

**FINANCIAL ACCOUNTING – I**

Under CBCS – Credit 5

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

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

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

### SECTION – B

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

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

### SECTION – C

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

18. a) March 1, 2019      Amount deposited into banks ₹ 5,500  
 March 10, 2019      Machinery purchased ₹ 60,000  
 March 14, 2019      Goods sold to Rani ₹ 35000  
 March 29, 2019      Amount received from Rani ₹ 34900 and settled her account

Give journal entries.

**(OR)**

- b) Prepare trial balance for the following
- |                      |                                |                           |                   |
|----------------------|--------------------------------|---------------------------|-------------------|
| Capital ₹ 52000      | Sales ₹ 1,01,200               | Purchase return ₹ 1,900   |                   |
| Stock ₹ 22,000       | Furniture and Fittings ₹ 5,500 |                           | Creditors ₹ 6,000 |
| Investments ₹ 6,700  | Salaries ₹ 1,800               | Wages ₹ 1300              |                   |
| Sales return ₹ 5,200 | Printing and stationery ₹ 240  |                           | Debtors ₹ 31,000  |
| Purchases ₹ 72,000   | Rent ₹ 560                     | Carriage inwards ₹ 390    |                   |
| Bad debts ₹ 160      | Postage ₹ 210                  | Travelling expenses ₹ 770 |                   |
| Cash at bank ₹ 3270. |                                |                           |                   |

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

Prepare bank reconciliation statement.

**(OR)**

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

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

(OR)

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

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

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

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

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

(OR)

b) Prepare trading account from the following information.

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

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

Subscription received during the year ₹ 28,680

Subscription outstanding on 1.1.2016 ₹ 2,400

Subscription outstanding on 31.12.2016 ₹ 3,000

Subscription received in advance on 1.1.2016 ₹ 1,800

Subscription received in advance on 31.12.2016 ₹ 1,080

**(OR)**

b) Analyse the features of receipts and payment account.

### **SECTION – D**

**Answer any THREE Questions :**

**(3 × 10 = 30)**

23. Enumerate the accounting concepts in brief.

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

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

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

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

Capital ₹ 40,000    Interest (Dr) ₹ 1,500    Office rent ₹ 500  
 Taxes and insurance ₹ 200    Plant and machinery ₹ 20,000  
Debtors ₹ 40,000  
 Wages ₹ 30,000    Stock 1.1. 2017 ₹ 5,000    Salaries ₹ 7,000  
 Bills payable ₹ 4,000    Loose tools ₹ 1,000    Cash on hand ₹ 1,000  
 Bills receivable ₹ 3,000    Creditors ₹ 20,000  
Bank balance (Cr) ₹ 2,000  
 Business premises ₹ 40,000    Loan on mortgage of premises ₹ 30,000  
 Stock of bonds and stationery ₹ 500    Office expenses ₹ 700  
 Sales ₹ 96,400    Purchases ₹ 42,000

Additional information:

Stock as on 31.12.2017 ₹ 8,000    Wages outstanding ₹ 600  
 Salaries outstanding ₹ 200    Rent outstanding ₹ 150  
 Insurance prepaid ₹ 50

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

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

**Receipt and Payment Account for the Year Ended 31.03.2001**

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

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





**SECTION – A**

**Answer ALL Questions :**

**(10 × 1 = 10)**

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

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

### **SECTION – B**

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

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

### **SECTION – C**

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

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

### **SECTION – D**

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

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



**PROGRAMMING IN C**

Under CBCS – Credit 5

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

1. Software in computer
  - a) Enhances the capabilities of the hardware machine
  - b) Increase the speed of central processing unit
  - c) Both of above
  - d) None of above
2. All the following are computer input devices except for
  - a) Keyboard      b) Printer      c) Mouse      d) Joy Stick
3. Who is father of C Language
  - a) Bjarne Stroustrup      b) James A. Gosling
  - c) Dennis Ritchie      d) Dr. E.F. Codd
4. Switch statement accepts.
  - a) int      b) char      c) long      d) all of the mentioned
5. Functions have \_\_\_\_\_
  - a) Local scope      b) Block scope      c) File scope      d) Function scope
6. What is right way to initialize array?
  - a) `intnum[6] = { 2, 4, 12, 5, 45, 5 };`      b) `int n{} = { 2, 4, 12, 5, 45, 5 };`
  - c) `int n{6} = { 2, 4, 12 };`      d) `int n(6) = { 2, 4, 12, 5, 45, 5 };`



7. Which of the following cannot be a structure member?
  - a) Another structure
  - b) function
  - c) array
  - d) none of the mentioned
8. \_\_\_\_\_ number of ways to define nested structure in c language
  - a) 3
  - b) 1
  - c) 2
  - d) 5
9. The format %s to display \_\_\_\_\_
  - a) Decimal value
  - b) Integer value
  - c) Array of Character
  - d) None of the above
10. The preprocessor provides the ability for \_\_\_\_\_.
  - a) The inclusion of header files
  - b) The inclusion of macro expansions
  - c) Conditional compilation and line control
  - d) All of the mentioned

**SECTION – B**

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

11. Define storage devices.
12. What is a variable?
13. List out the logical operators in C.
14. Define user-defined functions.
15. What is an array?
16. Give the syntax of a structure.
17. How to read a character in C?

**SECTION – C**

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

18. a) Explain the types of computers.  
(OR)
- b) Briefly explain the concept of files and directories in MSDOS.
19. a) Describe about the basic data types.  
(OR)
- b) Explain the general form of ‘scanf’ and ‘printf’ with example.
20. a) Explain the concept of recursion with example.  
(OR)
- b) Explain array of pointers in C.
21. a) How can you declare and initialize structure elements in C?  
(OR)
- b) Explain about the array of structure with an example.
22. a) Explain the various forms of Macro Substitution in C.  
(OR)
- b) Briefly explain about register and external variables.

**SECTION – D**

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

23. Explain the basic components and functioning of the computers with a block diagram.
24. Enumerate the different forms of ‘if’ statement in C with example.
25. Develop a C program to sort a given set of numbers in ascending order.
26. How can you access structure members in C? Explain with an example program.
27. Elaborate the string handling functions with example.




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**B.A. / B.Sc.** Degree (Semester) Examinations, November 2019

Part – IV : Non-Major Elective 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 Right alignment to a paragraph we can press  
 a) Ctrl+ R    b) Ctrl+ C    c) Ctrl+ P    d) Ctrl+ L
- Bold 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
- Secondary 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

10. An Operating System 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 Excel    (OR)  
 b) Briefly Discussion to MS PowerPoint?
- a) How to create a document and formatting the paragraph? (OR)  
 b) How to create a Student mark sheet?
- a) Briefly Discussion to Secondary memory? (OR)  
 b) What is meant by PC software? Explain?

**SECTION – D**
**Answer any TWO Questions :** (2 × 14 = 28)

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





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

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

**BUSINESS HINDI - I**

Under CBCS - Credit 4

Time: 3 Hours

Max. Marks: 75

**SECTION - A**

**Answer ALL Questions :**

**(10 × 1 = 10)**

1. 'उन्नति' के लिए उल्टे अर्थवाले शब्द क्या है?
 

a) मरण	b) अपमानित	c) अवनति	d) पराया
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2. 'पत्र' का अर्थ अंग्रेजी में क्या है?
 

a) Letter	b) Paper	c) Book	d) Note
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3. 'लकड़ी' के लिए अंग्रेजी में क्या है?
 

a) Copper	b) Iron	c) Wood	d) Gold
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4. 'चार' के लिए अंग्रेजी में क्या है?
 

a) Eight	b) Four	c) Six	d) Twelve
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5. 'बादशाह' का Gender क्या है?
 

a) बेटी	b) बहन	c) बेगम	d) दूल्हे
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6. 'प्रभाग' के लिए अंग्रेजी में क्या है?
 

a) Zone	b) Area	c) Division	d) Map
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7. 'सास' का gender क्या है?
 

a) ससुर	b) माता	c) औरत	d) आदमी
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8. 'Lesson' के लिए Hindi में क्या है?

- a) पदय                      b) नाटक                      c) उपन्यास                      d) पाठ

9. मेज़ \_\_\_\_\_ कलम है ?

- a) पर                      b) में                      c) को                      d) का

10. ए, बी, सी, डी आदि कई \_\_\_\_\_ हैं।

- a) आलू                      b) विटामिन                      c) मलाई                      d) मक्खन

### SECTION – B

**Answer any FIVE Questions :**

**(5 × 2 = 10)**

11. Change the Gender :

- a) सेवक                      b) दास                      c) मोर                      d) पुत्र

12. Write in English :

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

13. Write the Meanings in Tamil or English :

- a) आभूषण                      b) विदेश                      c) शासन                      d) खून

14. Write the Opposites :

- a) देना                      b) पुराना                      c) बडा                      d) ज्यादा

15. Write the equivalent words in English :

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

16. Write in English :

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

17. Translate into English or Tamil :

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

### SECTION – C

**Answer ALL Questions :**

**(5 × 5 = 25)**

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

**(OR)**

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

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

19. a) Fill in the blanks :

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

**(OR)**

b) Match the following :

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

20. a) Explain in English or Tamil

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

(OR)

b) Explain in English or Tamil

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

21. a) Write the equivalent words in Hindi :

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

(OR)

b) Write the equivalent words in Hindi :

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

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

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

- i) कुत्ता कहाँ जा रहा था?
- ii) कुत्ता ने पुल पर से जाते समय कहाँ देखा?
- iii) नदी का पानी कैसा था?
- iv) पानी में क्या दिखाई पड़ी?
- v) कुत्ते ने अपनी परछाई को क्या समझा?

(OR)

b) Read the following passage and answer the questions :

एक मुरगी थी। उसके कई बच्चे थे। उनमें एक बच्चे का नाम था चुनमुन। एक दिन चुनमुन घूमने निकला। घूमते-घूमते वह एक घर के पास पहुँचा। वहाँ एक छोटा-सा लडका खेल रहा था। लडका नीले रंग की कमीज में सुन्दर लगता था।

- i) मुरगी के कितने बच्चे थे?
- ii) एक दिन चुनमुन कहाँ निकला?
- iii) वहाँ कौन खेल रहा था?
- iv) लडका किस रंग की कमीज पहना था?
- v) लडका कैसे लगता था?

## SECTION – D

**Answer any THREE Questions :**

**(3 × 10 = 30)**

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

24. Write the answers in a Sentence :

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

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

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

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

27.. Translate into Hindi :

i) Bring a pen.

Ngdhitf; n fhz;L th.

ii) The farmer works in the field.

cotd; taypy; Ntiy nra;fpwhd;.

iii) Kamala is playing on the Veena.

fkyh tPiz thrpj;Jf; nfhz;bUf;fpwhs;.

iv) She will go to Delhi.

mts; jpy;ypf;Fg; Nghths;.

v) I climbed the mountain.

ehd; kiy Nky; VwpNdd;.

o o o o o

**ADVANCED ACCOUNTING**

Under CBCS – Credit 4

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

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

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

### SECTION – B

**Answer any FIVE Questions :**

**(5 × 2 = 10)**

11. Define Partnership.
12. What is meant by dissolution of firm?
13. What do you understand by royalty?
14. Define Hire Purchase system.
15. Who is a preferential creditor?
16. What is meant by piece meal distribution?
17. Give a short note on Sub-lease.

### SECTION – C

**Answer ALL Questions :**

**(5 × 5 = 25)**

18. a) Show how the following items will appear in the capital account of the partners Balu and Gopu when their capitals are fluctuating:

	Babu (₹)	Gopu (₹)
Capital as on 1.1.2006	8,00,000	7,00,000
Drawings during 2006	1,60,000	1,40,000
Interest at 5% on drawings	4,000	2,000
Share of profits for 2006	84,000	66,000
Interest on capital at 6%	48,000	42,000
Salary	72,000	Nil

**(OR)**

- b) X, Y and Z are partners sharing profits in the ratio of 4 : 3 : 2. Y retires from the firm. X and Z agree to share future profits in the ratio of 5 : 3. Find out the gaining ratio.

19. a) Explain the various types of recoupment of short workings.

**(OR)**

- b) Write a short notes on the following :  
 i) Minimum rent  
 ii) Short workings

20. a) Under what circumstances is a firm dissolved?

**(OR)**

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

Capital of partners :	A	₹ 20,000
	B	₹ 10,000

Profit sharing ratio 3 : 2

I Instalment (Cash)	₹ 5,000
II Instalment (Cash)	₹ 2,000
III Instalment (Cash)	₹ 1,000



21. a) Mr. A purchased a machine on hire purchase basis. The cash price of the machine was ₹ 18,000. As per the terms, the buyer had to pay ₹ 4,000 on signing the agreement and the balance in four installments of ₹ 4,000 each, payable at the end of each year. Calculate the interest chargeable at the end of each year.

(OR)

b) On January 1, 1997 'A' sells on hire purchase a machine to 'B'. Besides the down payment of ₹ 4,00,000, it is agreed by 'B' to pay first installment of ₹ 8,78,460 on 31<sup>st</sup> December 1997, and the last installment of ₹ 8,05,255 on 31<sup>st</sup> December 1998. The rate of interest charged is 10% p.a. Determine the cash price of the machine.

22. a) Mr. Careless has been adjusted insolvent on January 1 2005. His creditors are as under: Trade creditors ₹ 1,00,000; Income Tax ₹ 1,000; Municipal due ₹ 800; Salary for 8 clerks for two months ₹ 3,000; Wages of four labourers for two months ₹ 360; Private creditors ₹ 8,000. Rent due to landlord for two months ₹ 2,400. Find out the amount due to unsecured creditors and preferential creditors according to Provincial insolvency Act and Presidency Towns, Insolvency Act.

(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. Ramu and Ravi are partners sharing profits in the ratio of 3 : 2. Their Balance sheet on 31<sup>st</sup> March 1999 was as under:

<b>Liabilities</b>	<b>₹</b>	<b>Assets</b>	<b>₹</b>
Creditors	38,500	Cash	2,000
Outstanding liabilities	4,000	Stock	15,000
Capital Ramu	29,000	Prepaid insurance	1,500
Ravi	15,000	Debtors	9,400
		Less: Provision	400
			9,000
		Machinery	19,000
		Building	35,000
		Furniture	5,000
	<b>86,500</b>		<b>86,500</b>

Raja was admitted as a new partner introducing capital of ₹ 16,000. The new profit sharing ratio is decided as 5 : 3 : 2. Following revaluations are made:

- a. Stock to depreciate 5%
- b. Provision for doubtful debts is ₹ 500
- c. Depreciation on furniture is at 10%
- d. Building is valued at ₹ 40,000

Prepare Revaluation account, Capital accounts and Balance sheet.

24. A, B and C are partners sharing profits and losses in the ratio of 4 : 3 : 2 respectively. Their Balance sheet as on 31.12.2000 stood as follows:

Liabilities	₹	Assets	₹
Creditors	7,000	Cash	3,000
Capital A	8,000	Debtors	2,000
B	4,000	Stock	4,000
C	1,000	Buildings	11,000
	<b>20,000</b>		<b>20,000</b>

The firm was dissolved on the date. A agreed to take over the stock at an agreed value of ₹ 3,000 and debtors at ₹ 1,400.

The building was sold at auction for ₹ 5,400.

Prepare necessary ledger accounts to close the books of the firm.

25. S.K. Collieries Co. Ltd. took from Punja Bros. a lease of a coal-field for a period of 30 years from 1-1-90 on a royalty of 25 paise per tonne of coal got with a dead rent of ₹ 2,200 a year and power to recoup shortworkings during the first 5 years of the lease.

The annual outputs were as follows:

1990 – 2,000 tonnes; 1991 – 3,600 tonnes;  
 1992 – 9,000 tonnes; 1993 – 15,000 tonnes;  
 1994 – 25,000 tonnes;

Give journal entries for the five years in the books of the Colliery Company.

26. The Madras Trading Co. purchased a motor car from Bombay Motor Co. on hire purchase agreement on 1.1.80, paying cash ₹ 10,000 and agreeing to pay further three installments of ₹ 10,000 each on 31<sup>st</sup> December each year. The cash price of the car is ₹ 37,250 and the Bombay Motor Co. charges interest at 5% p.a.

The Madras Trading Co. writes off 10% p.a. as depreciation on the reducing balance method. Journalize the above in the books of both the parties.

27. On 31-12-95 A's assets and liabilities were ₹ 60,000 and ₹ 45,000 respectively. He estimated his deficiency to be ₹ 20,000. Later, he found that the following had not been taken into account.

- Interest at 6% on capital of ₹ 30,000 for one year
- Bills discounted ₹ 10,000 of which ₹ 3,000 likely to be dishonoured
- Outstanding:

Salaries	₹ 1,400
Wages	₹ 500
Rent for 3 months	₹ 600

Prepare statement affairs and deficiency account.



**INCOME TAX LAW & PRACTICE – I**

Under CBCS – Credit 4

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

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

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

### SECTION – B

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

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

16. Calculate the ARV from the particulars given below:

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

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

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

### SECTION – C

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

18. a) Define Assessee. Briefly explain the different types of assessee.  
**(OR)**  
b) Give the format to compute the total income.
19. a) Explain the provision relating to determine the residential status of company.  
**(OR)**  
b) Explain the incidence of tax.
20. a) Mr. Kavin is employed at Amritsar on a salary of ₹ 30,000 p.m. The employer is paying H.R.A. of ₹ 8,000 p.m. but the actual rent paid by the employee is ₹ 12,000 p.m. He is also getting 2% commission on turnover achieved by him and turnover is ₹ 50,00,000. Calculate the exempted HRA.  
**(OR)**  
b) Mr. Arunkumar, an employee of MN Ltd., received ₹ 98,000 as gratuity. He is covered by the Payment of Gratuity Act, 1972. He retired on 15<sup>th</sup> July 2018 after rendering service for 36 years and 9 months. At the time of retirement, his monthly basic salary was ₹ 3,200 and DA (forming part of salary) ₹ 1,000. Calculate the exempted gratuity.

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

Basic pay ₹ 20,000 p.m.

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

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

Tribal area allowance ₹ 300 p.m.

CCA ₹ 125 p.m.

Conveyance allowance ₹ 100 p.m.

Helper allowance ₹ 50 p.m.

Entertainment allowance ₹ 200 p.m.

Professional tax paid ₹ 1,200

**(OR)**

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

Salary ₹ 25,000 p.m.

D.A. ₹ 5,000 p.m.

Conveyance allowance ₹ 1,000 p.m.

Actual expenditure incurred for employment ₹ 600 p.m.

City compensatory allowance ₹ 1,000 p.m.

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

i. 14 days and actual bill is ₹ 6,600

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

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

Municipal rental value ₹ 18,000

Rent received during the year ₹ 24,000

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

Expenses incurred on repairs

a) By owner ₹ 3,000/-

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

**(OR)**

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

i. Expenses on race horses at Bombay ₹ 2,60,000

ii. Expenses on race horses at Bangalore ₹ 4,30,000

iii. Stake money earned by horses at Bombay ₹ 1,20,000

iv. Stake money earned by horses at Bangalore ₹ 5,00,000

v. Mr. Bedi received ₹ 1,05,000 on 1.7.2018 on betting during horse races at Bombay.

Compute the taxable income from other sources.

### **SECTION – D**

**Answer any THREE Questions :**

**(3 × 10 = 30)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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







7. A matrix that consist of only one row is called
- a) row matrix                      b) legal due date  
c) equated due date              d) equated due date
8. A matrix in which all the elements are zero is called
- a) null matrix                      b) diagonal matrix  
c) scalar matrix                  d) Identity matrix
9. Logarithms of numbers to base ten are known as
- a) logarithms                      b) common logarithm  
c) natural logarithm              d) napierian logarithm
10. The fractional part or decimal part of the logarithm of a number is called
- a) characteristic                  b) mantissa  
c) integer                          d) exponent logarithm

### SECTION – B

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

11. If  $A = \{1,2\}, \{2,3\}$  and  $U = \{1,2,3,4\}$  Find  $(A \cap B)'$  and  $(A \cup B)'$
12. Define: Annuity.
13. Find the sum which will yield an interest of Rs.324 in 3 years at 4% p.a., simple interest.
14. If the True discount is Rs.120 and Banker's discount is Rs.135. Find out the amount of the bill.
15. What do you mean by Square Matrix?
16. What do you mean by Diagonal Matrix?
17. Change the base of  $\log_3 42$  into the common logarithmic base.

### SECTION – C

**Answer ALL Questions :**                      **(3 × 9 = 27)**

18. a) What are the basic characteristics of set theory?  
**(OR)**  
b) Find the sum of an immediate annuity consisting of five annual payments of Rs.500, if the rate of interest is 4% compound annually.
19. a) Find the principal which yields compound interest of Rs.420 in 2 years at 10% p.a.

**(OR)**

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

Prove that  $(A + B) - C = A + (B - C)$ .

20. a) Find the all submatrices of the matrix  $\begin{bmatrix} 7 & 8 & 9 \\ 0 & 6 & 5 \\ 3 & 4 & 1 \end{bmatrix}$ .

**(OR)**

- b) Explain the various types of logarithms?

### SECTION – D

**Answer any TWO Questions :**                      **(2 × 14 = 28)**

21. Verify the Demorgan's law by a Venn diagram.
22. Explain the various types of Annuities.
23. If  $A = \begin{bmatrix} 1 & 0 \\ 2 & 1 \end{bmatrix}$  find  $A^2, A^3$  and  $A^5$ .
24. Show that  $\log_2 x + \log_4 x + \log_{16} x = \frac{21}{4}$  find  $x$ .



**COST ACCOUNTING**

Under CBCS – Credit 5

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

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

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

### SECTION – B

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

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

### SECTION – C

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

18. a) Differentiate between financial accounting and cost accounting.
- (OR)**
- b) From the following data related to the manufacture of a product during the month of April 2019, Prepare a Cost sheet.
- |                                  |                           |
|----------------------------------|---------------------------|
| Raw materials consumed – ₹ 40000 | : Direct wages – ₹ 24000  |
| Machine hour worked – 4000 hours | : Machine hour rate – ₹ 2 |
| Administrative overheads         | : 5% of works cost        |
| Selling overheads                | : ₹ 0.75 per unit         |
| Units produced and sold          | : 2000 units              |
| Selling price per unit           | : ₹ 40                    |
19. a) From the following information, calculate
- |                         |                          |
|-------------------------|--------------------------|
| i) Maximum Stock level, | ii) minimum stock level; |
| iii) Re-order level,    | iv) Average stock level  |
- Minimum consumption – 240 units per day  
Maximum consumption – 420 units per day  
Normal consumption – 300 units per day  
Re-order quantity – 3600 units  
Re-order period – 10 to 15 days  
Normal Re-order period -12 days
- (OR)**
- b) From the following data, find out the labour turnover ratio by applying:
- |                        |                         |
|------------------------|-------------------------|
| i) Flux method;        | ii) Replacement method; |
| iii) Separation method |                         |
- No. of workers on the payroll: at the beginning of the month – 500; at the end of the month- 600. During the month 5 workers left, 20 persons were discharged and 75 workers were recruited. Of these, 10 workers were recruited in the vacancies of those leaving, while the rest were engaged for an expansion scheme.

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

(OR)

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

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

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

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

Cutting department ₹ 40000 for 2000 direct labour hours

Shearing department ₹ 20000 for 2500 direct labour hours

Boring department ₹ 10000 for 400 labour hours

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

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

(OR)

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

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

Prepare Contract account and determine the profit or loss.

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

(OR)

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

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

No opening or closing stock is held in process.

**SECTION – D**

**Answer any THREE Questions :**

**(3 × 10 = 30)**

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

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

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

Prepare Stores ledger under FIFO method:

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

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

On 30<sup>th</sup> stock verifier identified a shortage of 13 units

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

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

The following details are available:

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

The expenses of D & E are allocated as follows:

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

Show the distribution of overheads

26. a) Define :

i) Job costing

ii) Contract costing

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

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

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

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

Production overheads are absorbed in the ratio of labour.

Prepare Process Accounts.






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

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

**GOODS AND SERVICES TAX LAW**

Under CBCS – Credit 4

 Time: **3** Hours

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

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

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

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

### **SECTION – B**

**Answer any FIVE Questions :**

**(5 × 2 = 10)**

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

**SECTION – C**

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

18. a) Narrate the evolution and historical background of GST in India.  
(OR)  
b) Why GST is required?
19. a) Who is responsible to pay taxes?  
(OR)  
b) How do you ascertain the time of supply of services? Also mention what would be the date of payment for ascertaining the time of supply of services?
20. a) Enumerate the process and Procedures applicable to registration under GST.  
(OR)  
b) Examine the general provisions relating to tax invoice.
21. a) Explain the claim of input tax credit and provisional acceptance thereof.  
(OR)  
b) Explain the first return.
22. a) Describe the interest on delayed payment of tax.  
(OR)  
b) Explain the consumer welfare fund.

**SECTION – D**

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

23. What is dual Tax? Why dual GST is required.
24. What will be the time of supply where tax is liable to be paid under reverse charge mechanism?
25. Describe the process of cancelling and revoking the cancelled registration under GST.
26. Explain the invoice for supply of goods / services / both.
27. Enumerate the accounts and other records.



**JAVA PROGRAMMING**

Under CBCS – Credit 5

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

1. Java has its origin in
  - a) C programming language
  - b) COBOL
  - c) PERRL
  - d) Oak programming language
2. command to execute a compiled java program is
  - a) javac
  - b) java
  - c) run
  - d) execute
3. Which of the following is a valid declaration of an object of class Box?
  - a) Box obj = new Box();
  - b) Box obj = new Box;
  - c) obj = new Box();
  - d) new Box obj;
4. Find out the true about constructor?
  - a) It can contain return type
  - b) It can take any number of parameters
  - c) It can have any non access modifiers
  - d) Constructor cannot throw exception
5. Find the correct way of inheriting class A by class B?
  - a) class B + class A {}
  - b) class B inherits class A {}
  - c) class B extends A {}
  - d) class B extends class A {}

6. \_\_\_\_\_ packages is contain all the Java's built in exceptions.

- a) java.io      b) java.util      c) java.lang      d) java.net

7. \_\_\_\_\_ method of Thread class is used to Suspend a thread for a period of time.

- a) sleep()      b) terminate()      c) suspend()      d) stop()

8. Which of these interface is implemented by Thread class?

- a) Runnable      b) Connections      c) Set      d) MapConnections

9. Which of these method of class String is used to extract a single character from a String object?

- a) CHARAT()      b) chatat()      c) charAt()      d) ChatAt()

10. String str1="abcde";

String.out.println(str1.substring(1,3));

- a) Abc      b) bc      c) bcd      d) abcd

### SECTION – B

Answer any FIVE Questions :

(5 × 2 = 10)

11. What is an Object Oriented Programming?

12. What is Encapsulation?

13. Define Constructor.

14. What do you mean by Multilevel Inheritance?

15. Define Packages.

16. What is Multithreaded Programming?

17. What is a String Constructor?

### 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) Explain about the nested and inner classes.

20. a) Write a short note on Interfaces.

(OR)

b) Discuss about the Exception Handling concepts in Java.

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

(OR)

b) How do you create a Multiple Thread with example?

22. a) Discuss the various special String Operators.

(OR)

b) How do you change the case of characters within a string?

### 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 the I/O applets.

27. Write a detailed note on various String Handling Functions.





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

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 brain of any computer system is  
a) ALU                      b) Memory                      c) CPU                      d) Control unit
2. The digital computer was developed primarily in  
a) USSR                      b) Japan                      c) USA                      d) UK
3. Which of the following is used as a primary storage device?  
a) Magnetic disk    b) Hard Disks                      c) Floppy disk    d) All of above
4. A byte consists of  
a) One bit                      b) Four bits                      c) Eight bits                      d) Sixteen bits
5. How many ways you can save a document?  
a) 3                      b) 4                      c) 5                      d) 6
6. What is the short cut key to open the Open dialog box?  
a) F12                      b) Shift F12                      c) Alt + F12                      d) Ctrl + F12
7. What is the shortcut key to "Center Align" the selected text?  
a) Ctrl + C                      b) Ctrl + E                      c) Ctrl + F                      d) None of above
8. Which enables us to send the same letter to different persons?  
a) macros                      b) template                      c) mail merge    d) none
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. Which is the world's first district with 5G coverage?  
 a) Washington      b) Seoul      c) Tokyo      d) Shanghai
17. Who is the author of the non-fiction book titled India Positive?  
 a) Vikram Seth      b) Kiran Desai  
 c) Salman Rushdie      d) ChetanBhagat
18. How many medals did India clinched in the Asian Airgun Championships?  
 a) 20      b) 9      c) 18      d) 25
19. 2019 Indian Badminton Tournament was held in \_\_\_\_\_.  
 a) Pune      b) Mumbai      c) New Delhi      d) Surat
20. When is world population day celebrated?  
 a) 10<sup>th</sup> July      b) 11<sup>th</sup> July      c) 12<sup>th</sup> July      d) 13<sup>th</sup> July
21. Who is the chairman of ISRO?  
 a) A. S. Kiran Kumar      b) G. Madhavan Nair  
 c) KrishnaswamyKasturirangan      d) Kailasavadivoo Sivan
22. Reebok appointed whom as its brand ambassador?  
 a) Salman Khan      b) Katrina Kaif      c) Aamir Khan      d) Alia Bhatt
23. Who will introduce 'Learning Playlists' for educational videos?  
 a) Facebook      b) YouTube      c) Skype      d) Twitter
24. 'Golden Revolution' is related to?  
 a) Food grain Production      b) Fruit Production  
 c) Honey and Horticulture Production      d) Fish Production
25. What is the full form of M.R.F.?  
 a) Madras Rubber Factory      b) Mexico Rubber Factory  
 c) Macedonia Rubber Factory      d) Manhattan Rubber Factory
26. Donation is deductible u/s \_\_\_\_\_.  
 a) 80C      b) 80D      c) 80G      d) 80U
27. World environment is celebrated on  
 a) June 4      b) June 5      c) July 4      d) July 5
28. Riyal is a currency of  
 a) Kuwait      b) Bahrain      c) Iraq      d) Saudi Arabia
29. India's first railway university "National Rail and Transportation Institute (NRTI)" is located in which city?  
 a) Ahmedabad      b) Kanpur      c) Patna      d) Vadodara
30. Name the country which will host the ICC World Cup 2023?  
 a) India      b) NewZealand      c) Pakistan      d) Sri Lanka
31. 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
32. A and B can together complete a piece of work in 4 days. If A alone can complete the same work in 12 days, in how many days can B alone complete that work?  
 a) 4 days      b) 5 days      c) 6 days      d) 7 days

33. A does a work in 10 days and B does the same work in 15 days.  
In how many days they together will do the same work?  
a) 5 days      b) 6 days      c) 7 days      d) 8 days
34. A is twice as good as workman as B and together they finish a piece of work in 18 days. In how many days will B alone finish the work?  
a) 27 days      b) 54 days      c) 56 days      d) 68 days
35. 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
36. 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
37. A TV which costs Rs.5400 is offered at Rs.4968 during a festival. The rate of discount offered by the shop is  
a) 7%      b) 7.5%      c) 8%      d) 8.5%
38. 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
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) 27<sup>th</sup>      b) 29<sup>th</sup>      c) 28<sup>th</sup>      d) 26<sup>th</sup>
40. 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
41. 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



42. 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%
43. 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) 2050                      b) Rs. 2250                      c) Rs. 2520                      d) Rs. 2550
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. Anbu took a loan of Rs. 1400 with simple interest for as many years as the rate of interest. If he paid Rs.686 as interest at the end of the loan period, what was the rate of interest?  
 a) 8%                      b) 6%                      c) 4%                      d) 7%
46.  $789613 - 658748 - 124563 = ?$   
 a) 6302                      b) 6230                      c) 6320                      d) 6032
47.  $59 \times 28 - 1020 = ?$   
 a) 514                      b) 554                      c) 612                      d) 632
48.  $34 \times 57 \times 2 = ? \times 3$   
 a) 1229                      b) 1292                      c) 1282                      d) 1299
49.  $6565 - 2222 + 1515 - 2828 = ?$   
 a) 3003                      b) 3060                      c) 5656                      d) 3000
50.  $8544 - 5757 + 1111 = 1255 + ?$   
 a) 2463                      b) 2643                      c) 2453                      d) 2653
51.  $288 \times 64 + 150 + 25 = ?$   
 a) 743.28                      b) 2465.28                      c) 18432                      d) 18438

52.  $23 \times 15 - 60 + ? / 31 = 292$

- a) 218                      b) 186                      c) 217                      d) 201

53. If '/' means '+', '\*' means '-', '+' means '\*' and '-' means '+', then

$24 - 4 / 6 * 3 + 4 = ?$

- a) 36                      b) 24                      c) 0                      d) 7

54. ? % of  $540 - 8.9 = 55.9$

- a) 10                      b) 14                      c) 12                      d) 16

55.  $(4438 - 2874 - 559) \div (269 - 106 - 83) = ?$

- a) 55                      b) 13                      c) 47                      d) 29

56. 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

57. What will come in place of the question mark (?) in the following series? VST ROP ? JGH FCO

- a) MKL                      b) NLK                      c) MLK                      d) NKL

58. 0, 3, 8, 15, 24, ?, 48

- a) 41                      b) 29                      c) 37                      d) 35

59. 4, 5, 12, 39, 160, 805, ?

- a) 4836                      b) 3224                      c) 5642                      d) 4030

60. AC, FH, K\_\_\_\_, PR, UW

- a) L                      b) J                      c) M                      d) N

61. AZ, GT, MN, ?, YB

- a) KF                      b) RX                      c) SH                      d) TS

62. AZ, BY, CX, ?

- a) EF                      b) GH                      c) IJ                      d) DW

63. DKY, FJW, HIU, JHS, ?

- a) KGR                      b) LFQ                      c) KFR                      d) LGQ

64. Find the missing term of the following series :

DCXW, HGTS, ..... , POLK, TSHG

- a) KLOP                      b) LKOP                      c) KLPO                      d) LKPO

65. If BAD is written as YZW and SAME as HZNV, then LOVE will be coded as

- a) ROWN                      b) OJUC                      c) OLEV                      d) NOPL

66. 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

67. Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle." How is the boy related to the girl?

- a) Brother                      b) Nephew                      c) Uncle                      d) Son-in-law

68. 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

69. Deepak said to Nitin, "That boy playing with the football is the younger of the two brothers of the daughter of my father's wife." How is the boy playing football related to Deepak?

- a) Son                      b) Brother  
c) Cousin                      d) Brother-in-law

70. Pointing a photograph X said to his friend Y, "She is the only daughter of the father of my mother." How X is related to the person of photograph?

- a) Son                      b) Daughter  
c) Nephew                      d) Cannot be decided

71. Amit said - "This girl is the wife of the grandson of my mother".

How is Amit related to the girl?

- a) Brother
- b) Grandfather
- c) Husband
- d) Father-in-law

72. 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

73. 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

74. Introducing a woman, Shashank said, "She is the mother of the only daughter of my son." How that woman is related to Shashank?

- a) Daughter
- b) Sister-in-law
- c) Wife
- d) Daughter-in-law

75. 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



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

1. The information is free from bias
  - a) Accuracy
  - b) Timelines
  - c) Relevancy
  - d) All the above
2. Which of the following is not a magnetic tape?
  - a) Half – inch
  - b) QIC
  - c) DAT
  - d) Winchester
3. An \_\_\_\_\_ is a characteristic of interest about an entity.
  - a) Character
  - b) Data type
  - c) Attributes
  - d) All the above
4. Which of the following is a characteristic of a database?
  - a) Shared
  - b) Secure
  - c) Independent
  - d) All the above
5. In the \_\_\_\_\_ design stage data modeling is used to create an abstract database structure that represents the real world scenario.
  - a) Logical
  - b) Physical
  - c) Conceptual
  - d) none of the above
6. Which of the following keys in a table can uniquely identified a row in a table?
  - a) Candidate key
  - b) Primary key
  - c) Alternative key
  - d) all the above
7. What were the database components in the DBTC report?
  - a) Network schema
  - b) Subschema
  - c) Data management language
  - d) all the above

8. Which model combines the connectivity and cardinality in a single symbol?

- a) Crow's foot    b) Rein 85    c) IDEFIX    d) IDEFI

9. A data block is

- a) the place where all deleted records are persisted  
b) the largest logical storage unit ever available for any database block  
c) The smallest logical storage unit for a database object  
d) all of the above

10. How do you pass values from one form to another form?

- a) LOV    b) Parameters  
c) Local variables    d) None of the above

**SECTION – B**

**Answer any FIVE Questions :**

**(5 × 2 = 10)**

11. What is Information?

12. What is sequential access storage?

13. How does a record differ from a file?

14. List out the names of relational databases.

15. Define the term “database schema”.

16. What are relational algebraic operations?

17. How will you modify a table?

**SECTION – C**

**Answer ALL Questions :**

**(5 × 5 = 25)**

18. a) Compare main memory with auxiliary memory.

**(OR)**

b) Classify the optical disks.

19. a) Explain the differences between master files, transaction files and report files.

**(OR)**

b) Define and illustrate accuracy of information.

20. a) Explain the database architecture with a diagram.

**(OR)**

b) Summarize the advantages and disadvantages of hierarchical model.

21. a) Explain about the tuple relational calculus.

**(OR)**

b) Outline the E-R diagram conventions.

22. a) Show the procedure to create and delete a table with example.

**(OR)**

b) Classify the various data types in oracle.

**SECTION – D**

**Answer any THREE Questions :**

**(3 × 10 = 30)**

23. Identify the workings of a hard disk.

24. Identify the components of a DBMS and explain each of them with a diagram.

25. Build the structure of a relational database with example.

26. Identify the pitfalls of relational database design.

27. Choose the most commonly used aggregate functions in oracle and explain.

