


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

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

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

FINANCIAL ACCOUNTING - I

Under CBCS – Credit 4

 Time: **3** Hours

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

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

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

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

(OR)

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

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

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

10. Income and Expenditure account shows _____ or _____.

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11.a)

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

(OR)

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

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

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

(OR)

b) Rectify the following errors:

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

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

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

(OR)

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

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

14.a) What are the causes of depreciation?

(OR)

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

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

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

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

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

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

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


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

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

BUSINESS CORRESPONDENCE AND OFFICE METHODS

Under CBCS – Credit 4

 Time: **3** Hours

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

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

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

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

(OR)

b) Describe the different parts of a letter.

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

(OR)

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

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

(OR)

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

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

(OR)

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

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

(OR)

b) Distinguish between centralized and decentralized filing.

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

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

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

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

19. Describe the necessity for various types of equipments.

20. Discuss the various methods of filing.


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

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

PROGRAMMING IN C

Under CBCS – Credit 4

 Time: **3 Hours**

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

- The heart of computer is
 - Memory
 - CPU
 - I/O device
 - control unit
- Which removable storage media is most commonly used now?
 - CD
 - Floppy
 - Pen Drive
 - Hard Disk
- Which operator is conditional operator?
 - =
 - ==
 - ?/
 - %
- Which statement unconditionally transfer the program control from one place to another
 - break
 - continue
 - goto
 - exit
- Which of the following is address operator?
 - &
 - *
 - **
 - >*
- The default return type of function is
 - int
 - float
 - char
 - long
- _____ is a collection of elements of different type having different location for all its members.
 - structure
 - union
 - array
 - data type
- The operator used to access member of structure _____.
 - . (dot)
 - *
 - &
 - ||
- Which storage class is default?
 - static
 - auto
 - register
 - extern
- The range of string index is _____.
 - 1 to size
 - 0 to size
 - 0 to size – 1
 - 1 to size – 1

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

- 11.a) Discuss basic components of computer.

(OR)

- b) Describe any two storage devices.

- 12.a) Explain relational and logical operations.

(OR)

- b) Write a C program to find the biggest among three numbers using if statement.

- 13.a) Explain the concept of arrays with its types.

(OR)

- b) What is function? How to define and access it?

- 14.a) How to copy and compute structure variables?

(OR)

- b) How to pass structure to function? Explain.

- 15.a) Explain various storage classes.

(OR)

- b) Describe about C Preprocessor.

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

16. Explain the types of computers.

17. Explain While and Do..While statements.

18. Write a program to find the multiplication of two matrices.

19. Explain the concept of structures with suitable example program.

20. Explain any five string functions.





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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

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

Affiliated to Madurai Kamaraj University

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

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

PC SOFTWARE

Under CBCS – Credit 2

Time: 2 Hours

Maximum Marks: 75

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

- To apply center alignment to a paragraph we can press
a) Ctrl + S b) Ctrl + C c) Ctrl + C + A d) Ctrl + E
- Borders can be applied to
a) Cells b) Paragraph c) Text d) All of above
- Which of the following is not a basic step in creating a worksheet?
a) Save the workbook b) Modify the worksheet c) Enter text and data d) Copy the worksheet
- Hyperlinks cannot be
a) Special shapes like stars and banners b) Drawing objects like rectangles ovals
c) Pictures d) All can be hyperlinks
- Which file format can be added to a PowerPoint show?
a) .jpg b) .giv c) .wav d) All of the above
- Define the term computer.
- What are the classifications of a computer?
- What is the Icon for line spacing?
- What is spreadsheet?
- How to insert in a table?

SECTION – B

Answer ALL Questions:

(4 × 10 = 40)

- a) Briefly explain any ten icons appear on the screen in MS Word? (OR)
b) Describe the components of computer.
- a) How to add two numbers in MS Excel? (OR)
b) What are the uses of MS Excel?
- a) How to add, edit and delete tables in Spreadsheet? (OR)
b) What is meant by filter? Explain.
- a) How to create a presentation? (OR)
b) What is animation effects? Give some examples.

SECTION – C

Answer Any TWO Questions:

(2 × 12½ = 25)

- Explain Text formatting options in MS Word.
- Explain the uses of functions and charts in MS Excel.
- Write steps to add image audio, video and animation in slides.





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

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

BUSINESS HINDI – I

Under CBCS – Credit 4

Time: **3 Hours**

Max. Marks: **75**

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

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

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

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

XIII. Read the following passage and answer the Questions :

(5 x 1 = 5)

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

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

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

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

II. Match the following :

(5 x ½ = 2½)

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

III. Write the meanings in TAMIL or ENGLISH for

any five of the following :

(5 x ½ = 2½)

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

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

- 1) 7 2) 9¾ 3) 20 4) 31¼ 5) 2½

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(OR)

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

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

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

Prepare his statement of Affairs and Deficiency Account

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

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

ADVANCED ACCOUNTING

Under CBCS – Credit 4

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

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

- 12.a) What is dissolution of a partnership firm? What are its methods?

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

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

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

- b) From the following details of a businessman who sells goods of small value at cost plus 50%, prepare Hire Purchase Trading A/c.

They agreed to take "D" into partnership and give him 1/8 share of the profits on the following conditions.

- i) "D" to bring in Rs. 16,000 as his capital
- ii) The furniture to be written down by Rs. 920
- iii) The stock to be depreciated by 10%
- iv) A reserve of Rs. 1,320 to be made of outstanding expenses
- v) That the value of land and buildings to be written up to Rs. 65,100.
- vi) That the goodwill of the firm to be valued at Rs. 8,820.
- vii) Open the ledger accounts in the books of firm on the admission of the new partner –D. Also prepare the new firm's Balance Sheet

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

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

INCOME TAX LAW & PRACTICE – I

Under CBCS – Credit 4

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

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

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

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

(OR)

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

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

(OR)

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

13. a) Explain the following terms:

- i) Foreign income ii) Indian income

(OR)

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

Salary Rs.1,48,000

Bonus Rs.12,000

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

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

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

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

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

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

(OR)

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

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

Rs.

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

(OR)

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

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

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

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

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

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

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

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

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

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

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

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

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

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

Compute his income for the previous year 2014 – 15.

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

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

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

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





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Affiliated to Madurai Kamaraj University

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

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

INTERNET APPLICATIONS

Under CBCS – Credit 2

Time: 2 Hours

Maximum Marks: 75

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

- HTTP is _____ protocol.
a) Application layer b) Transport layer c) Network layer d) None of the mentioned
- The total number of class of IP address are
a) 3 b) 4 c) 5 d) 9
- URL stands for
a) Unique Reference label b) Uniform Reference label
c) Uniform Resource locator d) Unique Resource locator
- What does on TCP _____?
a) Transfer Control Protocol b) Transfer commend Protocol
c) Transmission Control Protocol d) None of these
- What is a web browser?
a) A program that can display a web page b) A program used to view html documents
c) It enables user to access the resources of internet d) All of the mentioned
- What is Internet?
- Define Computer.
- What is meant by FTP?
- Give any five most popular Web Browsers.
- Define E-mail?

SECTION – B

Answer ALL Questions:

(4 × 10 = 40)

- a) What is meant by E-mail? And give importance of E-mail? (OR)
b) Write short note on browser. And what are the functions of web browsers?
- a) Explain the sending and receiving the E-mail. (OR)
b) Define Web Navigation. And what are the Types of Web Navigation?
- a) How to create an E-mail address? (OR)
b) Explain the world is your class room.
- a) Explain various types of Internet connections. (OR)
b) Explain the procedure for apply Online Reservation.

SECTION – C

Answer Any TWO Questions:

(2 × 12½ = 25)

- Explain the features of Internet Explorer 9.
- How does the Internet for entertainment, travel and more?
- What are the merits and demerits of E-mail?




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

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

DATA BASE MANAGEMENT SYSTEM

Under CBCS – Credit 4

 Time: **3 Hours**

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

1. _____ are processed through models to create information.
a) data b) quality c) text d) none
2. _____ is nothing but refined data.
a) data b) information c) images d) text
3. A _____ file is a collection of bytes stored as an individual entity.
a) file b) instance c) attribute d) instance
4. _____ requires extra procedures to create indexes.
a) record creation b) file creation
c) record deletion d) record addition
5. SDLC stands for _____.
a) software drive life cycle b) software development life cycle
c) both d) none
6. DDLC stands for _____.
a) database development life cycle b) database derived life cycle
c) database delivered life cycle d) none
7. A _____ is a collection of data designed to be used by different people.
a) data base b) user c) both d) none
8. The _____ model represents a global view of the data.
a) physical b) conceptual c) external d) logical

9. A key uniquely identifies a _____ in a table.

- a) primary b) form c) row d) column

10. _____ is the process of building database structure to store data.

- a) normalization b) BCNF c) both d) none

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

11. a) Explain quality of information. **(OR)**
b) Explain optical disk.
12. a) Discuss about Hashing. **(OR)**
b) Discuss about Indexing.
13. a) Write a detail about SDLC. **(OR)**
b) Write in detail about DDLC.
14. a) Explain structural constraints. **(OR)**
b) Explain Type constraints.
15. a) Explain first normal form. **(OR)**
b) Explain second normal form.

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

16. Write in detail about secondary storage devices.
17. Discuss about sequential file organization.
18. Explain Codd's rule.
19. Explain E – R modelling.
20. Explain relational algebraic operations.



SECTION – C

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

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

Year 2015

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

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

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

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

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

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

04CT51 / 11CT51



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

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

COST ACCOUNTING

Under CBCS – Credit 5

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions : (10 × 1 = 10)

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

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

11.a) Explain the various elements of cost?

(OR)

b) Prepare cost sheet from the following particulars.

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

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

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

(OR)

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

Standard time allowed – 4 units per hour

Simple time rate was Rs.40 per hour

Differentials to be applied:

75% of piece rate when below standard

125% of piece rate when above standard.

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

X	25 units
Y	42 units

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

(OR)

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

Following further details are available:

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

Prepare a statement showing profit as per cost accounts.

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

(OR)

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

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

Prepare a contract account.

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

(OR)

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

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

Normal wastage 10% of input

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

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

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

Prepare the contract account.

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

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

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


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

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

INDIRECT TAX LAWS

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: 75

SECTION – A
Answer ALL Questions :

(10 × 1 = 10)

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

SECTION – B
Answer ALL Questions :

(5 × 7 = 35)

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

SECTION – C
Answer any THREE Questions :

(3 × 10 = 30)

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



14. The Average age of a class of 22 students is 21 years. The average increased by 1 when the teacher's age also included. What is the age of the teacher?
a) 48 b) 45 c) 43 d) 44
 15. A father said to his son, "I was as old as you are at the present at the time of your birth". If the father's age is 38 years now, what was the son's age five years back?
a) 20 years b) 18 years c) 14 years d) 22 years
 16. Warehouse rent is a part of
a) prime cost b) works cost c) selling overhead d) factory overhead
 17. Labour turnover is
a) productivity of labour b) efficiency of labour c) change in labour force d) none of these
 18. Time study is for
a) measurement of work b) fixation of standard time
c) ascertainment of actual hours d) none of these
 19. Ideal time is
a) time spent by workers in factory b) time spent by workers of their work
c) time spent by workers on their jobs d) nota
 20. Factory overhead is also termed as
a) Sundry overhead b) Extra overhead c) Works overhead d) None of these
 21. Primary packing is a part of
a) Distribution overhead b) Selling overhead c) Factory overhead d) prime cost
 22. Recreation expenses in factory are apportioned on the basis of
a) material cost b) wages c) prime cost d) number of employee
 23. Transfer to Capital Redemption Reserve A/C is not allowed from:
a) P&L A/C b) Debenture Redemption fund
c) Workmen's Accident fund d) Profit prior to Incorporation
 24. Which section of the Companies Act, 1956 Provides for the issue and Redemption of Preference shares :
a) Section 80 b) Section 78 c) Section 199 d) Section 76
 25. Debenture holders are the :
a) Customer of the Company b) Creditors of the Company
c) Owner of the Company d) NOTA
 26. Interest on Debentures is normally payable :
a) Half yearly b) Quarterly c) Annually d) Monthly
 27. Super profit is the difference between :
a) Capital employed and Average Capital employed b) Average Profit and Normal Profit
c) Current year Profit and last year Profit d) NOTA
 28. Gain on Sale of Fixed assets is shown in the statement of P&L as :
a) Other Incomes b) Revenue from operations c) Any of the above d) NOTA
 29. Share allotment is a :
a) Personal A/C b) Real A/C c) Impersonal A/C d) Nominal A/C
 30. Discount on issue of shares account is shown on:
a) Assets side of Balance sheet b) Liabilities side of Balance sheet
c) Debit side of P&L A/C d) Credit side of P&L A/C
 31. Each transaction is first entered in the
a) Ledger b) Journal c) Trial balance d) Trading a/c

32. Which Indian-origin personality has been appointed as the head of International Society for Blood Transfusion (ISBT)?
 a) Abhishek Krishnan b) Ravi Reddy c) Kaduvakulam Antony d) Balachandran Chullickadu
33. Which Indian-American author has been selected for 2015 National Humanities Medal?
 a) Abraham Verghese b) James Gross c) Priyanka Chernow d) Milan Wilkerson
34. The Indira Gandhi Krishi Vishwavidyalaya (IGKV) is located in which state of India?
 a) Rajasthan b) Madhya Pradesh c) Uttar Pradesh d) Chhattisgarh
35. The book “Shanti ki Talaash mein Zindagi” has been authored by whom?
 a) Radhika Nagrath b) Pranav Pandya c) Nitin Bora d) Malini Chopra
36. Which bank has tied up with Banaras Hindu University (BHU) for banking courses?
 a) SBI Bank b) Axis Bank c) ICICI Bank d) NABARD
37. Ramkumar Ramanathan is associated with which sports?
 a) Cricket b) Football c) Hockey d) Tennis
38. Which mobile company has signed MoU with Haryana government to set up its mobile manufacturing hub?
 a) Xiaomi b) Samsung c) Gionee d) LG
39. Who has become the brand ambassador of Uttar Pradesh’s Samajwadi Kisan Beema Yojana (SKBY)?
 a) Salman Khan b) Nawazuddin Siddiqui c) Irfan Khan d) Vidya Balan
40. Who is leading the Indian delegation at the 2016 Non Aligned Movement (NAM) summit?
 a) Narendra Modi b) Hamid Ansari c) Arun Jaitley d) Pranab Mukherjee
41. What is the theme of 2016 International Day for the Preservation of the Ozone Layer?
 a) Ozone: the mission to protect world b) Preserve Ozone Layer
 c) Ozone and climate: restored by a world united d) Ozone Layer Protection: the mission goes on
42. Which committee has recently submitted its report to tackle the shortage of pulses?
 a) TVSN Prasad committee b) Arvind Subramanian committee
 c) Madhukar Gupta committee d) Shailesh Nagar committee
43. Which team has won the 2016 Duleep Trophy Cricket tournament?
 a) India Black b) India Blue c) India Green d) India Red
44. What is the theme of the 2016 United Nations’ International Democracy Day?
 a) Public participation for democracy b) Engaging youth on democracy
 c) Democracy and the 2030 Agenda for Sustainable Development d) Space for Civil Society
45. The 2016 Non Aligned Movement (NAM) will be held in which country?
 a) Iran b) Venezuela c) Afghanistan d) Russia
46. Who has been sworn-in as the new Governor of Arunachal Pradesh?
 a) Ram Nath Kovind b) Banwarilal Purohit c) Jyoti Prasad Rajkhowa d) V. Shanmuganathan
47. Who has been chosen for the mascot of Swachh Bharat Abhiyan?
 a) Parvati Bai b) Dhuli Bai c) Madan Kavar d) Kunwar Bai
48. In a post-office, stamps of three different denominations of Rs 7, Rs 8, Rs 10 are available. The exact amount for which one cannot buy stamps is
 a) 19 b) 20 c) 23 d) 29
49. In certain coding method, the word QUESTION is encoded as DOMESTIC. In this coding, what is the code word for the word RESPONSE?
 a) OMESUCEM b) OMESICSM c) OMESICEM d) OMESISCM
50. If the series 4,5,8,13,14,17,22,..... is continued in the same pattern, which one of the following is not a term of this series?
 a) 31 b) 32 c) 33 d) 35

51. Complete the series BB, FE, II, ML, PP:by choosing one of the following option given :
 a) TS b) ST c) RS d) SR
52. A man started walking from his house towards south. After walking 6 km, he turned to his left walked 5 Km after. Then he walked further 3 km after turning left. He then turned to his left and continued his walk for 9 km. How far is he away from his house?
 a) 3 km b) 4 km c) 5 km d) 6 km

Read the following table and answer question no 18-22 based on table

Year	Government Canals	Private Canals	Tanks	Tube wells and other wells	Other sources	Total
1997-98	17117	211	2593	32090	3102	55173
1998-99	17093	212	2792	33988	3326	57411
1999-00	16842	194	2535	34623	2915	57109
2000-01	15748	203	2449	33796	2880	55076
2001-02	15031	209	2179	34906	4347	56672
2002-03	13863	206	1802	34250	3657	53778
2003-04	14444	206	1908	35779	4281	56618
2004-05	14696	206	1727	34785	7453	58867
2005-06	15268	207	2034	35372	7314	60196

53. Which of the following sources of Irrigation has registered the largest percentage of decline in Net area under irrigation during 1997-98 and 2005-06?
 a) Government Canals b) Private Canals c) Tanks d) Other Sources
54. Find out the source of irrigation that has registered the maximum improvement in terms of percentage of Net irrigated area during 2002-03 and 2003-04.
 a) Government Canals b) Tanks c) Tube Wells and other wells d) Other Sources
55. In which of the following years, Net irrigation by tanks increased at the highest rate?
 a) 1998 – 99 b) 2000 – 01 c) 2003 – 04 d) 2005 – 06
56. Identify the source of irrigation that has recorded the maximum incidence of negative growth in terms of Net irrigated area during the years given in the table.
 a) Government Canals b) Private Canals c) Tube Wells and other wells d) Other sources
57. In which of the following years, share of the tube wells and other wells in the total net irrigated area was the highest?
 a) 1998 – 99 b) 2000 – 01 c) 2002 – 03 d) 2004 – 05

At this stage of civilisation, when many nations are brought in to close and vital contact for good and evil, it is essential, as never before, that their gross ignorance of one another should be diminished, that they should begin to understand a little of one another's historical experience and resulting mentality. It is the fault of the English to expect the people of other countries to react as they do, to political and international situations. Our genuine goodwill and good intentions are often brought to nothing, because we expect other people to be like us. This would be corrected if we knew the history, not necessarily in detail but in broad outlines, of the social and political conditions which have given to each nation its present character.

58. According to the author of 'Mentality' of a nation is mainly product of its _____.
 a) present character b) international position c) politics d) history
59. The character of a nation is the result of its _____.
 a) gross ignorance b) cultural heritage c) socio-political conditions d) mentality
60. The need for a greater understanding between nations _____.
 a) is more today than ever before b) was always there
 c) is no longer there d) will always be there
61. Englishmen like others to react to political situations like _____.
 a) others b) us c) themselves d) each others
62. According to the author his countrymen should _____.
 a) read the story of other nations b) not react to other actions
 c) have a better understanding of other nations d) have vital contacts with other nations
63. Which country is hosting the 2016 Track Asia Cup cycling competition?
 a) China b) India c) Bhutan d) Sri Lanka
64. The book "His Bloody Project" has been authored by whom?
 a) Paul Beatty b) Graeme Macrae Burnet c) Roger Brunyate d) James Robertson
65. Which state tourism department will host the 2016 Vintage Bike and Car Festival?
 a) Kerala b) Goa c) Tamil Nadu d) Assam
66. Which Indian-origin scientist has won the 2016 Lemelson-MIT Prize?
 a) Mandeep Kaur b) Kirti Singh c) Ramesh Raskar d) Varsha Patil
67. On which date the National Hindi Divas is celebrated in India?
 a) September 15 b) September 14 c) September 16 d) September 13
68. Devendra Jhajharia, who has won gold at the 2016 Rio Paralympics, is associated with which sports?
 a) Shot Put b) Javelin throw c) Archery d) Sprint
69. 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) 122 d) 123
70. 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) 650
71. There is 60% increase in an amount in 6 years at simple interest. What will be the compound interest of Rs. 12,000 after 3 years at the same rate?
 a) Rs.2160 b) Rs.3120 c) 3972 d) 6240
72. What is the difference between the compound interests on Rs. 5000 for 1½ years at 4% per annum compounded yearly and half-yearly?
 a) Rs. 2.04 b) Rs.3.06 c) Rs.4.80 d) Rs.8.30
73. The compound interest on Rs. 30,000 at 7% per annum is Rs. 4347. The period (in years) is:
 a) 2 b) 2½ c) 3 d) 4
74. Long term capital gain on sale of unlisted share are
 a) taxable b) exempted c) none of these
75. Deduction u/s 80U is allowed to
 a) all assessee b) handicapped assessee c) member of HUF d) none of these.





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

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

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

WEB DESIGNING

Under CBCS – Credit 5

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(10 × 1 = 10)

- HTML stands for _____.
a) Hyper Text Max Language b) Hyper Text Min Language
c) Hyper Text Markup Language d) None
- WWW Stands for _____.
a) World Wide Web b) World World Web
c) Wide World Web d) World Web Wide
- An _____ list is represented by .
a) ordered b) unordered c) both d) none
- SRC stands for _____.
a) source HTML address b) service HTML address
c) save HTML address d) none
- DHTML stands for _____.
a) dynamic HTML b) drive HTML c) divide HTML d) none
- Define home page.
- Mention three basic colors.
- Define internet.
- Define DHTML.
- HTML is a compiler. (True / False)

SECTION – B

Answer ALL Questions :

(5 × 7 = 35)

- a) Explain HTML generations.
(OR)
b) Explain Hyper links.
- a) Discuss about the structure of HTML.
(OR)
b) Discuss about paragraph in HTML.
- a) Write in detail about ordered list in HTML.
(OR)
b) Write in detail about unordered list in HTML.
- a) Explain – Pixel unit in frames.
(OR)
b) Explain – Password field in HTML forms.
- a) What is frame set explain.
(OR)
b) Write in detail about style sheets.

SECTION – C

Answer any THREE Questions :

(3 × 10 = 30)

- Create a sample web page for college.
- Discuss about back ground colors in HTML.
- Discuss about table in HTML.
- Explain nested frame set in detail.
- Discuss about DHTML.

