


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. Degree (Semester) Examinations, November 2019

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)

1. The goods are became value due to
 - a) abundance b) scarcity c) plenty d) amply
2. Risk is manageable by
 - a) tax b) insurance
 - c) increase in price d) reduction in production
3. A list of quantities of commodity purchased by a consumer at different prices is known as
 - a) demand curve b) demand chart
 - c) demand diagram d) demand schedule
4. The law of demand was first stated by
 - a) Augustin Cournot b) Alfred Marshall
 - c) Adam Smith d) David Ricardo
5. Indifference curve analysis also known as
 - a) Hicks analysis b) Marshallian analysis
 - c) Bose analysis d) Smith analysis
6. Marginal Rate of Substitution of Orange for Apple is equal to
 - a) $-\Delta A + \Delta O$ b) $\Delta A - \Delta O$ c) $-\Delta A \times \Delta O$ d) $-\frac{\Delta A}{\Delta O}$

7. The Isoquant curve is
- a) convex to the origin
 - b) parallel curves
 - c) vertical line
 - d) horizontal line
8. The inputs are transformed in to output, the end product is called
- a) product
 - b) supply
 - c) stock
 - d) demand
9. Explicit cost refers to
- a) paid-out cost
 - b) imputed cost
 - c) implicit cost
 - d) economic cost
10. In monopoly the number of producers is limited to
- a) one
 - b) two
 - c) a few
 - d) large

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define Managerial Economics.
12. What is meant by Decision–making?
13. Define Law of Demand.
14. What is Demand Forecasting?
15. Define an Indifference Curve.
16. What is Production Function?
17. What is Fixed Cost? Give an example.

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Illustrate the concept of discounting principle.

(OR)

- b) Explain the Equi–marginal principle in managerial economics.

19. a) Explain the exceptions to the Law of Demand.

(OR)

- b) Differentiate the objective between short – term forecasting and long – term forecasting.

20. a) Illustrate how will you find the marginal rate of substitution?

(OR)

- b) Explain the consumers' equilibrium with the help of indifference curve techniques.

21. a) Explain the concept of constant returns to scale.

(OR)

- b) What are the classification of internal economics of large scale production?

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

(OR)

- b) Distinguish average revenue form marginal revenue.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Indicate the scope of managerial economics.
24. Examine the trend projection method of forecasting demand.
25. Explain the properties of indifference curve.
26. Explain and illustrate the law of variable proportions.
27. How a firm under monopolistic competition determines the price of the product?




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B.Com. Degree (Semester) Examinations, November 2019

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. The purchase or sale of gold, silver are come under
 - a) produce market
 - b) manufacturing market
 - c) bullion market
 - d) money market
2. Bombay Stock Exchange is a _____ market
 - a) Local
 - b) Future
 - c) Regulated
 - d) Unregulated
3. A person who buys goods from producers and sells them to retailers is called
 - a) producer
 - b) consumer
 - c) warehouse keeper
 - d) middlemen
4. For the transportation of oil products _____ transport is convenient
 - a) Lorry
 - b) ship
 - c) pipeline
 - d) tanker
5. The Prevention of Food Adulteration Act was passed in the year
 - a) 1954
 - b) 1944
 - c) 1934
 - d) 1924
6. The standard which depends on the prescription of consumers and users is
 - a) quantity standard
 - b) standard of size and measurement
 - c) quality standard
 - d) price standard

7. Repairing of two wheeler is a
- | | |
|-------------------|---------------------|
| a) tangible goods | b) intangible goods |
| c) consumer goods | d) speciality goods |
8. Wrapping of goods before they are transported to a consumer is
- | | | | |
|-------------|-------------|------------|------------|
| a) branding | b) labeling | c) packing | d) grading |
|-------------|-------------|------------|------------|
9. News paper is a (an)
- | | |
|-----------------------|----------------------------|
| a) indoor advertising | b) outdoor advertising |
| c) direct advertising | d) promotional advertising |
10. A good salesman should be
- | | |
|-------------------|--------------------|
| a) quick actioned | b) self-confidence |
| c) creative talk | d) all the above |

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define the term Marketing.
12. What is storage?
13. Recall the term ISI.
14. What do you mean by the term Brand?
15. Find the meaning for the term Middlemen's brand.
16. Define the term Advertising.
17. What is meant by AIDA Model?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Explain the concept of Marketing. **(OR)**
b) Outline the features of Marketing.
19. a) Explain the exchange functions of Marketing. **(OR)**
b) Summarise the physical functions of Marketing.
20. a) Show the different types of land transport. **(OR)**
b) Show some examples of risks from human behaviour.
21. a) Classify the different types of brands. **(OR)**
b) Outline the advantages of labeling.
22. a) Summarise the advantages of sales promotion. **(OR)**
b) Explain the qualities of a good advertisement copy.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Explain the importance of Marketing.
24. Discuss the various functions of transport.
25. Define the term 'Working Capital' and Examine the factors which determine the working capital.
26. Evaluate the different kinds of pricing.
27. Examine the qualities of a good salesman.




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B.Com. / B.Com. (CA) Degree (Semester) Examinations, November 2019

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

FINANCIAL ACCOUNTING – I

Under CBCS – Credit 5

 Time: **3** Hours

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

1. The principle of not taking anticipated profit and providing for all estimated losses arising due to:
 - a) Convention of consistency b) Convention of disclosure
 - c) Convention of conservatism d) None of the above
2. Goods taken for personal use of owner should be debited to
 - a) Drawings A/c b) Proprietor's A/c
 - c) Purchases d) None of the above
3. Errors which affect one account is
 - a) errors of omission b) errors of principle
 - c) errors of posting d) compensating error
4. Overdraft as per Cash book means
 - a) Credit balance in the bank column of the cash book
 - b) Credit balance in the Pass book
 - c) Statement of Ledger Balance
 - d) None of the above
5. Balance Sheet is prepared to:
 - a) know the financial position b) know the profit or loss
 - c) know the net profit d) none of the above
6. The debts owed to others by the business are
 - a) Liabilities b) Expenses c) Debtors d) None of the above

7. Depletion method is most suitable for
- Mines and quarries
 - Machines for which hourly rate of depreciation is charged
 - Building
 - None of the above
8. The annual installment to depreciation fund for replacement of a fixed asset is
- charge against profits
 - an appropriation of profits
 - neither a charge nor an appropriation of profits
 - None of the above
9. Income and expenditure A/c reveals
- Cash in hand
 - Surplus or deficiency
 - Capital
 - None of the above
10. Repairs to machinery is an example of
- Revenue expenditure
 - Capital expenditure
 - Deferred revenue expenditure
 - None of the above

SECTION – B

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

- Define ledger.
- List out the accounting conventions.
- What is capital expenditure? Give examples.
- State the formula to find out depreciation.
- How will you treat prepaid insurance?
- Draft the format of trading account.
- Highlight any two features of income and expenditure account.

SECTION – C

Answer ALL Questions : (5 × 5 = 25)

18. a) March 1, 2019 Amount deposited into banks ₹ 5,500
 March 10, 2019 Machinery purchased ₹ 60,000
 March 14, 2019 Goods sold to Rani ₹ 35,000
 March 29, 2019 Amount received from Rani ₹ 34,900 and settled her account
- Give journal entries.

(OR)

- b) Prepare trial balance for the following
- | | | |
|----------------------|--------------------------------|---------------------------|
| Capital ₹ 52,000 | Sales ₹ 1,01,200 | Purchase return ₹ 1,900 |
| Stock ₹ 22,000 | Furniture and Fittings ₹ 5,500 | |
| | | Creditors ₹ 6,000 |
| Investments ₹ 6,700 | Salaries ₹ 1,800 | Wages ₹ 1300 |
| Sales return ₹ 5,200 | Printing and stationery ₹ 240 | |
| | | Debtors ₹ 31,000 |
| Purchases ₹ 72,000 | Rent ₹ 560 | Carriage inwards ₹ 390 |
| Bad debts ₹ 160 | Postage ₹ 210 | Travelling expenses ₹ 770 |
| Cash at bank ₹ 3270. | | |

19. a) On 31st December 2018, your cash book showed a debit balance of ₹ 8,500. Before that date, you had issued cheques amounting to ₹ 3,200, but they were not yet prepared for payment. A cheque of ₹ 6,000 paid by you into the bank was not credited. There were entries for interest on current account ₹ 35 and for bank charges ₹ 8 in the pass book.

Prepare bank reconciliation statement.

(OR)

- b) State the difference between capital loss and revenue loss.

20. a) Rishi purchased machinery on 1st January 2015 at ₹ 75000. He spent ₹ 5,000 for its erection charges. He charged depreciation 10% by using Straight line method. Prepare machinery account for three years to 1st January 2015 to 31st December 2017.

(OR)

b) Shankar owed to Ramesh the following sums of money on the due dates given below:

Due dates	Amount due (in ₹)
10 th August 2018	500
25 th August 2018	300
5 th August 2018	1000
10 th August 2018	800
15 th August 2018	400

Calculate average due date on which Shankar may pay the
tome sums due.

21. a) Prepare profit and loss account from the following information.

Gross profit ₹ 5,80,000	Bad debts ₹ 45,000
Advertisement expenses ₹ 7,000	Printing and stationary ₹ 3,600
Office rent ₹ 10,000	Lighting ₹ 3,000
Interest on loan ₹ 2,000	Discount allowed ₹ 800
Discount received ₹ 1,500	Salaries ₹ 25,000

(OR)

b) Prepare trading account from the following information.

Opening stock ₹ 42,000	Purchases ₹ 1,80,000
	Return outwards ₹ 500
Cash sales ₹ 75,000	Credit sales ₹ 2,25,000
	Return inwards ₹ 1,500
Wages ₹ 4,400	Carriage inwards ₹ 800
	Factory rent ₹ 20,000
Closing stock ₹ 5,00,000	

22. a) From the following particulars, calculate the amount to be shown in Income and Expenditure account during the year 2016.

Subscription received during the year ₹ 28,680

Subscription outstanding on 1.1.2016 ₹ 2,400

Subscription outstanding on 31.12.2016 ₹ 3,000

Subscription received in advance on 1.1.2016 ₹ 1,800

Subscription received in advance on 31.12.2016 ₹ 1,080

(OR)

b) Analyse the features of receipts and payment account.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Enumerate the accounting concepts in brief.

24. Rectify the following accounting errors through Suspense Account by making journal entries. :

- a) Purchase of goods from Mohit for ₹ 2500 was entered in the Sales Book, however Mohit's Account was correctly credited.
- b) Cash received from Anil a debtor ₹ 3200 was correctly entered in the Cash Book but was omitted to be posted to his account.
- c) Sales Book was overcast by ₹ 1500.
- d) Cash of ₹ 4000 paid to Hanif was credited to Rafique A/c as ₹ 1400.
- e) The total of Purchase Returns Book of ₹ 3150 was carried forward as ₹ 1530.

25. On 1.4.1990, a company purchases machinery worth ₹ 10,00,000. On 1.10.1992, it buys additional machine worth ₹ 50,000 and spends ₹ 5000 for its erection. On 1.4.1993, it buys additional machinery worth ₹ 1,00,000 and spends ₹ 10,000 for its erection. The accounts are closed each year on 31st March. Assuming the annual depreciation to be 10%. Show machinery account for 5 years under straight line method

26. The following are the balances extracted from the books of Sri Ram Gopal as on 31st December 2017.

Capital ₹ 40,000 Interest (Dr) ₹ 1,500 Office rent ₹ 500

Taxes and insurance ₹ 200 Plant and machinery ₹ 20,000

Debtors ₹ 40,000

Wages ₹ 30,000 Stock 1.1. 2017 ₹ 5,000 Salaries ₹ 7,000

Bills payable ₹ 4,000 Loose tools ₹ 1,000 Cash on hand ₹ 1,000

Bills receivable ₹ 3,000 Creditors ₹ 20,000

Bank balance (Cr) ₹ 2,000

Business premises ₹ 40,000 Loan on mortgage of premises ₹ 30,000

Stock of bonds and stationery ₹ 500 Office expenses ₹ 700

Sales ₹ 96,400 Purchases ₹ 42,000

Additional information:

Stock as on 31.12.2017 ₹ 8,000 Wages outstanding ₹ 600

Salaries outstanding ₹ 200 Rent outstanding ₹ 150

Insurance prepaid ₹ 50

Prepare trading, profit and loss account and balance sheet as on 31st December 2018.

27. Following is the receipt and payment account of a club for the year ended 31.12.2001. Prepare the income and expenditure account for the club.

Receipt and Payment Account for the Year Ended 31.03.2001

Receipts	Amt ₹	Payments	Amt ₹
Balance b/d	5,000	Supports equipment	7,000
Subscription:		Salaries & wages	3,000
2004	2,000	Office expenses	400
2005	10,000	Electric charges	600
Donation	1,000	Telephone charges	600
Entrance fees (To be capitalized)	2,000	Balanced c/d	8,400
	20,000		20,000

1. In 2004 subscription for 2005 was received 1,000.
2. Outstanding subscription 1,500
3. Outstanding salaries & wages 1,000.
4. Depreciation to be charged @ 20% on sports equipment.



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

1. Identify the correct sequence of the following
 - a) Source, channel, message, receiver
 - b) Source, receiver, channel, message
 - c) Source, message receiver, channel
 - d) Source, message, channel, receive
2. Good communication matters in business because _____.
 - a) Everyone communicates for a living
 - b) it's impossible to work in an office setting without communicating by writing or orally
 - c) it reflects who you are professionally
 - d) all of the above
3. Body language is also called
 - a) Kinesics b) Lateral c) Horizontal d) Grapevine
4. The complaint letter must be
 - a) Genuine b) Courteous c) Complete d) All the above
5. Bank correspondence can be broadly classified into
 - a) Letters between a bank and its customers
 - b) Letters between from H.O to its branches and vice versa
 - c) Letters from one bank to another
 - d) All the above

6. Correspondence with other banks is related to status enquires
 a) Letter of credit b) Cash credit
 c) bank overdraft d) All the above
7. Which one of the following not included office machines?
 a) Telephone b) Type writers c) Dictaphone d) Furniture
8. Adding and calculation works are performed with the help of this
 a) The comptometer b) Type writers
 c) machines d) None of the above
9. The First letter of the name is taken into account for classification of letter and files
 a) Alphabetical b) Dictionary
 c) Sequential order d) all the above
10. _____ Refers to the informational documents utilized by an organization to carry its various functions.
 a) Manual b) Programme c) Officials d) Record

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define Communication.
12. What is meant by non-verbal communication?
13. What do you mean by Quotations?
14. What is meant by Letter of Complaints?
15. What is Settlements?
16. Write a short note on Office Manuals.
17. What do you know about Good Filling System?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Describe the qualities of good business letters.
(OR)
 b) Explain about the Characteristics of an Effective Application Letter.
19. a) Narrate the various kinds of enquiry letters.
(OR)
 b) Explain the terms used in Offer and Quotations.
20. a) Discuss about the various types of banking correspondence.
(OR)
 b) Describe the terms used in insurance correspondence.
21. a) Elaborate the various importance of modern office.
(OR)
 b) Describe the basic functions of modern office.
22. a) Explain the essentials of a good filling system.
(OR)
 b) Briefly stated various advantages of decentralised filing system.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Explain about the Characteristics of an Effective Business Letter.
24. Write a circular letter intimating the change of your branch premises to your clients.
25. Write a Letter by a customer to an insurance company seeking information on policy available.
26. Enumerate the various types of Office Equipment.
27. Describe about the classification of filling system.




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B.Com. Degree (Semester) Examinations, November 2019

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)

1. Every subordinate should receive orders from and be accountable to only one superior is
 - a) Unity of direction
 - b) Unity of command
 - c) Centralization
 - d) Scalar chain
2. Contingent plan to meet environmental pressures is _____.
 - a) objective
 - b) strategies
 - c) policies
 - d) rules
3. Employees will be promoted on the basis of seniority is an example of _____.
 - a) rules
 - b) procedures
 - c) policy
 - d) methods
4. Which type of organization has no place in the organization chart?
 - a) formal organization
 - b) informal organization
 - c) business or organisation
 - d) strategic organization
5. Decision taken by committee formed by the top management for specific purpose is _____.
 - a) group decision
 - b) organisational decision
 - c) personal decision
 - d) operative decision

6. Large number of subordinates report to a manager is _____.

- a) wide span of management b) large span of management
- c) small span of management d) narrow span of management

7. The objectives in corporate governance are

- a) Growth b) Stability
- c) Shareholders value maximization d) All of the above

8. The non-financial type of motivators would be

- a) Encouragement b) Freedom
- c) Recognition d) All of the above

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

- a) Unity of policies b) Break-even analysis
- c) Budgetary control d) All of the above

10. Events are occurrences designed for _____ interests.

- a) Marketing b) Customer c) Both (A) and (B) d) Company

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define Management.

12. What is Planning?

13. Why are departments created?

14. Give two examples for Line organisation.

15. Name the various leadership styles.

16. How do you maintain Co-ordination?

17. List any four types of control.

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Explain the contributions of F.W Taylor to Management.

(OR)

b) Compare between Authority and Responsibility.

19. a) 'Decision making is the primary task of the management'.

Discuss this statement and explain the process of decision making.

(OR)

b) Show the different methods of planning.

20. a) Compare and contrast formal with informal organisational structure.

(OR)

b) Briefly point out Graicunas perception about the span of management.

21. a) Show the common barriers of effective communication.

(OR)

b) Compare and contrast early theories of motivation.

22. a) Explain the inter – relationship between planning and control.

(OR)

b) Illustrate and explain the steps in the control process.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Trace the evolution of management with reference to the contribution made by management thinkers.

24. Enumerate the steps in planning process with appropriate examples.

25. Construct the model of organisational chart.

26. Outline the importance of training and development.

27. State the requirements of effective Co-ordination.




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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. In the case of fixed capital, the interest on capital is credited to
 - a) Capital account
 - b) Current account
 - c) Profit and Loss account
 - d) Loan account
2. A, B, C are partners sharing profits in the ratio of 3:2:1. B retires from the firm. The new profit sharing ratio is 3:2. What is the gaining ratio?
 - a) Equal
 - b) 2:1
 - c) 3:7
 - d) 3:2
3. Under Garner Vs Murray Rule, the capital deficiency of insolvent partner should be borne by the solvent partners in
 - a) Capital ratio
 - b) Old profit sharing ratio
 - c) New profit sharing ratio
 - d) Equal proportion
4. Under dissolution of a firm, the sale of assets for cash is credited to
 - a) Profit and Loss a/c
 - b) Partner's share a/c
 - c) Realisation a/c
 - d) Liability a/c
5. Short workings means
 - a) Excess of minimum rent over royalty
 - b) Excess of royalty over minimum rent
 - c) None of the above
 - d) Both a & b
6. Royalty suspense A/c shows the short workings which exists between tenant and
 - a) Sub-tenant
 - b) Landlord
 - c) Client
 - d) Broker

7. In the books of hire purchaser, depreciation on the asset purchased is charged on
- Hire Purchase price
 - Cash price
 - Either Hire Purchase Price or Cash Price
 - None of the above
8. After sale of goods repossessed, the balance in the goods repossessed a/c is transferred to
- Hire Purchaser a/c
 - Profit and Loss a/c
 - Interest a/c
 - Hire Purchase Trading a/c
9. In the books of hire purchaser, depreciation on the asset purchased is charged on
- Preferential creditors
 - Partly secured creditors
 - Unsecured creditors
 - Fully secured creditors
10. With salaries due ₹ 2000 to four clerks for a period of one month, wages due to five labourers ₹ 750 for a period of four months, income tax due ₹ 2000 and rent due ₹ 1500 for a period of three months, the preferential creditors under Presidency Towns Insolvency Act will amount to
- ₹ 6250
 - ₹ 3125
 - ₹ 4200
 - ₹ 4000

SECTION –B

Answer any FIVE Questions :

(5 × 2 = 10)

11.


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

INCOME TAX LAW & PRACTICE – I

Under CBCS – Credit 4

 Time: **3** Hours

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

1. Income tax is levied as a
 - a) Direct tax b) Indirect tax c) Local tax d) Wealth tax
2. Under Income Tax Act 'Person' means:
 - a) Hindu undivided family b) Company
 - c) Local authority d) All of these
3. Agricultural income is:
 - a) Taxable b) Exempted
 - c) Partly exempted d) None of these
4. Exempted incomes do not form part of total income of
 - a) Individual assessee's only b) HUF only
 - c) Firm and company assesses only d) All assessee's
5. Residential status of taxable entities is
 - a) Fixed in nature b) Can change from year to year
 - c) Fixed once in 5 years d) None of these
6. Income accrued in India is taxable in the hands of
 - a) Non-resident only
 - b) Resident and not ordinarily resident only
 - c) All assesses
 - d) Resident and ordinarily resident only

7. Allowances received by a government employee posted abroad are
 a) Fully exempted b) Partly exempted
 c) Fully taxable d) Taxable by the country where posted
8. Employer's contribution to RPF is exempted up to:
 a) 10% of salary b) 13% of salary c) 12% of salary d) 11% of salary
9. Which of the following incomes from house property is not exempted from Tax?
 a) Annual Value of Anyone palace of ex-Indian Ruler
 b) Income of local authority
 c) Income from house property of Salaried employee
 d) Income of Charitable Trust
10. Income from other sources is a
 a) 'Residuary head of income' b) 'Major head of income'
 c) Income from a single source d) Constant and regular income

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define Assessment year.
12. What is Gross Total Income?
13. Mr. Gowtham after 26 years stay in India left for England in April 2017 and returned to India on April 15, 2019 to take up a salaried appointment. Find out his residential status for the previous year 2018-19.
14. Write a note on exempted incomes.
15. Compute the value of rent free accommodation from the particulars given below. Mr. Ranjith is a Government employee at Ranchi (Population is above 15,00,000). He is getting a salary of ₹ 20,000 p.m. DA (enters) ₹ 4,000 p.m. and he is provided with rent free house, for which licensed fees fixed by the Government is ₹ 2,500 p.m.

16. Calculate the ARV from the particulars given below:

Actual Rent	₹ 6,000 p.m.	MRV	₹ 60,000 p.a.
FRV	₹ 66,000 p.a.	Standard Rent	₹ 69,000 p.a.

17. Mr. Barath has furnished the following details of his income for the previous year 2018-19.

Compute income from other sources.
 Dividend from Indian company ₹ 4,000
 Lottery winnings ₹ 2,000
 Race winnings received ₹ 49,000

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Define Assessee. Briefly explain the different types of assessee.

(OR)

- b) Give the format to compute the total income.

19. a) Explain the provision relating to determine the residential status of company.

(OR)

- b) Explain the incidence of tax.

20. a) Mr. Kavin is employed at Amritsar on a salary of ₹ 30,000 p.m.

The employer is paying H.R.A. of ₹ 8,000 p.m. but the actual rent paid by the employee is ₹ 12,000 p.m. He is also getting 2% commission on turnover achieved by him and turnover is ₹ 50,00,000. Calculate the exempted HRA.

(OR)

- b) Mr. Arunkumar, an employee of MN Ltd., received ₹ 98,000 as gratuity. He is covered by the Payment of Gratuity Act, 1972. He retired on 15th July 2018 after rendering service for 36 years and 9 months. At the time of retirement, his monthly basic salary was ₹ 3,200 and DA (forming part of salary) ₹ 1,000. Calculate the exempted gratuity.

21. a) From the particulars given below, compute taxable salary income of Mrs. Brindha who is working in West Bengal and receives following during the previous year 2018-19:

Basic pay ₹ 20,000 p.m.

DA ₹ 1,500 p.m. (enters into service benefits)

Education allowance ₹ 200 p.m. per child for his two children

Tribal area allowance ₹ 300 p.m.

CCA ₹ 125 p.m.

Conveyance allowance ₹ 100 p.m.

Helper allowance ₹ 50 p.m.

Entertainment allowance ₹ 200 p.m.

Professional tax paid ₹ 1,200

(OR)

b) Mr. Jai, a manager with a company was transferred to Bangalore where he stayed in hotel free of rent. His salary particulars are

Salary ₹ 25,000 p.m.

D.A. ₹ 5,000 p.m.

Conveyance allowance ₹ 1,000 p.m.

Actual expenditure incurred for employment ₹ 600 p.m.

City compensatory allowance ₹ 1,000 p.m.

Calculate the value of rent free hotel accommodation if he stayed in a hotel for

i. 14 days and actual bill is ₹ 6,600

ii. 38 days and actual bill is ₹ 30,950

22. a) Compute the income from house property of Mr. Krishna for the previous year 2018 – 2019 from the following particulars.

Municipal rental value ₹ 18,000

Rent received during the year ₹ 24,000

Municipal Taxes (50% paid by tenant) ₹ 1,800 p.a.,

Expenses incurred on repairs

a) By owner ₹ 3,000/-

b) By Tenant ₹ 3,000/- Collection charges ₹ 1,000

(OR)

b) Mr. Bedi owns horses at Bombay and Bangalore. These horses run for races at the race course. During the year 2018-19 he submits the following information:

- i. Expenses on race horses at Bombay ₹ 2,60,000
- ii. Expenses on race horses at Bangalore ₹ 4,30,000
- iii. Stake money earned by horses at Bombay ₹ 1,20,000
- iv. Stake money earned by horses at Bangalore ₹ 5,00,000
- v. Mr. Bedi received ₹ 1,05,000 on 1.7.2018 on betting during horse races at Bombay.

Compute the taxable income from other sources.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Explain person, income and its features and agricultural income under the Income Tax Act, 1961.

24. What is the residential status of Mr. Mukesh for the assessment year 2019-20 who came to India for the first time in 2016-17 and was in India as follows :

Previous year	Presence in India
2018-19	185 days
2017-18	15 days
2016-17	26 days and

Which of the following incomes are taxable when the residential status of Mr. Mukesh is

- i. Resident ii. Not Ordinarily Resident iii. Non Resident

1. Income accrued in Canada but received in India ₹ 2,000
2. ₹ 5,000 were earned in Africa and received there but brought to India.
3. ₹ 5,000 earned in India but received in Canada.
4. ₹ 10,000 earned and received in Srilanka from a business controlled from India
5. House property income (computed) from Srilanka ₹ 2,000
6. ₹ 4,000 was past untaxed foreign income which was brought to India during the previous year
7. Profit earned from a business in Kanpur ₹ 10,000.
8. Dividend from Indian company ₹ 5,000

25. Explain any ten Exempted incomes u/s 10.

26. Shri. Rahul is employed as an Engine Driver in Eastern Railway. He is getting ₹ 27,500 p.m. as basic pay, ₹ 7,500 p.m. as dearness pay and ₹ 7,500 p.m. as dearness allowance. During the previous year he received the allowances also:

- i. ₹ 16,500 as running allowance
- ii. ₹ 200 p.m. per child as education allowance for the education of his two sons.
- iii. One of these sons is living in hostel on whom he is spending ₹ 800 p.m. He is getting ₹ 500 p.m. for his son as Hostel allowance for meeting this expenditure.
- iv. ₹ 750 p.m. as City Compensatory allowance.
- v. ₹ 400 p.m. as Uniform allowance: whole of it is spent for official purposes.

- vi. ₹ 5,500 p.m. as House Rent allowance

Shri. Rahul taken a house for his residence at Ranchi at ₹ 7,500 p.m. as rent. He contributes 10% of his basic pay and dearness pay to his statutory provident fund and the Eastern railway also contributes a similar amount.

Compute the salary income of Shri. Rahul for the assessment year 2019-20.

27. From the following particulars of Mr. Eswar for the previous year ended 31st March, 2019, compute his income from other sources for the assessment year 2019-20. He received :

- i. Director's fees from a company ₹ 10,000
- ii. Interest on bank deposit ₹ 3,000
- iii. Income from undisclosed sources (unexplained money) ₹ 12,000
- iv. Winnings from lotteries ₹ 24,500
- v. Royalty on a book written by him ₹ 8,000
- vi. By giving lectures in functions ₹ 5,000
- vii. Interest on loan given to a relative ₹ 7,000
- viii. Interest on tax free debentures of a company (listed in recognised stock exchange) ₹ 3,600
- ix. Dividend on shares ₹ 6,400
- x. Interest on post office saving bank a/c ₹ 500
- xi. Interest on Government securities ₹ 2,200

He paid ₹ 100 for collection of dividend and ₹ 1,000 for typing the manuscript of book written by him.





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B.Com. Degree (Semester) Examinations, November 2019

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. Minimum paid up share capital in case of a private company is _____.
 a) ₹1 Lakh b) ₹2 Lakhs c) ₹3 Lakhs d) ₹4 Lakhs
2. The companies which are formed under special Act. are called as
 a) Chartered companies b) Statutory companies
 c) Registered companies d) None of these
3. _____ Preference shares carry the right to cumulate the dividends
 a) Converted b) Cumulative c) Non – converted d) None
4. Debentures which have a charge on the assets of the company is _____.
 a) registered debentures b) unregistered debentures
 c) secured debentures d) unsecured debentures
5. A company not declare dividend at
 a) Statutory meeting b) Annual general meeting
 c) Extra ordinary G.M d) None of the above

6. Quorum for the board meeting is _____ or two directors whichever is higher.

- a) 1/3 of total strength b) 1/2 of total strength
c) 1/4 of total strength d) 1/5 of total strength

7. A person can be a director of maximum of _____ companies.

- a) 7 b) 10 c) 15 d) 20

8. Every listed public company must have at least _____ of total number directors as independent directors.

- a) two-third b) one-third c) one-fifth d) half

9. The dividend recommended by the _____ in the boards.

- a) Board of directors b) directors c) secretary d) none

10. The dividend which is declared at the end of a trading period and after the preparation of final accounts is known as _____.

- a) Interim dividend b) Final dividend
c) Dividend d) None

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define Company.

12. Recall the meaning of Government Company.

13. What is Red herring prospectus?

14. State the significance of Articles of Association.

15. Mention the uses of Postal Ballot.

16. Who is called as Managing Director?

17. State the meaning of Dividend.

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) List out the steps in Incorporation of Company.

(OR)

b) Outline the duties of Promoter.

19. a) Discuss the civil liability of a company for untrue statement in its prospectus.

(OR)

b) Bring out the differences between Equity shares and Preference shares.

20. a) Sketch the Provisions of the Companies Act, 2013 for Board Meeting.

(OR)

b) Categorise the different kinds of resolution.

21. a) Describe the powers of directors.

(OR)

b) Demonstrate the various modes of appointment of directors.

22. a) Demonstrate the Secretarial duties towards payment of dividend.

(OR)

b) Compare and contrast the terms Interim dividend and Final dividend.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Elucidate the classification of companies.

24. Discuss the various clauses of MOA.

25. Examine the legal provisions relating to Annual General Meeting.

26. Explain the scope of liabilities of directors.

27. Describe the rules regarding declaration of dividend.




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B.Com. / B.Com. (CA) Degree (Semester) Examinations, November 2019

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

COST ACCOUNTING

Under CBCS – Credit 5

 Time: **3** Hours

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

1. Operating costing is suitable for
 - a) Job order business
 - b) Contractors
 - c) Sugar industry
 - d) Service industries
2. Work cost is the total of prime cost and _____ overhead
 - a) Factory or works or Production
 - b) Selling
 - c) Distribution
 - d) None of these
3. ABC analysis is
 - a) always better control
 - b) Advantage of better control
 - c) At best control
 - d) None of the above
4. Idle time is
 - a) Time spent by workers in factory
 - b) Time spent by workers off their work
 - c) Time spent by workers in the factory
 - d) None of these
5. Sundry overhead expenses may be apportioned in the ratio of
 - a) Material consumed
 - b) number of employees
 - c) labour hours
 - d) None of these
6. _____ rate of absorption is suitable for labour oriented manufacturing. Labour hour
 - a) Labour hour
 - b) Machine hour
 - c) Working hour
 - d) None

7. Contract costing is the most appropriate method of costing for
 a) construction industry b) banking industry
 c) textile mills d) cement industry
8. _____ is a basic method of specific order costing.
 a) Process b) Job costing c) Contract d) Service
9. Scrap value of normal loss is
 a) Credited to P&L A/c b) Show in balance sheet
 c) credited to process A/c d) Debited to process A/c
10. Abnormal gain should reduce the normal loss and balance is transferred to costing
 a) Profit and Loss A/c b) Trading a/c
 c) Balance sheet d) None

SECTION – B

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

11. Define costing?
12. Find out the EOQ from the following particulars: Annual usage: 6000 units, Cost of material per unit: ₹ 20, Cost of placing and receiving one order: ₹ 60, Annual carrying cost of one unit: 10% of inventory value.
13. A worker is paid at ₹ 0.25 per hour for completing a work within 8 hours. If he completes the work within 6 hours, calculate his wages under Halsey plan when the rate of premium of 50%. Also ascertain the effecting hourly rate of earning by the worker.
14. Calculate machine hour rate from the following: Running hours per annum: 2000, Repairs p.a. ₹ 160, Rent p.a. ₹ 320, Cost of machinery ₹ 4000, Depreciation 7.5% p.a.
15. Prepare a contract account from the information given: Materials ₹ 336000, Wages ₹ 340000, Plant purchased ₹ 60000, Work certified ₹ 750000, Material at site ₹ 40000.
16. Define Job costing.
17. Find the abnormal loss or gain in units: Input: 5000 units, normal Loss: 20%, Output: 4300 units.

SECTION – C

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

18. a) Differentiate between financial accounting and cost accounting.

(OR)

- b) From the following data related to the manufacture of a product during the month of April 2019, Prepare a Cost sheet.

Raw materials consumed – ₹ 40000	: Direct wages – ₹ 24000
Machine hour worked – 4000 hours	: Machine hour rate – ₹ 2
Administrative overheads	: 5% of works cost
Selling overheads	: ₹ 0.75 per unit
Units produced and sold	: 2000 units
Selling price per unit	: ₹ 40

19. a) From the following information, calculate

i) Maximum Stock level,	ii) minimum stock level;
iii) Re-order level,	iv) Average stock level
Minimum consumption – 240 units per day	
Maximum consumption – 420 units per day	
Normal consumption – 300 units per day	
Re-order quantity – 3600 units	
Re-order period – 10 to 15 days	
Normal Re-order period -12 days	

(OR)

- b) From the following data, find out the labour turnover ratio by applying:
- | | |
|------------------------|-------------------------|
| i) Flux method; | ii) Replacement method; |
| iii) Separation method | |
- No. of workers on the payroll: at the beginning of the month – 500; at the end of the month- 600. During the month 5 workers left, 20 persons were discharged and 75 workers were recruited. Of these, 10 workers were recruited in the vacancies of those leaving, while the rest were engaged for an expansion scheme.

20. a) Define 'overheads'. Distinguish between allocation, apportionment and absorption of overheads

(OR)

b) In a factory, the following particulars have been collected for three months Period ended on 31st March, 2002. You are required to reapportion the service department expenses to production department.

Particulars	Production Departments			Service departments	
	P1	P2	P3	S1	S2
Expenses as per summary of primary distribution	8850	7165	6285	4515	6010

Apportion the expenses of service department S1 in proportion of 3:3:4 and those of service department S2 in the ratio of 3:1:1 to departments P1, P2 and P3 respectively.

21. a) The following data are from costing records of Sumrath Industries Ltd. in respect of Job No.76 Materials Consumed ₹ 6000; Wages: Cutting department 20 hours @ ₹ 50 per hour Shearing department 10 hours @ ₹ 40 per hour; Boring department 5 hours @ ₹ 60 per hour Variable overheads for the respective department are estimated as follows:

Cutting department ₹ 40000 for 2000 direct labour hours

Shearing department ₹ 20000 for 2500 direct labour hours

Boring department ₹ 10000 for 400 labour hours

Fixed over heads are estimated at ₹ 100000 for 20000 normal working hours.

Ascertain the cost of Job No.76 and calculate the price to be charged so as to give a profit of 20% on cost.

(OR)

- b) Seena & Co. undertook a contract for the construction of private house. Contract price was ₹ 4000000. The following were the details:

Particulars	₹	₹
Materials sent to contract site		1600000
Labour : Skilled	600000	
Unskilled	400000	
Sub-contracts for Plumbing and electric ity		400000
Sundry expenses		200000
Closing stock		100000

Prepare Contract account and determine the profit or loss.

22. a) What do you understand by abnormal loss and gain? How are they treated in process accounts?

(OR)

- b) A product passes through two distinct processes A and B and then to finished stock. The output of 'A' passes direct to 'B' and that of 'B' passes to finished stock. From the following information, you are required to prepare process accounts:

Particulars	Process A	Process B
Materials consumed (₹)	12000	6000
Direct labour (₹)	14000	8000
Manufacturing expenses (₹)	4000	4000
Input in process A (in units)	10000	0
Input in process B (in units)	10000	0
Output (in units)	9400	8300
Normal wastage (% of input)	5%	10%
Value of normal wastage (per 100 units)	₹ 8	₹ 10

No opening or closing stock is held in process.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. From the following particular prepare a statement of showing the components of total sales and profit, cost for the year ended 31st Dec 2019.

Particulars	₹
Stock of finished goods (1 st Jan)	6000
Stock of Raw material (1 st Jan)	40000
Work in progress (1 st Jan)	15000
Purchases of raw materials	475000
Carriage inwards	12500
Factory rent	7250
Other production expenses	43000
Stock of finished goods (31 st Dec)	15000
Wages	175000
Works managers salary	30000
Factory employee salary	60000
Power expenses	9500
General expenses	32500
Sales for the year	860000
Stock of Raw material (31 st Dec)	50000
Work in progress (31 st Dec)	10000

24. The following transactions are recorded in respect of materials used in factory during April 2019

Prepare Stores ledger under FIFO method:

Date (April)	Particulars	₹
1	Opening balance	500 tonnes @ ₹ 25
2	Issue	70 tonnes
4	Issue	100 tonnes
7	Issue	80 tonnes

12	Received from vendor	200 tonnes @ ₹ 26
14	Refund of surplus from work order	15 tonnes @ ₹ 25
16	Issue	180 tonnes
20	Received from vendor	240 tonnes @ ₹ 25
24	Issue	300 tonnes
25	Received from vendor	320 tonnes @ ₹ 28
26	Issue	112 tonnes
27	Refund of surplus from work order	12 tonnes @ ₹ 27
28	Received from vendor	100 tonnes @ ₹ 29

On 30th stock verifier identified a shortage of 13 units

25. Electronics Ltd. Furnish the following information. It has 3 production departments A, B and C and two service departments D & E. The following are extracted from the records of the company.

Particulars	₹
Rent & Taxes	5000
General lighting	600
Indirect wages	1500
Power	1500
Depreciation on machinery	10000
Sundries	10000

The following details are available:

Particulars	Total	A	B	C	D	E
Floor area (Sq. mts.)	10000	2000	2500	3000	2000	500
Light points	60	10	15	20	10	5
Direct wages	10000	3000	2000	3000	1500	500
H.P. of machine	150	60	30	50	10	-
Value of machinery	250000	60000	80000	100000	5000	5000
Working hours	-	6226	4028	4066	-	-

The expenses of D & E are allocated as follows:

	A	B	C	D	E
D	20%	30%	40%	-	10%
E	40%	20%	30%	10%	-

Show the distribution of overheads

26. a) Define :

i) Job costing

ii) Contract costing

b) Point out the differences between job costing and contract costing.

27. A product passes through three processes. The following relate to the three processes during September 2019:

Particulars	Total	Process-1	Process-2	Process-3
Materials consumed (₹)	5625	2600	2000	1025
Labour (₹)	7330	2250	3680	1400
Production overheads (₹)	7330	-	-	-
Output (units)	-	450	340	270
Normal loss (% of Input)	-	10	20	25
Scrap value (Per unit) ₹	-	2	4	5

500 units @ ₹ 4 per unit were introduced in process 1.

Production overheads are absorbed in the ratio of labour.

Prepare Process Accounts.




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B.Com. / B.Com. (CA) Degree (Semester) Examinations, November 2019

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

GOODS AND SERVICES TAX LAW

Under CBCS – Credit 4

 Time: **3** Hours

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

1. IGST means _____
 - a) Inter-state GST
 - b) Integrated GST
 - c) Import GST
 - d) International GST
2. The amount of input tax credit available in the electronic credit ledger of the registered person on account of the Union territory tax shall first be utilized towards payment of _____
 - a) Union territory tax and the amount remaining if any, may be utilised towards payment of integrated tax
 - b) Union territory tax and the amount remaining if any, may be utilised towards payment of Central tax
 - c) Union territory tax and the amount remaining if any, may be utilised towards payment of State tax
 - d) Integrated tax and the amount remaining, if any, may be utilised towards payment of Union territory tax
3. _____ supply shall attract IGST
 - a) Intra-State
 - b) Inter-State
 - c) Intra state and inter-state
 - d) Local
4. “Import of services” means the supply of any service where-
 - a) The suppliers of services is located outside India

- b) The recipient of service is located in India
 - c) The place of supply of service is in India
 - d) All the above
5. The manner of utilizing ITC for payment of IGST is _____
- a) (i) IGST (ii) SGST (iii) CGST (iv) Cash
 - b) (i) CGST (ii) IGST (iii) SGST (iv) Cash
 - c) (i) ICGST (ii) Cash (iii) CGST (iv) SGST
 - d) (i) ICGST(ii) CGST(iii) SGST (iv) Cash
6. The amount of input tax credit available in the electronic credit ledger of the registered person on account of the Union territory tax shall first be utilized towards payment of _____
- a) Union territory tax and the amount remaining if any, may be utilised towards payment of integrated tax
 - b) Union territory tax and the amount remaining if any, may be utilised towards payment of Central tax
 - c) Union territory tax and the amount remaining if any, may be utilised towards payment of State tax
 - d) Integrated tax and the amount remaining, if any, may be utilised towards payment of Union territory tax
7. The final return shall be filed by the registered taxable person within _____
- a) 3 months of the date of cancellation
 - b) Date of order of cancellation
 - c) Later of the (a) or (b)
 - d) All of the above
8. The normal permissible Time period to upload the statement of outward supply will be _____
- a) From 11th to 15th of the next month

- b) From 1st to 10th of the next month
 - c) From 11th to 20th of the next month
 - d) From 11th to 25th of the next month
9. Refund will not be allowed in cases of:
- a) Exports made on payment of tax
 - b) Exports made without payments of tax
 - c) Inverted duty structures where tax on inputs are higher than tax on outputs
 - d) All of the above
10. If the turnover during a financial year exceeds the prescribed limit, then accounts must be get audited by
- a) Chartered Accountant
 - b) Advocates
 - c) Company Secretary
 - d) None of these

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

- 11. What is GST?
- 12. Write a note on voucher.
- 13. How to ascertain the taxable value for levy of CGST and SGST / UTGST?
- 14. How are the provision relating to time of supply relevant under GST law?
- 15. Mention the amendment of registration.
- 16. State the various products / services coming under 12% and 18% tax slabs.
- 17. What is annual return?

SECTION – C

Answer ALL Questions : (5 × 5 = 25)

18. a) Narrate the evolution and historical background of GST in India.

(OR)

b) Why GST is required?

19. a) Who is responsible to pay taxes?

(OR)

b) How do you ascertain the time of supply of services? Also mention what would be the date of payment for ascertaining the time of supply of services?

20. a) Enumerate the process and Procedures applicable to registration under GST.

(OR)

b) Examine the general provisions relating to tax invoice.

21. a) Explain the claim of input tax credit and provisional acceptance thereof.

(OR)

b) Explain the first return.

22. a) Describe the interest on delayed payment of tax.

(OR)

b) Explain the consumer welfare fund.

SECTION – D

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

23. What is dual Tax? Why dual GST is required.

24. What will be the time of supply where tax is liable to be paid under reverse charge mechanism?

25. Describe the process of cancelling and revoking the cancelled registration under GST.

26. Explain the invoice for supply of goods / services / both.

27. Enumerate the accounts and other records.




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B.Com. Degree (Semester) Examinations, November 2019

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)

1. In 1969 the Department of Defense of USA started a network called _____.
 a) TELNET b) APARNET c) INTERNET d) GOPHER
2. The communication protocol used by Internet is
 a) HTTP b) WWW c) TCP/IP d) HTML
3. _____ refers to exchange of commercial transactions over electronic media.
 a) B2B b) E-Commerce c) Internet d) www
4. Which of the following describes e-commerce?
 a) Doing business electronically b) Doing business
 c) Sale of goods d) All of the above
5. _____ is a place where the web pages reside.
 a) Remote Server b) Web server
 c) Internal Server d) External Server
6. A _____ hardware device designed to receive, analyze and move incoming packets to another network.
 a) Switch b) LAN cards c) Router d) Cable

7. In EDI, data is _____.
 a) unstructured b) formless c) structured d) shapeless
8. _____ is used to support just-in-time.
 a) Trade EDI b) Manufacturing EDI
 c) Financial EDI d) Internet EDI
9. Electronic cash is also called as _____,
 a) digital cash b) real cash c) e-wallet d) paytm
10. Credit cards used in a _____ retail application are recorded on a transaction slip and verified by the use of a signature.
 a) Conventional b) electronical c) traditional d) None

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Explain the term modem.
12. What do you mean by browser?
13. What is e-commerce?
14. What is known as E-banking?
15. What is HTTP?
16. What is digital signature?
17. What is a credit card?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Explain the uses of internet.

(OR)

- b) Why are domain names required? Explain.

19. a) List out the advantages of E-Mail.

(OR)

- b) Elucidate any two types of web browsers.

20. a) Explain any five differences between traditional commerce and E-commerce.

(OR)

- b) Write short notes on function of e-commerce.

21. a) What are the types of EDI?

(OR)

- b) Examine the types of financial EDI.

22. a) Define E-Wallet. Explain its advantages.

(OR)

- b) What is E-Cash? List out its advantages.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Enumerate the various useful services of WWW (any ten).
24. Analyse in detail about classification of E-commerce.
25. How information distributed on the internet? Explain.
26. What is EDI? List out its advantages and disadvantages.
27. Explain any five types of electronic payment system.




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B.Com. Degree (Semester) Examinations, November 2019

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 made by a subsidiary company after the date of purchase of shares by the holding company are known as
 - a) Revaluation profits
 - b) Realisation profits
 - c) Capital profits
 - d) Revenue profit
2. At the time of calculating minority interest _____ items are considered
 - a) Proportionate share of Revenue Profit
 - b) Proportionate share of Capital Profit
 - c) Paid up equity share capital of the shares subscribed by outsiders
 - d) all of the above
3. Rebate on bills discounted is:
 - a) An Accrued income
 - b) An item of income
 - c) A liability
 - d) Income received in advances
4. Overdraft facility is provided on
 - a) Saving account only
 - b) Current account only
 - c) Special account only
 - d) All of the above
5. In Life Insurance, the policy amount is payable
 - a) When the asset is damaged
 - b) After the death of the insured
 - c) After the expiry of the policy period
 - d) On death of the insured or on expiry of policy period whichever is earlier

6. Claims paid by life insurance companies is shown in
a) Schedule 1 b) Schedule 2 c) Schedule 3 d) Schedule 4
7. Premium is shown in schedule _____ in the Revenue account.
a) 4 b) 3 c) 2 d) 1
8. Which of the following risk is not covered under the General Insurance
a) Fire risk b) Marine risk c) Theft risk d) Life risk
9. Under double account system, shares forfeited account is shown in:
a) Credit side of Revenue A/c
b) Credit side of Net Revenue A/c
c) Credit side of Capital A/c
d) Liabilities side of General Balance Sheet
10. India Electricity Act was passed in _____
a) 1930 b) 1920 c) 1910 d) 1900

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define Holding company.
12. What is Post-Acquisition Profit?
13. What are the items appearing in the Schedule-15 of Profit & Loss a/c of Banking Companies?
14. Explain Schedule 12 of banking companies.
15. What is meant by insurance? State its types.
16. What is meant by reserve for unexpired risk?
17. State the meaning of Double account System.

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Consolidate the following Balance Sheet.

Liabilities	H ₹.	S ₹.	Assets	H ₹.	S ₹.
Capital Re. 10 shares	2,400	1,600	128 shares in S Ltd.	1,000	--
Creditors	--	300	Sundry assets	1,400	1,950
Profit & Loss A/c	--	50			
	2,400	1,950		2,400	1,950

On the date of acquisition, S had a debit balance of ₹ 100 on profit and loss a/c.

(OR)

b) What is meant by Minority interest? How will you calculate it?

19. a) On 31.3.2019, a bank held the following bills discounting it earlier.

Date of bill 2017	Term of bill (month)	Discounted @ % p.a.	Amount of bill
Jan-13	4	12	7,50,000
Feb-17	3	10	6,00,000
March 6	4	11	4,00,000
March 16	2	10	2,00,000

Calculate Rebate on bills discounted and also show the journal entry.

(OR)

b) Prepare P&L a/c for the year ended 31-3-2019 of New Bank Ltd from the following particulars:

Particulars	Amount	Particulars	Amount
Interest on loan	2,60,000	Discount on bills discounted	2,00,000
Interest on savings a/c	70,000	Rent and taxes	30000
Interest on cash credit	2,25,000	Commission, exchange & brokerage	8,000
Sundry charges	1000	Interest on fixed deposits	2,80,000
Payment to employees	56,000	Directors fees	14,500
Printing and advertisement	3,000	Interest on current account	45,000
Interest on overdraft	56,000	Postage and telegram	1,500

20. a) A life insurance company disclosed a fund of ₹ 9,50,000 on 31.12.2019, before taking the following in to consideration:

- a) A claim intimated but not admitted ₹ 3000.
- b) Bonus utilized in reduction of premium 90,000
- c) Interest accrued on investments ₹ 50000
- d) Outstanding premiums ₹ 2,00,000
- e) Claims covered under re-insurance 10000

Ascertain the correct balance of fund.

(OR)

b) Distinguish between Life insurance and General insurance.

21. a) From the following particulars prepare the fire insurance revenue account for 2018-19.

Particulars	Amount	Particulars	Amount
Claims paid	2,40,000	Provision for unexpired risk on 1-4-2017	2,60,000
Premium received	6,00,000	Claims unpaid on 1-4-17	20,000
Re-insurance premium	60,000	Claims unpaid on 31-3-18	35,000
Commission	1,00,000		
Expenses	1,50,000		

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

(OR)

b) From the following balances of National insurance company as on 31-3-2019. Prepare a Marine revenue account.

Particulars	Amount	Particulars	Amount
Marine fund opening	16,40,000	Premium received	21,60,000
Legal charges	2,400	Expenses of management	8,00,000
Communication	10,000	Commission earned on re-insurance ceded	1,20,000
Printing & Stationery	24,000		
Claims Paid & Outstanding	7,60,000		
Commission Paid	2,16,000		

22. a) The Indian Gas Company rebuilt and re-equipped part of their works at a cost of ₹ 5,00,000. The parts of the old work thus superseded cost ₹ 3,00,000. The capacity of the new works is double the capacity of the old. ₹ 20,000 is realized by the sale of old materials and old materials worth ₹ 10,000 are used in the construction of the new works and included in the total cost of ₹ 5,00,000 mentioned above. The costs of labour and materials are 25% higher now than when the old works were built. Journalise the above.

(OR)

b) Distinguish between double account system and single account system.

SECTION – D

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

23. Prepare a consolidated Balance sheet from the following Particulars.

Liabilities	H Ltd.,	S Ltd.,	Assets	H Ltd.,	S Ltd.,
Share capital	12,00,000	4,00,000	Fixed Assets	9,00,000	2,00,000
Profit & loss a/c	6,00,000	2,00,000	Stock	7,00,000	4,70,000
Reserve	2,00,000	1,00,000	Debtors	1,20,000	1,50,000
Creditors	1,20,000	90,000	30,000 shares in S Ltd	4,00,000	-
Bills Payable	-	30,000			
	21,20,000	8,20,000		21,20,000	8,20,000

- All the profits of S ltd have been earned since the shares were acquired by H ltd. but there was already a reserve of ₹ 50,000 as on the date.
- The bill accepted by S ltd includes ₹ 10,000 drawn in favour of H ltd.
- Fixed assets of S ltd are undervalued by ₹ 20,000.
- The stock of H ltd includes ₹ 50,000 brought from S ltd at a profit of 25% on cost to standard.

24. The following are the Trial Balance of Indian Bank Ltd., as on 31.03.2019.

Particulars	Debit	Credit
Share capital 9000 equity shares of ₹ 100 each	-	9,00,000
Fixed deposits	-	3,50,000
Savings bank accounts	-	2,50,000
Current accounts	-	6,00,000
Reserve fund	-	3,00,000

Interest and discount	-	3,00,000
Money at call and short notice	3,00,000	-
Cash on hand	3,00,000	-
Cash at bank	3,60,000	-
Investment in government securities	1,80,000	-
Loans and cash credits	13,48,200	-
Furniture less depreciation	30,000	-
Premises less depreciation	2,52,000	
Borrowing from commercial bank	-	1,20,000
Unclaimed dividends	-	36,000
Pension fund	-	90,000
Rent	-	12,000
Commission received	-	48,000
Interest on deposit and borrowing	1,80,000	-
Salaries and allowances to staff	48,000	-
Audit fess	6,000	-
Directors fees	3,000	-
Depreciation on bank's property	6,000	-
Printing and stationery	3,000	-
Non-banking assets	30,000	-
Other expenditure	1,800	-
Profit and loss a/c balance	-	42,000
Total	30,48,000	30,48,000

- Provide for bad debts ₹ 15,000
- Provide rebate on bills discounted ₹ 3000
- Acceptance on behalf of customers ₹ 4,50,000
- Bills for collection amounting to ₹ 4,20,000

Prepare Profit and Loss a/c and Balance sheet as on 31.03.2019.

25. The following are the Trial Balance of New India Life Assurance Company as on 31.3.2019.

Particulars	₹
Amount of Life Assurance fund at the beginning of the year	14,70,562
Claims by death	76,980
Claims by maturity	56,420
Premium	2,10,572
Expenses of management	19,890
Commission	26,541
Consideration for annuities granted	10,712
Interest, dividends and rents	52,461
Income tax paid on profits	3,060
Surrenders	21,860
Annuities	29,420
Bonus paid in cash	9,450
Bonus paid in reduction of premiums	2,500
Preliminary expenses balance	600
Claims admitted but not paid at the end of year	10,034
Annuities due but not paid	2,380
Paid up capital	14,00,000
Sundry fixed Assets	4,19,110
Government Securities	24,90,890

Prepare Revenue A/c and Balance Sheet for the year ended 31.03.2019 after making following adjustments.

- i) Claims covered under reinsurance ₹ 10,000.
- ii) Further Claims intimated ₹ 8,000
- iii) Further bonus utilized in reduction of premium of ₹ 1,500
- iv) Interest accrued ₹ 15,400
- v) Premium outstanding ₹ 7,400

26. From the following balance of Safety Insurance Co., Ltd., as on 31.03.2017.

Particulars	₹	Particulars	₹
Bad debts (fire)	5,000	Depreciation	35,000
Bad debts (marine)	12,000	Interest, Dividend received	14,000
Auditors' fees	1,200	Difference in exchange (Cr.)	300
Directors' fees	5,000	Misc. receipts	5,000
Share transfer fees	8,00	Profit on sale of land	60,000
Bad debts recovered	1200	Fire premium less re-insurance	6,00,000
Reserve (fire) as on 1.4.2000	2,50,000	Marine premium less re-insurance	10,80,000
Reserve (marine) as on 1.4.2000	8,20,000	Management expenses (fire)	1,45,000
Claims paid and outstanding (fire)	1,80,000	Management expenses (marine)	4,00,000
Claims paid and outstanding (marine)	3,80,000	Commission earned on re-insurance ceded (fire)	30,000
Commission paid (fire)	90,000	Commission earned on re-insurance ceded (marine)	60,000
Commission paid (Marine)	1,08,000	Survey expenses (fire)	10,000
Additional Reserve (fire) as on 1.4.2000	50,000		

In addition to the usual reserve, additional reserve in case of fire insurance is to be increased by 5% of the net premium.

27. The following are the balances on 31-03-19 in the books of the power and light company.

Particulars	Amount	Amount
Lands on 31-03-17	45,000	-
Lands expended during 2016-17	1,500	-
Machinery on 31-3-16	1,80,000	-
Machinery expended during 2016-17	1,500	-
Mains	60,000	-
cost of laying mains	15,300	-
Equity shares	-	1,64,700
Debentures	-	60,000
Sundry creditors	-	300
Depreciation fund	-	75,000
Sundry debtors for current supplied	12,000	-
Other debtors	150	-
Cash	1500	-
Cost of generation of electricity	10,500	-
Cost of distribution of electricity	1,500	-
Rent rates and taxes	1,500	-
Management expenses	3,600	-
Depreciation	6,000	-
Sale of current	-	39,000
Rent of meters	-	1,500
Interest on debentures	3,000	-
Interim dividend	6,000	-
Net revenue a/c balance on 31-3-16	-	8,550
Total	3,49,050	3,49,050

From the above trial balance, Prepare Revenue a/c, Net revenue a/c, Capital a/c and General balance sheet.




VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B.A. / B.Sc. Degree (Semester) Examinations, November 2019
 Part – IV : Non-Major Elective 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. Balance sheet is a statement of
 - a) Financial position of the organisation
 - b) Profit
 - c) Liabilities
 - d) None of these
2. Outstanding rent are shown as
 - a) An expenditure
 - b) A Liability
 - c) An asset
 - d) A contingent liability
3. Salary A/c is a
 - a) Real A/c
 - b) Personal A/c
 - c) Nominal A/c
 - d) All of these
4. Each transaction is first entered in the
 - a) Ledger
 - b) Journal
 - c) Trial balance
 - d) None of these
5. Machinery A/c is a
 - a) Real A/c
 - b) Nominal A/c
 - c) Personal A/c
 - d) None of the above
6. Any difference in Trail Balance is normally transferred to
 - a) Capital A/c
 - b) Suspense A/c
 - c) Sundry Expenses A/c
 - d) Sundry Incomes
7. Goodwill is
 - a) Fictitious asset
 - b) Intangible asset
 - c) Warning asset
 - d) Liabilities

8. Final accounts are prepared with the help of
 a) Journal entries b) Cash book
 c) Trial Balance d) all the above
9. 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
10. A Trial Balance is
 a) A Real Account b) A Nominal Account
 c) Asset Account d) None of these

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What is trial balance?
 12. What is Journal?
 13. What do you meant by Real Account?
 14. Give one example a direct expense.
 15. List out the any two fixed assets.
 16. When do you prepare a 'Manufacturing account'?
 17. What is Ledger?

SECTION – C

Answer ALL Questions :

(3 × 9 = 27)

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

	Rs
Capital	5,50,000
Sundry creditors	50,000
Debentures	2,00,000
Sundry Debtors	1,50,000

Assets	7,75,000
Cash in bank	25,000
Other liabilities	1,00,000
Profit	50,000

(OR)

- b) Prepare Trading Account of Mr. Balan for the year ending 31-12-2018 from the following information:

	Rs.
Opening Stock	80,000
Purchases	8,40,000
Wages	52,000
Sales	15,50,000
Purchase Returns	20,000
Sales Returns	2,20,000
Closing Stock	2,50,000

19. a) State the objectives of Accounting.

(OR)

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

- 2018 Sep. 1 Commenced business with cash Rs.80,000
 5 Purchased goods on credit from Balan Rs.15,000
 11 Sold goods to Shanthi on Credit Rs.90,000
 15 Cash paid to Balan Rs.20,000
 22 Cash received form Shanthi Rs.80,000.

20. a) Journalise the following transactions in the books of Mr. Krishnan

- 2018 June 1 Started business with capital Rs.50,000
 4 Bought goods for Rs.20,000
 11 Cash received from sale of goods Rs.7,000
 15 Cash deposited in Bank Rs.4,000
 30 Paid Rent Rs.2,000

(OR)

b) Difference between Journal and Ledger.

SECTION – D

Answer any TWO Questions :

(2 × 14 = 28)

21. 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.

22. Messrs. Rajkumar & Bros. is not an expert in accounting. He prepared the following trial 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
4.	Drawings		5,640	-
5.	Sundry Debtors		-	5,300
6.	Plant & Machinery		7,410	-
7.	Purchases		12,680	-
9.	Loan from Sharma		-	2,500
10.	Sundry creditors		6940	-
11.	Administration expenses		7,840	-
12.	Cash in hand		1,420	-
13.	Bills payable		1,000	-
14.	Wages		10,630	-
15.	Opening stock		-	2,640
			53,560	53,560

23. Distinction between single entry system and double entry system.

24. Journalise the following transactions in the book of Ramesh.

- Dec. 1 Ramesh started business with a capital of Rs.50,000
 2 He purchased furniture for Rs.5,000
 3 He bought goods on credit from Vinod for Rs.8,000
 14 He sold goods to Suresh for Rs. 5,000
 15 He received cash from Suresh Rs.3,000
 18 He purchased goods for cash Rs.12,000
 27 He sold goods for cash Rs.8,000
 28 He paid rent Rs.1,200
 31 He paid Vinod Rs. 3,000 on account




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B.Com. Degree (Semester) Examinations, November 2019

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

QUANTITATIVE APTITUDE

Under CBCS – Credit 2

 Time: **2 Hours**

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

1. Which one of the following is a prime number?
 a) 1 b) 2 c) 4 d) None
2. $1+2+3+4+5+ \dots + 20 = ?$
 a) 210 b) 220 c) 230 d) None
3. $7589 - ? = 4358$
 a) 4242 b) 4155 c) 1123 d) None
4. HCF of 36 and 576
 a) 26 b) 36 c) 46 d) None
5. 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
6. H.C.F. of 5^{10} , 5^{20} , 5^{25} .
 a) 5^{25} b) 5^{20} c) 5^{10} d) None
7. Find the H.C.F. of $2^3 \cdot 3^2 \cdot 5 \cdot 7^4$, $2^2 \cdot 3^5 \cdot 5^2 \cdot 7^3$, $2^3 \cdot 5^3 \cdot 7^2$.
 a) 960 b) 970 c) 980 d) None
8. Find the L.C.M 16, 24, 36 and 54
 a) 435 b) 444 c) 432 d) None
9. Find the L.C.M of 72, 108, and 2100, 24, 36 and 54
 a) 37500 b) 38500 c) 432 d) None
10. 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) None

11. The L.C.M of 3, 2.7, and 0.09 is
 a) 27 b) 0.27 c) .027 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. Convert the vulgar fractions .75
 a) $\frac{3}{4}$ b) $\frac{4}{5}$ c) $\frac{5}{6}$ d) None
14. Find the products 6.3204×100
 a) 63204 b) 63.204 c) 632.04 d) None
15. Find the value $\frac{2}{3} + \frac{4}{5} = ?$
 a) $\frac{22}{5}$ b) $\frac{23}{5}$ c) $\frac{24}{5}$ d) None
16. Find the value $14\frac{2}{17} + 29\frac{3}{17}$
 a) $41\frac{5}{17}$ b) $42\frac{5}{17}$ c) $43\frac{5}{17}$ d) None
17. $738.390 + 89.387 + 670.25 = ?$
 a) 1497.451 b) 2302.51 c) 230.251 d) None
18. $\sqrt{6084} = ?$
 a) 70 b) 75 c) 78 d) None
19. $\sqrt{36} + \sqrt{16} = ?$
 a) 22 b) 40 c) 10 d) None
20. The value of $\sqrt{10} + \sqrt{25} + \sqrt{108} + \sqrt{154} + \sqrt{225}$ is
 a) 4 b) 6 c) 8 d) None
21. Find the average of first 40 natural numbers
 a) 19.5 b) 20 c) 20.5 d) None
22. If the marks obtained by Mohan in history, Sanskrit, English are 76, 65 and 87 respectively, then his average score is
 a) 73 b) 66.2 c) 68 d) None

23. The average of the first nine prime numbers is
 a) 9 b) $11\frac{2}{9}$ c) $11\frac{1}{9}$ d) None
24. 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
25. If one-third of one-fourth of a number is 15, then three-tenth of that number is:
 a) 35 b) 45 c) 54 d) None
26. Rajeev's age after 15 years will be 5 times his age 5 years back. What is the present age of Rajeev?
 a) 10 b) 20 c) 30 d) None
27. Express $6\frac{3}{4}$ as a percent
 a) 675% b) 676% c) 677% d) None
28. Two is what percent of 50?
 a) 3% b) 4% c) 5% d) None
29. Find the missing figures: 9% of ? = 63
 a) 65 b) 68 c) 70 d) None
30. 45% of 750 – 25% of 480 = ?
 a) 216 b) 217.50 c) 236.50 d) None
31. 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
32. 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

33. Find Selling Price., when Cost price= Rs.80.40, loss = 5 %
 a) Rs.65.5 b) Rs.66.5 c) Rs.68.34 d) None
34. Find the Cost Price., when Selling price = Rs.40.60 Gain = 16%
 a) Rs. 35 b) Rs.45 c) Rs.46 d) None
35. Divide Rs.2324 among A,B,C in the ratio 70:56:40
 a) 980:784:560 b) 490:280:392 c) 392:490:280 d) None
36. Divide Rs.672 In the ratio 5: 3
 a) 255:255 b) 253 : 392 c) 420 : 252 d) None
37. X, Y and Z started a business by investing Rs.120000, Rs.135000 and Rs.150000 respectively. Find the share of each, out of annual profit of Rs.56700.
 a) 4 : 5 : 6 b) 8 : 9 : 10 c) 8 : 10 : 12 d) None
38. A, B and C start a business each investing Rs.20000. After 5 months A withdrew Rs.5000, B withdraw Rs.4000 and C invests Rs.6000 more. At the end of the year, a total profit of Rs.69900 was recorded. Find the share of B
 a) Rs.21200 b) Rs.20550 c) Rs.20500 d) None
39. 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 Rs. 855, the total profit is:
 a) Rs.1425 b) Rs.1500 c) Rs.1537.50 d) None
40. 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
41. 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) 40/9 days b) 400/9 days c) 40/10 days d) None

42. 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) $\frac{1}{6}$ b) $\frac{1}{9}$ c) $\frac{2}{5}$ d) None
43. 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
44. A car moves at the speed of 80 km/hr. What is the speed of the car in metres per second?
 a) 8 m/sec b) $20 \frac{1}{9}$ c) $22 \frac{2}{9}$ d) None
45. 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
46. A person crosses a 600 m long street in 5 minutes. What is his speed in km per hour?
 a) 3.6 b) 7.2 c) 8.4 d) None
47. Pipes A and B can fill a tank in 5 and 6 hours respectively. Pipe C can empty it in 12 hours. If all the three pipes are opened together, then the tank will be filled in:
 a) $\frac{15}{60}$ b) $\frac{16}{60}$ c) $\frac{17}{60}$ d) None
48. 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
49. 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

50. A train running at the speed of 60 km/hr crosses a pole in 9 seconds. What is the length of the train?
a) 150 metres b) 160 metres c) 170 metres d) None
51. A train 125 m long passes a man, running at 5 km/hr in the same direction in which the train is going, in 10 seconds. The speed of the train is:
a) 50 km/hr b) 52 km/hr c) 55 km/hr d) None
52. A train passes a station platform in 36 seconds and a man standing on the platform in 20 seconds. If the speed of the train is 54 km/hr, what is the length of the platform?
a) 120 metres b) 240 metres c) 300 metres d) None
53. A boat can travel with a speed of 13 km/hr in still water. If the speed of the stream is 4 km/hr, find the time taken by the boat to go 68 km downstream
a) 2 hrs b) 3 hrs c) 4 hrs d) None
54. A motorboat, whose speed in 15 km/hr in still water goes 30 km downstream and comes back in a total of 4 hours 30 minutes. The speed of the stream (in km/hr) is:
a) 5 b) 6 c) 7 d) None
55. A vessel is filled with liquid, 3 parts of which are water and 5 parts syrup. How much of the mixture must be drawn off and replaced with water so that the mixture may be half water and half syrup?
a) 1/3 b) 1/4 c) 1/5 d) None
56. Tea worth Rs.126 per kg and Rs.135 per kg are mixed with a third variety in the ratio 1 : 1 : 2 If the mixture is worth Rs. 153 per kg, the price of the third variety per kg will be:
a) 175.50 b) 185.50 c) 195.50 d) None
57. 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

58. 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
59. A sum of money at simple interest amounts to Rs.815 in 3 years and to Rs.854 in 4 years. The sum is:
a) Rs.650 b) Rs.690 c) Rs.698 d) None
60. Mr. Thomas invested an amount of Rs.13,900 divided in two different schemes A and B at the simple interest rate of 14% p.a. and 11% p.a. respectively. If the total amount of simple interest earned in 2 years be Rs.3508, what was the amount invested in Scheme B?
a) Rs.6400 b) Rs.6500 c) Rs.7200 d) None
61. Find compound interest on Rs. 7500 at 4% per annum for 2 years, compounded annully.
a) 8112 b) 8115 c) 8105 d) None
62. What will be the compound interest on a sum of Rs.25000 after 3 years at the rate of 12 % p.a?
a) Rs.9000.30 b) Rs.9720 c) Rs.10483.20 d) None
63. A bank offers 5% compound interest calculated on half-yearly basis. A customer deposits Rs.1600 each on 1st January and 1st July of a year. At the end of the year, the amount he would have gained by way of interest is:
a) Rs.120 b) Rs.121 c) Rs.122 d) None
64. The difference between simple and compound interests compounded annually on a certain sum of money for 2 years at 4% per annum is Re.1. The sum (in Rs.) is:
a) 625 b) 630 c) 640 d) None
65. January 1, 2007 was Monday. What day of the week lies on Jan.1, 2008?
a) Monday b) Tuesday c) Wednesday d) None

66. 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
67. 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
68. 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
69. Find the cost of: Rs.7200, 8% stock at 90
a) Rs.6500 b) Rs.6490 c) Rs. 6480 d) None
70. The banker's discount on a bill due 4 months hence at 15% is Rs.420. The true discount is
a) Rs.400 b) Rs.360 c) Rs.380 d) None
71. The true discount on Rs. 2562 due 4 months hence is Rs. 122. The rate percent is:
a) 13% b) 14 % c) 15% d) None
72. Find the odd man out : 41, 43, 47, 53, 61, 71, 73, 81
a) 61 b) 71 c) 81 d) None
73. Find the odd man out :16, 25, 36, 72, 144, 196, 225
a) 36 b) 72 c) 196 d) None
74. Find the odd man out: 8, 27, 64, 100, 125, 216, and 343
a) 27 b) 64 c) 100 d) None
75. The ratio between the length and the breadth of a rectangular park is 3 : 2. If a man cycling along the boundary of the park at the speed of 12 km/hr completes one round in 8 minutes, then the area of the park (in sq. m) is :
a) 15260 b) 15360 c) 15460 d) None




VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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[Affiliated to Madurai Kamaraj University]

B.Com. Degree (Semester) Examinations, November 2019

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

BUSINESS MATHEMATICS

Under CBCS – Credit 2

 Time: **2 Hours**

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

- How many subsets can be formed from the set {5, 7, 3}
 - 6
 - 8
 - 10
 - 12
- If {15, 21, 24, 27, 29, 30}, $P \cap Q = \{24\}$ and $P = \{15, 21, 24, 27\}$ then $Q =$
 - {24,29,30}
 - {27,29,30}
 - {24,27,29,30}
 - {24,27,30}
- A Set consisting of just one element is called?
 - Null set
 - Single ton set
 - Finite set
 - Super set
- How many 3-digit numbers can be formed from the digits 2, 3, 5, 6, 7 and 9 which are divisible by 5 and none of the digits is repeated?
 - 5
 - 10
 - 15
 - 20
- In how many ways can a group of 5 men and 2 women be made out of a total of 7, men and 3 women?
 - 63
 - 90
 - 126
 - 45
- The number of straight lines that can be drawn out of 12 points of which 8 are collinear is
 - 39
 - 29
 - 49
 - 59
- In a simultaneous throw of two coins, the probability of getting at least one head is
 - $\frac{1}{2}$
 - $\frac{1}{3}$
 - $\frac{2}{3}$
 - $\frac{3}{4}$

8. In a single throw of a die, what is the probability of getting a number greater than 4?

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

9. One card is drawn at random from a pack of 52 cards. What is the probability that the card drawn is a face card?

- a) $1/13$ b) $4/13$ c) $1/4$ d) $9/52$

10. A card is drawn from a pack of 52 cards. The probability of getting a queen of club or a king of heart is

- a) $1/13$ b) $2/13$ c) $1/26$ d) $1/52$

SECTION – B

Answer any FIVE Questions :

$(5 \times 2 = 10)$

11. Distinguish between the Equal and Equivalent set. With examples.
12. What is meant by Difference of sets?
13. State the meaning of Sequence?
14. Mentioned the meaning of Arithmetic Series.
15. State the meaning of probability.
16. What is random experiment? With examples.
17. Write a formula of probability?

SECTION – C

Answer ALL Questions :

$(3 \times 9 = 27)$

18. a) In a class of 100 students 40 play Cricket and 32 play Basket-ball. If 20 play both the games. Find the following
- i) How many plays exactly one?
 - ii) How many plays neither?
 - iii) How many do not play Cricket?

(OR)

b) To verify the DeMorgan's laws on difference of sets.

19. a) Explain the various types of Laws of Indices.

(OR)

b) Find the two numbers, If Arithmetic mean and Geometric mean of two positive real numbers are 20 and 16, respectively.

20. a) In how many ways 3 mathematics books, 4 history books,

3 chemistry books and 2 biology books can be arranged on a shelf so that all books of the same subjects are together.

(OR)

b) From a pack of 52 cards, two cards are drawn together at random.

What is the probability of both the cards being kings?

SECTION – D

Answer any TWO Questions :

$(2 \times 14 = 28)$

21. Out of 440 boys in a Class Room, 112 played Cricket, 120 played Hockey and 168 played Basketball of the total 32 played both Basketball and Hockey; 40 played Cricket and Basket and 20 played Cricket and Hockey; 12 played all the three games. How many did not play any of the games and How many played only one game?
22. What will be the 6th number of the sequence if the 5th term is 12 and the 7th term is 24 and the 8th term is 9?
23. If the number of signals that can be sent by 6 flags of different colours taking one or more at a time.
24. Mentions Four persons are chosen at random from a group of 3 men, 2 women and 4 children. The chance that exactly 2 of them are children, is?





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B.Com. / B.Com. (CA) Degree (Semester) Examinations, November 2019

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

BUSINESS HINDI – I

Under CBCS – Credit 4

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

1. 'उन्नति' के लिए उल्टे अर्थ वाले शब्द क्या है?

- a) मरण b) अपमानित c) अवनति d) पराया

2. 'पत्र' का अर्थ अंग्रेजी में क्या है?

- a) Letter b) Paper c) Book d) Note

3. 'लकड़ी' के लिए अंग्रेजी में क्या है?

- a) Copper b) Iron c) Wood d) Gold

4. 'चार' के लिए अंग्रेजी में क्या है?

- a) Eight b) Four c) Six d) Twelve

5. 'बादशाह' का Gender क्या है?

- a) बेटी b) बहन c) बेगम d) दूल्हे

6. 'प्रभाग' के लिए अंग्रेजी में क्या है?

- a) Zone b) Area c) Division d) Map

7. 'सास' का gender क्या है?

- a) ससुर b) माता c) औरत d) आदमी

8. 'Lesson' के लिए Hindi में क्या है?

- a) पदय b) नाटक c) उपन्यास d) पाठ

9. मेज़ _____ कलम है ?

- a) पर b) मैं c) को d) का

10. ए, बी, सी, डी आदि कई _____ है।

- a) आलू b) विटामिन c) मलाई d) मक्खन

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Change the Gender :

- a) सेवक b) दास c) मोर d) पुत्र

12. Write in English :

- a) सोमवार b) मंगलवार c) गुरुवार d) शनिवार

13. Write the Meanings in Tamil or English :

- a) आभूषण b) विदेश c) शासन d) खून

14. Write the Opposites :

- a) देना b) पुराना c) बडा d) ज्यादा

15. Write the equivalent words in English :

- a) लेखा परीक्षा b) वाणिज्य c) निर्यात d) बीजक

16. Write in English :

- a) प्रिय महोदय b) मान्यवर c) विष्वासपात्र d) सधन्यवाद

17. Translate into English or Tamil :

- a) तुम वहाँ बैठो। b) तुम क्या करते हो?
c) नौकर सामान लाएगा। d) हम स्टेप्न गये।

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Name the months in a year (in Hindi) महीनों का नाम लिखिए।

(OR)

b) Fill in the blanks with suitable case-endings :

- i) बंदर केला बहुत पसन्द है।
ii) तुम कहाँ आ रहे हो?
iii) यह घर लता है।
iv) घड़ी दीवार है।
v) कलम स्याही नहीं है।

19. a) Fill in the blanks :

- i) मकान बनानेवाले को कहते हैं।
ii) पूरब में की खाड़ी है।
iii) राजीव गाँधी को की उपाधि दी गई।
iv) रत्नाकर के शरीर पर लगी।
v) दाँत के निकलते समय होती है।

(OR)

b) Match the following :

- | | | |
|---------------------------|-----|---------------------------|
| i) जलाहे | ... | लकड़ी की चीजें बनाते हैं। |
| ii) बढई | ... | प्रियंका है। |
| iii) राजीव के पिता का नाम | ... | कपडा बुनते हैं। |
| iv) राजीव का विवाह | ... | फिरोज गाँधी है। |
| v) राजीव की बेटी का नाम | ... | सोनिया से हुआ। |

20. a) Explain in English or Tamil

जिसने सारा जगत् बनाया,
उसी ने उसमें प्राण जगाया।
उसका ही गुण गाएँ हम,
उसी को शीष नवाएँ हम।

(OR)

b) Explain in English or Tamil

थककर कभी न सोता झरना
प्यास सभी की हरता झरना।
गीत प्रेम के गाता झरना।
अपनी खुशी लुटाता झरना।।

21.a) Write the equivalent words in Hindi :

i) Acceptance ii) Annual iii) Capital iv) Centre v) Director

(OR)

b) Write the equivalent words in Hindi :

i) Accountant ii) Applicant iii) Certificate iv) Cheque v) Enquiry

22.a) Read the following passage and answer the questions :

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।

i) कुत्ता कहाँ जा रहा था?

ii) कुत्ता ने पुल पर से जाते समय कहाँ देखा?

iii) नदी का पानी कैसा था?

iv) पानी में क्या दिखाई पड़ी?

v) कुत्ते ने अपनी परछाई को क्या समझा?

(OR)

b) Read the following passage and answer the questions :

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 खेल रहा था। लडका नीले रंग की कमीज में सुन्दर लगता था।

i) मुरगी के कितने बच्चे थे?

ii) एक दिन चुनमुन कहाँ निकला?

iii) वहाँ कौन खेल रहा था?

iv) लडका किस रंग की कमीज पहना था?

v) लडका कैसे लगता था?

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Write the number names in Hindi : 16 to 25

24. Write the answers in a Sentence :

- i) हमें किन-किन चीजों की जरूरत हैं?
- ii) आभूषण बनानेवाले को क्या कहते हैं?
- iii) कन्याकुमारी भारत के किस छोर पर है?
- iv) राजीव गाँधी की प्रारंभिक शिक्षा कहाँ हुई?
- v) किसकी संगति से रत्नाकर महात्मा बना?

25. Write an application letter to The Editor, The Hindu for the post of Accountant.

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

26. Write a short note on the Poem "सीखो"

27.. Translate into Hindi :

i) Bring a pen.

பேனாவைக் கொண்டு வா.

ii) The farmer works in the field.

உழவன் வயலில் வேலை செய்கிறான்.

iii) Kamala is playing on the Veena.

கமலா வீணை வாசித்துக் கொண்டிருக்கிறாள்.

iv) She will go to Delhi.

அவள் தில்லிக்குப் போவாள்.

v) I climbed the mountain.

நான் மலை மேல் ஏறினேன்.

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