


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B. Com. Degree (Semester) Examinations, November 2017

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

MANAGERIAL ECONOMICS

Under CBCS – Credit 5

 Time: **3 Hours**

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

1. The difference between old and new total costs is called
 - a) Marginal cost
 - b) Incremental cost
 - c) Opportunity cost
 - d) Accounting cost
2. Inverse relationship between price and demand is called
 - a) Supply
 - b) Elasticity of supply
 - c) Demand
 - d) Elasticity of demand
3. At equilibrium, the slope of the indifference curve is
 - a) Greater than the slope of the budget line
 - b) Lesser than the slope of the budget line
 - c) Lesser than or equal to the slope of the budget line
 - d) Equal to the slope of the budget line
4. Law of Variable Proportion operates during
 - a) Short period
 - b) Very short period
 - c) Long period
 - d) Very long period
5. In a perfectly competitive market, the AR curve is
 - a) Upward sloping
 - b) Downward sloping
 - c) Horizontal
 - d) Vertical

Fill in the blanks:

6. _____ cost indicates difference in cost when one more unit is produced.
7. _____ method is the other name for expert opinion method.
8. Higher indifference curve represents _____ level of satisfaction.
9. Destruction of utility is called _____.
10. _____ means competition among few.

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

11. a) Discuss the scope of Managerial Economics.
(OR)
b) Analyse the Discounting Principle of Managerial Decisions.
12. a) What are the factors determining demand for a commodity?
(OR)
b) Describe the demand forecasting for a new products.
13. a) Explain the Marginal Rate of Substitution.
(OR)
b) Analyse the Consumers' Equilibrium with the help of indifference curve.
14. a) Write a note on Law of Diminishing Returns.
(OR)
b) Elucidate the internal economies of scale.
15. a) Discuss the relationship between AC and MC.
(OR)
b) Explain the price-output determination under monopoly.

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

16. Discuss the Incremental Principle of Managerial Decision.
17. Explain the Law of Demand.
18. Discuss the properties of indifference curves.
19. Analyse the Law of Variable Proportions.
20. Evaluate the price – output determination under perfect competition.




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B. Com. Degree (Semester) Examinations, November 2017

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. Market is derived from the _____ word.
 a) Latin b) English c) Tamil d) Marti
2. Grading is one of the various type _____ in marketing.
 a) function b) merits c) de-merits d) objectives
3. Selling is most important _____ of the modern marketing.
 a) function b) feature c) merits d) de-merits
4. Established standards are commonly known as _____.
 a) grade b) label c) inspection d) standardisation
5. Channel is derived from the French Word _____.
 a) canal b) cannal c) cenal d) cann all
6. _____ is also known as middle men approach.
7. _____ is the second stage of evolution marketing concept.
8. Product is one of the elements for _____.
9. _____ is the first step in the process of marketing.
10. Physical Traits is Qualities of a successful _____.

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

11. a) What are the various importance of Marketing?

(OR)

- b) Define market and the various types of approaches in marketing.

12. a) What are the various methods of Buying?

(OR)

- b) What are the various types of selling policies?

13. a) What are the various functions of standardization?

(OR)

- b) Explain about the methods of marketing risk.

14. a) What are the various Benefits of product mix?

(OR)

- b) Explain about the various types of consumer goods.

15. a) Write down the various objectives of personal selling.

(OR)

- b) Explain the various importance of salesman ship.

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

16. What is meant by market? And Explain about benefits of the modern concept of marketing.
17. What are the merits and demerits of road transport?
18. Explain the various factors of marketing mix.
19. Enumerate the factors influencing pricing decisions.
20. Discuss the various qualities of successful salesman.



Answer ALL Questions:

1. Journal is a book of _____.

- a) Duplicate entry b) primary entry
c) final entry d) entry

2. Bill of Exchange is drawn by _____.

- a) Drawer b) Drawee
c) Debtor d) Endorsee

3. Salary paid to manager must be debited to _____.

- a) Manager A/c b) Office Expenses A/c
c) Salaries A/c d) Personal A/c

4. Depreciation is caused by _____.

- a) Lapse of time
b) Wear & Tear
c) Obsolescence
d) All the above

5. Receipts and payment a/c is called as

- a) Cash book b) Purchase book
c) Invoice book d) Sales book.

6. _____ concept assumes that the business will not be sold in the near future.

7. When a part of the transaction is not recorded, it is called _____.

8. Carriage Inward is shown in _____ Account.

9. Revenue expenditure is intended to benefit _____ period.

10. Income and Expenditure A/c is prepared by _____.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11.a) State the differences between double entry system and single entry system. **(OR)**

b) From the following information prepare a trial balance:

	Rs.		Rs.
Cash	28650	Capital	50000
Investment	13500	Furniture	3000
Creditors	2800	Salary	1000
Debtors	2000	Sales	7000
Purchases	10100	Wages	200
Drawings	1250	Stationary	100

12.a) Prepare a Bank Reconciliation Statement from the following as on 31.12.2002:

	Rs.
Balance as per cash book	12500
Cheques issues but not presented for payment	900
Cheque deposited in bank but not collected	1200
Bank paid insurance premium	500
Direct deposit by a customer	800
Interest on Investment collected by bank	200
Bank Charges	100

(OR)

b) Pass rectifying entries for the following transactions:

- Goods sold to Anil for Rs.4000 on credit were not entered through the sales book.
- Rs.400 paid for repairs to the Machinery stands wrongly posted to Machinery A/c.
- Salaries Rs.2000 paid to Gopal is wrongly debited to his personal account in the ledger.
- Purchase Book overcast by Rs.1000.
- Rs.1500 worth of goods returned by Saravanan has been omitted.

13.a) From the following information ascertain gross profit:

Particulars	Rs	Particulars	Rs
Opening stock	50000	Sales	900000
Return outwards	20000	Return inwards	10000
Purchases	350000	Closing stock	75000
Wages	4000	Salaries	45000

(OR)

b) From the following information ascertain net profit:

Particulars	Rs	Particulars	Rs
Gross Profit	100000	Advertisement	5000
Salaries	20000	Bad Debts	500
Rent paid	12000	Commission received	5000
Postage	5000	Carriage outwards	3000

14.a) Ravi purchased a machine on 1st July 1995 at a cost of Rs.14000 and spent Rs.1000 on its installation. The firm writes off depreciation at 10% under Straight Line Method. The books are closed on 31 December every year. Prepare Machinery A/c and Depreciation A/c for three years. **(OR)**

b) Calculate average due date from the following details of a trader:

Date of bill	Amount of bill (Rs.)	Due Date
1.4.90	800	6.6.90
30.4.90	1000	3.8.90
3.6.90	400	6.7.90
15.6.90	600	18.9.90

15.a) From the following particulars prepare Income and Expenditure A/c for the year 2006:

Receipts	Rs.	Payments	Rs.
To balance:		By salaries	2000
Cash	1000	By Insurance	1000
Bank	3000	By Purchase of Building	2000
To subscription	10000	By Balance:	
To Interest	10000	Cash	3000
		Bank	7000
Total	24000	Total	24000

(OR)

b) Distinguish between Receipts & Payment A/c and Income and Expenditure A/c.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Journalize the following transactions in the books of Thiru Ganesan as on Jan 2001:

	Rs.
1.1 Started business with capital	50000
2.1 Deposited into bank	23500
3.1 Purchased Furniture by issuing cheque	2000
4.1 Cash Purchase	5000
5.1 Sold goods to Krishna	800
7.1 Purchased goods from Govind	2000
8.1 Received from Krishna	500
10.1 Paid Govind	700
15.1 Withdrawn cash from bank for personal expenses	85000
20.1 Received commission	500

17. On 1.6.2009, John drew four bills of exchange on Mani for Rs.750, Rs.1500, Rs.2000 and Rs.3500 for 1 month, 2 months, 3 months and 4 months respectively. Mani accepted the bills and returned to John. John endorsed the first bill to his creditor Samy. He sent the second bill to the bank for collection. He discounted the third bill with bank at 24% p.a. He retained the fourth bill till due date. All the bills were duly honoured at maturity. Pass journal entries in the books of John.
18. The following balances extracted from the books of Mrs.Suguna as on 31st March,2004. Prepare Trading and Profit and Loss account and Balance sheet as on that date.

Debit Balances	Rs	Credit Balances	Rs
Drawings	40000	Capital	200000
Cash at bank	17000	Sales	160000
Cash in hand	60000	Sundry Creditors	45000
Wages	10000		
Purchases	20000		
Stock(31.03.03)	60000		
Building	100000		
Sundry Debtors	44000		
Bills receivable	29000		
Rent	4500		
Commission	2500		
General Expenses	8000		
Furniture	5000		
Suspense Account	5000		
TOTAL	405000		405000

Adjustments:

- Closing stock Rs.40000 valued as on 31.03.2004.
- Interest on capital at 6% to be provided.
- Interest on Drawings at 5% to be provided.
- Write off Bad Debts Rs.1000.
- Wages yet to be paid Rs.500.

19. A Second hand machinery was purchased on 1.1.2000 for Rs.30000, Rs.6000 was spent on repairs and Rs.4000 was spent on erection. On 1.7.2001, machinery was purchased for Rs.26000. On 1.7.2002, the first machine was sold for Rs.30000. On the same day, one more machine was bought for Rs.25000. On 31.12.2002, the machine bought on 1.7.2001 was sold for Rs.23000. Accounts are closed on 31st December every year. Depreciation is written off at 15% p.a. on W.D.V. method, Prepare machinery Account for 3 years ending 31.12.2002.

20. The following is the Receipts and Payments of Chennai club as on 31st December 2014:

Receipts	Rs.	Payments	Rs.
To Opening balance	2400	By Salaries	5700
To Entrance Fees	500	By Sports club workers wages	2400
To Subscription	8700	By Rent	150
To amount collected from Sports Competition	1500	By Printing and Postage	200
To interest on Investment	500	By Repairs	175
		By Closing balance	4975
	13600		13600

Additional Information:

- Subscription received in this year includes Rs.500 for the outstanding subscription during 2013.
 - Wages includes Rs.150 for the previous year 2013.
 - Balances as on 1.1.2013 in the books

	Rs
Capital Fund	49000
Premises for Sports Ground	30000
Investments	10000
Furniture	6250
 - Entrance Fees to be capitalized.
 - Outstanding salaries as on 31.12.2014 Rs.200.
 - Interest on Investment Accrued Rs.120 on 31.12.2014.
 - Depreciate Furniture at 10%.
- Prepare Income and Expenditure Account for the year ending 31.12.2014 and Balance sheet as on that date.




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B. Com./B. Com. (CA) Degree (Semester) Examinations, November 2017

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

BUSINESS CORRESPONDENCE & OFFICE METHODS

Under CBCS – Credit 4

 Time: **3** Hours

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

- The Essential Qualities of a Good Business Letter are _____
 a) Simplicity b) Clarity c) Accuracy d) All of the above
- The letter is sent by the prospective buyers to know the details of the goods is _____
 a) Enquiry letter b) Quotation letter
 c) Order letter d) Complaint letter
- _____ types of deposit are made for a fixed period.
 a) Fixed Deposits b) Savings Account
 c) Current Account d) Special Deposits
- The primary function of an office is _____.
 a) making records b) receiving and collection of information
 c) carrying out the management policies
 d) safeguarding of authority
- _____ refers to the systematic arrangement of keeping business correspondence and records.
 a) Indexing b) Filing c) Layout d) Condominium
- Communication through exchange of letters is known as _____.
- The essentials of the Business letter are divided into _____ parts.
- The insurer undertakes to indemnify the assured for the consideration in the form of _____.
- Office is mainly concerned with _____ or paper work.
- The classification which is based on the area of operation is termed as _____.

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

- a) What are the main purposes of a Business letter?
 (OR)
 b) State the Significance of a Business letter.
- a) State the features of a circular letter.
 (OR)
 b) What are the different stages involved in collection correspondence?
- a) What are the essential characteristics of banking correspondence?
 (OR)
 b) State the advantages of Life Insurance.
- a) State the importance of Office.
 (OR)
 b) What are the factors to be considered in selecting office machines?
- a) What are the objectives of filing?
 (OR)
 b) What are the types of indexing?

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

- Explain the important characteristics of a Good business letter.
- M/s. Naidu & Company, Chennai, send letter to M/s. Arun & Co., Cochin asking for the payment of dues. They also send a statement of accounts to them. Draft a letter.
- A businessman writes to the local bank in order to sanction for an overdraft amounting to Rs.25000/- in his favour, owing to the local festival. Draft his letter to the bank.
- Explain the functions of office in detail.
- Discuss the essentials of a good filing system.





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B. Com. Degree (Semester) Examinations, November 2017

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)

- The right to give order is called
a) Leader b) Manager c) Authority d) Responsibility
- In Scalar Chain the Scalar denotes
a) Scales b) Steps
c) Measurements d) None of the above
- Thinking before doing is called
a) Organising b) Co-ordinating c) Directing d) Planning
- _____ is the process of making predictions of the future based on past and present data and most commonly by analysis of trends.
a) Forecasting b) Organising
c) Co-ordinating d) Planning
- The theoretical justification for the restricted Span of the Management was developed by
a) F.W.Taylor b) Henry Fayol c) A.G.Gracie d) O.A.Thomas
- Organising leads to a _____ allocation of jobs amongst the work force.
- The informal group's communication system is called as _____.
- Forces which tend to distort communication are called _____.
- _____ is generally defined as regular measurement of outcomes and results of the organization.
- _____ is the process of organizing people or groups so that they work together properly and well.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

- a) How F.W. Taylor and Henri Fayol differ in their approach to management thought?
(OR)
b) Explain briefly about the various functions of Management.
- a) Why is planning so important for the success of any organisation?
(OR)
b) Differentiate between standing plans and single-use plans.
- a) Briefly explain about the different strategies adopted in departmentation? **(OR)**
b) Enumerate the concept of line and staff organization.
- a) List out any four barriers to communication and elaborate on how they can be overcome. **(OR)**
b) Differentiate between extrinsic motivation and intrinsic motivation.
- a) Describe the steps involved in the process of controlling.
(OR)
b) Briefly explain the characteristics of an effective control system.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

- Compare the classical approach on management with the modern approaches of scientific management.
- Why decision making and problem solving are termed as core functions of management? List the various steps involved in decision making process.
- Delegation is the ability to get result through others – Discuss.
- Compare the three leadership styles. Under what situations would each style be effective? Give examples.
- Explain the different methods of comparing the actual results with expected results for the purpose of evaluating the effectiveness of controlling in an organization.




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B. Com./B. Com. (CA) Degree (Semester) Examinations, November 2017

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. Partnership means
 - a) An arrangement between two or more groups
 - b) An agreement between more business owners
 - c) An agreement between two or more persons
 - d) An arrangement between two or more firms
2. A maximum of _____ persons are legally permitted to form a partnership.
 - a) 10 persons
 - b) 20 persons
 - c) 25 persons
 - d) Unlimited persons
3. Mode of settlement of accounts between parties is governed by
 - a) Section 4 of the Indian Partnership Act.
 - b) Section 21 of the Indian Partnership Act.
 - c) Section 13 (b) of the Indian Partnership Act.
 - d) Section 48 of the Indian Partnership Act.
4. The other name of Realization account is
 - a) Dissolution account
 - b) Revaluation account
 - c) Real account
 - d) Rearranging account
5. Royalty paid on the basis of the output is transferred to the _____.
 - a) Profit and Loss account
 - b) Royalty account
 - c) Production account
 - d) Suspense account
6. The person who pays the royalty is known as _____.
7. ____ will be made in the books of the hire purchaser for the purchase.
8. The formula for calculating hire purchase charges is _____.
9. A person is said to be insolvent when _____.
10. The List-B of insolvency list contains _____.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) A and B share profits in the ratio of 3:2. C is admitted with 1/5 share and is required to bring Rs. 2,500 towards his share of goodwill which he is unable to do. There is no goodwill appearing in the books. No Goodwill Account is to appear in the Balance Sheet in the future also.

(OR)

- b) Enumerate the main accounting requirements for admission of a new partner.
12. a) Mani and Gani sharing profits in the ratio of 5:3 took out a Joint Life Policy of Rs.40,000 on January 1, 1995, for 20 years paying an annual premium of Rs. 2,200. The surrender values were: 1995 – nil; 1996 – Rs. 500; 1997 – Rs. 1,200; 1998 – Rs. 2,050. Gani died on April 20, 1998, and the claim was received on May 25. Show the accounts under the three different methods.

(OR)

- b) Elucidate about return of premium on premature dissolution u/s 51.
13. a) A Company acquired a lease of a mine at a minimum rent of Rs. 10,000 per annum. The royalty was fixed at Rs. 0.50 per tonne. Short workings could be recouped within three years following the year in which the short workings occur. If there is stoppage of production due to a strike in any year, the minimum rent would be proportionately reduced in regard to the length of the stoppage. The output (in tonnes) of the mine was as follows: 1993 – 8,000; 1994 – 12,500; prepare landlord's account.

(OR)

- b) List out the accounting treatment for when the royalties are equal to or more than the minimum rent.

14. a) From the following information, calculate the amount to be paid to the owner if the hire purchaser intends to complete the purchase of goods.

	Rs.
Cash price	36,000
Down payment	3,000
Hire purchase price	39,000
No. of installments	24
Installments paid by the hire purchaser	18

(OR)

- b) Briefly explain the right of the hirer to purchase with rebate U/s 9.
15. a) On December 31, 2008, the assets and liabilities of Govind of Madras were Rs. 60,000 and Rs. 45,000 respectively as per his books. He estimated his deficiency to be Rs. 20,000. He found subsequently that the following were not taken into account: Interest on his capital of Rs. 30,000 at 6% for one year. Prepare Statement of Affairs. **(OR)**
- b) Distinguish between insolvency of individuals and partnership.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. P and Q were working in partnership sharing profits and losses equally. On December 31, 2008, P decided to retire and in his place, his son R was admitted as partner from January 1, 2009, with 1/3 share of profit.

		Rs.		Rs.
Sundry creditors		14,700	Goodwill	15,000
Capital Accounts:			Land & Buildings	40,050
P	54,300		Motor car	12,000
Q	48,000	1,02,300	Furniture	9,300
			Sundry debtors	24,150
			Cash at bank	16,500
		1,17,000		1,17,000

It was decided that:

- a) The goodwill should be raised to Rs. 20,000.
 - b) The motor car would be taken over by P at its book value.
 - c) The value of land and buildings would be increased by Rs. 8,280.
 - d) Q and R would introduce sufficient capital to pay off P and to leave thereafter a sum of Rs.7,350 as bank balance, so as to make their capital proportionate to their share of profits.
 - e) The capital payable by R was to be gifted to him by his father.
 - f) The new partners decided not to show goodwill as an asset.
- The new arrangements were duly complied with. Show the partner's Capital Account and the Bank Account.

17. Balance Sheet of P, Q and R as on March 31, 2014

Liabilities	Rs.	Assets	Rs.
P's Capital A/c	25,000	Freehold property	10,000
R's Capital A/c	15,000	Furniture	5,000
P's Current A/c	1,000	Stock-in-trade	23,100
R's Current A/c	500	Debtors	30,000
Sundry creditors	30,000	Cash	2,500
Loan for mortgage of freehold property	4,000	Q's Current A/c	4,900
	75,500		75,500

The partners shared profits and losses in the proportion of 6:3:5. It was decided to dissolve with partnership as on the date of the Balance Sheet.

	Rs.
Freehold property	6,000
Furniture	2,000
Stock-in-trade	15,000
Debtors	20,000

The expenses on realization amounted to Rs. 2,000. The sundry creditors agreed to take 75 paise in a rupee in full satisfaction. It was ascertained that Q was insolvent. A dividend of 60 paise in a rupee was received from the court receiver. Write up the Realisation Account, the Bank Account, Capital and Current Accounts of the partners. Indicate the basis adopted for distributing the deficiency in the Capital Account.

18. Dobsons Ltd. Took a licence for production of a foreign medicine from Johnson Ltd. At royalty of Rs. 1 per bottle produced. Dobsons Ltd. issued a sub-licence to Medico Ltd. On the basis of a royalty payment of Rs. 1.25 per bottle sold. Minimum royalty payable by Medico Ltd. was fixed at Rs. 15,000 per annum with a right to recoup shortworkings in the following year. From the following details show the Royalty Receivable Account, the Royalty Payable Account and the Shortworkings Account, in the books of Dobsons Ltd.

	Dobsons Ltd.		Medico Ltd.	
	Sales Rs.	Closing Stock Rs.	Production Rs.	Closing stock Rs.
1 st year	50,000	5,000	10,000	2,000
2 nd year	70,000	8,000	18,000	4,000
3 rd year	1,00,000	10,000	25,000	5,000

19. Ram purchased a van for Rs. 42,000. Payment is made as Rs.10,000 down and four installments of Rs.10,000 each at the end of each year. Interest is charged at 10% per annum. Buyer depreciates the van at 10% per annum on written down value method. Ram after having paid the down payment and first installment at the end of first year, could not pay the second installment and the hire vendor took possession of the van. The hire vendor after spending Rs.1,280 on repairs of the van, sold it for Rs. 31,000. Show the Ledger Accounts in the books of both the parties, under both methods of accounting treatment.
20. Mr.S.Srinivasan of Salem commenced business on January 1, 1994, with a capital of Rs. 65,000. His profit for the three years was Rs. 35,400; he did not prepare accounts for the next two years. His drawings averaged Rs.4,800 per annum. On December 31, 1998, an order of adjudication was made against him when his affairs were as follows:

	Rs.
Building cost Rs. 60,000, estimated to realise	20,000
Plant and machinery : cost Rs. 28,000, estimated to realise	10,000
Book debts: Good Rs. 12,000; Doubtful Rs.4,000; estimated to realise Rs.1,000	
Bad debts	10,000
Bills receivable discounted and expected to rank	5,000
Preferential creditors	1,000
Partly secured creditors(security: Life Policy estimated to be worth Rs. 8,000)	23,000
Mortgage on buildings	10,000
Unsecured creditors	40,000
Household furniture	3,000
Household Debts	2,000
Furniture: cost Rs.2,000, estimated to realise	800
Stock: cost Rs. 16,000; estimated to realise	11,000
Cash in hand	200

Mr.S.Srinivasan gave up jewellery valued at Rs. 2,500 to the Official Receiver. You are required to prepare the Statements of Affairs and the Deficiency Account from the above particulars.



INCOME TAX LAW & PRACTICE - I

Under CBCS – Credit 4

Time: **3** HoursMax. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. An Individual stays in India for _____ days or more in a year, he is treated as resident.
a) 182 days b) 180 days c) 190 days d) 185 days
2. Agricultural Income is _____ from Income tax.
a) Exempt b) Taxable
c) Partly Taxable d) All the above
3. After aggregating income under various head, losses are adjusted and the resultant figure is called _____.
a) Gross Total Income b) Salary Income
c) Business Income d) Capital Gains
4. Salary received as MPs and MLAs is taxable under the head _____.
a) Salary b) Business
c) Profession d) Income from Other sources
5. Remuneration for lectures delivered outside India is taxable under the head _____.
a) Income from Other sources b) Salary
c) Capital gains d) Exempted
6. _____ means a person by whom any tax or any other sum of money is payable under the Income Tax Act.
7. Allowances and Perquisites paid or allowed outside India by the government to a citizen of India _____ from tax.
8. _____ year means the period of 12 months commencing on the 1st day of April every year.
9. Voluntary surrender of salaries by employee is _____ from tax.
10. _____ rent fixed under rent control act.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) Write a short notes on i) Assessee ii) Previous Year. **(OR)**
b) Write short notes on i) Gross Total Income b) Person.
12. a) Define the term Agricultural Income. **(OR)**
b) Write short notes on “ Gratuity “.
13. a) Mr.Balan left India for the first time on May 5, 2011. During the financial year 2016-2017, he came to India once on May 27 for a period of 53 days. Determine his residential status for the assessment year 2017-2018. **(OR)**
b) A, a foreign citizen comes to India, for the first time in the last years on March 20, 2016. On Sep1, 2016, he leaves India for Nepal on a business trip. He comes back on Feb 26, 2017. Determine the residential status of A for the assessment year.
14. a) Gajenderan is entitled to a basic salary of Rs.5,000 p.m and dearness allowance of Rs.1000o.m., 40% of which forms part of retirement benefits. He is also entitled to HRA of Rs.2,000 p.m. He actually pays Rs.2,000 p.m as rent for a house in Chennai. Compute the taxable HRA. **(OR)**
b) Mr.Surya was an employee of X Ltd., after 38 years of service, he retired on 29.02.2017. He was drawing a monthly salary of Rs.16,500 p.m. in 2014 and Rs.18,000p.m from 1.1.16 to 29.2.17. On retirement he received a gratuity of Rs.5,00,000. Compute taxable gratuity.
15. a) Findout the Gross Annual Value of a House Property.
Municipal valuation is Rs.80,000
Fair rent Rs.90,000
Standard Rent is Rs.75,000
Monthly rent of Rs.7,000
Vacant period was 2 months. **(OR)**
b) Following incomes are received by Mrs. Priya during financial year.
i) Honorarium received for writing articles in magazines Rs.1000
ii) Income from agriculture in Srilanka Rs.2,500
iii) Ground Rent from land in Gwalior Rs.5000
iv) Interest in P.O.S.B account Rs.1,000
v) Interest on deposits with Industrial Finance Corporation Rs.300

- vi) Dividend from foreign company Rs.350
vii) Rent from letting of building along with plant Rs.30,000
Repairs to above said plant Rs.2000
viii) Winnings from Horse Race Rs.100
You are required to calculate “ Income from Other Sources” for the assessment year 2017-2018.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Define Income U/s 2 (24) and explain its features.
17. Explain any ten exempted incomes.
18. Mr. Anil earns the following income during the previous year 2016-2017. Compute his total income for Assessment year 2017-2018 if he is i) resident and Ordinarily resident, ii) resident but not ordinarily resident iii) Non-resident.

Particulars	Amount(Rs.)
Profits from a business in Trichy managed from Canada	23,000
Income from property in Canada received there	36,000
Income from agricultural land in Nepal received there and remitted to India later on	33,500
Interest on debentures in an Indian company received in Canada	6,200
Income from profession in Canada which was set up in Patna, received there	42,000
Profits earned from business in Canada which is controlled from Chennai, 25% of the profits being received in Chennai	80,000
Fees for technical services rendered in Patna but received in Canada	25,000
Untaxed foreign income of earlier years brought to India	15,500
Dividend from a Canadian company received in Canada	14,000
Interest on Development Bonds issued in Canada, 40% of interest received in Patna	20,000

19. Mr. Munirathinam submits the following information regarding his salary income for the year 2016-2017.

Basic Salary Rs.10,000 p.m ; D.A(forming part of salary) 40 % of basic salary ; City Compensatory Allowance Rs.300 p.m. Children Education Allowance Rs.400 p.m. per child for 3 children; Transport Allowance Rs.1800 p.m. He is provided with a rent free unfurnished accommodation which is owned by the employer. The fair rental value of the house is Rs.34,000 p.a.. Compute the gross salary assuming accommodation is provided in a city where population is exceeding 25 lakhs.

20. Kandhan submits the following information for the assessment year:

Income from business - Rs.20,000

ITEMS	House – A (Rs.)	House – B (Rs)
Municipal Valuation	17,500	40,000
Municipal taxes paid by tenant	1,500	2,000
Land revenue paid	1,000	8,000
Rent received	19,000	34,000
Insurance premium paid	250	1,000
Repairs paid by tenant	250	9,000
Interest on borrowed capital for payment of Municipal tax of house property	100	200
Nature of occupation	Let out for residence	Let out for business
Date of completion of construction	1.4.1995	1.4.1993

Determine the taxable income of Kandhan for the assessment year.




VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B. Com. Degree (Semester) Examinations, November 2017

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)

- _____ is issued by the registrar of companies.
 - certificate of registration
 - certificate of incorporation
 - certificate of commencement
 - capital issue
- _____ is the supreme document of a company.
 - memorandum of association
 - articles of association
 - prospectus
 - certificate of incorporation
- A company must hold first annual general meeting within a period of not more than _____ months from the date of its incorporation.
 - 6 months
 - 9 months
 - 12 months
 - 18 months
- The first auditor of a company may be appointed _____.
 - at the statutory meeting
 - by the board of directors
 - by the central government
 - by the promoters
- Unpaid dividend will be transferred to special dividend account within _____ days from the date of expiry of 30 days.
 - 3 days
 - 5days
 - 7days
 - 9 days
- The person who does the necessary preliminary work incidental to the formation of a company is known as _____.
- Statement in lieu of prospectus must be filed with the registrar of companies' at least _____ days before the allotment of shares.
- A _____ is an authority to represent and vote for another person in a meeting.
- The minimum number of directors in a public company must be ____.
- _____ is declared and paid in between two Annual general meetings.

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

- a) Explain the characteristics of a company.
(OR)
b) Explain the classification of a company on the basis of liability.
- a) Distinguish between memorandum of association and an articles of association.
(OR)
b) What is preference share? Explain its kinds.
- a) Explain the statutory duties of a company secretary.
(OR)
b) What are the different kinds of resolution?
- a) Distinguish between managing director and a manager.
(OR)
b) write a short notes on statutory report.
- a) What are duties of the company secretary regarding payments of dividends?
(OR)
b) Write a short note on
 - Interim dividend
 - Final dividend

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

- Explain the different stages involved in the formation of a company.
- Briefly discuss the various clause of memorandum of association.
- What are the legal provisions for holding an annual general meeting of a company?
- Define the term director. Explain the liabilities of a director.
- Briefly explain the legal provisions regarding payment of dividends.



Under CBCS – Credit 5

Max. Marks: **75**

Answer ALL Questions:

1. Cost of sales plus profit is _____.
 - a) selling price
 - b) values of finished goods
 - c) value of goods produced
 - d) values stocks
2. LIFO method of pricing material issued is more suitable when
 - a) material price are rising
 - b) material price are falling
 - c) material price are fluctuating
 - d) material price are unchanging
3. under valuation of closing stock in cost accounts
 - a) decrease costing profit
 - b) increase costing profit
 - c) decrease financial account profit
 - d) Increase financial account profit
4. Contract costing is the most appropriate method of costing for
 - a) construction industry
 - b) banking industry
 - c) textile miles
 - d) cement industry
5. Cost of abnormal loss is shown in
 - a) balanced sheet
 - b) P & L account credit side
 - c) P& L account debit side
 - d).none of these
6. Total of direct cost is termed as _____ cost.
7. Taylor's wage payment method is called _____ piece rate system.
8. Allocation and apportionment of overhead to all the departments is known as _____ distribution.
9. Job cost is usually estimated on the basis of _____.
10. Finished goods or products of a preceding processes _____.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) What are the limitations of cost accounting? (OR)

b) The following data relate to the manufacture of a product during the month of January.

Raw material consumed	Rs.80,000
Direct wages	Rs.48,000
Machine hours worked	8,000
Machine hours rate	Rs.4
Office overhead	10% of work cost
Selling overhead	Rs.1.50 per unit
Units produced	4,000
Units sold	3,600 at Rs.50 each

Prepare a cost sheet and show (a) cost per unit and (b) profit for the period.

12. a) Calculate the normal, overtime wages payable to a workman from the following data

Days	Hours worked
Monday	8
Tuesday	10
Wednesday	9
Thursday	11
Friday	9
Saturday	4

Normal working hours: - 8 hours per day

Normal rate: - Rs.0.50

Overtime rate: Up to 9 hours in a day at single rate and over 9 hours in a day at double rate or up to 48 hours in a week at single rate and over 48 hours at double rate, whichever is more beneficial to the workman. (OR)

b) Calculate Maximum level, minimum level and re-order level from the following.

Re – order quantity	1,500 units
Re – order period	4 to 6 weeks
Maximum consumption	400 units per week
Normal consumption	300 units per week
Minimum consumption	250 units per week

13. a) Amit Company has five departments P, N, R, S, are producing departments and T is a service department. The actual costs for a period are as follows:

	Rs
Repairs	2,000
Rent	2,500
Depreciation	1,200
Supervision	4,000
Insurance	1,500
Employer's liability of employees	600
Light	1,800

The following data are also available in respect of the five departments:

	Dept. P	Dept. N	Dept. R	Dept. S	Dept. T
Area Sq.Ft.	140	120	110	90	40
No.of Workers	25	20	10	10	5
Total Wages	10,000	8,000	5,000	5,000	2,000
Value of Plant	20,000	18,000	16,000	10,000	6,000
Value of Stock	15,000	10,000	5,000	2,000	-

Apportion the costs to the various departments on the equitable basis.

(OR)

b) The financial books of a company show net profit of Rs.2,57,510 for the year ending 31st December. The cost accounts show a net profit of Rs.3,44,800 for the same corresponding period. The following facts are brought to light.

Prepare a reconciliation statement.

	Rs
Under – recovery of factory overheads in cost A/c	6,240
Over – recovery of overheads in cost A/c	3,400
Depreciation in financial accounts	22,400
Depreciation in cost accounts	25,000

Interest on investments not included in cost	16,000
Loss of obsolescence charged in financial A/cs	11,400
Income tax debited in financial accounts	80,600
Bank interest and dividend credited to financial accounts	2,450
Loss in stock not charged in cost accounts.	13,500

14. a) what is Job Costing? Explain its advantages. (OR)

b) From the following information of Vel construction ltd., prepare a Contract Account for 2009. The contract price was Rs.8, 00,000.

	Rs.
Materials issued from stores	1,50,000
Wages paid	2,20,000
General charges	8,000
Plant installed at site on 1 st July 2009	40,000
Materials on hand at close	8,000
Wages accrued due	8,000
Work certified	4,00,000
Work completed but not certified	12,000
Cash received	3,00,000
Materials transferred to other contracts	8,000
Depreciation on plant is to be provided at 10% per annum	2,000

15. a) Sun and co., produces a product through two processes 'J' and 'K' prepare the process accounts from the following details relating to March 2007.

	Process	
	J	K
	Rs.	Rs.
Material	45,000	15,000
Labour	60,000	25,000
Chargeable expenses	5,000	10,000

(OR)

b) Prepare Process Account from the following details:

Materials issued 1000 kgs @ Rs.125 Wages Rs. 28,000
Overhead Rs. 8,000 Abnormal Loss 5% of input
Output 900 Kgs

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Distinguish between cost accounting and financial accounting.
17. From the following particulars write up the priced Stores Ledger under Last – in first-out:

Dec 1 Stock in hand 500 units at Rs.20
3 Issued 200 units
3 Purchased 150 units at Rs.22
4 Issued 100 units
5 Purchased 200 units at Rs.25
6 Issued 300 units
6 Returned to store 10 units (Issued on 4th Dec)
7 Issued 100 units
8 Issued 50 units

On 10th, it was noticed that there is a shortage of 10 units

18. A company has three production departments A,B and C and two service departments X and Y
The following particulars are available for January, concerning the organization.

	Rs.
Rent	15,000
Municipal taxes	5,000
Electricity	2,400
Indirect wages	6,000
Power	6,000
Depreciation on machinery	40,000
Canteen expenses	30,000
Other labor related costs	10,000

Particulars	Total	Production Departments			Service Departments	
		A	B	C	X	Y
Floor space (sq.mts)	5,000	1,000	1,250	1,500	1,000	250
Light point (Nos)	240	40	60	80	40	20
Direct wages (Rs)	40,000	12,000	8,000	12,000	6,000	2,000
Horse power of machine Nos	150	60	30	50	10	-
Cost of Machines (Rs)	2,00,000	48,000	64,000	80,000	4,000	4,000
Working hours		2335	1510	1525	-	-

The expenses of service departments are to be allocated in the following manner:

	A	B	C	X	Y
X	20%	30%	40%	-	10%
Y	40%	20%	30%	10%	-

You are required to calculate the overhead absorption rate in respect of the three production department.

19. M/s. Arun and Varun undertook a contract for Rs.2,50,000 for constructing a building. The following is the information concerning the contract during the year 2007.

	Rs.
Materials sent to site	85,349
Labour engaged on site	74,375
Plant installed at site at cost	15,000
Direct expenditure	3,167
Establishment charges	4,126
Materials returned to stores	549
Work certified	1,95,000
Value of plant as on 31 st dec.2007	11,000
Cost of work not yet certified	4,500
Materials at site 31 st dec.2007	1,883
Wages accrued 31 st dec.2007	2,400
Direct expenditure accrued 31 st dec.2007	240
Cash received from contractee	1,80,000

Prepare contract account, contractee's account and show how the work in progress will appear in the balance sheet as on 31st dec.2007.

20. A product passes through two processes and then to finished stock.

The normal wastage of each process is as follows:

Process A 3% and process B 5%.

The wastage of process A was sold @ Rs.5 per unit and that of process B at Rs .10 per unit. 20,000 units were introduced into process A at the beginning of January 2007 at a cost at Rs.40 per unit.

Other expenses were as under:

	Process A Rs.	Process B Rs.
Sundry materials	40,000	60,000
Wages	2, 00,000	3, 20,000
Manufacturing expenses	30,000	28,500

The output of process A was 19,000 units of that process B 18,200 units. Prepare the Process Account, Normal Loss Account, Abnormal Loss Account, and Abnormal gain Account.





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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B.Com. / B.Com. (CA) Degree (Semester) Examinations, November 2017

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

GOODS AND SERVICES TAX LAW

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

- _____ represents a debt and the holder of the actionable claim enjoys the right to demand “action” against any person.
 - Address of delivery
 - Actionable claim
 - Address on record
 - Aggregate
- A supply of a package consisting of canned foods, sweets, chocolates, cakes dry fruits supplied for a single price is a _____ supply.
 - Mixed
 - Composite supply
 - Intra state
 - continuous
- _____ means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business.
 - Output
 - Tax
 - Input
 - Credit
- _____ is also a tax invoice.
 - Revised invoice
 - Credit note
 - Debit note
 - Registration
- _____ means the tax payable under this Act & does not include interests, fees and penalty.
 - other dues
 - tax dues
 - Assessment
 - Interests
- Assessment is _____.
- _____ is the rate of tax that is applicable on intra—state supplies.
- Input Tax is _____.
- _____ is the claim of input tax.
- Consumer welfare fund denotes _____.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

- a) Explain the scope of supply?
(OR)
b) Explain the powers to enable officers to implement Law.
- a) What will be the time of supply of goods?
(OR)
b) Who is responsible to pay taxes? Also mention the exceptions to it.
- a) Explain the conditions for taking input tax credit.
(OR)
b) Explain the categories of supplies which will be mandatorily required to be registered.
- a) Explain about the filling of return.
(OR)
b) Write short note on credit and debit notes.
- a) Explain the tax deduction at source.
(OR)
b) Explain the period of retention of accounts.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

- Explain the structure of GST.
- How do we determine the rate of in case there is change in the tax rates?
- Discuss the procedure for registration.
- Explain the details be furnished regarding outwards supplies.
- Explain about the payment of tax & interest.




VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B. Com. Degree (Semester) Examinations, November 2017

Part – III : Elective Subject : Fifth Semester : Paper – I

E - COMMERCE

Under CBCS – Credit 5

 Time: **3 Hours**

 Max. Marks: **75**
SECTION – A
Answer ALL Questions:

(10 × 1 = 10)

- Electronic commerce is the symbiotic Integration of
 - Application
 - Communication
 - Projects
 - Management'
- Electronic Commerce requires
 - Low Configured Servers
 - High Configured Servers
 - Multimedia Storage
 - Magnetic tape
- CPE refers to
 - Communication Premises Equipment
 - Coverage Premises Equipment
 - Customer Premises Equipment
 - All the above
- Computer of customers cannot be linked to the terminal servers without a
 - software
 - hardware
 - Both (a) and (b)
 - Modem
- A VAN is a communications network fact typically exchanges
 - FDI messages
 - EDI messages
 - CDI messages
 - YDI messages
- Unprecedented growth of trade and commerce has been an increasing demand for _____ E-commerce.
- Electronic Commerce needs _____ to transport the business documents.
- Prodigy is the only service that reserves a part of almost every screen for _____.
- To accept credit card orders a merchant will need a _____.
- Electronic data interchange is generally described as the transfer of _____.

SECTION – B
Answer ALL Questions:

(5 × 7 = 35)

- What are the types of LAN?
 - Write short note on
 - Metropolitan Area Network.
 - Wide Area Network.
- Explain the technological advances of media convergence.
 - Explain the significance of Quick Response Retailing.
- What are the architectural Frame works for Electronic commerce?
 - Explain: i) Home Shopping ii) Home Entertainment
- What are the general requirements of payment systems?
 - List out the benefits of Electronic Data interchange.
- What are the functions included in the Supply Chain Management?
 - Write various guidelines for Internet Advertising.

SECTION – C
Answer any THREE Questions:

(3 × 10 = 30)

- Discuss the chronological history of the Internet.
- Explain different types of Electronic Payment System.
- Explain Basic requirements for EDI implementation.
- What are the special benefits engaged by business while utilising EDI.
- Discuss the properties of software agents.




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B. Com. Degree (Semester) Examinations, November 2017

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

ADVANCED CORPORATE ACCOUNTING

Under CBCS – Credit 5

 Time: **3** Hours

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

1. Profits earned by a subsidiary company after the date of acquisition of shares by the holding company are called ____ profits.
 - a) pre acquisition
 - b) post acquisition
 - c) good will
 - d) revaluation
2. Provision for income tax is shown in the bank accounts under the head
 - a) Borrowings
 - b) other liabilities
 - c) operating expenses
 - d) contingent liabilities
3. Claims paid by life insurance companies is shown in
 - a) Schedule 1
 - b) Schedule 2
 - c) Schedule 3
 - d) Schedule 4
4. Leasable ground rents are shown in _____.
 - a) Revenue Accounting
 - b) Profit & Loss Accounting
 - c) Schedule & investments
 - d) Schedule 9 loans
5. What is the name of the account showing profit and loss under double account system.
 - a) Income & Expenditure Account
 - b) Income A/c
 - c) Revenue A/c
 - d) Net Revenue A/c
6. A _____ company is one which controls one or more other companies by means holding majority shares.
7. Banks in India are under the general supervision of the _____.
8. The document which contains the terms and conditions of the contract of insurance is called _____.
9. Survey expenses paid in connection with claims should be included in the item_____.
10. Receipts and Expenditure on Capital A/c also known as _____.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) How would you compute good will or cost of contract? (OR)

b) Calculate minority interest from the Balance Sheet of Mumbai Ltd :

Balance Sheet of Mumbai Ltd., as o 31-12-1997

Liabilities	Rs.	Assets	Rs.
Share Capital :		Sundry Assets	10,00,000
7,00,000 shares of		Plant and Machinery	7,00,000
Rs.2 each	14,0,000	Other assets	1,50,000
General Reserve as		Investments	
On 1-1-97	6,00,000	(80% of Shares)	6,50,000
Creditors	3,00,000		-----
P&L A/c as on 31-12-97	2,00,000		25,00,000
	-----		-----
	25,00,000		

Madras Ltd., acquired 80% of the shares at Rs.6,50,000.

12. a) On 31st March 1998, Bharat Commercial Bank Ltd., finds its advances classified as follows:

	Rs.
Standard assets	14,91,300
Sub-standard assets	92,800
Doubtful assets (secured)	
: doubtful for one year	25,660
: doubtful for one year to 3 years	15,640
: doubtful for more than 3 years	6,580
Loss assets	10,350

Calculate the amount of provision to be made by the bank against the above mentioned advances. (OR)

b) Write short notes on contingent liabilities and list down

13. a) A Life Insurance Company prepared Revenue A/c for the year ended 31-3-2006 and ascertained its life assurance fund to be Rs.22,34,400. It has found later that the following had been omitted from the accounts

Interest accrued on investments	Rs. 32,000
Income tax liable to be deducted estimated to be Rs.10,000	
Outstanding premiums	31,400
Bonus utilized for reduction of premium	6,600
Claims intimated but not admitted	15,200
Claims covered under reinsurance	5,300

What is the true life assurance fund?

(OR)

b) Compute the net premium to be create to Revenue A/c from the following Data:

	Rs.
Premium received during the year ended 31.03.06	16,00,000
Reinsurance Premium Paid	5,40,000
Reinsurance Premium received	6,20,000
Bonus in reduction of Premium (not year adjusted)	20,000

14. a) From the following particulars prepare revenue account in respect of Fire Business for the year ending on 31-3-2016.

	(Rs. '000)
Reserve for unexpired risk-opening	2,50,000
Additional reserve –opening	50,000
Survey expenses	10,000
Commission paid	90,000
Claims paid and outstanding	1,80,000
Bad debts	5,000

(OR)

b) Prepare Revenue Account of the Marine insurance company Ltd as at 31st March 2006 from the following information.

	(Rs. '000)
Reserve for unexpired risk (1-4-2005)	496.6
Additional reserve (1-4-2005)	49.66
Premiums less reinsurance	720
Claims outstanding (1-4-2005)	160
Claims paid	470
Commission	35
Expenses of management	54
Audit fees	10
Directors sitting fees	3.4
Depreciation	5
General charges	12

Outstanding claims due on 31st March 2006 was Rs ('000) 60.
Additional reserve is to be maintained at 10% on Net premiums.

15. a) Write the special features of Double account System.

(OR)

b) The Pioneer Gas Co. rebuilt and re-equipped part of their works at a cost of Rs.15,00,000. The part of the old works thus superseded cost Rs9,00,000. Rs.60,000 is realized by the sale of old materials and old materials valued Rs.2,000 are used in the reconstruction and included in the cost of Rs.15,00,000 mentioned above.

The cost of labour and materials is 20% higher now than when the old works were constructed. Give journal entries and prepare the necessary ledger accounts.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. 'H' Ltd. Acquired 80% of the shares in 'S' Ltd on 1.1.96 on which date 'S' Ltd. Had Rs.20,000 credit balance in it's Profit & Loss Account.

The following position was revealed on 31.12.1997.

	H Ltd	S Ltd
	Rs.	Rs.
Profit for the year 1997	20,00,000	80,000
P&L Balance on 31.12.96	1,20,000	70,000

S Ltd had not paid any dividend during the years 1996 and 1997.

You are required to prepare consolidated P&L A/c for the year ended 31.12.97.

17. On 31st December 1986. The following balances stood in the books of Asian Bank Ltd., after preparation of its profit and Loss Account.

	Rs. (in '000)
Shared capital:	
Issue and subscribed	4,000
Reserve fund (under section 17)	6,200
Fixed deposits	42,600
Savings bank deposits	19,000
Current accounts	23,200
Money at call and short notice	1,800
Investments	25,000
Profit and Loss Account (cr) 1 st Jan 1986	1,350
Dividend for 1985	400
Premises	2,950

Cash in hand	380
Cash with RBI	10,000
Cash with other banks	6,000
Bills discounted and purchased	3,800
Loans, cash credits and over drafts	51,000
Bills payable	70
Unclaimed dividend	60
Rebate on bills discounted	50
Short loans (borrowing from other banks)	4,750
Furniture	1,164
Other assets	336
Net Profit for 1986	1,550
Prepare balance sheet of the bank as on 31 st December 1986.	

18. The following balance are abstracted from the books of New Bharat Life Insurance Co. Ltd., as on 31.3.2006

Life Assurance Fund (1-4-2005)	15,000	Claims paid during The year	64,900
Premiums	4,96,000	Annuities	2,050
Consideration for annuities granted	15,000	Bonus in reduction of premiums	1,600
Interest & Dividends	1,00,000	Medical fees	2,400
Fines for revival of policies	750		
Reinsurance premium	20,750	Surrenders	4,000
Claims outstanding (1.4.2005)	4,500	Commission	18,650
		Management expenses	22,000
		Income tax on dividends	8,500

Prepare Revenue A/c after making the following adjustments :

i) Outstanding balances:	Rs. ('000)
Claims	14,000
Premiums	4,600
ii) Further bonus for premium	2,400
iii) Claim under reinsurance	8,000

19. The books of Jai Prakash Insurance Co. Ltd. Contain the following information in respect of fire insurance as on 31.3.2003.

	(Rs. In Thousands)		(Rs. In Thousands)
Provision for unexpired risks (1.4..05)	80,000	Refund of double taxation	600
Estimated liability in respect of Outstanding claims :		Management expenses	55,000
On 1.4.05	10,000	Interest & Dividends	8,000
On 31.3.06	15,000	Legal expenses regarding claims	1,500
Medical expenses regarding claims	1,000	Profit on sale of investments	1,750
Claims paid	70,000	Additional reserve on 31.3.05	60,000
Reinsurance premium	14,500		
Reinsurance recoveries	1,500		
Premiums	1,90,000		
Commission on direct business	25,000		
Commission on re-insurance ceded	3,000		
Commission on re insurance accepted	1,000		

Additional reserve is to be increased by 10% of the net premium income.

Prepare revenue A/c keeping the reserve for unexpired risks at 50% of premium income.

20. City Electricity Ltd. Earned a profile of Rs.8,45,000 during the year ended 31st March 2004 after debenture interest @ 7 1/2 % on Rs.2,50,000. with the help of the figures given below, show the disposal of profits:

Original cost of fixed assets	1,00,00,000
Formation and other expenses	5,00,000
Monthly average of current assets (net)	25,00,000
Reserve Fund (represented by 4% Govt. securities)	10,00,000
Contingencies Reserve Fund Investments	2,50,000
Loan from Electricity Board	15,00,000
Total depreciation written off to date	20,00,000
Tariff and Dividend Control Reserve	50,000
Security deposits received from customers	2,00,000
Assume Bank Rate to be 6%	

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.A./B.Sc. Degree (Semester) Examinations, November 2017

Part – IV : NME Subject : First Semester : Paper – I

FUNDAMENTALS OF FINANCIAL ACCOUNTING

Under CBCS – Credit 2

Time: **2 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. Each transaction is first entered in the
a) Ledger b) Journal c) Trial balance d) Balance sheet
2. Asset A/c is a
a) Personal A/c b) Real A/c
c) Expenses A/c d) Personal or Real Account
3. The return of goods by a customer should be debited in:
a) Customer A/c b) Sales return A/c
c) Goods A/c d) Purchases A/c
4. Goods purchased is recorded in the books at
a) Market price b) Purchase price
c) Sales price d) Normal price
5. The return of goods to a supplier should be credited to:
a) Supplier A/c b) Goods A/c
c) Purchase return A/c d) Sales return A/c
6. What is book keeping?
7. What is invoice?
8. What is voucher?
9. What is trial balance?
10. What is Journal?

SECTION – B

Answer ALL Questions:

(4 × 10 = 40)

11.a) What are the limitations of accounting?

(OR)

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

- 2016, July 1 Bala commenced business with cash Rs. 50000
5 Purchased goods for cash Rs. 5000
7 Sold goods for cash Rs. 1000
15 Bought goods from Natesh Rs. 7000
31 Paid Raman Rs. 1000

12.a) Prepare Trading Account of Mr. Murugan for the year ending 31-12-2016 from the following information:

	Rs.
Opening Stock	15000
Purchase	50000
Purchase Return	1000
Sales	60000
Sales Return	500
Wages	700
Closing Stock	20000

(OR)

b) Distinguish between Double Entry System and Single Entry System.

13.a) Journalise the following transactions in the books of Mr. Ravi.

- 2016, August 1 Started business with cash Rs. 100000
7 Purchased goods from Bala Rs. 50000
11 Sold goods for cash Rs. 55000
28 Sold goods to Bharathi Rs. 10000
31 Paid salary by Cheque Rs. 20000

(OR)

b) Prepare Trading & Profit Loss Account of Mr. Ravi for the year ending 31-12-2015 from the following information:

	Rs.
Opening Stock	10000
Salary	500
Purchase	40000
Rent	1000
Sales	100000
Travelling Expenses	6000
Wages	500
Closing Stock	20000
Trading Expenses	12000
Carriage Inwards	400
Carriage Outwards	1000

14.a) From the following information, prepare Balance Sheet.

	Rs.
Capital	500000
Sundry Creditors	50000
Debentures	200000
Sundry Debtors	100000
Assets	775000
Cash at Bank	25000
Other Liabilities	100000
Profit	50000
Loan(Cr.)	100000
Furniture	100000

(OR)

b) Distinguish between trial balance and balance sheet.

SECTION – C

Answer any TWO Questions:

(2 × 12½ = 25)

15.Explain the accounting concepts and conventions.

16.Prepare Trading Account of Mr. Bharathi for the year ending 31-12-2016 from the following information:

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

Closing stock valued at the end of 31-3-2016 Rs.7000.

17.From the following balances extracted from the books of

Gandhi, prepare a Trial Balances as on 31-12-2016.

	Rs.		Rs.
Capital account	10000	Loan from Lenin	7000
Plant & Machinery	4000	Return outwards	500
Sundry Debtors	4000	Rent	400
Sundry Creditors	1200	Sales	16400
Drawings	1200	Manufacturing Expenses	800
Purchases	10500	Trade Expenses	700
Wages	5000	Bad debts	200
Bank	1000	Carriage	150
Repairs	50	Bills Payable	700
Stock 1. 1. 2016	2000	Motor car	7000
Discount (Cr.)	1600	Return inwards	400



**QUANTITATIVE APTITUDE**

Under CBCS – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A**Answer ALL Questions:****(10 × 1 = 10)**

1. $339.001 + 9.62 + 0.02 + 0.132 + 187 = ?$
 a) 525.773 b) 535.723 c) 535.773 d) None
2. $8692 - 4739 - 79 = ?$
 a) 3874 b) 3844 c) 3877 d) None
3. $123 \times 11 = ?$
 a) 1353 b) 1354 c) 1453 d) None
4. The L.C.M. of 87 and 145 is
 a) 870 b) 1305 c) 435 d) None
5. L.C.M of $\frac{2}{5}, \frac{3}{7}$ is
 a) $\frac{6}{5}$ b) $\frac{1}{6}$ c) 6 d) None
6. L.C.M. of 5^{-2} and 5^{-4} is:
 a) 5^{-4} b) 5^{-2} c) 5^{-6} d) None
7. The H.C.F of 2923 and 3239.
 a) 37 b) 73 c) 79 d) None
8. Find the H.C.F. of $2^3 \times 3^2 \times 5 \times 7^4$, $2^2 \times 3^5 \times 5^2 \times 7^3$, $2^3 \times 5^3 \times 7^2$.
 a) 960 b) 970 c) 980 d) None
9. Find the H.C.F of $\frac{2}{3}, \frac{8}{9}, \frac{16}{81}$ and $\frac{10}{27}$
 a) $\frac{3}{81}$ b) $\frac{2}{81}$ c) $\frac{2}{80}$ d) None
10. The H.C.F. of 1.75, 5.6 and 7 is:
 a) 0.07 b) 0.7 c) 35 d) None
11. The H.C.F. of $6^3, 6^9, 6^{10}, 6^{11}$ is
 a) 6^{11} b) 6^{10} c) 6^8 d) None
12. Arrange the fractions $\frac{5}{8}, \frac{7}{12}, \frac{13}{16}, \frac{16}{29}$ and $\frac{3}{4}$ in ascending order of magnitude
 a) $\frac{5}{8}, \frac{3}{4}, \frac{7}{12}, \frac{13}{16}, \frac{16}{29}$ b) $\frac{16}{29}, \frac{7}{12}, \frac{5}{8}, \frac{3}{4}, \frac{13}{16}$,
 c) $\frac{16}{29}, \frac{5}{8}, \frac{7}{12}, \frac{13}{16}$, d) None

13. $5.064 + 3.98 + 7.036 + 7.6 + 3 + 2$
 a) 19.6476 b) 19.6576 c) 1.6555 d) None
14. Which of the following are in descending order in their value?
 a) 11/17, 5/9, 7/11, 8/15 b) 5/9, 7/11, 8/15, 11/17
 c) 11/17, 7/11, 5/9, 8/15 d) None
15. $\sqrt{21025} = ?$
 a) 144 b) 145 c) 146 d) None
16. $\sqrt{7225} = ?$
 a) 85 b) 86 c) 87 d) None
17. $170 / \sqrt{289} \times 1/100 = ?$
 a) 10 b) 0.01 c) 0.1 d) None
18. $\sqrt{36} + \sqrt{16} = ?$
 a) 22 b) 40 c) 10 d) None
19. $\sqrt{169} / 2 \times 39 / \sqrt{196} \times 14 / 169 = ?$
 a) 13 b) 19.5 c) 1.5 d) None
20. $\sqrt{x} / 23 = 27/23$ then $x = ?$
 a) 27 b) 729 c) 579 d) None
21. Find the average of all prime numbers between 30 and 50
 a) 39.8 b) 40.1 c) 40.5 d) None
22. Which one of the following is not a Prime number?
 a) 31 b) 61 c) 71 d) None
23. When 0.232323..... is converted into a fraction, then the result is:
 a) 1/5 b) 2/9 c) 23/99 d) None
24. 3, 5, 9, 11, 14, 17, 21
 a) 21 b) 14 c) 13 d) None
25. The average of consecutive natural number from 20-76
 a) 50 b) 28 c) d) None
26. $87 \times 93 = ?$
 a) 8089 b) 8090 c) 8091 d) None
27. $56 \times 79 = ?$
 a) 4420 b) 4320 c) 4424 d) None
28. $55^3 = ?$
 a) 165374 b) 166375 c) 167573 d) None

29. If a, b, c, d, e, are five consecutive odd numbers, their average is
 a) $5(a + 4)$ b) $\frac{abcde}{5}$
 c) $5(a + b + c + d + e)$ d) None
30. The average of first 50 natural numbers is
 a) 12.25 b) 21.25 c) 25.5 d) None
31. Express $6\frac{3}{4}$ as a percent
 a) 675 % b) 676 % c) 677 % d) None
32. Express 56 % as a fraction
 a) $\frac{14}{25}$ b) $\frac{14}{26}$ c) $\frac{13}{25}$ d) None
33. 2 is what percent of 50?
 a) 3 % b) 4 % c) 5 % d) None
34. Find the missing figures: 9% of? = 63
 a) 65 b) 68 c) 70 d) None
35. 45% of 750 – 25% of 480 = ?
 a) 216 b) 217.50 c) 236.50 d) None
36. Half of 1 percent written as a decimal is
 a) 0.005 b) 0.05 c) 0.02 d) None
37. A man buys an article for Rs.27.50 and sells it for Rs. 28.60. Find his gain percent
 a) 2% b) 3%, c) 4% d) None
38. If a radio is purchased for Rs.490 and sold for Rs. 465.50, find the loss percent
 a) 5% b) 4% c) 3% d) None
39. Find Selling Price., when Cost price= Rs.56.25, Gain = 20 %
 a) Rs.65.5 b) Rs.66.5 c) Rs.67.50 d) None
40. Find the Cost Price., when Selling price = Rs.40.60 Gain = 16%
 a) Rs. 35 b) Rs. 45 c) Rs.46 d) None
41. By selling an article for Rs. 100, a man gains Rs.15. Then, his gain % is
 a) 15% b) $12\frac{2}{3}$ % c) $17\frac{11}{17}$ % d) None
42. A, B and C started a business by investing Rs. 120000, Rs. 135000 and Rs.150000 respectively. Find the share of each , out of annual

profit of Rs.56700.

- a) 4 : 5 : 6 b) 8 : 9 : 10 c) 8 : 10 : 12 d) None

43. Reena and Shaloo are partners in a business. Reena invests Rs. 35000 for 8 months and Shaloo invests Rs.42000 for 10 months. Out of a profit of Rs.31570, Reena's share is

- a) Rs.9471 b) Rs. 12628 c) 18040 d) None

44. A, B and C start a business each investing Rs.20000. After 5 months A withdrew Rs. 5000, B withdraw Rs.4000 and C invests Rs.6000 more. At the end of the year, a total profit of Rs.69900 was recorded. Find the share of A

- a) Rs.20600 b) Rs.20550 c) Rs. 20500 d) None

45. P and Q started a business investing Rs.85000 and Rs.15000 respectively. In what ratio the profit earned after 2 years be divided between P and Q respectively?

- a) 3:4 b) 3:5 c) 17:23 d) None

46. 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

47. Find the simple interest on Rs.3000 at $6\frac{1}{4}$ % per annum for the period from 4th Feb., 2005 to 18th April, 2005.

- a) 37.25 b) 37.30 c) 37.50 d) None

48. Find compound interest on Rs. 7500 at 4% per annum for 2 years, compounded annually.

- a) 8112 b) 8115 c) 8105 d) None

49. Divide Rs.672 in the ratio 5: 3

- a) 255:255 b) 253 :392 c) 392:252 d) None

50. Divide Rs.1162 among A,B,C in the ratio 35:28:20

- a) 490:392:280 b) 490:280:392 c) 392:490:280 d) None

51. A does a work in 10 days and B does the same work in 15 days. In how many days they together will do the same work?

- a) 5 days b) 6 days c) 8 days d) None

52. A can finish a work in 18 days and B can do the same work in half the time taken by A. Then, working together, what part of the same work they can finish in a day?

- a) $\frac{1}{6}$ b) $\frac{1}{9}$ c) $\frac{2}{5}$ d) None

53. A is twice as good a workman as B and together they finish a piece of work in 18 days. In how many days will A alone finish the work?
a) 27 days b) 28 days c) 29 days d) None
54. A, B and C can complete a piece of work in 24, 6 and 12 days respectively. Working together, they will complete the same work in
a) $\frac{1}{24}$ b) $\frac{7}{24}$ c) $3\frac{3}{7}$ d) None
55. 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) $4\frac{4}{9}$ b) $4\frac{3}{9}$ c) $5\frac{3}{7}$ d) None
56. 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) 18 hours b) 19 hours c) 20 hours d) None
57. Two pipes can fill a tank in 10 hours and 12 hours respectively while a third pipe empties the tank in 20 hours. If all the three pipes operate simultaneously, in how much time will the tank be filled?
a) $\frac{14}{2}$ hrs b) $\frac{15}{2}$ hrs c) $\frac{16}{2}$ hrs d) None
58. How many minutes does Aditya take to cover a distance of 400 m, if he runs at a speed of 20 km/hr?
a) 75 sec b) 73 sec c) 72 sec d) None
59. An athlete runs 200 metres race in 24 seconds. His speed of the car in metres per second?
a) 20 km/hr b) 24 km/hr c) 30 km/hr d) None
60. Find the ratio in which rice at Rs.7.20 a kg be mixed with rice at Rs.5.70 a kg to produce a mixture worth Rs.6.30 a kg?
a) 1:3 b) 2:3 c) 3:4 d) None
61. In what ratio must a grocer mix two varieties of pulses costing Rs.15 and Rs. 20 per kg respectively so as to get a mixture worth Rs. 16.50 per kg?
a) 3:7 b) 5:7 c) 8:3 d) None
62. The value of $\log_2 16$ is
a) $\frac{1}{8}$ b) 4 c) 8 d) None

63. The value of $\log_{343} 7$ is
 a) $\frac{1}{3}$ b) -3 c) $-\frac{1}{3}$ d) None
64. January 1, 2007 was Monday. What day of the week lies on Jan.1,2008?
 a) Monday b) Tuesday c) Wednesday d) None
65. On 8th Dec, 2007 Saturday falls. What day of the week was it on 8th Dec.2006?
 a) Sunday b) Thursday c) Friday d) None
66. A clock is started at noon. By 10 minutes past 5, the hour hand has turned through
 a) 145° b) 150° c) 155° d) None
67. At 3.40, the hour hand and the minute hand of a clock form an angle of
 a) 120° b) 125° c) 130° d) None
68. Find the cost of: Rs.7200, 8% stock at 90
 a) Rs.6500 b) Rs.6490 c) Rs. 6480 d) None
69. Find the cost of: Rs.4500, 8.5% stock at 4 premium
 a) Rs.4680 b) Rs.5680 c) Rs. 6680 d) None
70. In a throw of a coin, find the probability of getting a head
 a) $\frac{1}{2}$ b) -3 c) $\frac{1}{3}$ d) None
71. Two unbiased coins are tossed. What is the probability of getting at most one head?
 a) $\frac{3}{5}$ b) $\frac{3}{4}$ c) $\frac{3}{3}$ d) None
72. Find the odd man out: 3,5,7,12,17,19
 a) 19 b) 17 c) 12 d) None
73. Find the odd man out: 10,14,16,18,21,24,26
 a) 26 b) 24 c) 21 d) None
74. Find the odd man out :3,5,9,11,14,17,21
 a) 21 b) 17 c) 14 d) None
75. How many minutes does Aditya take to cover a distance of 400 m, if he runs at a speed of 20 km/hr?
 a) 75 sec b) 72 sec c) 70 sec d) None



**SECTION – A****Answer ALL Questions:****(10 × 1 = 10)**

- A set consisting of just one element is called
a) null set b) single ton set c) finite set d) None of these
- The value of x^1 is
a) 1 b) 0 c) x d) none
- If $A = \{1,2\}$ $B = \{2,3,4\}$ then $A \cup B =$
a) $\{1,2,2,4\}$ b) $\{1,2,2,3,4\}$ c) $\{2\}$ d) None of these
- Duplicate ratio of 2: 3 is
a) 4 : 9 b) 8: 27 c) 2 : 3 d) None of these
- The value of 10^{-3} is
a) 0.001 b) 0.0001 c) 1000 d) 100
- _____ refers to the chance of happening or non happening of an event.
a) Probability b) Equations c) Ratio d) None of these
- In a simultaneous throw of two coins, the probability of getting at least one head is:
a) $\frac{1}{2}$ b) $\frac{1}{5}$ c) $\frac{2}{3}$ d) $\frac{3}{4}$
- The value of ${}^{75}P_2$ is
a) 2775 b) 150 c) 5550 d) None of these
- Three unbiased coins are tossed. What is the probability of getting at most two heads?
a) $\frac{3}{4}$ b) $\frac{1}{4}$ c) $\frac{3}{8}$ d) $\frac{7}{8}$
- In how many ways can the letters of the word 'LEADER' be arranged?
a) 72 b) 144 c) 360 d) 720

SECTION – B

Answer ALL Questions:**(4 × 10 = 40)**

11. a) Out of 1200 students of a college 595 take coffee, 575 take tea, 670 take cigarette, 105 take coffee and tea, 290 take coffee and cigarette, 340 take tea and cigarette, 90 take all the three. How many students do not take any of them? How many take only alone of them.

(OR)

- b) i) If $A = \{1,3,4,5\}$ and $B = \{1,7,8,10\}$ Find $A \cup B$ and $A \cap B$
ii) If $A = \{5,6,7,8,9,10\}$, $B = \{8,10,11,12\}$, $C = \{2,4,5,6,10\}$ find $A \cap (B \cup C)$.

12. a) Divide Rs. 7154 among A, B, C and D so that the shares of A and B are in the ratio 2: 5 that of B and C in the ratio 4: 7 and that of C and D in the ratio 9: 13. Find the A, B, C and D's shares.

(OR)

- b) If $A : B : C = 1 : 2 : 3$ and $B : C : D = 4 : 6 : 5$ find $A : D$.

13. a) In a simultaneous throw of a pair of dice, find the probability of getting a total more than 6.

(OR)

- b) Two dice are thrown together. What is the probability that the sum of the numbers on the two faces is divisible by 4 or 6?

14. a) Find the value of (i) ${}^{60}P_3$ (ii) 4P_4

(OR)

- b) Solve $2x + 4y = 8$; $x - 2y = 2$.

SECTION – C**Answer any TWO Questions:****(2 × 12 $\frac{1}{2}$ = 25)**

15. i) A textile business man sells on an average during Deepavali for Rs. 2,00,000 on Christmas for Rs. 1,50,000 and on Ramzan for Rs. 1,70,000. The statistical department report shows that the probable purchasing power would be 0.72, 0.68 and 0.85 during Deepavali, Christmas and Ramzan respectively. Find the expected sale for these three seasons.

ii) Find the value of i) $2^3 \times 2^2 \times 4$ ii) $5^{10} \div 5^8$

16. The monthly salaries of two persons are in the ratio 3 : 5. If each receives an increase of Rs.20 in the monthly salary the ratio is altered to 13:21. Find their salaries.

17. i) Find the value of (a) ${}^{10}C_3$ (b) ${}^{100}C_{98}$ (c) ${}^{40}C_{40}$

ii) Solve $+ 6x + 4 = 0$.





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B. Com./B. Com. (CA) Degree (Semester) Examinations, November 2017

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

BUSINESS HINDI - I

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: 75

I. Write the MEANINGS in Tamil or English: 5 x ½ = 2½

निम्नलिखित शब्दों के अर्थ तमिल या अंग्रेजी में लिखिए:

1. विवाह 2. उन्नति 3. सरकार 4. पढाई 5. सासन

II. Write the OPPOSITES any FOUR of the following Terms : 4 x ½ = 2

किसी चार के उल्टे अर्थवाले शब्द लिखिए:

1. अपना 2. जन्म 3. सम्मानित 4. उन्नति

III. Fill in the blanks: खाली जगहों को भरिए : 4 x 1 = 4

- राजीव गाँधी का उक्तूबर 1984 को भारत के बने।
- राजीव गाँधी का माता का नाम है।
- राजीव गाँधी की शिक्षा घर पर ही हुई।
- राजीव गाँधी को की उपाधि दी गयी।

IV. Match the following: वाक्यों को मिलाइए : 5 x ½ = 2½

- राजीव की माता का नाम ... सोनिया से हुआ।
- राजीव के पिता का नाम ... प्रियंका है।
- राजीव का विवाह ... राघुल गाँधी है।
- राजीव के बेटे का नाम ... फिरोष गाँधी है।
- राजीव की बटी का नाम ... इंदिरा गाँधी है।

V. Write any THREE of the following questions: 3 x 2 = 6

निम्नलिखित प्रश्नों से किसी तीन के जवाब दीजिए:

- राजीव गाँधी की प्रारंभिक शिक्षा कहाँ हुई?
- राजीव गाँधी का विवाह किससे हुआ?
- राजीव गाँधी को 'भारत रत्न' की उपाधि कब दी गयी?
- राजीव गाँधी ने इंजिनियरिंग की पढाई कहाँ की?

VI. Explain any ONE of the following poem: 1 x 3 = 3

निम्नलिखित पद्यों में किसी एक का भावार्थ लिखिए:

मछली से सीखो

स्वदेश के लिए तडप तडपकर मरना

पतझड़ के पेड़ों से सीखो

दुख में धीरज धरना

(OR)

झर-झर, झर-झर झरता झरना

आलस कभी न करता झरता।

थक्कर कभी न सोता झरता

प्यास सभी की धरता झरता।

VII. Write the meanings in English: 6 x ½ = 3

किसी छे अंग्रेजी शब्दों की हिन्दी शब्द लिखिए:

- आयात 2. तिरीक्षड 3. बीजक
- अनुच्छेद 5. जीवन बवता निगय 6. पूछताछ

VIII. Write the meanings in Hindi: 6 x 1 = 6

किसी छे अंग्रेजी शब्दों की हिन्दी शब्द लिखिए:

- Labour 2. Interview 3. Gazetted
- Heading 5. Emergency 6. General Manager

IX. Change the Gender : 6 x ½ = 3

- बेटा 2. सेवक 3. नर
- पंडित 5. साहब 6. पुरुष

X. Change the Number (Singular – Plural): 4 x ½ = 2

- किताब 2. बकरा 3. नदी 4. भाषा

XI. Write a letter to the Manager, Sarvodaya Ilakkiya Pannai, Madurai for the supply of text books. 5 marks

पाठ्य पुस्तकें वितरण करने के लिए व्यवस्थापक, सर्वोदय इलक्किय पण्णै, मदुरै को एक पत्र हिन्दी में लिखिये।

XII. Write in words: 4 x ½ = 2

- 18¼ 2. 23½ 3. 28¾ 4. 30

XIII. Translate into Tamil or English: तमिल या अंग्रेजी में अनुवाद कीजिए: 4 x ½ = 2

- लडकी गा रही है। 2. मैं पाठ याद कर रही हूँ।
- नौकर सामान लाएगा। 4. आज गोपाल यहाँ आएगा।

XIV. Translate into Hindi: हिन्दी में अनुवाद कीजिए: 4 x 1 = 4

1. தையற்காரன் துணி தைத்துக் கொண்டிருக்கிறான். (The tailor is stitching clothes).
2. நான் மைதானத்தில் விளையாடுவேன். (I shall play in the playground).
3. நாங்கள் தோட்டத்தில் வேலை செய்வோம். (We shall work in the garden).
4. கமலா வீணை வாசித்துக் கொண்டிருக்கிறாள். (Kamala is playing on the veena).

XV. Read the following passage and answer the questions : 3 x 1 = 3

निम्नलिखित वाक्यांश से प्रश्नों के उत्तर दीजिए:

एक मुरगी थी। उसके कई बच्चे थे। उनमें एक बच्चे का नाम था चुनमुन। एक दिन चुनमुन घूमने निकला। घूमते घूमते वह एक घर के पास पहुँचा। वहाँ एक छोटा—सा लडका खल रहा था। लडका नीले रंग की कमीज में सुन्दर लगता था। कमीज़ बहुत सुन्दर थी। चुनमुन कमीज़ को देखते ही रह गया।

Questions : प्रश्न :

1. मुरगी के कितने बच्चे थे?
2. बच्चे का नाम क्या था?
3. कमीज़ कैसी थी?

