**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]

**B. Com./B. Com. (CA)** Degree (Semester) Examinations, November 2017
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. Journal is a book of _____.
   a) Duplicate entry            b) primary entry
   c) final entry               d) entry

2. Bill of Exchange is drawn by _____.
   a) Drawer                   b) Drawee
   c) Debtor                   d) Endorsee

3. Salary paid to manager must be debited to _____.
   a)Manager A/c               b) Office Expenses A/c
   c) Salaries A/c             d) Personal A/c

4. Depreciation is caused by _____.
   a)Lapse of time             b) Wear & Tear
   c) Obsolescene              d) All the above

5. Receipts and payment a/c is called as
   a) Cash book                b) Purchase book
   c) Invoice book             d) Sales book.

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

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

8. Carriage Inward is shown in _____ Account.

9. Revenue expenditure is intended to benefit _____ period.

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

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

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

b) From the following information prepare a trial balance:

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

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

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

**(OR)**

b) Pass rectifying entries for the following transactions:

i) Goods sold to Anil for Rs.4000 on credit were not entered through the sales book.

ii) Rs.400 paid for repairs to the Machinery stands wrongly posted to Machinery A/c.

iii) Salaries Rs.2000 paid to Gopal is wrongly debited to his personal account in the ledger.

iv) Purchase Book overcast by Rs.1000.

v) Rs.1500 worth of goods returned by Saravanan has been omitted.

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

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

**(OR)**

b) From the following information ascertain net profit:

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

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

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

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

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

| Receipts | Rs. | Payments | Rs. |
|---|---|---|---|
| To balance: | | By salaries | 2000 |
| Cash | 1000 | By Insurance | 1000 |
| Bank | 3000 | By Purchase of Building | 11000 |
| To subscription | 10000 | By Balance: | |
| To Interest | 10000 | Cash | 3000 |
| | | Bank | 7000 |
| **Total** | **24000** | **Total** | **24000** |

**(OR)**

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

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

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

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

17. On 1.6.2009, John drew four bills of exchange on Mani for Rs.750, Rs.1500, Rs.2000 and Rs.3500 for 1 month, 2 months, 3 months and 4 months respectively. Mani accepted the bills and returned to John. John endorsed the first bill to his creditor Samy. He sent the second bill to the bank for collection. He discounted the third bill with bank at 24% p.a. He retained the fourth bill till due date. All the bills were duly honoured at maturity. Pass journal entries in the books of John.

18. The following balances extracted from the books of Mrs.Suguna as on 31st March,2004. Prepare Trading and Profit and Loss account and Balance sheet as on that date.

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

**Adjustments:**

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

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

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

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

**Additional Information:**

- Subscription received in this year includes Rs.500 for the outstanding subscription during 2013.
- Wages includes Rs.150 for the previous year 2013.
- Balances as on 1.1.2013 in the books **Rs**
  - Capital Fund 49000
  - Premises for Sports Ground 30000
  - Investments 10000
  - Furniture 6250
- Entrance Fees to be capitalized.
- Outstanding salaries as on 31.12.2014 Rs.200.
- Interest on Investment Accrued Rs.120 on 31.12.2014.
- Depreciate Furniture at 10%.
  Prepare Income and Expenditure Account for the year ending 31.12.2014 and Balance sheet as on that date.

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# VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
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**B. Com. (CA)** Degree (Semester) Examinations, November 2017
Part – III : Core Subject : First Semester : Paper – II

## BUSINESS CORRESPONDENCE & OFFICE METHODS
Under CBCS – Credit 4

Time: **3** Hours                    Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                    **(10 × 1 = 10)**

1. The Essential Qualities of a Good Business Letter are _____
   a) Simplicity      b) Clarity      c) Accuracy    d) All of the above

2. The letter is sent by the prospective buyers to know the details of the goods is _____
   a) Enquiry letter                (b) Quotation letter
    (c) Order letter                (d) Complaint letter

3. _____ types of deposit are made for a fixed period.
   a) Fixed Deposits                b) Savings Account
   c) Current Account               (d) Special Deposits

4. The primary function of an office is _____.
   a) making records        (b) receiving and collection of information
   c) carrying out the management policies
   (d)  safeguarding of authority means

5. _____ refers to the systematic arrangement of keeping business correspondence and records.
   a) Indexing        b) Filing      c) Layout          d)Condominium

6. Communication through exchange of letters is known as _____.

7. The essentials of the Business letter are divided into _____ parts.

8. The insurer undertakes to indemnify the assured for the consideration in the form of _____.

9. Office is mainly concerned with _____ or  paper work.

10. The classification which is based on the area of operation is termed as _____.

## SECTION – B

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

11. a) What are the main purposes of a Business letter?
    **(OR)**
    b) State the Significance of a Business letter.

12. a) State the features of a circular letter.
    **(OR)**
    b) What are the different stages involved in collection correspondence?

13. a) What are the essential characteristics of banking correspondence?
    **(OR)**
    b) State the advantages of  Life Insurance.

14. a) State the importance of Office.
    **(OR)**
    b) What are the factors are to be considered in selecting office machines?

15. a) What are the objectives of  filing?
    **(OR)**
    b) What are the types of indexing?

## SECTION – C

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

16. Explain the important characteristics of a Good business letter.

17. M/s. Naidu & Company, Chennai, send letter to M/s.Arun & Co., Cochin asking for the payment of dues. They also send a statement of accounts to them. Draft the letter.

18. A businessman writes to the local bank in order to sanction for an overdraft amounting to Rs.25000/- in his favour, owing to the local festival. Draft his letter to the bank.

19. Explain the functions of office in detail.

20. Discuss the essentials of a good filing system.

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**B. Com. (CA)** Degree (Semester) Examinations, November 2017
Part – III : Allied Subject : First Semester : Paper – I

**PROGRAMMING IN C**
Under CBCS – Credit 5

Time: **3** Hours                                      Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                    **(10 × 1 = 10)**

1. ALU is _____
   a) Arithmetic Logic Unit          b) Array Logic Unit
   c) Application Logic Unit          d) None
2. Organize files by sorting them in
   a)Archives       b) folders       c) Indexes       d) Lists
3. By default a real number is treated as a
   a) Float       b) double       c) long double    d) far double
4. Output of the following program fragment is
   **x = 5;   y = x++;    printf("%d%d", x, y);**
   a) 5, 6       b) 5, 5       c) 6, 5       d) 6, 6
5. self contained block of statements that perform a coherent task of some kind is called
   a) Monitor       b) Function     c) Program       d) Structure
6. Applications of multidimensional array are?
   a) Matrix-Multiplication          b) Minimum Spanning Tree
   c) Finding connectivity between nodes
   d) All of the mentioned
7. What is the similarity between a structure, union and enumeration?
   a) All of them let you define new values
   b) All of them let you define new data types
   c) All of them let you define new pointers
   d) All of them let you define new pointers
8. The correct syntax to access the member of the ith structure in the array of structures is?
   **Assuming: struct temp**
   **{   int b;    }s[50];**
   a) s.b.[i];       b) s.[i].b;       c) s.b[i];       d) s[i].b;

9. Functions in C are ALWAYS:
   a) Internal       b) External       c) Both Internal and External
   d) External and Internal are not valid terms for functions
10. **#include <stdio.h>** is called
    a) Pre-processor directive          b) Inclusion directive
    c) File inclusion directive          d) None

## SECTION – B

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

11. a) What are the different types of computers? Explain in detail.
    **(OR)**
    b) Give the steps to selecting, copying, moving and deleting a file or folder.
12. a) Write short notes on escape sequences.
    **(OR)**
    b) Discuss various data types in C.
13. a) Explain the concept of pointer with example.
    **(OR)**
    b) Demonstrate Conditional operator with example.
14. a) What is structure? How to initialize and access your program?
    **(OR)**
    b) Explain array of structure with example.
15. a) Elaborate on Static and Auto classes in C.
    **(OR)**
    b) Demonstrate with example for getchar, putchar functions.

## SECTION – C

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

16. Explain computer CPU and its components in detail
17. Discuss the various form of if statements.
18. Explain different types of Passing Arguments.
19. Give the importance and manipulation of Structure in C and explain it in detail
20. Explain briefly, String Handling Functions in C.

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**B.A./B.Sc.** Degree (Semester) Examinations, November 2017
Part – IV : NME Subject : First Semester : Paper – I

**PC SOFTWARE**
Under CBCS – Credit 2

Time: **2** Hours                                          Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                    **(10 × 1 = 10)**

1. To apply Right alignment to a paragraph we can press

    a) Ctrl +R         b) Ctrl +C         c) Ctrl +P         d) Ctrl +E

2. Bold shortcut Key we can press

    a) Ctrl +R         b) Ctrl +B         c) Ctrl +P         d) Ctrl +U

3. The brain of any computer system is

    a) ALU             b) Memory          c) CPU             d) Control unit

4. MSE Stands for:

    a) Microsoft Excel               b)Micro sort Exceed

    c) Micro song Excel              d) Macrospore Eking

5. The two kinds of main memory are:

    a) Primary and secondary         b) Random and sequential

    c) ROM and RAM                   d) None

6. Define the term computer

7. What is software?

8. What is primary memory?

9. What is secondary memory?

10. What is operating System?

## SECTION – B

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

11. a) Write short notes on   i) MS Excel   ii) MS PowerPoint

    **(OR)**

    b) Briefly Discussion to word Processing?

12. a) How to create a document and formatting the text?

    **(OR)**

    b) How to create a find and Replace?

13. a) Briefly Discussion to MS Word?

    **(OR)**

    b) What are the uses of MS word menu?

14. a) How to create a selection the candidate**?**

    **(OR)**

    b) What is meant by PC software? Explain?

## SECTION – C

**Answer any TWO Questions:**          ($2 \times 12\frac{1}{2} = 25$)

15. Explain the creating a mark statement.

16. Explain the different menus in MS word.

17. Explain the types of memory.

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# VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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### [Affiliated to Madurai Kamaraj University]

**B. Com./B. Com. (CA)** Degree (Semester) Examinations, November 2017
Part – III : Core Subject : Fifth Semester : Paper – II

### BUSINESS HINDI - I
Under CBCS – Credit 5

Time: **3** Hours                                                                 Max. Marks: **75**

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**I. Write the MEANINGS in Tamil or English:**        **5 x ½ = 2½**
निम्नलिखित शब्दों के **अर्थ** तमिल या अंग्रेजी में लिखिए:
1 विवाह        2. उन्नति        3. सरकार        4. पढाई     5. सासन

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

किसी **चार** के उल्टे अर्थवाले शब्द लिखिए:
1. अपना        2. जन्म        3. सम्मानित   4. उन्नति

**III. Fill in the blanks: खाली जगहों को भरिए :**        **4 x 1 = 4**
1. राजीव गाँधी का उकतूबर 1984 को भारत के ............... बने।
2. राजीव गाँधी का माता का नाम ...................... है।
3. राजीव गाँधी की ................. षिक्षा घर पर ही हुई।
4. राजीव गाँधी को ................. की उपाधि दी गयी।

**IV. Match the following: वाक्यों को मिलाइए :**        **5 x ½ = 2½**
1. राजीव की माता का नाम ...        सोनिया से हुआ।
2. राजीव के पिता का नाम   ...        प्रियंका है।
3. राजीव का विवाह              ...        राघुल गाँधी है।
4. राजीव के बेटे का नाम      ...        फिरोष गाँधी है।
5. राजीव की बटी का नाम    ...        इंदिरा गाँधी है।

**V. Write any THREE of the following questions: 3 x 2 = 6**
निम्नलिखित प्रश्नों से किसी **तीन** के जवाब दीजिए:
1. राजीव गाँधी की प्रारंभिक षिक्षा कहाँ हुई?
2. राजीव गाँधी का विवाह किससे हुआ?
3. राजीव गाँधी को 'भारत रत्न' की उपाधी कब दी गयी?
4. रीजव गाँधी ने इंजिनीयरिंग की पढाई कहाँ की?

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

निम्नलिखित पद्यों में किसी **एक** का भावार्थ लिखिए:
मछली से सीखो
स्वदेष के लिए तडप तडपकर मरना
पतझड के पेडों से सीखो
दुख में धीरज धरना
                **(OR)**
झर–झर, झर–झर झरता झरना
आलस कभी न करता झरता।
थक्कर कभी न सोता झरता
प्यास सभी की धरता झरता।

**VII. Write the meanings in English:**        **6 x ½ = 3**
किसी **छे** अंग्रेजी शब्दों की हिन्दी शब्द लिखिए:
1. आयात        2. तिरीक्षड        3. बीजक
4. अनुच्छेद     5. जीवन बवता निगय    6. पूछताछ

**VIII. Write the meanings in Hindi:**        **6 x 1 = 6**
किसी **छे** अंग्रेजी शब्दों की हिन्दी शब्द लिखिए:
1. Labour        2. Interview        3. Gazetted
4. Heading       5. Emergency       6. General Manager

**IX. Change the Gender :**        **6 x ½ = 3**
1. बेटा        2. सेवक        3. नर
4. पंडित        5. साहब        6. पुरुष

**X. Change the Number (Singular – Plural):**        **4 x ½ = 2**
1. किताब        2. बकरा        3. नदी        4. भाषा

**XI. Write a letter to the Manager, Sarvodaya Ilakkiya Pannai, Madurai for the supply of text books.        5 marks**
पाठ्य पुस्तकें वितरण करने के लिए व्यवस्थापक, सर्वोदय इलक्किय पण्णे, मदुरै को एक पत्र हिन्दी में लिखिये।

**XII. Write in words:**        **4 x ½ = 2**
1. 18¼        2. 23½        3. 28¾        4. 30

**XIII. Translate into Tamil or English: तमिल या अंग्रेजी में अनुवाद कीजिए:**        **4 x ½ = 2**
1. लडकी गा रही है।        2. मैं पाठ याद कर रही हूँ।
3. नौकर सामान लाएगा।        4. आज गोपाल यहाँ आएगा।

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

1. தையற்காரன் துணி தைத்துக் கொண்டிருக்கிறான். (The tailor is stitching clothes).

2. நான் மைதானத்தில் விளையாடுவேன். ( I shall play in the playground).

3. நாங்கள் தோட்டத்தில் வேலை செய்வோம். (We shall work in the garden).

4. கமலா வீணை வாசித்துக் கொண்டிருக்கிறாள். (Kamala is playing on the veena).

**XV. Read the following passage and answer the questions :**

**3 x 1 = 3**

निम्नलिखित वाक्यांष से प्रश्नों के उत्तर दीजिएः

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

**Questions : प्रष्न :**

**1.** मुरगी के कितने बच्चे थे?

**2.** बच्चे का नाम क्या था?

**3.** कमीज़ कैसी थी?

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**B. Com. (CA)** Degree (Semester) Examinations, November 2017
Part – III : Core Subject : Third Semester : Paper – I
**ADVANCED ACCOUNTING**
Under CBCS – Credit 5

Time: **3** Hours                                     Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                         **(10 × 1 = 10)**

1. Partnership means
   a) An arrangement between two or more groups
   b) An agreement between more business owners
   c) An agreement between two or more persons
   d) An arrangement between two or more firms

2. A maximum of _____ persons are legally permitted to form a partnership.
   a) 10 persons                     b) 20 persons
   c) 25 persons                     d) Unlimited persons

3. Mode of settlement of accounts between parties is governed by
   a) Section 4 of the Indian Partnership Act.
   b) Section 21 of the Indian Partnership Act.
   c) Section 13 (b) of the Indian Partnership Act.
   d) Section 48 of the Indian Partnership Act.

4. The other name of Realization account is
   a) Dissolution account          b) Revaluation account
   c) Real account                 d) Rearranging account

5. Royalty paid on the basis of the output is transferred to the _____
   a) Profit and Loss account      b) Royalty account
   c) Production account           d) Suspense account

6. The person who pays the royalty is known as _____.

7. ___ will be made in the books of the hire purchaser for the purchase.

8. The formula for calculating hire purchase charges is _____.

9. A person is said to be insolvent when _____.

10. The List-B of insolvency list contains _____.

## SECTION – B

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

**(OR)**

b) Enumerate the main accounting requirements for admission of a new partner.

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

**(OR)**

b) Elucidate about return of premium on premature dissolution u/s 51.

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

**(OR)**

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

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

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

**(OR)**

b) Briefly explain the right of the hirer to purchase with rebate U/s 9.

15. a) On December 31, 2008, the assets and liabilities of Govind of Madras were Rs. 60,000 and Rs. 45,000 respectively as per his books. He estimated his deficiency to be Rs. 20,000. He found subsequently that the following were not taken into account: Interest on his capital of Rs. 30,000 at 6% for one year. Prepare Statement of Affairs. **(OR)**

b) Distinguish between insolvency of individuals and partnership.

## SECTION – C

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

| | | Rs. | | Rs. |
|---|---|---|---|---|
| Sundry creditors | | 14,700 | Goodwill | 15,000 |
| Capital Accounts: | | | Land & Buildings | 40,050 |
| P | 54,300 | | Motor car | 12,000 |
| Q | 48,000 | 1,20,300 | Furniture | 9,300 |
| | | | Sundry debtors | 24,150 |
| | | | Cash at bank | 16,500 |
| | | 1,17,000 | | 1,17,000 |

It was decided that:

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

The new arrangements were duly complied with. Show the partner's Capital Account and the Bank Account.

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

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

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

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

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

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

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

19. Ram purchased a van for Rs. 42,000. Payment is made as Rs.10,000 down and four installments of Rs.10,000 each at the end of each year. Interest is charged at 10% per annum. Buyer depreciates the van at 10% per annum on written down value method. Ram after having paid the down payment and first installment at the end of first year, could not pay the second installment and the hire vendor took possession of the van. The hire vendor after spending Rs.1,280 on repairs of the van, sold it for Rs. 31,000. Show the Ledger Accounts in the books of both the parties, under both methods of accounting treatment.

20. Mr.S.Srinivasan of Salem commenced business on January 1, 1994, with a capital of Rs. 65,000. His profit for the three years was Rs. 35,400; he did not prepare accounts for the next two years. His drawings averaged Rs.4,800 per annum. On December 31, 1998, an order of adjudication was made against him when his affairs were as follows:

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

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

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**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**
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[Affiliated to Madurai Kamaraj University]
**B.Com. (CA)** Degree (Semester) Examinations, November 2017
Part – III : Core Subject : Third Semester : Paper – II
**INCOME TAX LAW AND PRACTICE - I**
Under CBCS – Credit 4

Time: **3** Hours                                         Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                         **(10 × 1 = 10)**

1. An Individual stays in India for _____ days or more in a year, he is treated as resident.
   a) 182 days      b) 180 days      c) 190 days      d) 185 days

2. Agricultural Income is _____ from Income tax.
   a) Exempt      b) Taxable      c) Partly Taxable

3. After aggregating income under various head, losses are adjusted and the resultant figure is called _____
   a) Gross Total Income          b) Salary Income
   c) Business Income             d) Capital Gains

4. Salary received as MPs and MLAs is taxable under the head _____
   a) Salary                      b) Business
   c) Profession                  d) Income from Other sources

5. Remuneration for lectures delivered outside India is taxable under the head _____
   a) Income from Other sources      b) Salary
   c) Capital gains                  d) Exempted

6. _____ means a person by whom any tax or any other sum of money is payable under the Income Tax Act.

7. Allowances and Perquisites paid or allowed outside India by the government to a citizen of India _____ from tax.

8. _____ year means the period of 12 months commencing on the 1st day of April every year.

9. Voluntary surrender of salaries by employees is _____ from tax.

10. _____ rent fixed under rent control act.

## SECTION – B

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

11. a) Write a short notes on i) Assessee ii) Previous Year. **(OR)**
    b) Write short notes on i) Gross Total Income b) Person.
12. a) Define the term Agricultural Income. **(OR)**
    b) Write short notes on " Gratuity ".
13. a) Mr.Balan left India for the first time on May 5, 2011. During the financial year 2016-2017, he came to India once on May 27 for a period of 53 days. Determine his residential status for the assessment year 2017-2018. **(OR)**
    b) A, a foreign citizen comes to India, for the first time in the last years on March 20, 2016. On Sep1, 2016, he leaves India for Nepal on a business trip. He comes back on Feb 26, 2017. Determine the residential status of A for the assessment year.
14. a) Gajenderan is entitled to a basic salary of Rs.5,000 p.m and dearness allowance of Rs.1000o.m., 40% of which forms part of retirement benefits. He is also entitled to HRA of Rs.2,000 p.m. He actually pays Rs.2,000 p.m as rent for a house in Chennai. Compute the taxable HRA. **(OR)**
    b) Mr.Surya was an employee of X Ltd., after 38 years of service, he retired on 29.02.2017. He was drawing a monthly salary of Rs.16,500 p.m. in 2014 and Rs.18,000p.m from 1.1.16 to 29.2.17. On retirement he received a gratuity of Rs.5,00,000. Compute taxable gratuity.
15. a) Findout the Gross Annual Value of a House Property.
    Municipal valuation is Rs.80,000
    Fair rent Rs.90,000
    Standard Rent is Rs.75,000
    Monthly rent of Rs.7,000
    Vacant period was 2 months. **(OR)**
    b) Following incomes are received by Mrs. Priya during financial year.
    i) Honorarium received for writing articles in magazines Rs.1000
    ii) Income from agriculture in Srilanka Rs.2,500
    iii) Ground Rent from land in Gwalior Rs.5000
    iv) Interest in P.O.S.B account Rs.1,000
    v) Interest on deposits with Industrial Finance Corporation Rs.300
    vi) Dividend from foreign company Rs.350
    vii) Rent from letting of building along with plant Rs.30,000
    Repairs to above said plant Rs.2000
    viii) Winnings from Horse Race Rs.100
    You are required to calculate " Income from Other Sources" for the assessment year 2017-2018.

## SECTION – C

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

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

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

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

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

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

Income from business      - Rs.20,000

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

Determine the taxable income of Kandhan for the assessment year.

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**B. Com. (CA)** Degree (Semester) Examinations, November 2017
Part – III : Allied Subject : Third Semester : Paper – I

**RELATIONAL DATA BASE MANAGEMENT SYSTEM**
Under CBCS – Credit 5

Time: **3** Hours                                             Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                    **(10 × 1 = 10)**

1. Database consists of tables that include groups of related data fields that are known as _____.
   a) records      b) readers      c) slides      d) slices

2. Every file has a file _____, which tells the current position where the data is to be read or written.
   a) cursor      b) pointer      c) helper      d) operator

3. SDLC is the acronym of _____.
   a) Software Development Life Cycle
   b) Soft skill Development Life Cycle
   c) Software Development Level Cycle
   d) Software Developing Life Cycle

4. _____ is a database design technique which organizes tables in a manner that reduces redundancy and dependency of data.
   a) Composition   b) Normalization c) sequencing   d) relational

5. A _____ TABLE statement creates a table in ORACLE.
   a) START      b) BEGIN      c) CREATE    d) ORACLE

6. _____ is a collection of facts. It can be values, measurements, numbers, words, measurements, and observations.

7. A file can be opened in one of the two modes, _____mode or _____ mode.

8. RDBMS stands for _____.

9. The _____ model is a way of graphically representing the logical relationships of entities in order to create a database.

10. For input and output of dates, the standard Oracle date format is _____.

## SECTION – B

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

11. a) Briefly explain about the data processing.
    **(OR)**
    b) What is the use of DDL? Write short notes about it.

12. a) What are the two categories of file operations? Explain.
    **(OR)**
    b) Explain the different views of data with its DBMS view diagram.

13. a) What is SDLC? Draw and explain the various stages of a typical SDLC.    **(OR)**
    b) Draw and explain the database development cycle model.

14. a) What is called attributes? Explain the various types of attributes.
    **(OR)**
    b) Explain first normal form with an example table.

15. a) What are the data types we used in oracle?
    **(OR)**
    b) Explain the oracle column constraints clause with syntax.

## SECTION – C

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

16. Discuss about the magnetic tape and magnetic disk storage devices.

17. Explain the different type of file organization with its usages.

18. Draw the architecture of database model and explain.

19. Explain entity relationship modelling with its graphical representations.

20. Write the syntax and explain the ALTER table statement.

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**B.Com. (CA)** Degree (Semester) Examinations, November 2017
Part – IV : Skill Based Subject : Third Semester : Paper – I
**BUSINESS MATHEMATICS**
Under CBCS – Credit 2

Time: **2** Hours                                              Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                           **(10 × 1 = 10)**

1. Logarithms of numbers to base ten are known as _____.
   a) Logarithm                      b) common logarithm
   c) natural logarithm              d) Napierian

2. The value of $\log_{10} 10$ is _____.
   a) 0             b) 1             c) 10             d) log 1

3. If all elements belonging to a set are enumerated within braces is called _____.
   a) Tabular Method                 b) Descriptive phrase method
   c) Rule method                    d) Set builder method

4. The value of $a^0$ _____.
   a) 1             b) 0             c) a             d) none

5. If set A and B do not have even one element in common, they are called _____.
   a) disjoint sets     b) identical sets   c) subsets       d) equivalents

6. Object of a set is called _____.

7. The difference between the compounded amount and the principal is called as _____.

8. A set consisting of one element is called _____.

9. Briggsian logarithm is also called _____.

10. Common logarithm is given by _____.

## SECTION – B

**Answer ALL Questions:** $(4 \times 10 = 40)$

11. a) Find 2A + 3B and 3A- 2B.

If $A = \begin{vmatrix} 2 & -1 & 5 \\ 3 & 2 & -4 \end{vmatrix}$, $B = \begin{vmatrix} 4 & 7 & 8 \\ -2 & 3 & 5 \end{vmatrix}$

**(OR)**

b) Find A + B – C.

If $A = \begin{vmatrix} 2 & 3 & -4 \\ 6 & 7 & 8 \end{vmatrix}$, $B = \begin{vmatrix} 6 & -3 & 2 \\ 5 & 0 & 8 \end{vmatrix}$, $C = \begin{vmatrix} 1 & 2 & -3 \\ 5 & -4 & 3 \end{vmatrix}$.

12. a) Prove that (A+B)- C = A + ( B- C)

If $A = \begin{vmatrix} 2 & 6 \\ 7 & 4 \end{vmatrix}$, $B = \begin{vmatrix} -1 & 3 \\ 8 & 2 \end{vmatrix}$, $C = \begin{vmatrix} 2 & 1 \\ 2 & 3 \end{vmatrix}$

**(OR)**

b) If Rs. 350 amounts to Rs.455 at 10%. Simple interest finds the period.

13. a) Prove associative laws with an example.

**(OR)**

b) In a small village containing one thousand people following information were obtained: Those who take coffee only 180, coffee and milk 80, milk 480, coffee but not tea 230, coffee 260, tea and milk 80, not all three 240.
Find the following:
a) Only tea,          b) Milk but not tea,
c) Tea and milk but not coffee taking people.

14. a) Find the value of  i) $(4^{-1/2})^4$ and          ii) $9^{-3/2}$
iii) $2^3 \times 2^2 \times 4$          iv) $5^{10}/5^8$

**(OR)**

b) Out of 1200 students of a college 595 take coffee, 515 take tea, 670 take malt, 105 take coffee and tea, 290 take coffee and malt, 340 take tea and malt, 90 take all the three . How many students do not take any of them? How many take only alone of them?

## SECTION – C

**Answer any TWO Questions:** $(2 \times 12\frac{1}{2} = 25)$

15. i) Explain the laws of indices

ii) Explain the operations with power functions using the quations.

16. Solve the following equation 2(x+B) = 3(x+A) + C

$A = \begin{vmatrix} 2 & 3 \\ 4 & 5 \end{vmatrix}$,     $B = \begin{vmatrix} 8 & 3 \\ 16 & 2 \end{vmatrix}$,     $C = \begin{vmatrix} 5 & 1 \\ 2 & 3 \end{vmatrix}$

17. If A ={a, b,c}  B= {b, c, d, e}  C={b, d,f,h} verify that i) AUB=(A-B)UB;   ii) A-(A-B) = A∩B;   iii) A∩(B-C) =(A∩B) – (B∩C).

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**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**
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**B. Com. (CA)** Degree (Semester) Examinations, November 2017
Part – III : Core Subject : Fifth Semester : Paper – I

**COST AND MANAGEMENT ACCOUNTING**
Under CBCS – Credit 5

Time: **3** Hours                                    Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                          **(10 × 1 = 10)**

1. _____ materials are those materials which form prime cost of the finished products.

   a) Direct          b) Indirect          c) Labour          d) Store

2. _____ is a place, rack or cupboard where materials are kept.

   a) Bin          b) ABC analysis     c) Bill          d) Idle time

3. _____ overheads are also called manufacturing over heads

   a) Selling          b) Distribution     c) Administrative   d) Factory

4. _____ accounting is concerned with accounting information useful to management.

   a) Cost          b) Financial          c) Management      d) Partnership

5. The term _____ refers to all financial resources.

   a) Money          b) fund          c) cash          d) budget

6. _____ denote all indirect costs.

7. Increase in stock will _____ (increase/decrease) flow of fund.

8. Increase in working capital is the _____ (source/application) of fund.

9. Salary paid to factory manager is classified as _____ overhead.

10. _____ ratio measures the mobility of labour.

## SECTION – B

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

11. a) Explain the objectives of cost accounting.

    **(OR)**

    b) From the following  particular  prepare  cost  sheet  ; Direct materials Rs.8,000; Direct  wages  Rs.6,000; Direct expenses Rs.2,500; administrative  overheads Rs.4,000;
    Factory overheads Rs.5,000; selling &  distribution  expenses 2,500; Sales Rs.40,000 .

12. a) From the following information, calculate
    1.Maximum  stock  level          2.Minimum stock  level
    3 .Re-order level

| Minimum consumption | 240 units per day |
|---|---|
| Normal consumption | 300 units per day |
| Maximum consumption | 420 units per day |
| Re-order quality | 3,600 units |
| Re-order period | 10 to 15  days |
| Normal order period | 12 days |

    **(OR)**

    b) What is idle time? Give reasons for idle time?

13. a) The profit as per coast accounts was Rs.1,50,300. Calculate the amount of profit as per financial accounts on the basis of the following information:

    a) Works overhead were over-recorded in cost of  accounts by Rs.8,000

    b) Administrative expenses were over-recorded in financial accounts by Rs.3,000

    c) Depreciation charges were over-recorded in cost accounts by Rs.1,900

    d) Interest on investments amounted to Rs.940

    e) Bad debts written off Rs.650

    **(OR)**

    b) What do you understand by under absorption of overhead and explain the causes For it.

**2**

14. a) Explain the limitation of ratio analysis.

    **(OR)**

    b) Calculate gross profit ratio:

| | Rs. | | Rs. |
|---|---|---|---|
| Sales | 2,20,000 | Purchases | 1,75,000 |
| Sales returns | 20,000 | Purchases returns | 15,000 |
| Opening stock | 30,000 | Closing stock | 40,000 |

15. a) Explain the advantages of fund flow statement. **(OR)**

    b) From the following balance sheets of A Ltd., Prepare a cash flow statement.

| Liabilities | June 30 1999 Rs. | June 30 2000 Rs. | Assets | June 30 1999 Rs. | June 30 2000 Rs. |
|---|---|---|---|---|---|
| Share Capital | 8,000 | 8,500 | Land | 5,000 | 5,000 |
| Retained earnings | 1,450 | 2,450 | Plant | 2,400 | 3,400 |
| Creditors | 900 | 500 | Debtors | 1,650 | 1,950 |
| Mortgage Loan | -- | 500 | Stock | 900 | 700 |
| | | | Cash | 400 | 900 |
| | 10,350 | 11,950 | | 10,350 | 11,950 |

## SECTION – C

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

16. Distinguish between Cost Accounting and Financial Accounting.

17. Show the year end value of inventory under FIFO method.

| | | Received | | Issued |
|---|---|---|---|---|
| | | Units | Rate (Rs.) | Units |
| **I** | Quarter | 20,000 | 2.25 | 16,000 |
| **II** | Quarter | 30,000 | 2.50 | 20,000 |
| **III** | Quarter | 25,000 | 2.40 | 33,000 |
| **IV** | Quarter | 30,000 | 2.60 | 7,000 |
| | Assume the purchases were made on the first day of the quarter. | | | |

**3**

18. Kirloskar Ltd has three production departments and four service departments. The expenses of these departments as per primary distribution summary were:

| Production Departments : | Rs. | Rs. |
|---|---|---|
| J | 15,000 | |
| K | 13,000 | |
| L | 12,000 | 40,000 |
| Service Departments: | | |
| Stories | 2,000 | |
| Time-Keeping | 1,500 | |
| Power | 800 | |
| Canteen | 500 | 4,800 |

The flowing additional information is available in respect of production department :

| | | | |
|---|---|---|---|
| Horse Power of machines | 300 | 300 | 200 |
| Number of workers | 20 | 15 | 15 |
| Value of stores used (Rs.) | 5,000 | 3,000 | 2,000 |

Apportion the costs of the service departments of the production departments on an appropriate basis.

19. Distinguish between Management accounting and financial accounting.
20. From the following summarized balance sheets of Sri Krishna Ltd., prepare a schedule of changes I working capital and a statement of sources and application of funds.

| Liabilities | 1998 Rs. | 1999 Rs. | Assets | 1998 Rs. | 1999 Rs. |
|---|---|---|---|---|---|
| Share Capital | 4,00,000 | 5,75,000 | Plant | 75,000 | 1,00,000 |
| Creditors | 1,06,000 | 70,000 | Stock | 1,21,000 | 1,36,000 |
| Profit and | | | Debtors | 1,81,000 | 1,70,000 |
| Loss A/c | 14,000 | 31,000 | Cash | 1,43,000 | 2,70,000 |
| | 5,20,000 | 6,76,000 | | 5,20,000 | 6,76,000 |

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**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**
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**B.Com. (CA)** Degree (Semester) Examinations, November 2017
Part – III : Elective Subject : Fifth Semester : Paper – I

**JAVA PROGRAMMING**
Under CBCS – Credit 5

Time: **3** Hours                                          Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                          **(10 × 1 = 10)**

1. How many integer types are defined by Java?

   a) 3            b) 4            c) 5            d) 7

2. The _____ operator dynamically allocates memory for an object.

   a) new          b) class        c) dot          d) this

3. _____ keyword is managed in Exception Handling.

   a) 3            b) 8            c) 4            d) 5

4. Applet does not need a _____ method.

   a) start ()     b) init()       c) main()       d) read()

5. _____ method is allow to search the first occurrence of a character.

   a) index ( )    b) indexof ( )  c) firstindex ( ) d) indexfirst ( )
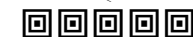
### Fillin the Blanks:

6. The _____ statement is called as multi branch statement.

7. _____ initializes an object immediately upon creation.

8. A class that is inherited is called as _____.

9. _____ method call to begin execution of new thread.

10. _____ method returns the character at the specified location.

## SECTION – B

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

11. a) Explain about the Three OOP's Principles.
    **(OR)**
    b) List out with explanation of about Java Literals.

12. a) Write the General Format of a class with example.
    **(OR)**
    b) Explain about the following:
       1) Garbage Collection    2) Finalize Method    3) This keyword

13. a) Explain about the implement of interface with their General format.
    **(OR)**
    b) Write the syntax for Exception Handling and Explain try catch block with example.

14. a) Write a short note on Deadlock.
    **(OR)**
    b) Explain about the Two types of streams defined by Java.

15. a) Narrate with example of about the Character Extraction in Java.
    **(OR)**
    b) Explain how Modification of string is Implemented?

## SECTION – C

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

16. Briefly describe with example of about various Iteration Statement in Java.

17. Discuss about Constructor and Parameterized Constructor with example.

18. Discuss in detail of about importing package with example.

19. Describe about the creation of Thread in Java.

20. Discuss about the several methods of string comparison that support Java.

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**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**
(Autonomous & Residential)
[Affiliated to Madurai Kamaraj University]
**B. Com. (CA)** Degree (Semester) Examinations, November 2017
Part – IV : Skill Based Subject : Fifth Semester : Paper – I
**COMMERCE FOR COMPETITIVE EXAM**
Under CBCS – Credit 2

Time: **2** Hours                                   Max. Marks: **75**

## SECTION – A

**Answer ALL Questions:**                 (75 × 1 = 75)

1. The G-20 summit in June-2010 is scheduled to be held at which of the following places?
   a) London      b) Washington   c) Toronto      d) Paris

2. Roger Federer is a famous
   a) Film actor                b) Author
   c) Lawn Tennis Player        d) Cricketer

3. Which of the following is not included in the core sectors of Indian Economy?
   a) Transport      b) Coal        c) Steel      d) Cement

4. The 2016 Olympic Games will be organised in
   a) New Delhi      b) Perth       c) Paris      d) Rio de Janerio

5. Which one of the following will be the first High Court in India, to implement the concept of "E-court"?
   a) Delhi          b) A.P         c) Chennai    d) Kolkata

6. Which of the following is an indirect tax?
   a) Wealth tax                b) Corporation tax
   c) Excise duty               d) Capital gains tax

7. The term "Whitewash" is associated with which game?
   a) Football       b) Hockey      c) Cricket    d) Lawn Tennis

8. The 'World Population Day' is observed on -
   a) 11th April     b) 11th May    c) 11th July  d) 12th August

9. How many gold medals did P.T.Usha win in the 1986 Seoul Asian Games?
   a) 1              b) 2           c) 3          d) 4

10. Guarantee to an exporter that the importer of his goods will pay immediately for the goods ordered by him, is known as
a) Letter of Credit (L/C)     b) laissez-faire
c) inflation     d) None

11. Which portal has been launched by the state bank of India (SBI) for home buyers?
a) SBI Reality     b) SBI Dream Home
c) SBI Home     d) None

12. Which Mobile app has launched by the Union Government for road maintenance?
a) Road BHIM    b) Kartavya    c) Aarambh    d) Prarambh

13. Which country will become the world's largest milk producer by2026, as per latest "OECD – FAO Agricultural Outlook 2017-2026" report?
a) Vietnam     b) Thailand    c) India    d) Brazil

14. Which state Government has launched Shaheed Gram VikasYojana to provide houses to freedom fighters?
a) Maharashtra     b) Uttar Pradesh
c) Rajasthan     d) Jharkhand

15. Which Bollywood personality has been appointed as the brand ambassador of UttarkhandSwachh Bharat Mission (SBM)?
a) Amitabh Bachchan     b) Priyanka Chopra
c) Deepikapadukone     d) Akshay Kumar

16. If the loss on an article is 5% and its cost price is Rs.90, find the selling price.
a) Rs.95.50    b) Rs.85.50    c) Rs.85    d) Rs.95

17. A defective TV costing Rs.5000 is being sold at a loss of 50%. If the price is further reduced by 50%, then its selling price is
a) Rs.1225    b) Rs.1250    c) Rs.1025   d) Rs.1200

18. Raju can do a piece of work in 20 days, while Ram can do it in 30 days. If both of them work at it together, then the number of days in which they will be able to finish the work is
a) 50     b) 25     c) 12     d) 10

19. A Railway train 100 m long is running at the speed of 30 km/h. In what time does it pass a man standing near a line?
a) 12 second    b) 15 second   c) 10 second    d) 13 second

20. Ram earns Rs.125 in 8 days and Shyam earns Rs.140 in 10 days, the ratio of their earnings is
a) 125 : 110     b) 112 : 125    c) 125 : 112    d) 100 : 112

21. Rekha purchased a scooter for Rs.20000 and sold it for Rs.22000. The percentage of profit is
a) 15%     b) 12%     c) 10%     d) 20%

22. If the compound interest on certain sum for 2 years at 4% is Rs.102, what would be the simple interest at the same rate for 2 years?
a) Rs.75     b) Rs.100.50    c) Rs.100    d) Rs.98

23. (48.5 x 16 x 4) ÷ 8 - 356 =?
a) 42     b) 34     c) 58     d) 32

24. Average of first five odd multiple of 3 is
a) 12     b) 16     c) 15     d) 21

25. What is 170% of 1140?
a) 1938     b) 1824     c) 1995     d) 1881

26. 5437 - 3153 + 2284 =? x 50
a) 96.13     b) 91.36     c) 93.16     d) 96.13

27. 23*15-60+?/31=292
a) 218     b) 186     c) 217     d) 201

28. 4433.764 – 2211.993 – 1133.667 + 3377.442 = ?
a) 4466     b) 4377     c) 3633     d) 4144

29. 4, 5, 12, 39, 160, 805, ?
a) 4836     b) 3224     c) 5642     d) 4030

30. 36% of 420 - 56% of 350=? - 94
a) 48.2     b) 49.2     c) -138.8     d) -158.8

31. 0, 3, 8, 15, 24, ?, 48
a) 41     b) 29     c) 37     d) 35

32. AC, FH, KM, PR, ?
a) UX     b) TV     c) UW     d) VW

33. In a coded language, BRINJAL is written as LAJNIRB. How will LADYFINGER be written in that code?
   a) RNEGIFYDAL
   b) RINEGIFYDAL
   c) REGNIFYDAL
   d) RGENIFYDAL

34. IntroducingAsha to guests, Bhaskar said, "Her father is the only son of my father". How is Asha related to Bhaskar?
   a) Niece
   b) Grand-daughter
   c) Mother
   d) Daughter

35. Pointing to an old man, Kunal said, "His son is my son's uncle". How is the old man related to Kunal?
   a) Brother
   b) Uncle
   c) Father
   d) Nephew

36. Which of the following interchange of signs would make the equation correct? (15*5) + 2 / 3 = 9
   a) + and -
   b) / and -
   c) + and *
   d) / and *

37. Mani walks 6 km to South, then he walks 4 km turning to his right. Again he turns to his right and walks 6 km. After this, turning to his left he walks 6 km. In which direction is he now from the starting point?
   a) North
   b) South
   c) West
   d) East

38. Dress : Tailor : : ? : Carpenter
   a) Wood
   b) Furniture
   c) Leather
   d) Cloth

39. AC, FH, K_, PR, UW
   a) L
   b) J
   c) M
   d) N

40. 8, 16, 28, 44, ?
   a) 62
   b) 64
   c) 66
   d) 60

41. If '/' means '+', '*' means '-', '+' means '*' and '-' means '+', then 24 – 4 / 6 *3+4=?
   a) 36
   b) 24
   c) 0
   d) 7

42. What should come next in the following letter series?
   H G F E D C B A G F E D C B A G F E D C B ?
   a) E
   b)F
   c) G
   d) B

Directions (Q.43-45) *Study the following arrangement carefully and answer the questions given below.*

**Y 4 8 A @ D F 3 # R N 1 M © W P & J 2 E 5 Z * 6 Q B 7 $ H 9 I K**

43. Which of the following is the seventh to the right of the nineteenth from the right end of the above arrangement?
    a) 1          b) D          c) Z          d) $

44. Four of the following five are alike in a certain way based on their positions in the above arrangement and so form a group. Which is the one that does not belong to that group?
    a) D#A          b) JWE          c) 562          d) $9B

45. How many such numbers are there in the above arrangement each of which is immediately preceded by a letter and immediately followed by a symbol?
    a) None          b) One          c) Two          d) Three

46. A computer _____ is a set of program instructions that can attach itself to a file, reproduce itself and spread to other file.
    a) worm                          b) virus
    c) Trojan horse                  d) phishing scam

47. In Excel, _____ contains one or more worksheets.
    a) Template      b) Workbook      c) Active cell      d) Label

48. Data (information) is stored in computers as
    a) files          b) directories      c) floppies      d) matter

49. The _____ of software contains lists of commands and options.
    a) Menu bar      b) Title bar      c) Formula bar      d) Tool bar

50. The desktop contains small graphics called _____.
    a) Windows      b) logos          c) Icons          d) pictures

51. All of the following are examples of input devices EXCEPT a:
    a) Scanner      b) mouse          c) printer          d) keyboard

52. _____ is a search engine.
    a) Flash                          b) Google
    c) Internet explorer              d) Fire Fox

53. The _____ file format is a method of encoding pictures on a computer.
    a) HTML          b) JPEG          c) FTP          d) URL

54. The brain of any computer system is
    a) ALU           b) Memory        c) CPU          d) None

55. The printed output from a computer is called
    a) Copy          b) Hard Copy     c) Soft Copy    d) Paper

56. Which part of the computer helps to store information?
    a) Disk drive              b) Keyboard
    c) Monitor                 d) Printer

57. _____ is the process of carrying out commands.
    a) Fetching    b) Storing    c) Executing    d) Decoding

58. Any data or instruction entered into the memory of a computer is considered as:
    a) Storage     b) Output      c) Input       d) Information

59. _____ is processed by the computer into information.
    a) Numbers     b) Processor   c) Input       d) Data

60. A word in a web page that, when clicked, opens another document is called _____.
    a) Anchor      b) Hyperlink   c) Reference   d) URL

61. Appointment of a Company Secretary is made by–
    a) Promoters               b) Board of Directors
    c) Debenture holders       d) Government

62. _____ has been founded to act as permanent watchdog on the international trade.
    a) ISRD        b) ADS        c) WTO         d) IMF

63. The biggest public sector undertaking in the country is
    a) Iron & Steel plants     b) Roadways
    c) Railways                d) Airways

64. Yuan currency belongs to which one of the following countries?
    a) Japan       b) Thailand    c) South Korea    d) China

65. Which of the following schemes of the Govt. of India is associated with the health sector?
    a) NRDP        b) ASHA        c) IRDP        d) Bharat Nirman

66. Which of the following is the Bank Rate at present?
    a) 3%          b) 5%          c) 7%          d) 6%

67. Which of the following is the world's largest exporter of Cotton?
    a) India       b) South Africa    c) Pakistan    d) Bangladesh

68. Which of the following is used for International Monetary Transfer?
    a) RTGS        b) NEFT        c) SWIFT       d) None

69. One of the items is not related with e-banking
    a) Demand draft    b) SPMS    c) ECS    d) ATM

70. The first Public bank was
    a) SBI         b) Rural Bank    c) PNB    d) Bank of Venice

71. Which one among the following has not started commercial banking?
    a) SIDBI       b) IDBI        c) ICICI       d) UTI

72. Dividend from an Indian company is _____.
    a) Fully Taxable           b) Fully Exempted
    c) Partly Taxable          d) None

73. Donation is deductible u/s _____.
    a) 80C         b) 80D         c) 80G         d) 80U

74. Tax on long term capital gain is_____.
    a) 20%         b) 15%         c) 30%         d) 10%

75. Education allowance is exempted for a maximum of _____ children.
    a) 3           b) 1           c) 4           d) 2