |
| | Stock out at Hire-Purchase price with the customers | |

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. The balance sheet of A, B and C who were sharing profits in the ratio of 4:3:2, stood as follows;

Liabilities	Rs.	Assets	Rs.	Rs.
Capital Accounts:		Land & Buildings		25,000
A:	20,000	Plant		8,500
B:	15,000	& Machinery		2,660
C:	10,000	Furniture		8,000
Sundry Creditors	6,900	& Fittings		
		Stock	5,000	4,900
		Sundry debtors		2,840
		(-) provision	100	
		Cash at bank		
	51,900			51,900

B retired on the above date and the following was agreed upon:

- (i) Land & Building be appreciated by 20%
- (ii) Reserve for doubtful debts be brought up to 5% on debtors
- (iii) Stock be depreciated by 6%
- (iv) A provision of Rs. 770 be made in respect of outstanding legal charges
- (v) The goodwill of the entire firm be fixed at Rs. 10,800 and B's share of it be adjusted into the accounts of A and C who are going to share future profits in the ratio of 5:3.
- (vi) That the entire capital of the firm as newly constituted be fixed at Rs. 28,000 between A and C in the ratio of 5:3 (actual cash to be brought in or paid off as the case may be)
- (vii) That the assets and liabilities (except cash) were to appear in the balance sheet at their old figures.

Prepare necessary ledger accounts and show the balance sheet after B's retirement

17. From the particulars given below write up the stores ledger card P&G are equal partners. They decide to dissolve the partnership on 31.12.1990 when their Balance Sheet stood as follows;

Liabilities	Rs.	Assets	Rs.
Capital:		Machinery	19,200
P	48,000	Buildings	60,000
G	48,000	Stock	6,960
Creditors		Debtors	5,760
	2,400	Bank	6,480
	98,400		98,400

- (i) P is taken over the business and pay Rs.12,000 for goodwill which had not been previously valued. He is also to take over the buildings and stock at book value and machinery at Rs. 18,000.
- (ii) During the period up to 31.5.1991, P collects Rs. 4,800 from the firm's debtors and pays the liabilities, getting Rs. 240 as cash discount.
- (iii) P also pays dissolution expenses amounting to Rs. 480.

Prepare realization Ac, Partner's capital A/c's and Bank A/c assuming that settlement was made on 31.5.1991.

18. On 1.1.1982, Rama Collieries Ltd., leased a piece of Land agreeing to pay a minimum rent of Rs. 2,000 in the first year, Rs. 4,000 in the Second year and thereafter Rs. 6,000 per annum, merging into a royalty of 40 paise per tonne, with power to recoup short workings over the first three years only.

The figures of annual output for the four years to 31st December 1985 were 1,000, 10,000, 18,000, and 20,000 tonnes respectively. Record these transactions in the ledger of the company

19. X purchased a machine under hire purchase system. According to the terms of the agreement Rs. 40,000 was to be paid on signing of the contract. The balance was to be paid in four annual installments of Rs. 25,000, each plus interest. The cash price was Rs. 1,40,000. Interest is chargeable on outstanding balance at 20% per annum. Calculate interest for each year and the installment amount.

20. Explain the difference between Balance sheet and statement of affairs.



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. / B.Com. (CA) Degree (Semester) Examinations, November 2016

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

INCOME TAX LAW & PRACTICE – I

Under CBCS – Credit 4

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

1. Value of rent free house in case of government employee shall be taxable up to
 - a) 15% of salary
 - b) 10% of salary
 - c) 7.5% of salary
 - d) license fee fixed by govt.
2. A deduction regarding rented house property u/s 24 shall be allowed as under
 - a) 15% of net annual value
 - b) 30% of net annual value
 - c) 25% of net annual value
 - d) 20% of total amount
3. Gratuity received by a Government employee is
 - a) Fully taxable
 - b) Fully exempted
 - c) Exempted up to Rs.10,00,000
 - d) 10% of Salary
4. Rate of TDS for casual income is
 - a) 30%
 - b) 20%
 - c) 40%
 - d) 10%
5. Agricultural income from land situated in India is
 - a) Fully Taxable
 - b) Partially Taxable
 - c) Fully Exempted
 - d) Partially Exempted
6. Define income.
7. What is previous year?
8. What is meant by Allowance?
9. What do you mean by Annual value?
10. What is a tax free security?

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11. a) Write short notes on
i) Ordinary assessee
ii) Representative assessee and iii) Default assessee

(OR)

- b) Write short notes on i) Agricultural income ii) Assessment Year

12. a) How would you determine the residential status of a person?

(OR)

- b) Mr. K. Petersen, a foreign national came to India for the first time on June 15, 2009. During the financial year 2009 – 10, 2010 – 11, 2011 – 12, 2012 – 13, 2013 – 14 and 2014 – 15, he stays in India for 120 days, 115 days, 15 days, 191 days, 124 days and 80 days respectively. Determine his residential status for the assessment year 2015 – 16.

13. a) Explain the following terms:

- i) Foreign income ii) Indian income

(OR)

- b) From the particulars given below compute his gross salary:

Salary Rs.1,48,000

Bonus Rs.12,000

Free gas, electricity, water etc. (actual bills paid by company)
Rs.6,000

Furnished flat provided to the employee at Kanpur
(population above 25 lakhs)

For which actual rent paid by the company Rs.78,000

The employee pays Rs.1,000 p.m. as rent to the company.

Furniture at cost (including television, fridge and air-conditioner)

14. a) Define perquisites. State any five fully exempted perquisites.

(OR)

- b) Mr. Gurgreet Singh retired on 30.11.2014 from an automobile sector after putting a service of 28 years and 10 months. At the time of his retirement he was getting a salary of Rs.16,000 p.m. and he used to get an increment of Rs.500 p.m. on 1st April every year. His D.A. was Rs.2,000 p.m. gratuity received Rs.3,40,000. Find out his taxable gratuity, if he is covered under gratuity Act, 1972.

15. a) Calculate the ARV from the particulars given below :

Rs.

MRV	60,000 p.a.
RFV	66,000 p.a.
Standard Rent	63,000 p.a.
Real rent	6,000 p.m.
Date of completion	31.05.2014
Date of letting	1.08.2014

(OR)

- b) Mr. X received the following gifts during the previous year 2014 – 15. Compute his taxable income under the head “Income from other Sources”:

i) Received Rs.1,00,000 as gift from Y (friend) on 1-6-2014.

ii) Received a Microwave costing Rs.14,500 as gift from his another friend Z.

iii) Received Rs.50,000 as gift from another friend Amrit on 1-11-2014.

iv) Received Rs.30,000 as gift from his sister on 1-1-2015.

v) Received Rs.40,000 as gift from his friend Mr. D on 1-12-2014.

vi) Received Rs.1,60,000 as gift from his non-resident friend on 1-2-2015.

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. Give ten examples of incomes which are totally exempt from income tax.
17. The following details of income of Suriya Kumar :
- Share of income from a joint venture in India Rs.10,000.
 - Dividend Rs.1,000.
 - Income from agriculture in Pakistan Rs.20,000.
 - Salary received in India Rs.9,800 (computed) but the services for the same were rendered in Iran.
 - Income from business (controlled from India) in Pakistan Rs.10,000 and the income remitted to India.
 - Income earned and received in Pakistan from bank deposits Rs.5,000.
 - Income accrued in India but received in Iran Rs.10,000.
- Compute Mr. Suriya Kumar's taxable income if he is
- a resident
 - a not ordinary resident or
 - a non resident
18. Mr. Rahane an employee of Jharkhand (population 15 lakhs) based company provides the following particulars of his salary income:

		Rs.
a.	Basic salary	12000 p.m.
b.	Profit bonus	12000
c.	Commission on turnover achieved by Mr. Rahane	42000
d.	Entertainment allowances	2000 p.m.
e.	Club facility	6000
f.	Transport allowance	1000 p.m.
g.	Free use of car more than 1.6 lt. Capacity for both personal and Employment purpose; expenses are met by employer.	
h.	Rent of free house provided by employer. Lease rent paid by employer.	6000 p.m.
i.	Free education facility for three children of the employee : (Bills issued in the name of employer)	22500
j.	Gas, water and electricity bills issued in the name of Employee but paid by employer	16800

Compute income under the head salary for the assessment year 2015 – 16.

19. Mr. Ram has given his premises on hire from 1.8.2010 to a business for its office. He submits the following particulars.

	Rs.
MRV	144000
FRV	148000
Standard Rent	160000
Actual Rent	180000
Municipal taxes	14400 p.a.
Interest on loan for purchase of house	45000

As per agreement rent will increase to Rs.16000 p.m. from 1.12.2013. But amount of increased rent is paid in December 2014.

Compute his income for the previous year 2014 – 15.

20. Following income are received by Mrs. Annapurna during financial year 2014 – 15.

	Rs.
Honorarium received for writing articles in magazines	1,000
Income from agriculture in Srilanka	2,500
Ground rent from land in Gwalior	5,000
Interest on P.O.S.B. Account	1,000
Interest on deposits with Industrial Finance Corporation	250
Dividend from Foreign Company	350
Rent from letting of building along with plant	2,000
Repairs to above said plant	100
Winnings from Horse Race	2,000

Interest on Rs.12,000, 10% tax – free Debentures (Listed) of Aravind co.

You are required to calculate Income from other sources of Mrs. Annapurna for A.Y. 2015 – 16.





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM. Degree (Semester) Examinations, November -2016
Part – III : Core Subject : Third Semester : Paper - III

COMPANY LAW AND SECRETARIAL PRACTICE

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions : (10 × 1 = 10)

1. A Public Company must be constituted by atleast _____ Person.
a) 5 b) 2 c) 7
2. _____ contains the rules and regulations of a company framed for the purpose of internal management ?
a) MOA b) AOA c) Prospectus
3. The first meeting of the shareholder of a public company is known as _____ ?
a) Statutory meeting b) Annual general meeting
c) Extraordinary general meeting
4. No company shall appoint any individual as its managing director for a term exceeding _____ years at a time?
a) 5 b) 3 c) 1
5. Dividend must be paid within _____ days of their declaration?
a) 30 days b) 45 days c) 15 days
6. What is Perpetual Succession?
7. What is Prospectus?
8. What is special resolution?
9. State any two qualification of a company secretary.
10. What is Interim Dividend ?

SECTION – B

Answer ALL Questions : (5 × 7 = 35)

- 11.a) Define company. What are its features?
(OR)
b) Distinguish between Private Company and Public company.
- 12.a) List out the important contents of AOA.
(OR)
b) Explain the various kinds of Preference Shares.
- 13.a) Explain the various kinds of Resolutions.
(OR)
b) Explain the duties of Company Secretary relating to Proxy.
- 14.a) Discuss the provision of the Companies Act relating to the appointment of a manager.
(OR)
b) What are the rules regarding the remuneration payable to a managing director.
- 15.a) List out the important rules regarding Dividend.
(OR)
b) Explain the duties of Company Secretary regarding payment of Interim Dividend.

SECTION – C

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

16. Explain the important stages involved in the formation of a company.
17. What is MOA? Explain its contents.
18. Explain the duties of company secretary relating to AGM.
19. Discuss the Power and Duties of a Director of a company.
20. Discuss the duties of company secretary relating to payment of Dividend.

SECTION – C

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

16. Explain the differences between cost accounting and financial accounting.
17. From the following instructions, prepare a stores ledger a/c using FIFO method:

Year 2015

1 July	Opening stock	500 units @ Rs. 20 each
4 July	Purchased	400 units @ Rs. 21 each
6 July	Issued	600 units
8 July	Purchased	800 units @ Rs. 24 each
9 July	Issued	500 units
13 July	Issued	300 units
24 July	Purchased	500 units @ Rs. 25 each
28 July	Issued	400 units

18. The following particulars relate to Kumar manufacturing company, which has three production departments A, B and C and two service departments X and Y. Total departmental overhead as per primary distribution:

Departments	Dept. A	Dept. B	Dept. C	Dept. X	Dept Y
Expenses (Rs)	6, 300	7, 400	2, 800	5, 400	2, 000

The company decided to charge service department cost on the basis of the following percentages.

Production Departments			Service Departments		
Service DeptA	B	C	X	Y	
X	40%	30%	20%	-	10%
Y	30%	30%	20%	20%	-

Find the total overheads of production department charging service departmental costs to production department on the Repeated Distribution Method.

04CT51 / 11CT51



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM.,(CA) Degree (Semester) Examinations, November -2016
Part – III : Core Subject : Fifth Semester : Paper - III

COST ACCOUNTING

Under CBCS – Credit 5

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions : (10 × 1 = 10)

- The basic objective of cost accounting is
 - Tax compliance
 - Financial audit
 - Cost ascertainment
 - None of these
- Material control involves.
 - Consumption of materials
 - Issue of materials
 - Purchase of materials
 - Purchase, storage and issue of materials
- Overhead is also known as
 - On cost
 - Basic cost
 - Extra cost
 - Chargeable expenses
- Job costing is the most suitable method for
 - Oil processing units
 - Transport companies
 - Sugar industry
 - Repair shops
- Scrap value of normal loss is
 - Credited to P&L A/c
 - Shown in Balance sheet
 - Credited to Process A/c
 - Debited to Process A/c
- Define Cost Accounting.
- Write a note on ABC analysis.
- What is overhead absorption?
- Define contract costing.
- What is process costing?

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11.a) Explain the various elements of cost?

(OR)

b) Prepare cost sheet from the following particulars.

	Rs
Opening stock of raw materials	10, 000
Purchase of raw materials	2, 90, 000
Closing stock of raw materials	12, 500
Direct wages	1, 95, 000
Works overhead	43, 000
Office and general expenses	36, 000
Opening stock of finished goods	25, 500
Closing stock of finished goods	24, 000
Sales	6, 06, 000

12.a) Calculate reorder level, maximum level and minimum level from the following data.

Normal usage	450 units per week
Maximum usage	750 units per week
Minimum usage	300 units per week
Reorder quantity	3, 200 units
Reorder period	3 to 5 weeks

(OR)

b) Ascertain the wages to be paid to workers X and Y under Taylor's Differential Piece rate system.

Standard time allowed – 4 units per hour

Simple time rate was Rs.40 per hour

Differentials to be applied:

75% of piece rate when below standard

125% of piece rate when above standard.

The workers have produced in a day of 8 hours as follows:

X	25 units
Y	42 units

13.a) What are the reasons for the difference in profit or loss between cost and financial accounts.

(OR)

b) The financial accounts of company show a profit of Rs. 6, 70, 000 for the year ending 31st December, 2015, on further examination of cost and financial accounts the following acts were discovered:

Following further details are available:

Works on cost under-recovered in cost	Rs.16, 240
Office on cost over-recovered in cost	Rs. 4, 000
Interest on investments not included in cost	Rs.16, 000

Prepare a statement showing profit as per cost accounts.

14.a) What steps are involved in job costing? Explain.

(OR)

b) Calculate Quick Ratio from the information give as such.

	Rs
Materials issued	42, 000
Wages	30, 000
Direct expenses	25, 000
Materials on hand at the end	2, 000
Work certified	1, 60, 000
Work uncertified	15, 000
Contract price	3, 00, 000
Cash received	1, 20, 000

Prepare a contract account.

15.a) What is process costing? What are its characteristics?

(OR)

b) The following information are available in respect of Process AB.

Material	5, 000 kg @ Rs. 10 per kg
Labour	Rs. 25, 000
Direct expenses	Rs. 10, 000
Indirect expenses allocated to Process AB	Rs. 10, 000

Normal wastage 10% of input

Prepare Process AB account when scrap value of normal loss is nil.

19. The following are the particulars relating to a contract commenced on 1.1.2014.

	Rs
Contract price	5, 00, 000
Machinery	30, 000
Materials	1, 70, 600
Wages	1, 48, 750
Direct expenses	6, 330
Outstanding wages	5, 380
Uncertified work	9, 000
Overheads	8, 240
Materials returned	1, 600
Materials on hand (31.12.2014)	3, 700
Machinery on hand (31.12.2014)	22, 000
Value of work certified	3, 90, 000
Cash received	3, 51, 000

Prepare the contract account.

20. A product passes through three processes X, Y and Z for completion. During September 2015, 5, 000 units of finished products were produced and the following expenses were incurred.

	Process X (Rs)	Process Y (Rs)	Process Z (Rs)
Materials	5, 000	10, 000	5, 000
Direct Wages	25, 000	20, 000	15, 000
Direct expenses	2, 500	3, 000	5, 000

Indirect expenses amount Rs. 30, 000 which are to be apportioned to the processes on the basis of direct wages. Raw materials worth Rs. 30, 000 were issued to process X. Ignore the question of process stocks and prepare the process accounts, showing cost per unit in each process.


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. Degree (Semester) Examinations, November 2016

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

COMMERCIAL LAW

Under CBCS – Credit 4

 Time: **3** Hours

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

1. An agreement enforceable by law is
a) Offer b) Contract c) Acceptance d) Void agreement
2. The term “Quid pro quo” means :
a) Something in return b) Something important
c) Something of value d) Something relevant
3. Agreements made by a minor jointly with a major person are
a) Void contract b) Valid contract
c) Voidable contract d) Illegal contract
4. A finder of goods has the some responsibility as a
a) Bailee b) Next best owner c) Real owner d) Bailor
5. A person employed by, and acting under the control of the original agent is
a) Agent b) Sub – agent
c) Co – agent d) Substituted agent
6. A person who appointed to contract on behalf of another person is known as
a) Principal b) Agent c) Contractor d) Servant
7. The person who undertakes to indemnify the loss is known as
a) Promisee b) Promisor c) Guarantor d) Garentee
8. A contract of sale may be
a) Conditional b) Absolute c) Written d) All the above
9. The bailment of goods as security for payment of a debt is
a) Pledge b) Mortgage c) security d) Lien

10. The term caveat emptor means

- | | |
|--------------------------|--------------------------|
| a) Let the seller beware | b) Let the buyer beware |
| c) Let the owner beware | d) Let the public beware |

SECTION – B
Answer ALL Questions :
(5 × 7 = 35)

11. a) Explain the rules of a valid offer. **(OR)**
b) Distinguish between agreement and contract.
12. a) What are the various kinds of quasi contract? **(OR)**
b) Distinguish between contract of indemnity and contract of guarantee.
13. a) Discuss the duties of bailor. **(OR)**
b) Explain the rights and obligations of finder of goods.
14. a) What are the rights of an agent? **(OR)**
b) What is contract of agency? What are the essential relationships of agency?
15. a) State the essentials of a contract of sale. **(OR)**
b) State the doctrine of caveat emptor and exception to it.

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

16. Define contract. Discuss the essentials of valid contract.
17. What are the ways in which a contract may be discharged?
18. Explain the rights of pawnee and pawnor.
19. Explain the different modes of creation of agency.
20. Distinguish between sale and agreement to sell.




VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. / B.Com. (CA) Degree (Semester) Examinations, November 2016

Part – III : Elective / Core Subject : Fifth Semester : Paper – I/II

INDIRECT TAX LAWS

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: 75

SECTION – A
Answer ALL Questions :

(10 × 1 = 10)

1. Indirect tax is charged on
 - a) Commodity b) Income c) Facility d) Pension
2. Place of removal under Central Excise means
 - a) The Goods from the place of the distributor
 - b) The Goods from the place of customs station
 - c) The Goods from the place of the factory d) None of the above
3. Service Tax is not applicable to the state of
 - a) Jharkhand b) Himachal Pradesh
 - c) Tripura d) Jammu and Kashmir
4. The prescribed authority may cancel the registration of a VAT dealer, where the VAT dealer
 - a) Has no fixed place of business b) Has place of business
 - c) Has place of residence d) None of the above
5. The levy of CST is on
 - a) Purchase of goods b) Sale of goods
 - c) Purchase or sale of goods d) None of the above
6. What is Octroi?
7. Define 'Advalorem duty'.
8. What is meant by inter – state sale?
9. Define service tax.
10. What is VAT?

SECTION – B
Answer ALL Questions :

(5 × 7 = 35)

11. a) What are the characteristics of a good tax system?
(OR)
b) State the difference between direct and indirect Taxes.
12. a) Explain the different kinds of excise duties leviable under central excise Act.
(OR)
b) State the procedure for claiming duty drawback.
13. a) When is sale said to be “Interstate sale” under CST Act?
(OR)
b) What are the advantages of Registration for dealers under CST?
14. a) Who is an assesses for service tax? Explain different kinds of assessment of service tax.
(OR)
b) How to submit returns by the assesses under service tax?
What are the details and enclosures to be provided with tax return?
15. a) Explain the objectives and features of VAT.
(OR)
b) Explain the methods of levy of VAT.

SECTION – C
Answer any THREE Questions :

(3 × 10 = 30)

16. Briefly describe the Indirect taxes levied in India by the central, state and local government.
17. Describe the reasons for prohibition on importation and exportation goods.
18. Discuss the procedure for registration of service providers under service tax rules.
19. How to complete Taxable turnover under CST Act 1956.
20. Describe the records to be maintained by the dealer under VAT.



- 14.a) Prepare the Fire Insurance Revenue Account for the year 2014-2015 from the following particulars.

	Rs.
Claims paid	2, 40, 000
Commission	1, 00, 000
Expenses of management	1, 50, 000
Premium received	6, 00, 000
Re-insurance premium	60, 000
Provision for unexpired risk on 1.4.2014	2, 60, 000
Claims unpaid on 1.4.2014	20, 000
Claims unpaid on 31.3.2015	35, 000

Make provision against unexpired risk at the end of the year at 50% of net premium.

(OR)

- b) The Star Marine Insurance Company limited furnishes the following details for the calendar years:

Particulars	2013-2013	2014-2015
Premium		
- Re-insurance	2, 25, 000	2, 50, 000
Commission:		
On Direct business	11, 250	15, 000
On Reinsurance	8, 750	12, 500
accepted	21, 000	12, 000
On Reinsurance	38, 125	71, 125
ceded	6, 375	7, 875
Claims paid	3, 000	-
Depreciation on	-	1, 000
furniture	5, 000	5, 000
Profit on sale of car	7, 000	3, 500
Loss on sale of furniture	62, 500	67, 500
Audit fees	23, 250	28, 750
Income tax refund	2, 500	2, 000
Salaries to staff	375	11, 100
Printing and postage	7, 7 50	11, 250
Legal charges		
Bad debts		
Miscellaneous expenses		



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM./B.COM.,(CA) Degree (Semester) Examinations,
November -2016

Part – III : Elective Subject : Fourth Semester : Paper - II

SPECIAL ACCOUNTING

Under CBCS – Credit 5

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

- Profits earned by a Subsidiary company after the date of purchase of shares by the Holding company are called
 - Revaluation profit
 - Realisation profit
 - Capital profit
 - Revenue profit
- An asset which does not generate income to the banker is termed as
 - Performing asset
 - Fixed asset
 - Non-performing asset
 - Current asset
- A valuation balance sheet is prepared by
 - A trading company
 - A banking company
 - A life insurance company
 - None of these
- In General insurance, the policy amount is payable
 - After the death of the insured
 - After the expiry of the policy period
 - Only when the loss occurs or liability arises
 - Only when the insured attains a certain age
- What is the name of the account showing profit or loss under double account system?
 - Income & Expenditure a/c
 - Income statement
 - Revenue a/c
 - Net revenue a/c
- What is minority interest?
- What is cash reserve?
- What is endowment policy?

9. What is premium?

10. What is double account system?

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11.a) What steps are involved in the preparation of consolidated balance sheet

(OR)

b) Prepare a Consolidated Balance sheet of H Ltd and its Subsidiary S Ltd.

Liabilities	H Ltd	S Ltd	Asset	H Ltd	S Ltd
Share capital of Rs. 10 each	4, 00, 000	1, 00, 000	Sundry assets	Sundry assets	2, 00, 000
Liabilities	2, 00, 000	1, 00, 000	Investments: 10, 000 shares of Rs. 10 each in S Ltd	Investments: 10, 000 shares of Rs. 10 each in S Ltd	---
	6, 00, 000	2, 00, 000		6, 00, 000	2, 00, 000

12.a) On 31st March 2015, Yes Bank held the following bills discounted by it earlier:

Date of bill 2015	Term of bill (months)	Discounted @ % p.a	Amount of Bill
January 17	4	17	7, 30, 000
February 7	3	18	14, 60, 000
March 9	3	17.5	3, 64, 000

Calculate the Rebate on bills discounted and give the necessary journal entry.

(OR)

b) Prepare Profit and Loss account of New Bank for the year 2015 from the following particulars.

	Rs
Rent and Rates	60, 000
Directors and Auditors fees	16, 000
Postage and telegrams	5, 000
Sundry charges	7, 800
Interest on fixed deposit	12, 00, 000
Salaries	2, 10, 000
Commission charged to customers	1, 70, 000
Discount on bills receivable	9, 92, 000
Interest on cash credit accounts	1, 68, 000
Interest on current accounts	2, 16, 000
Interest on bank overdraft	2, 80, 000
Printing	10, 000
Interest on loans	10, 00, 000
Rebate on bills discounted	2, 00, 000

13.a) The Life fund of a Life Insurance Company on 31.3.2015 showed a balance of Rs. 54, 00, 000. However the following items were not taken into account while preparing the Revenue Account for 2014 - 2015.

i. Interest and dividend accrued on investment	Rs. 20, 000
ii. Income tax deducted at source on the above	Rs. 6, 000
iii. Reinsurance Claims recoverable	Rs. 7, 000
iv. Commission due on reinsurance premium paid	Rs.10, 000
V. Bonus in reduction of premium	Rs. 3, 000

(OR)

b) The Life Assurance Fund of an Insurance company on 31st March 2015 showed a balance of Rs. 87, 76, 500. It was later found that the following were not taken into account:

i. Dividend from investments	Rs. 4, 80, 000
ii. Income tax on above	Rs. 48, 000
iii. Bonus in reduction of premium	Rs. 8, 77, 500
iv. Claims covered under reinsurance	Rs. 4, 23, 000
v. Claims indicated but not accepted by the company	Rs. 7, 62, 000

Ascertain the correct balance of the fund.

20. The following particulars are available from the books of Wind Energy Electricity Company.

	Rs
Balance of repairs and renewals reserve account as on 1 st April 2014	21, 20, 000
Actual repairs incurred during the year end 31 st March 2015	12, 50, 000
31 st March 2016	3, 50, 000

The company transfers annually a sum of Rs.5, 00, 000 to the 'Repairs and Renewals' Reserve account.

Draw up the account for the years 2014-2015 and 2015 - 2016.

15.a) A service organization had to replace a quarter of the Mains and lay an additional main for the remaining length in order to augment supplies of service to a locality.

The total cost of the original main was Rs.4, 00, 000.

The additional main cost Rs.4, 50, 000 and the new main cost Rs.1, 75, 000.

It is estimated that the cost of laying a main has gone up by 30%.

Parts of the old main realized Rs.15, 000. Show the journal entries.

(OR)

b) Write the special features of double account system.

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

16. The following are the balance sheets of S Ltd and M Ltd as on December 31, 2015.

Liabilities	S Ltd	M Ltd	Assets	S Ltd	M Ltd
Share capital:			Fixed assets	1, 95, 000	70, 000
Shares of Rs.10	2, 00, 000	50, 000	Investments:		
General	50, 000	20, 000	Shares in M	60, 000	-----
Reserve	30, 000	7, 500	Ltd	35, 000	25, 000
P&L A/c balance	50, 000	20, 000	Debtors		
(1.1.2015)	20, 000	10, 000	Other Current	60, 000	12, 500
Profit for the			assets		
year 2015					
Creditors					
	3, 50, 000	1, 07,500		3, 50, 000	1, 07, 500

1. S Ltd purchased on July 1, 2015, 4, 000 shares in M Ltd at Rs.15 each
2. Stock in M Ltd includes Rs.7, 500 worth of goods purchased from S Ltd. which company sells goods at 25% above cost.
3. Creditors of M Ltd. Include Rs.5, 000 due to S Ltd.

Prepare a Consolidated Balance sheet as on December 31, 2015.

17. On 31st December, 2015, the following balances stood in the books of Asian Bank Limited, after preparation of its profit and loss account.

	Rs.
Share capital: Issued and subscribed	40, 00, 000
Reserve Fund	62, 00, 000
Fixed deposits	4, 26, 00, 000
Savings bank deposits	1, 90, 00, 000
Current accounts	2, 32, 00, 000
Money at call and short notice	18, 00, 000
Investments	2, 50, 00, 000
Profit and Loss A/c (Cr) 1 st Jan. 2015	13, 50, 000
Dividend for 2014	4, 00, 000
Premises	29, 50, 000
Cash in hand	3, 80, 000
Cash with RBI	1, 00, 00, 000
Cash with other banks	60, 00, 000
Bills discounted and purchased	38, 00, 000
Loans, cash credits and overdrafts	5, 10, 00, 000
Bills payable	70, 000
Unclaimed dividend	60, 000
Rebate on bills discounted	50, 000
Short loans (Borrowings from other banks)	47, 50, 000
Furniture	11, 64, 000
Other assets	3, 36, 000
Net profit for 2015	15, 50, 000

Prepare a balance sheet of the bank as on 31st December 2015.

18. Prepare a Life Insurance Revenue account and a Balance sheet as on 31.3.2015 from the following.

Show the machinery account for the years 2010-11 to 2014-2015 in the books of Hari. He closes the books on 31st March every year.

	Rs. ('000)		Rs. ('000)
Claims by death	16, 890	Outstanding interest on Advances (31.3.2015)	1, 944
Agent's salaries and allowances	6, 420	Bonus paid with claims	2, 700
Surrender values paid	2, 810	Endowment assurance matured	24, 415
Actuarial expenses	1, 520	Annuities paid	1, 350
Premiums	94, 836	Interest revenue	19, 060
Commission to agents	8, 900	Rent, Rates & Taxes	5, 475
Salaries	13, 500	General charges	1, 860
Medical fees	1, 200	Fees received	172
Travelling expenses	1, 800	Bonus paid in cash	2, 825
Director's fees	900	Advertisement	726
Agents balances	750	Consideration for annuities	12, 853
Claim expenses	1, 432	Printing & Stationery	650
Premium outstanding (1.4.2014)	2, 134	Claims O/S (1.4.2014)	2, 376
Premium outstanding (31.3.2015)	3, 143	Claims O/S (31.3.2015)	3, 735
Investments	1, 46, 700	Loans on policies	38, 300
Share Capital	2, 00, 000	Loans on mortgages	2, 90,560
Sundry creditors	9, 200	Freehold premises	1, 22, 600
Life Assurance Fund (1.4.2014)	3, 53, 672	Furniture & Fittings	64, 100
Reserve Fund	1, 46, 000	Cash on hand & Deposits	76, 300

19. From the following particulars relating to Z Insurance Company limited, prepare Fire Revenue Account for the year ending 31.12.2015.

Particulars	Amount	Particulars	Amount
Claims paid	4, 80, 000	Premium received	12, 00, 000
Claims outstanding on 1.1.2015	40, 000	Reinsurance premium paid	1, 20, 000
Claims intimated but not accepted and paid on 31.12.2015	10, 000	Commission on reinsurance ceded	2, 00, 000
Claims intimated and accepted but not paid on 31.12.2015	60, 000	Commission on unexpired risk on 1.1.2015	10, 000
Commission on reinsurance accepted	5, 000	Provision for unexpired risk on 1.1.2015	4, 00, 000
Expenses of management	3, 05, 000		20, 000
Bonus in reduction of premium	12, 000		

Provide for additional reserve for unexpired risk at 1% of the net premium in addition to the opening balance.



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Residential & Autonomous – A Gurukula Institute of Life-Training)

Re-accredited with 'A' Grade by NAAC (CGPA 3.59 out of 4.00)

Affiliated to Madurai Kamaraj University

B.A. / B.Sc. Degree (Semester) Examinations, November 2016

Part – IV : Non Major Elective Subject : First Semester : Paper – I

FUNDAMENTALS OF FINANCIAL ACCOUNTING

Under CBCS – Credit 2

Time: 2 Hours

Maximum Marks: 75

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. Each transaction is first entered in the
 - a) Ledger
 - b) Journal
 - c) Trail balance
 - d) None of these
2. Outstanding wages are shown as
 - a) An expenditure
 - b) A Liability
 - c) An asset
 - d) A contingent liability
3. A Trail Balance is
 - a) A Real Account
 - b) A Nominal Account
 - c) Asset Account
 - d) None of these
4. Balance sheet is a statement of
 - a) Financial position of the organization
 - b) Profit
 - c) Liabilities
 - d) None of these
5. If the closing stock appears in the trial balance, it is transferred to
 - a) Trading A/c
 - b) Trading A/c and Balance Sheet
 - c) Profit & Loss a/c
 - d) Balance Sheet
6. What is Ledger?
7. What is Nominal Account?
8. What is Journal?
9. What is Trial Balance?
10. Give one example for indirect expenses.

SECTION – B

Answer ALL Questions:

(4 × 10 = 40)

11. a) Journalise the following transactions in the books of Mr. Raman

2014, June

1	Started business with capital Rs.40,000
4	Bought goods for Rs.10,000
11	Cash received from sale of goods Rs.6,000
15	Cash deposited in Bank Rs.3,000
30	Paid Rent Rs.1,500

(OR)

b) Explain the characteristics of Accounting.

12. a) From the following information, prepare balance sheet.

	Rs.
Capital	5,00,000
Sundry Creditors	50,000
Debentures	2,00,000
Sundry Debtors	1,00,000
Assets	7,75,000
Cash in Bank	25,000
Other liabilities	1,00,000
Profit	50,000

(OR)

b) Journalise the following transactions in the books of Mr. Kumaran.

- 2015, June 1 Started business with capital Rs.1,00,000
 5 Purchased goods from Ramana on credit Rs.15,000
 15 Sold goods for cash Rs.5,000
 17 Paid salary by cheque Rs.1,000
 30 Paid Travelling Expenses Rs.2,000

13. a) Prepare Trading Account of Archana for the year ending 31-12-96 from the following information:

	Rs.
Opening Stock	85,000
Purchases	8,50,000
Wages	53,000
Sales	14,50,000
Purchase Returns	10,000
Sales Returns	3,20,000
Closing Stock	1,50,000

(OR)

b) Prepare ledger accounts from the following transactions in the books of Mr. Gopal

- 2016, Sep 1 Commenced business with cash Rs.70,000
 5 Purchased goods on credit from Balan Rs.12,000
 11 Sold goods to Shanthi on Credit Rs.80,000

15 Cash paid to Balan Rs.10,000

22 Cash received from Shanthi Rs.70,000

14. a) Explain the objectives of Final Accounts.

(OR)

b) The following balances were extracted from the ledger of Ramakrishna Engineering Works on 31st March 2014. You are required to prepare a trail balance as on that date in proper form.

	Rs.		Rs.
Drawings	6,000	Salaries	9,500
Capital	24,000	Travelling expenses	8,200
Sundry creditors	43,000	Commission paid	100
Bills payable	4,000	Trading expenses	2,500
Sundry debtors	50,000	Discount earned	4,000
Bills receivable	5,200	Rent	2,000
Loan from Karthik	10,000	Bank overdraft	6,000
Furniture	4,500	Purchases	70,800
Opening stock	47,000	Sales	1,28,000
Cash in hand	13,400		

SECTION – C

Answer Any TWO Questions:

(2 × 12½ = 25)

15. From the details given by Mr. Arul, prepare final a/cs for 1997.

	Rs.		Rs.
Land	4,000	Bills payable	700
Opening Stock	4,000	Capital	15,000
Machinery	6,600	Bills Receivable	1,500
Purchases	13,000	Sales	22,000
Wages	3,500	Rent	1,270
Interest paid	1,300	Furniture	300
Cash	230	Creditors	6,000
Debtors	8,000	Drawings	500
Purchase Returns	1,500	Sales Returns	1,000
Closing Stock (31-12-97) Rs.4,500			

16. Messrs. Rajkumar & Bros. is not an expert in accounting. He prepared the following trail balance. You are requested to correct it and prepare a corrected trial balance.

S. No.	Name of Account	L. F.	Debit Balance Rs.	Credit Balance Rs.
1.	Capital		---	15,560
2.	Sales		---	27,560
3.	Drawings		5,460	---
4.	Sundry Debtors		---	5,300
5.	Plant & Machinery		7,410	---
6.	Purchases		12,680	---
7.	Loan from Sharma		---	2,500
8.	Sundry Creditors		6,940	---
9.	Administration expenses		7,840	---
10.	Cash in hand		1,420	---
11.	Bills payable		1,000	---
12.	Wages		10,630	---
13.	Opening stock		---	2,640
			54,540	54,540

17. Describe the advantages and disadvantages of Accounting.





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Residential & Autonomous – A Gurukula Institute of Life-Training)

Re-accredited with 'A' Grade by NAAC (CGPA 3.59 out of 4.00)

Affiliated to Madurai Kamaraj University

B.Com. Degree (Semester) Examinations, November 2016

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

QUANTITATIVE APTITUDE

Under CBCS – Credit 2

Time: **2 Hours**

Maximum Marks: **75**

SECTION – A

Answer ALL Questions:

(75 × 1 = 75)

1. $5978 + 6134 + 7014$
a) 16226 b) 19126 c) 19216 d) 19226
2. $9358 - 6014 + 3127 = ?$
a) 6381 b) 6471 c) 6561 d) 6741
3. $9572 - 4018 - 2164 = ?$
a) 3300 b) 3390 c) 3570 d) 7718
4. $5358 \times 51 = ?$
a) 273258 b) 273268 c) 273348 d) 27358
5. $587 \times 999 = ?$
a) 586413 b) 587523 c) 614823 d) 615173
6. Find the highest common factor of 36 and 84:
a) 4 b) 6 c) 12 d) 18
7. The H.C.F of 204, 1190 and 1445 is:
a) 17 b) 18 c) 19 d) 21
8. Find the lowest common multiple of 24, 36 and 40:
a) 120 b) 240 c) 360 d) 480
9. The L.C.M of 148 and 185 is:
a) 680 b) 740 c) 2960 d) 3700
10. The H.C.F of $\frac{2}{3}, \frac{8}{9}, \frac{64}{81}, \frac{10}{27}$ is:
a) $\frac{2}{3}$ b) $\frac{2}{81}$ c) $\frac{160}{3}$ d) $\frac{160}{81}$
11. The L.C.M of $\frac{1}{3}, \frac{5}{6}, \frac{2}{9}, \frac{4}{27}$ is:
a) $\frac{1}{54}$ b) $\frac{10}{27}$ c) $\frac{20}{3}$ d) $\frac{20}{4}$
12. The H.C.F of 1.75, 5.6 and 7 is:
a) 0.07 b) 0.7 c) 3.5 d) 0.35
13. The H.C.F of 0.54, 1.8 and 7.2 is:
a) 1.8 b) 0.18 c) 0.018 d) 18
14. The L.C.M of 3, 2.7 and 0.09:
a) 2.7 b) 0.27 c) 0.027 d) 27
15. The L.C.M of $5^{-2}, 5^{-4}$ is
a) 5^{-2} b) 5^{-4} c) 5^{-6} d) $5^{-0} 5^{-0}$
16. The L.C.M of $5^{-11}, 5^{-5}$ and 5^{-3}
a) 5^{-5} b) 5^{-3} c) 5^{-11} d) 5^{-2}
17. The two numbers 6 and 8, the H.C.F is 2 find the L.C.M:
a) 20 b) 22 c) 24 d) 23

18. Which of the following fractions is the smallest?

- a) $\frac{13}{16}$ b) $\frac{15}{19}$ c) $\frac{17}{21}$ d) $\frac{7}{8}$

19. Which part contains the fractions in ascending order:

- a) $\frac{11}{14}, \frac{16}{19}, \frac{19}{21}$ b) $\frac{16}{19}, \frac{11}{14}, \frac{19}{21}$ c) $\frac{16}{19}, \frac{19}{21}, \frac{11}{14}$ d) $\frac{19}{21}, \frac{11}{14}, \frac{16}{1}$

20. Which of the following are the following are in descending order:

- a) $\frac{5}{9}, \frac{7}{11}, \frac{8}{15}, \frac{11}{17}$ b) $\frac{5}{9}, \frac{8}{15}, \frac{11}{17}, \frac{7}{11}$ c) $\frac{11}{17}, \frac{7}{11}, \frac{5}{9}, \frac{8}{15}$ d) None

21. $337.62 + 8.591 + 34.4 = ?$

- a) 370.611 b) 380.511 c) 380.611 d) 426.97

22. The value of $(1 + .1 + .01 + .001)(1 + .1 + .01 + .001)$ is:

- a) 1.001 b) 1.011 c) 1.003 d) 1.111

23. $892.7 - 573.07 - 95.007 = ?$

- a) 224.623 b) 224.777 c) 233.523 d) 414.637

24. Evaluate : $\frac{35}{.07}$

- a) 500 b) .500 c) 5.00 d) 50.0

25. Convert 0.75 into vulgar fraction:

- a) $\frac{4}{5}$ b) $\frac{3}{5}$ c) $\frac{4}{3}$ d) $\frac{3}{4}$

26. Find the value of $\sqrt{1\frac{9}{16}}$

- a) $\frac{5}{4}$ b) $\frac{8}{4}$ c) $\frac{6}{4}$ d) $\frac{7}{4}$ e) None

27. If $a \times b \times c = \frac{\sqrt{(a+2)(b+3)}}{c+1}$, then find the value of $6 \times 15 \times 3$

- a) 5 b) 4 c) 3 d) 2 e) None

28. Evaluate: $\sqrt{248 + \sqrt{51} + \sqrt{169}}$

- a) 26 b) 16 c) 15 d) 32 e) None

29. What is the square root of 0.0009?

- a) 0.003 b) 0.03 c) 0.0003 d) 0.3 e) None

30. Evaluate $\sqrt{175.2976}$

- a) 13.20 b) 13.28 c) 13.24 d) 13.22 e) None

31. $\sqrt{\frac{32.5}{?}} = 2$ What will come in place of question mark?

- a) 9.1 b) 7.2 c) 8.1 d) 1.8 e) None

32. The value of $\sqrt{10 + \sqrt{25} + \sqrt{108} + \sqrt{154} + \sqrt{225}}$ is:

- a) 4 b) 6 c) 8 d) 10 e) None

33. Evaluate: $\sqrt{31 + \sqrt{21} + \sqrt{19} - \sqrt{9}}$

- a) 3 b) 5 c) 6 d) 6.4 e) None

34. $\sqrt{176 + \sqrt{2401}}$ is equal to:

- a) 14 b) 15 c) 18 d) 24 e) None

35. $\left(\frac{\sqrt{625}}{11} \times \frac{14}{\sqrt{25}} \times \frac{11}{\sqrt{196}} \right)$ is equal to:

- a) 5 b) 6 c) 8 d) 11 e) None

36. $\sqrt{\frac{225}{729}} - \sqrt{\frac{25}{144}} \div \sqrt{\frac{16}{81}} = ?$
- a) $\frac{1}{48}$ b) $\frac{5}{48}$ c) $\frac{5}{16}$ d) $\frac{7}{16}$ e) None
37. 994×993
- a) 98742 b) 98842 c) 980742 d) 987042 e) None
38. 107×104
- a) 11129 b) 11028 c) 11128 d) 11228 e) None
39. 61^3
- a) 226881 b) 226981 c) 222981 d) 220981 e) None
40. 81^3
- a) 531441 b) 541441 c) 541451 d) 531451 e) None
41. 53^3
- a) 149877 b) 14877 c) 14977 d) 14887 e) None
42. 885^2
- a) 783226 b) 783228 c) 783225 d) 783229 e) None
43. 995^2
- a) 990025 b) 9900025 c) 990026 d) 9900026 e) None
44. 83^2
- a) 6880 b) 6888 c) 6889 d) 6890 e) None
45. What is 15 per cent of Rs.34?
- a) Rs 3.40 b) Rs 3.75 c) Rs 4.50 d) 5.10 e) None
46. Express 56% as a fraction
- a) $\frac{15}{20}$ b) $\frac{14}{2}$ c) $\frac{1}{1150}$ d) $\frac{1}{1050}$ e) None
47. Express 0.08 % as a fraction
- a) $\frac{1}{1350}$ b) $\frac{1}{1250}$ c) $\frac{1}{1150}$ d) $\frac{1}{1050}$ e) None
48. Evaluate 28% of 450 + 45% of 280:
- a) .028 b) .0028 c) .28 d) 002.8 e) None
49. Find the average of first 40 natural numbers.
- a) 21 b) 25 c) 26 d) 20.5 e) None
50. Ram obtained 86, 75, 82, 67 and 80 marks in different subjects. What are his average marks?
- a) 65 b) 69 c) 78 d) 88 e) None
51. A man buys an article for Rs.27.50 and sells it for Rs.28.60. Find his gain percent
- a) 8 b) 4 c) 12 d) None
52. If a radio is purchased for Rs.490 and sold for Rs.496.50, find the loss percent
- a) 5 b) 6 c) 7 d) None
53. Find the S.P., when C.P = Rs.56.25, Gain = Rs. 20%
- a) 62.50 b) 63.50 c) 67.50 d) None
54. Find C.P., when S.P. =Rs.40.60, Gain = 16%
- a) 40 b) 38 c) 35 d) None
55. A, B and C started a business by investing Rs.120000, Rs.135000 and Rs.150000 respectively. Find the share of each, out of an annual profit of Rs.56700.
- a) 168:189:210 b) 170:190:210 c) 169:190:200 d) None
56. Anbu started a business by investing Rs.45000. After 3 months prabhu joined him with a capital of Rs.90000. At the end of the year, they made a profit of Rs.16500. Find the share of each
- a) 16:18:21 b) 17:19:21 c) 66:66:33 d) None
57. If 15 toys cost Rs.234, what do 35 toys cost?
- a) 545 b) 446 c) 448 d) 546 e) None
58. If 36 men can do a piece of work in 25 hours, in how many hours will 15 men do it?
- a) 60 b) 65 c) 70 d) 75 e) None

59. If the wages of 6 men for 15 days be Rs.2100, then the wages of 9 men for 12 days
 a) 2500 b) 2520 c) 2420 d) None
60. Worker A takes 8 hours to do a job. Worker B takes 10 hours to do the same job. How long should it take both A and B, working together but independently, to do the same job?
 a) $\frac{40}{7}$ b) $\frac{40}{8}$ c) $\frac{40}{9}$ d) None
61. A and B together can complete a piece of work in 4 days. If A alone can complete the same work in 12 days, in how many days can B alone complete that work?
 a) 4 b) 5 c) 6 d) None
62. A can do a piece of work in 7 days of 9 hours each and B can do it in 6 days of 7 hours each.
 How long will they take to do it, working together $8\frac{2}{5}$ hours a day?
 a) 3 b) 4 c) 5 d) None
- Squaring the Numbers**
63. Two pipes A and B can fill a tank in 36 hours and 45 hours respectively. If both the pipes are opened simultaneously, how much time will be taken to fill the tank?
 a) 25 hours b) 22 hours c) 20 hours d) None
64. Two pipes can fill a tank in 10 hours and 12 hours respectively while a third pipe empties the full tank in 20 hours. If all the three pipes operate simultaneously, in how much time will the tank be filled?
 a) 7 hours 20 min b) 7 hours 25 min c) 7 hours 30 min d) None
65. Two pipes A and B can fill a tank in 20 and 45 minutes respectively. If both the pipes are used together, than how long will it take to fill the tank?
 a) 12 min b) 15 min c) 25 min d) None
66. How many minutes does Aditya take to cover a distance of $400m$, if he runs at a speed of $20\frac{km}{hr}$?
 a) 75 sec b) 73 sec c) 72 sec d) None
67. A cyclist covers a distance of 750 m in 2 min 30 sec. What is the speed in $\frac{km}{hr}$ of the cyclist?
 a) $15\frac{km}{hr}$ b) $16\frac{km}{hr}$ c) $18\frac{km}{hr}$ d) None
68. An athlete runs 200 metres race in 24 seconds. His speed is:
 a) $20\frac{km}{hr}$ b) $30\frac{km}{hr}$ c) $28\frac{km}{hr}$ d) None
69. A train 100 m long is running at the speed of $30\frac{km}{hr}$. Find the time taken by it to pass a man standing near the railway line.
 a) 12 sec b) 13 sec c) 14 sec d) None
70. A train moves with a speed of 108 kmph. Its speed in metres per second is:
 a) 10.8 b) 18 c) 30 d) None
71. Find the simple interest on Rs.68000 at $16\frac{2}{3}\%$ per annum for 9 months.
 a) 8000 b) 8250 c) 8500 d) None
72. Find the simple interest on Rs.3000 at $6\frac{1}{4}\%$ per annum for the period from 4th Feb., 2005 to 18th April, 2005.
 a) 30 b) 37.50 c) 38.50 d) None
73. A sum at simple interest at $13\frac{1}{2}\%$ per annum amounts to Rs.2502.50 after 4years. Find the sum.
 a) 1625 b) 1645 c) 1665 d) None
74. Find the compound interest on Rs.7500 at 15 % per annum for 2 years, compounded annually.
 a) 8112 b) 8250 c) 8500 d) None
75. Find the compound interest on Rs.8000 at 4 % per annum for 2 years 4 months, compounded annually
 a) 3309 b) 3300 c) 3109 d) None





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Residential & Autonomous – A Gurukula Institute of Life-Training)

Re-accredited with 'A' Grade by NAAC (CGPA 3.59 out of 4.00)

Affiliated to Madurai Kamaraj University

B.Com. Degree (Semester) Examinations, November 2016

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

COMMERCE FOR COMPETITIVE EXAMINATIONS

Under CBCS – Credit 2

Time: **2 Hours**

Maximum Marks: **75**

SECTION – A

Answer ALL Questions:

(75 × 1 = 75)

QUANTITATIVE APTITUDE

1. Number System:

- Counting numbers 1, 2, 3, 4, 5,.....are called
a) Whole Numbers b) Natural Number c) Even Number d) None
- Which of the following is a prime number?
a) 33 b) 81 c) 93 d) 97
- Which one of the following is not a prime number?
a) 31 b) 61 c) 71 d) 91

2. Addition:

- $876 + 88 + 8888 + 987 + 6 = ?$
a) 11845 b) 10845 c) 4845 d) 10835
- $1^3 + 2^3 + 3^3 + 4^3 + 5^3 + 6^3 + 7^3 + 8^3 = ?$
a) 1920 b) 1295 c) 1296 d) 1290
- $10 + 12 + 14 + 16 + 18 + 20 + 22 + 24 = ?$
a) 130 b) 135 c) 132 d) 136

3. Subtraction:

- $8563 - 246 - 345 - 251 = ?$
a) 7621 b) 7721 c) 7722 d) 7622
- $14839 - ? = 9347$
a) 4492 b) 5492 c) 5592 d) 6492
- $(?) - 19657 - 33994 = 9999$
a) 63650 b) 53760 c) 59640 d) 61560

4. Multiplication:

- $107 \times 107 + 93 \times 93 = ?$
a) 19578 b) 19418 c) 20098 d) 21908
- $58 \times 42 = ?$
a) 2436 b) 2426 c) 2326 d) 2125
- $69873 \times 17 = ?$
a) 1187841 b) 1186841 c) 1186821 d) 1187842

5. Division:

- Which one of the following numbers is exactly divisible by 11?
a) 235641 b) 245642 c) 315624 d) 415624

14. $171 \div 19 \times 19 = ?$

- a) 1 b) 18 c) 81 d) 0

15. How many 3 digit numbers are divisible by 6 in all?

- a) 149 b) 150 c) 151 d) 166

6. The Square:

16. $(51)^2 = ?$

- a) 2501 b) 2601 c) 2602 d) 2502

17. $(96)^2 = ?$

- a) 9116 b) 9216 c) 9217 d) 91136

18. $(118)^2 = ?$

- a) 13924 b) 13824 c) 13914 d) None

7. L.C.M and H.C.F:

19. Find the greatest number that will divide 43, 91 and 183 so as to leave the same remainder in each case.

- a) 4 b) 7 c) 9 d) 13

20. The greatest number of four digits which is divisible by 15, 25, 40 and 75 is:

- a) 9,000 b) 9,400 c) 9,600 d) 9,800

21. L.C.M. of 12, 15, 20, 27 is:

- a) 54 b) 45 c) 540 d) 450

8. Decimal Fraction

22. If $2994 \div 14.5 = 172$, then $29.94 \div 1.45 = ?$

- a) 0.172 b) 1.72 c) 17.2 d) 172

23. $0.009 / ? = .01$

- a) .0009 b) .09 c) .9 d) .9

24. $3889 + 12.952 - ? = 3854.002$

- a) 47.095 b) 47.752 c) 47.932 d) 47.95

9. Partnership

25. A and B invest in a business in the ratio 3 : 2. If 5% of the total profit goes to charity and A's share is ₹855, the total profit is:

- a) ₹1425 b) ₹1500 c) ₹1537.50 d) ₹1576

26. Three partners shared the profit in a business in the ratio 5 : 7 : 8. They had partnered for 14 months, 8 months and 7 months respectively. What was the ratio of their investments?

- a) 5 : 7 : 8 b) 20 : 49 : 64 c) 38 : 28 : 21 d) None of these

27. A starts business with Rs. 3500 and after 5 months, B joins with A as his partner. After a year, the profit is divided in the ratio 2 : 3. What is B's contribution in the capital?

- a) ₹7,500 b) ₹8,000 c) ₹8,500 d) ₹9,000

10. Percentage:

28. A fruit seller had some apples. He sells 40% apples and still has 420 apples. Originally, he had:

- a) 588 apples b) 600 apples c) 672 apples d) 700 apples

29. $12\% \text{ of } 60 \times 27 = ?\% \text{ of } 60 \times 27$

- a) $4\frac{1}{2}$ b) 4 c) $\frac{2}{3}$ d) $\frac{2}{9}$

30. $80\% \text{ of } 1,200 + 40\% \text{ of } 20 = ?$

- a) 960 b) 1,760 c) 968 d) 96,800

11. Profit and Loss:

31. A motor-cycle is sold at a gain of 18%. If it had been sold for Rs. 490 more, 23% would have been gain. The cost price of the motor-cycle is:

- a) ₹10,500 b) ₹9,500 c) ₹9,800 d) ₹12,000

- ## 12. Simple Interest and Compound Interest:

- ### 13. Ratio and Proportion:

- #### ***14. Average and Age Related Problems:***

- ### 15. Time and Distance:

- ### 16. Time and Work:

46. If 40 men working 9 hours a day can finish a work in 21 days, in how many days will 27 men working 10 hours a day do the same work?
a) 20 days b) 28 days c) 29 days d) 25 days
47. A and B together can do a piece of work in 4 days but A alone can do it in 16 days. B alone can do the work in:
a) $8\frac{1}{2}$ days b) $7\frac{1}{3}$ days c) $5\frac{1}{3}$ days d) $6\frac{1}{2}$ days

48. A, B and C can do a piece of work in 20, 30 and 60 days respectively. In how many days can A do the work if he is assisted by B and C on every third day?
- a) 12 days b) 15 days c) 16 days d) 18 days

17. Odd Man out in the Number Series

49. Find the odd man out. 3, 5, 11, 14, 17, 21
a) 21 b) 17 c) 14 d) 3
50. Insert the missing number. 16, 33, 65, 131, 261, (....)
a) 523 b) 521 c) 613 d) 721

VERBAL AND NON-VERBAL REASONING

1. Number Series

51. Look at this series: 36, 34, 30, 28, 24,... What number should come next?
a) 20 b) 22 c) 23 d) 26

2. Letter and Symbol Series

52. CMM, EOO, GQQ, _____, KUU
a) GRR b) GSS c) ISS d) ITT

3. Classification

53. Choose the word which is different from the rest.
a) Hangar b) Platform c) Dock d) Park

4. Analogy

54. Crime is related to Police in the same way as Flood is related to
a) Dam b) River c) Rain d) Reservoir

5. Alphabets

55. Arrange the following words which will come in middle if all of them are arranged alphabetically as in a dictionary?
a) Save b) Savage c) Saviour d) Saviour

6. Arithmetical Reasoning

56. A is 3 years older to B and 3 years younger to C, while B and D are twins. How many years older is C and D?
a) 3 b) 6 c) 9 d) 12

7. Coding and Decoding

57. If MADRAS can be written as ARSARS, how can ARKONAM be written in that code?
a) ROAAKNM b) ROAKANM c) ROAKNNM d) ROKANAM

8. Conditional Number / Letter

58. How many Ds are there in the following letter sequence which are preceded by N?
DNDNPDNDDPNPNDDDPNPD
a) Nil b) Four c) Three d) Two

9. Schedule Day / Date / Time / Distance

59. It was Sunday on Jan 1, 2006. What was the day of the week Jan 1, 2010?
a) Sunday b) Saturday c) Friday d) Wednesday

10. Seating Arrangement

60. A, P, R, X, S and Z are sitting in a row. S and Z are in the centre. A and P are at the ends. R is sitting to the left of A. Who is to the right of P?
a) A b) X c) S d) Z

11. Ranking

61. Vimal is 7 ranks ahead of Sathish in a class of 39. If Sathish's rank is seventeenth from the last, what is Vimal's rank from the start?

- a) 11th b) 13th c) 16th d) 18th

12. Blood Relations

62. Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle." How is the boy related to the girl?

- a) Brother b) Nephew c) Uncle d) Son-in-law

13. Distance and Direction Test

63. A man walks 5 km toward south and then turns to the right. After walking 3 km he turns to the left and walks 5 km. Now in which direction is he from the starting place?

- a) West b) South c) North – East d) South – West

14. Mathematical Operations

64. If \times stands for 'addition', \div stands for 'subtraction', $+$ stands for 'multiplication' and $-$ stands for 'division', then $20 \times 8 \div 8 - 4 + 2 = ?$

- a) 80 b) 25 c) 24 d) 5

15. Verification of Truth of Statement

65. A book always has _____.

- a) Pages b) Contents c) Illustrations d) Chapters

16. Non-Verbal Series

66. Select a figure from amongst the Answer Figures which will continue the same series as established by the five Problem Figures.

Problem Figures: Answer Figures:

(A)	(B)	(C)	(D)	(E)	(1)	(2)	(3)	(4)	(5)

a) 1 b) 2 c) 3 d) 4 e) 5

17. Non-Verbal Analogy

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

Problem Figures: Answer Figures:

(A)	(B)	(C)	(D)	(E)	(1)	(2)	(3)	(4)	(5)

a) 1 b) 2 c) 3 d) 4 e) 5

18. Non-Verbal Classification

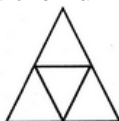
68. Choose the figure which is different from the rest.

(1)	(2)	(3)	(4)	(5)

a) 1 b) 2 c) 3 d) 4 e) 5

19. Analytical Reasoning

69. Find the number of triangles in the given figure.



- a) 4 b) 5 c) 6 d) 7 e) 8

20. Paper Folding

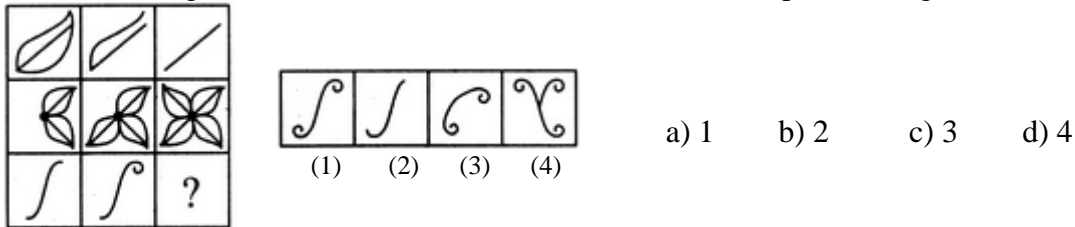
70. Find out from amongst the four alternatives as to how the pattern would appear when the transparent sheet is folded at the dotted line.

(X)	(1)	(2)	(3)	(4)

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

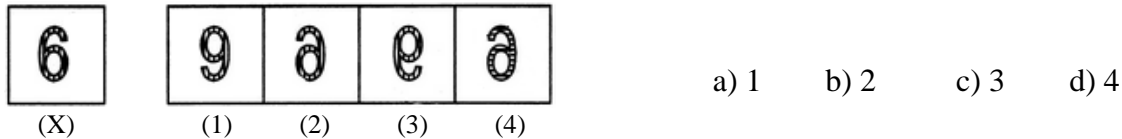
21. Figure Matrix

71. Select a suitable figure from the four alternatives that would complete the figure matrix.



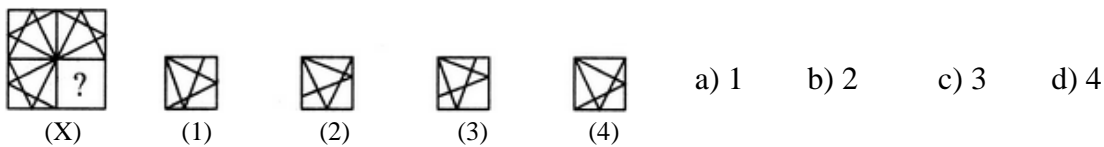
22. Mirror Images

72. Choose the correct mirror image of the given figure (X) from amongst the four alternatives.



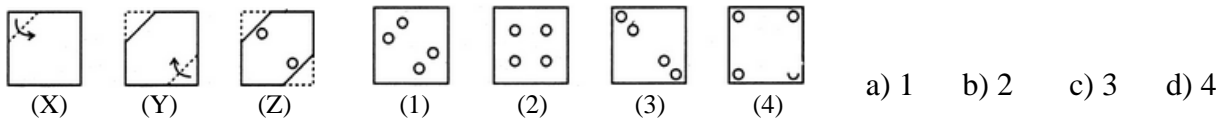
23. Pattern Completion

73. Identify the figure that completes the pattern.



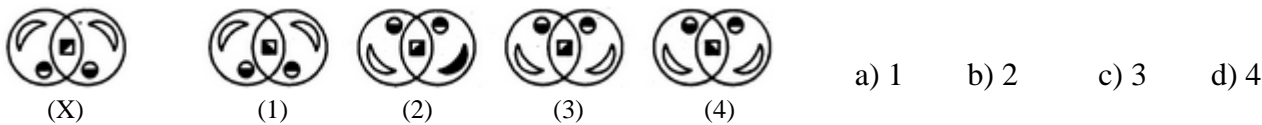
24. Paper Cutting

74. Choose a figure which would most closely resemble the unfolded form of Figure (Z).



25. Water Images

75. Choose the correct water image of the given figure (X) from amongst the four alternatives.





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.COM./B.COM.,(CA) Degree (Semester) Examinations, November -2016

Part – I : Language : Hindi : Third Semester : Paper - I

BUSINESS HINDI – I

Under CBCS – Credit 4

Time: **3 Hours**

Max. Marks: **75**

XI. Write the Opposites for any Six of the following : (6 x ½ = 3)

- | | | | |
|-----------|-------------|-----------|-----------|
| 1. देना | 4. सूर्योदय | 7. पाप | 10. कमजोर |
| 2. खरीदना | 5. उन्नति | 8. पकड़ना | |
| 3. पुराना | 6. सम्मानित | 9. ज्यादा | |

XII. Explain any one of the poem in TAMIL or ENGLISH : (1 x 5 = 5)

- दीपक से सीखो,
जितना हो सके अंधेरा हरना।
पृथ्वी से सीखो,
प्राणी की सच्ची सेवा करना।।
- गीत प्रेम के गाता झरना।
अपनी खुषी लुटाता झरना।।
नदियों का बचपन है झरना।
धरती की छड़कन है झरना।।

XIII. Read the following passage and answer the Questions :

(5 x 1 = 5)

कुत्ता पुल पर जा रहा था। जाते समय उसने नीचे देखा। नदी का पानी साफ था। पानी में कुत्ते की परछाई दिखाई पड़ी। कुत्ते ने अपनी परछाई को दूसरा कुत्ता समझा।

- कुत्ता कहाँ जा रहा था?
- जाते समय कुत्ते ने कहाँ देखा?
- नदी का पानी कैसा था?
- पानी में क्या दिखाई पड़ी?
- कुत्ते ने अपनी परछाई को क्या समझा ?

I. Fill in the blanks for any four of the following : (4 x 1½ = 6)

- सोनार _____ के सामान भी बनाते हैं।
- पश्चिम में _____ सागर लें
- राजीव गाँधी को _____ की उपाधि दी गयी।
- रत्नाकर के शरीर पर _____ लगी।
- स्वस्थ शरीर में स्वस्थ _____ रहता है।

II. Match the following :

(5 x ½ = 2½)

- | | | |
|-----------|---|---------------------------|
| 1. किसान | - | मकान बनाते हैं। |
| 2. जुलाहा | - | लकड़ी की चीजें बनाते हैं। |
| 3. राज | - | सोने से आभूषण बनाते हैं। |
| 4. बढई | - | खेत जोतते हैं। |
| 5. सोनार | - | कपड़ा बुनते हैं। |

III. Write the meanings in TAMIL or ENGLISH for

any five of the following :

(5 x ½ = 2½)

- | | | | |
|-----------|----------|----------|-----------|
| 1. आभूषण | 4. मृति | 7. डाकू | 10. जरूरत |
| 2. पेषेवर | 5. चुनाव | 8. संगति | |
| 3. चट्टान | 6. शासन | 9. खून | |

IV. Write in words in Hindi : (5 x ½ = 2½)

- 1) 7 2) 9¾ 3) 20 4) 31¼ 5) 2½

V. Give an Equivalent words of ENGLISH terms for any Ten of the following : (10 x 1 = 10)

- | | | |
|-------------|--------------|----------------|
| 1. Average | 6. Export | 11. Labour |
| 2. Amount | 7. Factory | 12. Map |
| 3. Budget | 8. Heading | 13. Parliament |
| 4. Centre | 9. Import | 14. Problem |
| 5. Commerce | 10. Interest | 15. Price |

VI. Write any five Equivalent English terms for the following Hindi terms : (5 x ½ = 2½)

- | | |
|-------------|-------------|
| 1. स्वीकृति | 6. पूछताछ |
| 2. वार्षिक | 7. अनुदान |
| 3. आपात | 8. जानकारी |
| 4. नकद | 9. सदस्य |
| 5. पूँजी | 10. राजनीति |

VII. Change the Gender of any six of the following : (6 x ½ = 3)

- | | |
|------------|-----------|
| 1. अध्यापक | 6. भैंस |
| 2. नर | 7. धोबी |
| 3. सेवक | 8. नरकौआ |
| 4. मोर | 9. मुर्गा |
| 5. बाघ | 10. शेर |

VIII. Change into Plural form for any six of the following :(6 x ½ = 3)

- | | |
|---------|----------|
| 1. माता | 6. नदी |
| 2. बात | 7. घर |
| 3. कथा | 8. रुपया |
| 4. पहाड | 9. बेटा |
| 5. हाथी | 10. फल |

IX. Write anyone of the Letter : (1 x 15 = 15)

1. Write a Letter to the Manager, Sarvodaya Ilakkiya Pannai, Madurai for the supply of text books. पाठ्य पुस्तकें वितरण करने के लिए व्यवस्थापक, सर्वोदय इलक्किय पण्णै, मदुरै को एक पत्र हिन्दी में लिखिए।
2. Write a Letter to Ashok Textiles, Bombay complaining that you have not received the goods as ordered by you. आपसे अशोक टेक्सटाइल्स, मुंबई दिया हुआ आर्डर के अनुसार सामान न मिलने के कारण बताते हुए एक शिकायत पत्र लिखिए।
3. Write a Letter to the Principal of your College asking three days leave for attending sister's marriage. आप अपनी बहन के विवाह में भाग लेने का कारण बताते हुए अपने कॉलेज के प्राचार्य को तीन दिनों की छुट्टी का आवेदन पत्र लिखिए।

X. Answer any five of the following Questions : (5 x ½ = 2½)

1. मकान बनाने में कौन-कौन हमारी मदद करते हैं?
2. किसान कहाँ रहते हैं?
3. कन्याकुमारी भारत के किस छोर पर है?
4. चट्टान पर किसका स्मारक भवन स्थापित है?
5. राजीव गाँधी की प्रारंभिक शिक्षा कहाँ हुई?
6. राजीव गाँधी का विवाह किससे हुआ?
7. वाल्मीकि ने क्या लिखा?
8. किसकी संगति से रत्नाकर महात्मा बना?

XIV. Translate into TAMIL or ENGLISH : (5 x 1½ = 2½)

1. कमला इधर आओ।
2. तुम क्या करते हो?
3. लडकी गा रही है।
4. मैं कल पाठ लिखूँगा।
5. हम स्टेयान गयें

XV. Translate into Hindi : (5 x 1 = 5)

1. Don't drink Coffee.
2. What do you eat?
3. It is raining now.
4. This cat will drink milk.
5. I climbed the mountain.

XVI. Answer the following as Directed in the Brackets :(5 x 1 = 5)

1. यह काम मत _____ । (Fill with command word)
2. किताब मेज _____ है। (Fill with Case-ending)
3. वे नमक _____ खाते हैं। (Fill with Post position)
4. भारत _____ देश है। (Fill with a suitable word)
5. बेंगलूरु बहुत अच्छा शहर है। (Frame the question)
