

**FINANCIAL ACCOUNTING – I**

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: 75

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

1. According to which concept the owner who provides capital is treated as a creditor of the business:
 - a) Cost concept
 - b) Entity concept
 - c) Realisation concept
 - d) Money measurement concept
2. Cash withdrawn by the proprietor from business is credited to
 - a) Drawings A/c
 - b) Capital A/c
 - c) Cash A/c
 - d) None of the above
3. Error of commission arises when
 - a) any transaction is incorrectly recorded, either wholly or partly
 - b) a transaction is left wholly
 - c) a transaction is recorded in a fundamentally incorrect manner
 - d) a transaction is left partially
4. Bank Reconciliation statement is a
 - a) Ledger A/c
 - b) Separate statement
 - c) Subsidiary record
 - d) None of the above
5. Outstanding expenses appearing in the trail balance are shown in:
 - a) P&L A/c only
 - b) Balance Sheet only
 - c) P&L A/c and B/S
 - d) None of the above
6. Goods worth ₹750 taken by the proprietor for domestic use should be credited to
 - a) Drawings A/c
 - b) Sales A/c
 - c) Purchases A/c
 - d) None of the above
7. If depreciation is provided under this method, ready cash will be available for replacement of asset
 - a) Straight line method
 - b) Depreciation fund method
 - c) Annuity method
 - d) None of the above

20. a) From the following information, prepare trading account.

₹	
Opening stock	2,400
Purchases	15,205
Sales	20,860
Closing stock	3,840
Return outwards	185
Return inwards	860
Carriage inwards	524
Manufacturing expenses	2,800
Manufacturing wages	96

(OR)

b) Prepare a balance sheet of Mr. Narayanan as on 31st December 2015 from the following information.

Particulars	Amount (₹)	Particulars	Amount (₹)
Capital	2,00,000	Bills receivable	10,000
Stock	60,000	Land	30,000
Salaries outstanding	25,000	Plant	30,000
Drawings	30,000	Cash in hand	25,000
Bills payable	60,000	Cash at bank	45,000
Sundry creditors	45,000	Sundry debtors	30,000
Net loss	70,000		

21. a) Mr. Rao accepted the following bills by Mr. Kannan and wants to make a single payment. Find out average due date

Date of bill	Due date	Amount (₹)
16.02.2010	19.04.2010	6000
28.02.2010	30.04.2010	2000
03.03.2010	06.05.2010	9000
15.03.2010	18.05.2010	3000

(OR)

- b) Rishi purchased machinery on 1st January 2014 at ₹ 90,000. He spent ₹10,000 for its erection charges. He charged depreciation 10% by using Straight line method. Prepare machinery account for three years from 1st January 2014 to 31st December 2016.

22. a) State the features of income and expenditure account.

(OR)

- b) From the following information, prepare receipts and payments account for the year ending 31st March 2017.

Entrance fees ₹300	Membership fees ₹3,000
Foodstuff sales ₹1,200	Donation for club pavilion ₹10,000
Salaries and wages ₹1,200	Purchase of food stuff ₹800
Construction of club pavilion ₹11,000	General expenses ₹600
Rent and taxes ₹400	Bank charges ₹160
Cash in hand as on 1 st April 2016 ₹200	
Cash in hand as on 31 st March 2017 ₹350	
Cash at bank as on 1 st April 2016 ₹400	
Cash at bank as on 31 st March 2017 - ?	

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Prepare journal and ledger for the following transactions.

July 1	Commenced business with a capital of ₹50,000
July 4	Cash deposited into bank ₹4,000
July 8	Purchased goods worth ₹5,000 for cash
July 10	Sold goods for cash ₹2,500
July 15	Purchased from Mohan ₹10,000
July 20	Sold to Ramesh ₹3,500
July 31	Paid salaries ₹1,500 Paid rent ₹1,000

24. From the following particulars of Banu & co, prepare Bank reconciliation statement as on 31st July 2018.

Balance as per cash book ₹12,000

Cheque issued but not presented for payment ₹16,000
 Bank charges ₹4,000
 Bill discounted dishonored but not recorded in the cash book ₹2,000
 Cheque deposited but not yet collected ₹3,000
 Dividend collected by the bank but not recorded in the cash book ₹ 900
 Deposit made by a debtor directly into the bank but not recorded in the cash book ₹2,500
 Payment made by the bank recorded in the bank books only ₹1,800

25. From the following prepare final accounts for the year ended 31st December 2015.

Capital ₹30,000	Drawings ₹5,000	Furniture ₹2,600
Bank overdraft ₹4200	Creditors ₹13,300	Premises ₹ 20,000
Opening stock ₹2,2000	Debtors ₹18,600	Rent from tenants ₹1,000
Purchases ₹1,10,000	Sales ₹1,50,000	Sales returns ₹2,000
Discount (Dr.) ₹1,100	Discount (Cr) ₹2,000	Tax and insurance ₹2,000
General expenses ₹4,000	Salaries ₹9,000	Commission (Dr) ₹2,200
Carriage on purchase ₹1,800	Reserve for bad debts ₹600	
Bad debts ₹800		

Adjustments:

1. Closing stock ₹20,000
2. Rent to be paid ₹300
3. Write off bad debts ₹600
4. Depreciate premises at 5%
5. Prepaid insurance ₹700

26. On 1st July, 2008 a company purchased a machine for ₹3,90,000 and spent ₹10,000 on its installation. It decided to provide depreciation @ 15% per annum, using written down value method. On 30th November, 2011 the

machine was sold for ₹1,00,000. On 1st December, 2011 the company acquired and put into operation a new machine at a total cost of ₹7,60,000. Depreciation was provided on the new machine on the same basis as had been used in the case of the earlier machine. The company closes its books of account every year on 31st March. Prepare Machinery A/c.

27. From the following information given in Receipts and payments account, prepare income and expenditure account for the year ending 31st March 2014.

Receipt	₹	₹	Payment	₹	₹
Balance c/d - bank		25,000	Purchase of furniture (1.7.2013)		5,000
Subscriptions			Salaries		2,000
2013	1,500		Telephone expenses		300
2014	10,000		Electricity charges		600
2015	500	12,000	Postage		150
Donation		2,000	Purchase of books		2,500
Hall rent		300	Entertainment expenses		900
Interest to bank deposits		450	Purchase of 5% Government papers (1.7.2014)		8,000
Entrance fees		1,000	Miscellaneous expenses		600
			Balance c/d		
			Cash	300	
			bank	20,400	20,700
Total		40,750	Total		40,750

The following additional information is available

1. Salaries outstanding ₹1500
2. Entertainment expenses outstanding ₹ 500
3. Bank interest receivable ₹150
4. Subscription accrued ₹400
5. 50% of the entrance fees is to be capitalized
6. Furniture is to be depreciation at 10% per annum.



**BUSINESS CORRESPONDENCE & OFFICE METHODS**

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

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

1. In communication the language is
 - a) The verbal code
 - b) Intrapersonal
 - c) the symbolic code
 - d) The non – verbal code
2. Communication is the task of imparting _____
 - a) Training
 - b) Information
 - c) Knowledge
 - d) Message
3. Most often the teacher – Students communication is
 - a) Spurious
 - b) Critical
 - c) Utilitarian
 - d) Confrontational
4. Unsolicited enquiry means
 - a) Buyer contact the seller
 - b) Seller contact to buyer
 - c) Both buyer and seller
 - d) All the above
5. This is a type of savings by the public. The interest rate is fixed and less than the rate for fixed deposits
 - a) Savings account
 - b) Current deposits
 - c) Recurring deposits
 - d) All the above
6. Marine insurance is of very great importance in the
 - a) International trade
 - b) National trade
 - c) Both of them
 - d) none of the above
7. An executive or a manager can dictate the matter on a moving paper tape
 - a) Stenographic machines
 - b) Office machine
 - c) Computer
 - d) Telegram

8. There is stagnation in the performance of work if machines are
a) Break down b) slow running c) High speed d) All the above
9. The records of all the departments of the business organization are maintained at one place
a) Centralized filing b) Decentralized filing
c) Horizontal filing d) None of the above
10. What are the essentials of records management system?
a) Simplicity b) Accuracy c) Economy d) All the above

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What do you mean Business Correspondence?
12. What is Quotation?
13. What is a circular letter?
14. What is bank correspondence?
15. What is an office?
16. What are the objectives of filling?
17. Write a short note on Flow of Work.

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Discuss the importance of Business Letter?
(OR)
b) What are the functions of Commercial Correspondence?
19. a) Write a letter of enquiry to a sunglasses dealer asking for a catalogue?
(OR)
b) What are the differences between offer and quotation?

20. a) Write a letter for dishonor of a cheque.
(OR)
b) As a customer, draft a letter to your banker giving standing instruction for paying your life insurance premium periodically.
21. a) What are the functions of an Office?
(OR)
b) Explain the Basic principles in the selection of office equipments.
22. a) What are the merits of decentralized filling system?
(OR)
b) What are the functions of Filling system?

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. What are the characteristics of a business letter?
24. Draft a circular letter announcing the death of a partner, who was the backbone of the business?
25. a) Draft a letter for asking loan against Insurance Policy.
b) Draft a letter for Claim of Death policy amount from Insurance Company.
26. What are the uses of an office manual? State the advantages and disadvantages.
27. What is meant by centralized filling? Discuss its merits and demerits.



**PROGRAMMING IN C**

Under CBCS – Credit 5

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

1. All modern computers operate on
 - a) Word
 - b) Floppies
 - c) Data
 - d) Information
2. Computer memory consists of
 - a) RAM
 - b) ROM
 - c) PROM
 - d) All the above
3. Which is the only function all c programs must contain?
 - a) start()
 - b) system()
 - c) main()
 - d) printf()
4. Which keyword is used to come out of a loop only for that iteration?
 - a) break
 - b) continue
 - c) return
 - d) all the above
5. Parameter list is followed by _____.
 - a) Function type
 - b) function name
 - c) function body
 - d) all the above
6. Prior to using a pointer variable it should be
 - a) Declared
 - b) Initialized
 - c) Both declared and initialized
 - d) all the above
7. The structure template ending with _____.
 - a) : (colon)
 - b) .(dot)
 - c) ; (semicolon)
 - d) & (AND)

8. Variables inside the structure are called _____.
- a) members of the structure b) elements of the structure
c) variable of the structure d) all the above
9. Storage classes consist of _____ types.
- a) 5 b) 3 c) 2 d) 4
10. Which of the following are C preprocessors?
- a) #ifdef b) #define
c) #endif d) all of the mentioned

SECTION – B

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

11. What do you mean by the speed of the computer?
12. What is a file in DOS?
13. Define variable.
14. Give the syntax of if-else statement in C.
15. What is recursion?
16. How do you access structure members?
17. What do you mean by labels?

SECTION – C

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

18. a) Explain the major functions of a computer.
- (OR)**
- b) Write short notes on Storage devices.

19. a) Discuss the basic data types in C.
- (OR)**
- b) Explain relational and logical operators in C.
20. a) Define array and explain one-dimensional array in detail.
- (OR)**
- b) Explain the declaration and initialization of pointer variables.
21. a) Define Structure. How do you declare Structure variables?
- (OR)**
- b) Explain Structure initialization with an example.
22. a) Explain how to read and write a character in C.
- (OR)**
- b) Discuss about C Preprocessor.

SECTION – D

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

23. Explain the classification of digital computer system.
24. Explain the following : i) for loop ii) while loop
25. Explain about function with arguments in detail.
26. Explain how a structure can be passed to a function with example.
27. Explain any five string handling functions with example.




VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B.A. / B.Sc. Degree (Semester) Examinations, November 2018

Part – IV : Non-Major 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)

- To apply Left alignment to a paragraph we can press
 a) Ctrl + R b) Ctrl + C c) Ctrl + P d) Ctrl + L
- Italic shortcut Key we can press
 a) Ctrl + I b) Ctrl + B c) Ctrl + P d) Ctrl + U
- The brain of any computer system is
 a) ALU b) Memory c) CPU d) Control unit
- MSP Stands for:
 a) Microsoft PowerPoint b) Micro sort Point
 c) Micro song Pointer d) None
- The two kinds of main memory are:
 a) Primary and secondary b) Random and sequential
 c) ROM and RAM d) None
- What Is The Shortcut Key To “Undo” The Last Action In A Document?
 a) Ctrl + X b) Ctrl + Y c) Ctrl + Z d) None of Above
- Software is a _____.
 a) Set of Instructions b) Set of Instrument
 c) Set of Information d) Set of Informed
- Primary memory is a _____.
 a) External memory b) Internal memory
 c) Both internal & External d) None of the these
- Type of memory which is used to read data but not to write on it is classified as
 a) RAM b) ROM c) REM d) None of these
- An OperatingSystem is _____.
 a) Software b) Hardware c) Information d) None of these

SECTION – B
Answer any FIVE Questions :

(5 × 2 = 10)

- Write a short notes on PC software.
- What is MS Word?
- What is Primary memory?
- What is MS Excel?
- What is Secondary memory?
- What is MS PowerPoint?
- Write a short notes on Word processing?

SECTION – C
Answer ALL Questions :

(3 × 9 = 27)

- a) Write short notes on a) MS Word b) MS PowerPoint (OR)
 b) Briefly Discussion to MS Excel?
- a) How to create a document and formatting the text? (OR)
 b) How to create a find and Replace?
- a) Briefly Discussion to Primary memory? (OR)
 b) What is meant by PC software? Explain?

SECTION – D
Answer any TWO Questions :

(2 × 14 = 28)

- Explain the creating a mark statement.
- Discussion to MS word menus.
- Explain the creating a MS PowerPoint slide.
- Explain the creating a Selection the candidate?



**ADVANCED ACCOUNTING**

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

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

1. Goodwill is
 - a) A Tangible asset
 - b) An intangible asset
 - c) A fictitious asset
 - d) A hidden asset
2. A, B and C are partners sharing profit or loss in the ratio of 4:3:3. The admit D as a partner for 1/6th share of profit and guarantee that his share of profit shall not be less than ₹ 20,000. If the new profit is ₹ 96,000, what is the share of B?
 - a) ₹ 20,000
 - b) ₹ 22,800
 - c) ₹ 21,000
 - d) ₹ 24,000
3. At the time of dissolution of a firm, assets taken over by a partner should be
 - a) Credited to realization account
 - b) Debited to realization account
 - c) Credited to partner's capital account
 - d) Credited to asset account
4. The nature of Realisation account is
 - a) Nominal account
 - b) Real account
 - c) Natural Personal account
 - d) Representative Personal account
5. Royalty is the agreement between the following persons
 - a) Seller and buyer
 - b) Banker & customer
 - c) Trustee and beneficiaries
 - d) Landlord and tenant

6. In the books of lessee, short working recoverable in future years are
- a) A revenue expense b) A normal loss
c) An asset d) A liability
7. In the books of buyer, the amount of interest is credited to
- a) Interest A/c b) Hire Vendor A/c
c) Asset A/c d) Profit and Loss A/c
8. Under which system, ownership is transferred on payment of final instalment?
- a) Instalment Purchase system b) Hire Purchase system
c) Credit Purchase system d) Cash Purchase system
9. Sharma, a clerk in New Delhi gets ₹ 300 p.m. and his total salary of 2 months has been outstanding. Then, the amount to be treated as preferential is
- a) ₹ 300 b) ₹ 20 c) ₹ 100 d) ₹ 400
10. Amount lent by wife out of her personal property will be ranked as
- a) Preferential claim b) Secured claim
c) Unsecured claim d) Partly secured claim

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. Define Partnership.
12. What is joint life policy?
13. What do you understand by royalty?
14. Define the term Hire Purchase.
15. Give a short note on Deficiency account.
16. Who is retiring partner?
17. What is meant by piece meal distribution?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Balu and Seenu are partners sharing profits and losses equally with capitals of ₹60,000 and ₹40,000 respectively. Their drawings during the year are as follows:

Balu's drawings on:	31.3.2013	₹1,000
	30.04.2013	₹1,200
	01.07.2013	₹ 900
	01.12.2013	₹2,800

Seenu drew ₹400 at the end of each month. The deed provides interest on capitals and drawings at 6%. Calculate interest on capitals and drawings.

(OR)

- b) A, B and C sharing profit in the ratio of 3:2:1 respectively and C retires. Nothing is mentioned regarding new ratio. Find out new ratio and gaining ratio.
19. a) The Balance sheet of X, Y and Z who were sharing profits in the ratio of 3:1:1 stood as follows on 31-12-99 (i.e.) the date of dissolution.

Liabilities	₹	Assets	₹
Sundry Liabilities	1,05,000	Cash	1,000
Capital:	15,000	Bills receivable	4,000
X	10,000	Debtors	25,000
Y		Stock	40,000
		Plant	30,000
		Goodwill	10,000
		Z's Capital	20,000
	1,30,000		1,30,000

Assets realized ₹79,750. Realization expenses are ₹2,000.

Prepare Realization account.

(OR)

b) From the following, distribute cash under proportionate capital method:

Capital of partners: Amir – ₹20,000; Balan – ₹10,000

Profit sharing ratio – 3 : 2

1st Installment (Cash) ₹5,000

2nd Installment (Cash) ₹4,000

3rd Installment (Cash) ₹2,000

20. a) What do you mean by recoupment of short workings? Explain its types.

(OR)

b) Write a note on minimum rent and sub-lease.

21. a) Distinguish between hire purchase and installment system.

(OR)

b) X purchased a typewriter on hire purchase system. As per terms, he is required to pay ₹800 down, ₹400 at the end of the first year ₹300 at the end of the second year and ₹700 at the end of the third year. Interest is charged at 5% p.a. Calculate the total cash price of the typewriter and the amount of interest payable on each installment.

22. a) Calculate preferential creditors and unsecured creditors from the following data regarding Mr. Eswar as per Presidency Towns Insolvency Act and Provisional Insolvency Act:

	₹		₹
4 Month's salary for clerks	12,800	Wages due for 4 labourers for 50 weeks	12,000
Sales tax	21,000	3 Month's rent due to landlord	24,000
Income tax	25,000	Wages of 4 servants	12,000
Municipal tax	10,000		

(OR)

b) Prepare a deficiency account from the following particulars:

- i. Excess of assets over liabilities ₹ 4,000
- ii. Loss in business ₹ 7,500
- iii. Profits ₹12,500
- iv. Drawings ₹15,000

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. A and B sharing profits in the ratio of 3:1. Their Balance sheet as on 31.12.2004 is as under:

Liabilities	₹	Assets	₹
Creditors	37,500	Cash at bank	22,500
General Reserve	4,000	Bills receivable	3,000
Capital:		Stock	20,000
A	30,000	Debtors	16,000
B	16,000	Furniture	1,000
		Buildings	25,000
	87,500		87,500

On 1.1.2005 they admit C as new partner on the following arrangement:

- i. C to bring ₹10,000 as capital for 1/5 share of profits
- ii. The new firm to have goodwill ₹10,000
- iii. Stock and Furniture to be reduced by 10%, a reserve of 5% on debtors for doubtful debts to be created
- iv. Building to be appreciated at 20%

Give necessary ledger accounts and Balance sheet.

24. The following was the Balance sheet of Radha Krishna and Sankar as on 31st December 2003.

Liabilities	₹	Assets	₹
Sundry creditors	12,000	Machinery	25,000
General Reserve	3,000	Stock	11,000
Capital	20,000	Debtors	9,500
Radha Krishna	15,000	Goodwill	13,000
Sankar	10,000	Cash	1,500
	60,000		60,000

On the above date, the firm was dissolved. The assets realized ₹50,000. The creditors were settled at ₹11,500. Dissolution expenses amounted to ₹1,000. The partners had 3:2:1 as their profit sharing ratio.

Prepare necessary ledger accounts to close the books.

25. A Colliery worked coal under a lease which provided for the payment of royalties at 50 paise per tonne with a minimum rent of ₹17,000 per annum. Each year's excess of minimum rent over the actual royalties were recoverable during the subsequent three years.

The lease however stipulated that if in any year the normal rent was not attained due to strike, the minimum rent was to be regarded as having been reduced proportionately having regard to the length of the stoppage.

The output was as follows:

Year	Output	Year	Output
1988	4,000 tones	1991	46,000 tones
1989	28,000 tones	1992	30,000 tones
1990	38,000 tones	1993	50,000 tones

During the year 1992, there was stoppage due to strike lasting three months. Give the necessary accounts in the books of the Colliery for each of the above years

26. X purchased a truck for ₹1,60,000 on hire purchase from Y on 1.1.2012. Payment to be made ₹40,000 down and ₹46,000 at the end of the first year; ₹44,000 at the end of second year and ₹42,000 at the end of third year. Interest was to be charged at 5%. X depreciates the truck at 10% p.a. on written down value method.

X after having paid down payment and first installment could not pay the second installment. Y took possession of the truck and after spending ₹4,000 on repairs of the asset, sold it away for ₹91,500.

Give ledger accounts in the books of both parties

27. Following is the Trial balance of Shri. Mahendra who commenced business on January 1, 2000:

Liabilities	₹	Assets	₹
Cash	230	Creditors	18,000
Stock-in-trade	666	Secured creditors	2,500
Debtors	13,000	Preferential claims for rent, rates and taxes	190
Furniture	282	Capital	1,350
Investments in shares	500	Profit (2001, 2002)	5,554
Value of securities held by secured creditors	3,500		
Loss (2003)	2,500		
Drawings (Upto Dec. 2003)	6,916		
	27,594		27,594

You are required to prepare statement of affairs and deficiency account.




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B.Com. / B.Com. (CA) Degree (Semester) Examinations, November 2018

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

INCOME TAX LAW & PRACTICE – I

Under CBCS – Credit 4

 Time: **3** Hours

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

1. How many heads of income are there to compute Gross Total Income of an assessee?
 a) Three b) Four c) Five d) Six
2. Income tax is levied by
 a) State government b) Central government
 c) Local authority d) State and central government
3. The daily allowance received by a Member of Parliament is _____.
 a) Exempt b) Taxable
 c) To be included in total income for tax purpose d) None of these
4. Scholarship granted is
 a) Fully exempted b) Fully taxable
 c) Partly exempted d) None of these
5. An individual who wants to be resident of India must satisfy at least _____.
 a) One of the two basic conditions b) Both the basic conditions
 c) Both the additional conditions d) None of these
6. Past untaxed income brought to India is taxable in the hands of _____.
 a) Resident and not ordinarily resident
 b) Resident and ordinarily resident
 c) Non-resident
 d) None of these

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

i) Resident ii) Not Ordinarily Resident iii) Non Resident

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

21. a) Shri. Raman is employed as an engine driver in Indian Railways.

He is getting ₹15,000 p.m. as basic pay; ₹2,500 p.m. as Dearness pay and ₹2,500 p.m. as Dearness allowance. During 2017-18, he received the following allowance also :

- i. ₹16,500 as running allowance.
- ii. ₹200 p.m. per child as Educational allowance for his two children.
- iii. One of his sons is staying in a hostel on which Raman is spending ₹800 p.m. He is getting ₹500 p.m. for his son as Hostel allowance for meeting this expenditure.
- iv. ₹250 p.m. as CCA.
- v. ₹400 p.m. as uniform allowance fully spent for employment purpose.
- vi. ₹2,500 as H.R.A. He pays ₹3,000 p.m. as rent to House owner.

Compute his taxable salary for Assessment Year 2018-19.

(OR)

b) From the particulars given below compute his gross salary.

		₹
1.	Salary	1,48,000
2.	Bonus	12,000
3.	Free gas, electricity, water etc (actual bill paid by company)	6,000
4.	Furnished flat provided to the employee at Kanpur (population above 25 lakhs) for which actual rent paid by Company	78,000
	Rent recovered from employee	12,000
5.	Furniture at cost (including television, fridge and AC)	50,000

22. a) Compute ARV from particulars given below :

MRV	₹60,000 p.a.	FRV	₹66,000 p.a.
Standard Rent	₹63,000 p.a.	Real rent	₹6,000 p.m.
Date of completion	31-5-2017	Date of letting	1-8-2017

(OR)

b) From the following information compute the income from other sources for the assessment year 2017-18 :

- i. Card games loss ₹12,000.
- ii. From the activity of owning and maintaining horses for race purposes.
 - a) Loss at Bombay ₹40,000.
 - b) Profit at Bangalore ₹20,000.
- iii. Divided (Gross) from Indian companies ₹6,000.
- iv. Betting in horse races ₹4,000.

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. What are the three types of assesses? Explain.
24. Explain any 10 exempted incomes.
25. Mr. Vishal, an MBA in IB, who is engaged in export business visits France very frequently. From particular given below determine his residential status for the previous year 2017-18 :

Previous year	Stay in France
2010-11	187 days
2011-12	140 days
2012-13	305 days
2013-14	65 days
2014-15	70 days
2015-16	225 days
2016-17	306 days
2017-18	283 days

26. Mr. X is employed at Hyderabad on a basic salary of ₹25,000 p.m. and he is also getting following allowances :
1. Dearness Allowance ₹2,000 p.m.
 2. Luch Allowance ₹1,000 p.m.
 3. Servant Allowance (He is paying ₹1,200 p.m. to a servant) ₹1,000 p.m.
 4. Transport Allowance ₹1,000 p.m.
 5. Education Allowance ₹200 p.m. per child for three children.
 6. Hostel Allowance to one child ₹500 p.m.

7. Conveyance Allowance ₹800 p.m.
8. Overtime Allowance ₹2,000 p.m.
9. Officiating Allowance ₹2,000 p.m.
10. Cash allowance ₹1,200 p.m.
11. Entertainment Allowance ₹2,000 p.m.
12. Medical Allowance ₹800 p.m.
13. City Compensatory Allowance ₹600 p.m.
14. House Rent Allowance ₹5,000 p.m.

He is having a family house at the place of his posting but he is living in a rented house and paying a rent of ₹7,000 p.m. Find out his Gross salary.

27. Mr. B owns a house property at Cochin. It consists of 3 independent units and information about the property is given below :

Unit 1 : own resident

Unit 2 : let out

Unit 3 : own business

MRV ₹1,20,000 p.a.

FRV ₹1,32,000 p.a.

Standard rent ₹1,08,000 p.a.

Rent ₹3,500 p.m.

Unrealized rent for 3 months

Repairs ₹10,000 p.m.

Insurance ₹2,000

Interest on money borrowed for purchase ₹96,000

Municipal taxes ₹14,400

date of completion 1.11.2012.





VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com. (CA) Degree (Semester) Examinations, November 2018

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. What are the key attributes of information?
 - a) Accuracy b) Timelines c) Relevancy d) All the above
2. Which of the following is sequential access storage device?
 - a) Hard disk b) Jaz disk c) Magnetic tape d) Floppy disk
3. A file contains _____ that is needed for information processing
 - a) Data b) Knowledge c) Instructions d) None of the above
4. A collection of data designed to be used by different people is called a _____ .
 - a) Database b) DBMS c) RDBMS d) None of the above
5. What is the expansion of RDD?
 - a) Rapid development and deployment
 - b) Recursive development and deployment
 - c) Requirements definition document
 - d) none of the above
6. Which of the following is not a relational database management system?
 - a) Ingress b) IMS c) DB2 d) Sybase
7. CODASYL stands for
 - a) Complete open data and system language
 - b) Conference on data system languages
 - c) Conference on digital and analog systems in London
 - d) None of the above

**BUSINESS MATHEMATICS**

Under CBCS – Credit 2

Time: 2 Hours

Max. Marks: 75

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

1. A set with no elements is called
a) finite set b) infinite set c) empty set d) power set
2. Set of all even prime number is
a) singleton set b) infinite set c) null set d) universal set
3. What is the formula to calculate the immediate annuity?
a) $\frac{a}{j}[1+i]^n - 1$ b) $\frac{A}{(1+i)^n}$ c) $a(1+i)^n$ d) $[1+i]^n - 1$
4. The time gap between two successive payments is called the _____.
a) Annuity b) payment interval
c) Annuity due d) Deferred annuity
5. Simple Interest =
a) Pn b) pnr c) $\frac{Pnr}{100}$ d) $\frac{Pr}{100}$
6. The sum of money lent is called
a) interest b) principal c) amount d) none of these
7. A matrix that consists of only one column is called
a) row matrix b) column matrix
c) square matrix d) Identity matrix
8. A diagonal matrix in which all the diagonal elements are equal is called
a) null matrix b) diagonal matrix
c) scalar matrix d) Identity matrix



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B.Com. (CA) Degree (Semester) Examinations, November 2018

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. Classification of cost is useful to
 - a) Find gross profit
 - b) Find net profit
 - c) To identify costs
 - d) None of these
2. Material requisition is meant for
 - a) Purchase of Material
 - b) Supply of material from stores
 - c) Sale of material
 - d) None of the above
3. Time study is for
 - a) Measurement of work
 - b) Fixation of standard Time
 - c) Ascertainment of actual cost
 - d) none of these
4. Factory overhead is also termed as
 - a) Sundry overhead
 - b) Extra overhead
 - c) Works overhead
 - d) None of these
5. Management accounting helps management in
 - a) Preparation of final accounts
 - b) Raising finance
 - c) Filing Tax returns
 - d) Decision Making
6. The ideal current ratio is
 - a) 5
 - b) 4
 - c) 3
 - d) 2
7. Gross working capital is the
 - a) Total value of current assets
 - b) Total value of fixed assets
 - c) Total value of all assets
 - d) Total value of current liabilities

8. Cash from operations is the results of
- Profit from business activities
 - Cash from business activities and changes in current assets and liabilities
 - Sale of fixed assets
 - Borrowing from outside sources

9. Absorption costing takes into account
- Total cost
 - Fixed cost
 - Variable cost
 - Work cost
10. Fixed cost reduced from contribution to find out
- Variable cost
 - Profit
 - Sales
 - cost of sales

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

- Define costing.
- What do you understand by EOQ?
- Write a note on idle time.
- What is meant by cost allotment?
- What are financial statements?
- Define funds flow statement.
- Give the meaning of the term 'Break-even point'.

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

- Bring out the distinction between cost accounting and financial accounting.

(OR)

- From the following information, calculate
 - Re-order level
 - Minimum stock level and
 - Maximum stock level

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

- From the following particulars, you are required to prepare a statement of labour cost showing the cost per day of 8 hours.
 - Monthly salary ₹200
 - Leave salary 5% of salary
 - Employer's contribution to Provident fund 8 % of (i) and (ii)
 - Employer's contribution to State insurance 2.5 % of (i) and (ii)
 - Pro-rata expenditure on amenities to labour ₹17.95 per head per moth
 - No. of working hours in a month 200

(OR)

- From the following particulars prepare cost sheet: Direct material ₹8,000; Direct wages ₹6,000; Direct expenses ₹2,500; Administrative overheads ₹4,000; Factory overheads ₹5,000; Selling and distribution expenses ₹2,500; Sales ₹40,000.

- What are the advantages of ratio analysis?

(OR)

- Calculate the trend percentages from the following figures of Priya Enterprises taking 2005 as the base.

(₹ Lakhs)			
Year	Sales	Stock	Profit before tax
2005	1881	709	321
2006	2340	781	435
2007	2655	816	458
2008	3021	944	527
2009	3768	1154	672

21.a) From the following particulars calculate funds from operations:

Salaries-₹20,000; Interest on Investments-₹10,000; Depreciation-₹20,000; Profit on sale of fixed assets-₹5,000; Provision for tax-₹30,000; Loss on sale of machinery-₹5,000; Interim dividend paid-₹20,000; Proposed dividend-₹30,000; Administrative expenses-₹ 25,000; Goodwill written off-₹10,000; Preliminary expenses written off-₹5,000; Opening balance of profit and loss account-₹70,000; Closing balance of profit and loss account-₹1,20,000.

(OR)

b) Calculate cash from operating activities:

Particulars	I-Year (₹)	II-Year (₹)
Profit and loss appropriation a/c	10,000	20,000
Bills receivable	18,000	22,000
Provision for depreciation	40,000	42,000
Outstanding rent	1,600	4,000
Prepaid insurance	2,000	1,800
Goodwill	24,000	20,000
Stock	12,000	16,000

22. a) From the following particulars find out the B.E.P. What will be the selling price per unit if B.E.P. is brought down to 9,000 units?

Variable cost per unit-₹75

Fixed expenses-₹2,70,000

Selling price per unit-₹100

(OR)

b) You are given: Margin of safety- ₹10,000 which represents 40% of sales. P.V. Ratio 50 %. Calculate

i) Sales

ii) Fixed cost and

iii) Profit

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. What are advantages and limitations of cost accounting?

24. The following particulars relate to a manufacturing company which has 3 production departments A, B and C and two service departments R and S.

Particulars	Production Departments			Service Departments	
	A(₹)	B(₹)	C(₹)	R(₹)	S(₹)
Total Departmental Overheads as per primary distribution	6,300	7,400	2,800	4,500	2,000

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

Service Departments	Production Departments			Service Departments	
	A	B	C	R	S
R	40 %	30 %	20 %	---	10 %
S	30 %	30 %	20 %	20 %	---

Find the total overheads of production departments charging service department costs to production departments on repeated distribution method.

25. From the following balance sheet of M/s Black and White, as on 1-1-2016 and 31-12-2016 were as follows:

Liabilities	1-1-2016 (₹)	31-12-2016 (₹)	Assets	1-1-2016 (₹)	31-12-2016 (₹)
Creditors	40,000	44,000	Cash	10,000	7,000
White's loan	25,000	---	Debtors	30,000	50,000
Loan from bank	40,000	50,000	Stock	35,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Buildings	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

During the year a machine costing ₹10,000 (accumulated depreciation ₹3,000) was sold for ₹5,000. The provision for depreciation against machinery as 1st January 2016 was ₹25,000 and on 31st December 2016 ₹40,000. Net profit for the year 2016 amounted to ₹45,000. You are required to prepare funds flow statement.

26. From the following information, prepare a Balance sheet. Show the workings.

Working capital- ₹75,000

Reserves and Surplus- ₹1,00,000

Bank overdraft- ₹60,000

Current ratio 1.75

Liquid ratio 1.15

Fixed assets to proprietors' funds 0.75

Long-term liabilities- Nil

27. From the following information relating to Quick Standards Ltd.,

You are required to find out a) P.V. Ratio b) Break-even point

c) Profit d) Margin of safety and

c) Also calculate the volume of sales to earn profit of ₹6,000

Total Fixed cost- ₹4,500

Total Variable cost- ₹7,500

Total Sales- ₹15,000



**GOODS AND SERVICE TAX LAW**

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: 75

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

1. CVD Stands for
 - a) Central Value Added Duty
 - b) Customs Value Duty
 - c) Central Vital Duty
 - d) Countervailing Duty
2. The following suppliers cannot opt for composition scheme _____.
 - a) Inter – State supplier
 - b) Person supplying goods through an electronic commerce operator
 - c) Supplier of services other than restaurant service
 - d) All of the above
3. What is rate of tax of IGST?
 - a) CGST rate
 - b) SGST rate
 - c) CGST + SGST rated
 - d) VAT rate
4. Activities or transactions specified in _____ shall be treated neither as a supply of goods nor a supply of services
 - a) Schedule I
 - b) Schedule II
 - c) Schedule III
 - d) Schedule 8
5. Credit of input tax _____ for making zero- rated supplies
 - a) may be availed
 - b) cannot be availed
 - c) Can be partially availed
 - d) will have to be reversed
6. Input tax credit can be taken by _____.
 - a) Registered dealer not opting for composition scheme
 - b) Registered dealer opting for composition scheme
 - c) Unregistered dealer
 - d) All of the above

7. Tax invoice must be issued by _____.
- Every trader
 - Every taxable person
 - Registered persons not paying tax under composition scheme
 - All the above
8. Every tax payer paying tax under section 10 (composition levy) shall file the return _____.
- by 18th of the month succeeding the quarter
 - by 18th of the month succeeding the month
 - by 10th of the succeeding the month
 - by 20th of the succeeding the quarter
9. The decision of the GST Council should be taken based on majority votes not less than
- $\frac{1}{2}$ of the weighted votes
 - $\frac{2}{3}$ of the weighted votes
 - $\frac{1}{3}$ of the weighted votes
 - $\frac{3}{4}$ of the weighted votes
10. The sanction refund amount can be adjusted against the payments which he is liable to pay but remains unpaid under the earlier law _____.
- tax
 - penalty
 - interest and other amounts
 - all of the above.

SECTION – B

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

- Define the term “Service Tax”.
- Give any four examples for the services taxable under GST.
- Who are taxable person under GST?
- What do you mean by composite levy of GST?
- What is meant by Input Tax Credit?
- Write the meaning of blocked credits.
- What is TDS?

SECTION – C

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

- a) Briefly explain the need for GST.
(OR)
b) What are the powers of Officers under the Central Goods and Services Tax Act? Explain.
- a) What are the procedures followed for levy of GST by the Central and State Governments? Explain.
(OR)
b) How to determine the value of taxable supply? Explain.
- a) What are the eligibility and conditions for taking input tax credit? Explain.
(OR)
b) Briefly explain the provisions relating to recovery of input tax credit and interest thereon.
- a) Write short notes on “Tax Invoice”.
(OR)
b) What are the uses of Credit and Debit notes under GST? Explain.
- a) How to transfer input tax credit? Explain.
(OR)
b) Briefly explain the benefits of Consumer Welfare Fund.

SECTION – D

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

- Describe the structure of Goods and Service Tax.
- Explain the provisions relating to exemption of Tax under GST Act.
- Discuss in detail about the special provisions relating to casual taxable person and non-resident taxable person.
- What are the types of tax to be filed under GST Act? Explain.
- Explain the provisions relating to refund of tax under GST, Act.





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B.Com. (CA) Degree (Semester) Examinations, November 2018

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. Which one of the following is true for java
 - a) Java is object oriented and interpreted
 - b) Java is efficient and faster than C
 - c) Java is the choice of everyone
 - d) Java is not robust
2. The java compiler
 - a) creates executable
 - b) translate java source code to byte code
 - c) creates classes
 - d) produce java interpreter
3. _____ operators is used to allocate memory for an object.
 - a) malloc
 - b) alloc
 - c) new
 - d) give
4. _____ is the process of defining two or more methods within same class that have same name but different parameters declaration?
 - a) method overloading
 - b) method overriding
 - c) method hiding
 - d) none of the mentioned
5. What of the following is not the types of inheritance?
 - a) Single inheritance
 - b) Double inheritance
 - c) Hierarchical inheritance
 - d) Multiple inheritance
6. Which of these exceptions will occur if we try to access the index of an array beyond its length?
 - a) Arithmetic Exception
 - b) Array Exception
 - c) Array Index Exception
 - d) Array Index Out Of Bounds Exception
7. Which of these are types of multitasking?
 - a) Process based
 - b) Thread based
 - c) Process and Thread based
 - d) None of the mentioned

8. _____ method of Thread class is used to Suspend a thread for a period of time.
a) sleep() b) terminate() c) suspend() d) stop()
9. Which of these method of class String is used to compare two String objects for their equality?
a) equals() b) Equals() c) isequal() d) Isequal()
10. String str1="Kolkata". replace('k','a');
a) The first occurrence of k is replaced by a
b) All characters a are replaced by k
c) All characters k are replaced by a
d) Displays error message.

SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What is an Array?
12. What is Encapsulation?
13. Define Constructor.
14. What do you mean by Inheritance?
15. Define Packages.
16. What is Multithreaded Programming?
17. What is a String Length in Java?

SECTION – C

Answer ALL Questions :

(5 × 5 = 25)

18. a) Discuss the various Data Types in Java.

(OR)

- b) What are the different kinds of Operators in Java?

19. a) Describe the concept of Method Overloading with simple Program.

(OR)

- b) Write a simple java program for Recursion.

20. a) Write a short note on Packages.

(OR)

- b) Explain about Exception Handling technique in Java.

21. a) Explain about Life Cycle of a Thread.

(OR)

- b) How do you create a thread? Explain with examples?

22. a) Discuss the various special String Operators.

(OR)

- b) How do you modify a string in java?

SECTION – D

Answer any THREE Questions :

(3 × 10 = 30)

23. Describe the various Controls Statements in Java with example.
24. Explain about Class Fundamentals with simple program.
25. Discuss the various types of Inheritance with example.
26. Explain about Thread Priorities.
27. Write a short an various String Handling Functions.





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B.Com. Degree (Semester) Examinations, November 2018

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

COMMERCE FOR COMPETITIVE EXAMINATIONS

Under CBCS – Credit 2

Time: **2 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions :

(75 × 1 = 75)

1. 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
2. OCR stands for
a) Optical Character Recognition b) Optical CPU Recognition
c) Optical Character Rendering d) Other Character Restoration
3. A word in a web page that, when clicked opens another document
a) Anchor b) URL c) Hyperlink d) Reference
4. A standard computer keyboard has how many keys?
a) 84 b) 94 c) 104 d) 114
5. The ____ file format is a method of encoding pictures on a computer.
a) HTML b) JPEG c) FTP d) URL
6. What digits are representative of all binary numbers?
a) 0 b) 1 c) Both a and b d) 3
7. _____ is a search engine.
a) Flash b) Google c) Internet explorer d) Fire Fox
8. A small single site network is nothing but a
a) RAM b) MAN c) LAN d) WAN
9. In which of the following form, data is stored in computer?
a) Decimal b) Binary c) Hexadecimal d) Octal
10. Who was the Founder of Bluetooth?
a) Ericson b) Martin Cooper c) Steve Jobs d) Apple
11. What is used to make computer chips?
a) Copper b) Steel c) Silicon d) Iron

12. Verification is process of?
 a) Access b) Login c) Logout d) Authentication
13. Which part of the computer helps to store information?
 a) Disk drive b) Keyboard c) Monitor d) Printer
14. The output shown on the computer monitor is called
 a) VDU b) Hard Copy c) Soft Copy d) Screen Copy
15. _____ is the process of carrying out commands.
 a) Fetching b) Storing c) Executing d) Decoding
16. $(48.5 \times 16 \times 4) \div 8 - 356 = ?$
 a) 42 b) 34 c) 58 d) 32
17. ? % of 540 - 8.9 = 55.9
 a) 10 b) 14 c) 12 d) 16
18. $(4438 - 2874 - 559) \div (269 - 106 - 83) = ?$
 a) 55 b) 13 c) 47 d) 29
19. Find the average of the following set of scores: 152, 635, 121, 423, 632, 744, 365, 253, 302
 a) 428 b) 403 c) 396 d) 383
20. $5437 - 3153 + 2284 = ? \times 50$
 a) 96.13 b) 91.36 c) 93.16 d) 96.13
21. The cost price of 20 articles is the same as the selling price of x articles. If the profit is 25%, then the value of x is:
 a) 15 b) 16 c) 18 d) 25
22. In a certain store, the profit is 320% of the cost. If the cost increases by 25% but the selling price remains constant, approximately what percentage of the selling price is the profit?
 a) 30% b) 100% c) 70% d) 250%
23. A shopkeeper expects a gain of 22.5% on his cost price. If in a week, his sale was of Rs. 392, what was his profit?
 a) Rs.18.20 b) Rs.70 c) Rs.72 d) Rs.88.25
24. A man buys a cycle for Rs. 1400 and sells it at a loss of 15%. What is the selling price of the cycle?
 a) Rs.1,090 b) Rs.1,160 c) Rs.1,202 d) Rs.1,190
25. When a plot is sold for Rs.18,700, the owner loses 15%. At what price must that plot be sold in order to gain 15%?
 a) Rs.25,300 b) Rs.21,000 c) Rs.22,500 d) Rs.25,800

26. Pointing to a photograph of a boy Suresh said, "He is the son of the only son of my mother". How is Suresh related to that boy?
 a) Brother b) Uncle c) Cousin d) Father
27. Pointing to a photograph Lata says, "He is the son of the only son of my grandfather". How is the man in the photograph related to Lata?
 a) Cousin b) Uncle c) Brother d) Data is inadequate
28. Introducing Sonia, Aamir says, "She is the wife of only nephew of only brother of my mother". How Sonia is related to Aamir?
 a) Wife b) Sister
 c) Sister-in-law d) Data is inadequate
29. P is the mother of K; K is the sister of D; D is the father of J. How is P related to J?
 a) Mother b) Grandmother c) Aunt d) Data inadequate
30. If P \$ Q means P is the brother of Q; P # Q means P is the mother of Q; P * Q means P is the daughter of Q in A # B \$ C * D, who is the father?
 a) D b) B c) C d) Data is inadequate
31. 'A' can complete a piece of work in 12 days. 'A' and 'B' together can complete the same piece of work in 8 days. In how many days can 'B' alone complete the same piece of work?
 a) 15 days b) 18 days c) 24 days d) 28 days
32. The Simple Interest accrued on an amount at the end of five years @ 12.5 p.c.a. Rs 1575. What is the amount?
 a) Rs.2,050 b) Rs.2,250 c) Rs.2,520 d) Rs.2,550
33. Average of first five odd multiple of 3 is
 a) 12 b) 16 c) 15 d) 21
34. $(48.5 \times 16 \times 4) \div 8 - 356 = ?$
 a) 42 b) 34 c) 58 d) 32
35. $53612 + 5463 - 2648 = ? \times 30$
 a) 1808.9 b) 1088.9 c) 1890.9 d) 1880.9
36. 8, 48, 32, 192, ?, 1056
 a) 181 b) 176 c) 167 d) 185
37. 48, ?, 94, 123, 156, 193
 a) 74 b) 64 c) 65 d) 69

38. In a certain code GOAL is written as '5912' and LINE is written as '2387'. How is ALIGN written in that code?
 a) 12358 b) 12538 c) 12058 d) 13258
39. In a class of 41 children, Saurabh's rank is eighth from the top. Mamta is seven ranks below Saurabh. What is Mamta's rank from the bottom?
 a) 27th b) 29th c) 28th d) 26th
40. What should come next in the following number series?
987654321876543217654321
 a) 8 b) 5 c) 6 d) 2
41. 0, 3, 8, 15, 24, ?, 48
 a) 41 b) 29 c) 37 d) 35
42. 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
43. Find the average of the following set of scores: 152, 635, 121, 423, 632, 744, 365, 253, 302
 a) 428 b) 403 c) 396 d) 383
44. 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 *
45. Dress : Tailor :: ? : Carpenter
 a) Wood b) Furniture c) Leather d) Cloth
46. 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
47. 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%
48. 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
49. Average of first five odd multiple of 3 is
 a) 12 b) 16 c) 15 d) 21

50. 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
51. The term 'FTZ' stands for
a) Fast track zone b) Free trade zone
c) Foreign trading zone d) Fast trade zone
52. World environment is celebrated on
a) June 4 b) June 5 c) July 4 d) July 5
53. Which among the following country is the host of 2018 Commonwealth Games?
a) Canada b) England c) Australia d) India
54. The 2018 Men's Hockey World Cup will be hosted by;
a) Odisha b) Chhattisgarh c) Rajasthan d) Tamil Nadu
55. Riyal is a currency of
a) Kuwait b) Bahrain c) Iraq d) Saudi Arabia
56. Which of the following Bank is not a Public Sector Bank?
a) IDBI Bank b) State Bank Of India
c) BharatiyaMahila Bank d) HDFC Bank
57. Which of the following is an indirect tax?
a) Wealth tax b) Corporation tax
c) Excise duty d) Capital gains tax
58. Who appoints the judges of the Indian Supreme Court?
a) President b) Chief Justice
c) Prime Minister d) Council of Ministers
59. Dividend from an Indian company is _____.
a) Fully Taxable b) Fully Exempted
c) Partly Taxable d) None
60. Donation is deductible u/s _____.
a) 80C b) 80D c) 80G d) 80U

61. Which Indian woman cricketer has recently announced her retirement from International T20 cricket?
a) Mansi Joshi b) Puja Vastrakar
c) Shikha Pandey d) JhulanGoswami
62. The Jharkhand government has inked MoU with which insurance company for Ayushman Bharat Scheme?
a) LIC b) NICL
c) New India Assurance d) OICL
63. Who was the founder of the Dakshina Bharat Hindi Prachar Sabha (DBHPS)?
a) Mahatma Gandhi b) Jawaharlal Nehru
c) SardarVallabh Bhai Patel d) DadabhaiNaoroji
64. ISRO has recently launched its first Space Technology Incubation Centre in which state?
a) Maharashtra b) Odisha c) Tripura d) Tamil Nadu
65. Which country is host to the 2018 Track Asia Cup cycling tournament?
a) India b) China c) Nepal d) Japan
66. India has signed a \$74 million loan pact with which international organisation for Uttarakhand Workforce Development Project (UKWDP)?
a) World Bank b) ADB c) AIIB d) IMF
67. Which country has rolled out world's first hydrogen-powered train?
a) Italy b) Norway c) Germany d) Denmark
68. India's first railway university "National Rail and Transportation Institute (NRTI)" is located in which city?
a) Ahmedabad b) Kanpur c) Patna d) Vadodara
69. Which sportsperson has been appointed the new Brand Ambassador of BSNL?
a) BajrangPunia b) Mary Kom
c) Neeraj Chopra d) Rani Rampal
70. On which date, the 2018 International Day of Charity (IDC) was observed recently?
a) September 3 b) September 5 c) September 4 d) September 6

71. Sachin Tendulkar hit his 100th international century against which among the following team?
a) Sri Lanka b) Bangladesh c) Pakistan d) South Africa
72. Which among the following country is the host of 2018 Commonwealth Games?
a) Canada b) England c) Australia d) India
73. How many numbers of Red Balls are in Snooker?
a) 13 b) 15 c) 17 d) 20
74. The terms "Technical foul" and "Flagrant Foul" are most commonly associated with which of the following sports?
a) Table Tennis b) Badminton c) Basket Ball d) Football
75. Who among the following was the first Indian to win an Olympic medal?
a) K D Jadhav b) P T Usha c) Leander paes d) Dhyan Chand

