

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11CT11	<b>Programme:</b>	<b>B.COM.</b>	<b>CIA: II Test</b>
<b>Date:</b> 05.09.2019	<b>Major:</b>	<b>B.COM (CA)</b>	<b>Semester: I</b>
<b>Time:</b> 2Hrs	<b>Year:</b>	<b>I</b>	<b>Maximum: 50 Marks</b>
<b>Course Title:</b>	<b>FINANCIAL ACCOUNTING - I</b>		

**SECTION A****Answer All Questions****(10 X 1 = 10)**

1. Suspense account is usually closed when **C02**
  - a) accounts are finalized
  - b) accounts are audited
  - c) all the errors are rectified
  - d) the errors are not rectified
2. Favourable balance as per cash book means **C02**
  - a) Debit balance in the bank column of the cash book
  - b) Credit balance in the cash book
  - c) Debit balance in the pass book
  - d) All the above
3. A customer's bank pass book contains a copy of **C02**
  - a) The bank column of the customer's cash book
  - b) The customer's account in the bank's books
  - c) The cash column of the customer's cash book
  - d) All the above
4. Which account is generally used for rectification of errors? **C02**
  - a) Rectification a/c
  - b) Suspense a/c
  - c) Adjustment a/c
  - d) Trial balance
5. Error of commission arises when **C02**
  - 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
6. Depreciation is provided on **C03**
  - a) Fixed assets
  - b) Current assets
  - c) Intangible assets
  - d) All the above
7. Under straight line method of charging depreciation, depreciation **C03**
  - a) Increases every year
  - b) decreases every year
  - c) Is constant every year
  - d) All the above
8. Income & Expenditure A/c is prepared by **C03**
  - a) Trading concerns
  - b) Non-trading concerns
  - c) Manufacturing concerns
  - d) All the above
9. Receipts and Payments account is a summary of **C03**
  - a) Incomes & expenses
  - b) Cash receipts & payments
  - c) Debit and Credit balances of ledger account
  - d) All the above
10. Revenue expenditure is intended to benefit **C03**
  - a) Current period
  - b) Future period
  - c) Past period
  - d) All the above

**SECTION B****Answer any FIVE Questions****(5 X 2 = 20)**

11. What is an error? **C02**
12. What is a BRS? **C02**
13. What do you mean by Capital expenditure? **C02**
14. What is average due date? **C03**
15. What is meant by Depreciation? **C03**
16. Give any three merits of written down value method. **C03**
17. What do you mean by annuity method? **C03**

**SECTION C****Answer any THREE Questions****(3 X 6 = 18)**

18. Distinguish between Capital expenditure and Revenue expenditure **C02**

19. Explain the types of errors.

**CO2**

20. From the under-mentioned particulars of Mr. Shanmugam prepare a Bank Reconciliation Statement as on 31 August 2000

**CO2**

- (i) Cheques paid into Bank on the 28<sup>th</sup> August 2000 but credited to Mr. Shanmugam's account in the first week of August 2000  
K. Kalyan Rs. 1000, S. Jothi Rs. 800, Y. Rahul Rs. 1200
- (ii) The following cheques were issued by Shanmugam on 31 August 2000 but presented to bank for payment after the close of the year  
D. Dravid Rs. 1200, H. Hari Rs. 1000, L. Lal Rs. 800
- (iii) A cheque for Rs. 300 was credited direct to the account and was not passed through the cash book.
- (iv) The bank balance as per cash book on 31 August 2000 amounted to Rs. 30,000

21. A machine purchased on 1<sup>st</sup> July 1983 at a cost of Rs. 14,000 and 1,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The books are closed on 31<sup>st</sup> December each year. The machine was sold for Rs. 9,500 on 31<sup>st</sup> March 1986. Show the machinery account for all the years.

**CO3**

22. The due dates for the payment of certain amount are as following:

**CO3**

January	1	Rs. 400 due	February	4
February	4	Rs. 500 due	April	7
April	1	Rs. 800 due	May	4
May	10	Rs. 700 due	June	13
May	17	Rs. 1,000 due	June	20

Suggest a date on which all the bills may be paid without any loss of interest to any party assuming that the year of transactions is a leap year.

## **SECTION D**

**Answer any ONE Question**

**(1 X 12 = 12)**

23. Give journal entries to rectify the following errors:

**CO2**

- (i) A purchase of goods from Deva amounting to Rs. 250 has been wrongly passed through the sales book
- (ii) A credit sale of goods Rs. 300 to Raja has been wrongly passed through the purchases book
- (iii) Sold old furniture for Rs. 1,500, passed through the sales book
- (iv) Paid wages for the construction of Building debited to wages account Rs. 10,000
- (v) A Cheque for Rs. 500 received from Madan was dishonored and had been posted to the debit of sales returns account
- (vi) Paid Rs. 1,000 for the installation of Machinery debited to wages account
- (vii) On 31<sup>st</sup> Dec. 1996 goods of the value of Rs. 500 were returned by S. Singh and were taken into stock on the same date, but no entry was passed in the books.

24. A company acquired a machine on 1.1.88 at a cost of Rs. 40,000 and spent Rs. 1,000 in its installation. The firm writes off depreciation at 10% on the diminishing balance. The books are closed on 31<sup>st</sup> December of each year. Show the machinery A/c for 3 years.

**CO3**



**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11CT12	<b>Programme:</b> B.COM.	<b>CIA:</b> II Test
<b>Date:</b> 06.09.2019	<b>Major:</b> B.COM (CA)	<b>Semester:</b> I
<b>Time:</b> 2Hrs	<b>Year:</b> I	<b>Maximum:</b> 50 Marks
<b>Course Title:</b>	<b>BUSINESS CORRESPONDENCE &amp; OFFICE METHODS</b>	

**SECTION - A****Multiple choice questions choose the correct answer:****(10x1=10)**

- The English word "Communication" is derived from the words
  - Communis and Communicare
  - Communist and Commune
  - Communism and Communalism
  - Communion and common sense
- Transforming thoughts, ideas and messages into verbal and non – verbal signs is referred to as
  - Channelization
  - Mediation
  - Encoding
  - Decoding
- In communication chatting in internet is
  - Verbal communication
  - Non verbal communication
  - Parallel communication
  - Grapevine communication
- The term 'grapevine' is also known as
  - Downward communication
  - Informal communication
  - Upward communication
  - Horizontal communication
- Identify the correct sequence of the following
  - Source, channel, message, receiver
  - Source, receiver, channel, message
  - Source, message receiver, channel
  - Source, message, channel, receive
- The mechanization of office work provides the following benefits
  - Quality of work
  - Low operating cost
  - Create goodwill
  - All the above
- There is stagnation in the performance of work if machines are
  - Break down
  - slow running
  - High speed
  - All the above
- The customers and suppliers can be touched through voice very quickly
  - Telephone
  - Type writers
  - machines
  - all the above
- Adding and calculation works are performed with the help of this
  - The comptometer
  - Type writers
  - machines
  - None of the above
- The photocopying machine is used to take or produce exact copy of the
  - Original document
  - Duplicate document
  - Darkness
  - All the

**SECTION – B****Answer any five of the following questions****(5x2=10)**

- Define communication **CO1**
- Mention any objectives of communication? **CO1**
- What is body language **CO1**
- What do you mean by paralanguage? **CO1**
- Define Fax. **CO4**
- What are the types of office machines? **CO4**
- Define stenographic machines. **CO4**

**SECTION – C****Answer any Three of the following questions****(3x6=18)**

- What are the characteristics of communication? **CO1**
- What are the main barriers of communication? **CO1**
- Explain the various types of communication. **CO1**
- What are types of office equipments? **CO4**
- Explain the various factors consider for selection of office machine. **CO5**

**SECTION – D****Answer any One of the following questions****(1x12=12)**

- What are the good qualities of a business letter? **CO4**
- What are the advantage and disadvantages of centralization? **CO5**



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<b>Course Code:</b> 11AT11	<b>Programme:</b> B.COM.	<b>CIA:</b> II Test
<b>Date:</b> 07.09.2019	<b>Major:</b> B.COM (CA)	<b>Semester:</b> I
<b>Time:</b> 2Hrs	<b>Year:</b> I	<b>Maximum:</b> 50 Marks
<b>Course Title:</b>	<b>PROGRAMMING IN C</b>	

**SECTION-A****ANSWER ALL THE QUESTIONS:****(10\*1=10)****1. Any C Program****CO 3**

A) Must contain at least one function.

C) Need not contain any function.

B) Needs input data.

D) None of the above

**2. Function definition also known as \_\_\_\_\_****CO 3**

A) Function call

B) function declaration

C) function prototype

D) function implementation

**3. The parameter list must be separated by \_\_\_\_\_****CO 3**

A);

B):

C).

D),

**4. Array can be classified into \_\_\_\_\_ types in C.****CO 3**

A) 3

B) 5

C) 2

D) 4

**5. Pointer is a \_\_\_\_\_****CO 3**

A) Derived data type

B) Primary data type

C) user defined data type

D) All the above

**6. Strings are enclosed with \_\_\_\_\_****CO 4**

A) Single quotes

B) Double quotes

C) Colon

D) Semi colon

**7. The structure template ending with \_\_\_\_\_****CO 4**

A): (colon)

B) .(dot)

C) ; (semicolon)

D) &amp; (AND)

**8. Structure consist of \_\_\_\_\_ parts.****CO 4**

A) 4

B) 3

C) 2

D) 6

**9. Structure members can access with help of \_\_\_\_\_ operator.****CO 4**

A) \*

B) -&gt;

C) :

D) %

**10. Variables inside the structure are called \_\_\_\_\_.****CO 4**

A) members of the structure

C) elements of the structure

B) variable of the structure

D) all the above

**SECTION-B****VERY SHORT ANSWERS -(Answer Any Five Questions)****(5\*2=10)****11. What is Function?****CO 3****12. What do you mean by Recursion?****CO 3****13. List out the Scope of Variables.****CO 3****14. Define Pointer.****CO 3****15. Differentiate String and Character.****CO 4****16. How to Declare Structure?****CO 4****17. What is Structure?****CO 4****SECTION-C****SHORT ANSWERS-(Answer Any Three Questions)****(3\*6=18)****18. Describe Multidimensional Array.****CO 3****19. Explain Function Definition.****CO 3****20. Write the short note on Pointers.****CO 3****21. Discuss Array of Structure.****CO 4****22. Explain Structure in Function****CO 4****SECTION-D****LONG ANSWERS – (Answer Any One Question)****(1\*12=12)****23. Explain different Category of Functions.****CO 3****24. Write the short note on following: (a) Structure Variable****(b) Array of Structure****CO 4**

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11CT31	<b>Programme:</b>	<b>B.COM.</b>	<b>CIA: II Test</b>
<b>Date:</b> 04.09.2019	<b>Major:</b>	<b>B.COM (CA)</b>	<b>Semester: III</b>
<b>Time:</b> 2Hrs	<b>Year:</b>	<b>II</b>	<b>Maximum: 50 Marks</b>
<b>Course Title:</b>	<b>ADVANCED ACCOUNTING</b>		

**SECTION - A****ANSWER ALL QUESTIONS****(10 x 1 = 10 Marks)**

- A and B are sharing profits in the ratio of 2:5 ('C' is admitted for  $\frac{1}{4}$ <sup>th</sup> share). Then the new ratio is : **CO1**  
a) 6:15:7                      b) 12:6:7                      c) 2:5:4                      d) 15:7:6
- Revaluation A/c is **CO1**  
a) a nominal A/c                      b) a real A/c                      c) a personal A/c                      d) an impersonal A/c
- Goodwill is **CO1**  
a) a tangible asset                      b) an intangible asset                      c) a fictitious asset                      d) a hidden asset
- Balance sheet items like profit & loss balance must be transferred to **CO1**  
a) revaluation A/c                      b) partners capital A/c                      c) none of the above                      d) capital A/c
- The profit or loss on revaluation of assets at the time of admission must be transferred to the partners in the **CO1**  
a) capital ratio                      b) old profit sharing ratio                      c) new profit sharing ratio                      d) sacrificing ratio
- A partner can retire from the business with the consent of : **CO1**  
a) any of the partners                      b) all the partner                      c) none of these                      d) a partner
- A retiring partner is entitled to his share in the goodwill of the firm as per the **CO1**  
a) agreement between the partner                      b) profit sharing ratio  
c) none of these                      d) all the partner
- The total amount due to a retiring partner is paid –off in instalments when the amount is: **CO1**  
a) small                      b) substantial                      c) none of these                      d) large
- Upon retirement, the purpose of revaluation is to convert the book values of the assets and liabilities into: **CO1**  
a) market value                      b) net market values                      c) historical costs                      d) none of these
- Upon retirement, when a memorandum revaluation account is prepared, assets and liabilities appear in the balance sheet at: **CO1**  
a) revised values                      b) historical costs                      c) none of these                      d) any value

**SECTION - B****ANSWER ANY FIVE QUESTIONS (Very short answers)****(5 x 2 = 10 Marks)**

- What do you understand by 'Admission of a new partner?' **CO1**
- What is 'Sacrificing ratio'? **CO1**
- What is Revaluation method? **CO1**
- Give entries to record: a) Assets values are increased                      b) Assets values are decreased **CO1**
- Give entries to record a) Liabilities values are increased                      b) Liabilities values are decreased **CO1**
- What is 'Retirement of a partner'? **CO1**
- What is 'Death of a partner'? **CO1**

**SECTION - C****ANSWER ANY THREE QUESTIONS (Short answers)****(3 x 6 = 18 Marks)**

- A and B are partners in a business sharing profits in the ratio of 5:3. They decide to admit C into the firm giving him  $\frac{1}{6}$ <sup>th</sup> share. Calculate the new profit sharing ratio and sacrificing ratio of the partners. **CO1**
- A firm earned net profits during the last three years as follows: **CO1**  
I Year                      -                      Rs.36,000  
II Year                      -                      Rs.40,000  
III Year                      -                      Rs.44,000

The capital investment of the firm is Rs.1,20,000, A fair return on the capital having regard to the risk involved is 10%. Calculate the value of goodwill on the basis of 3 years purchase of super profits.

20) Ruku, Sudha and Pathy are partners with capitals Rs.50,000, Rs.30,000 and Rs.20,000, share profits in the ratio 5:3:2. As from 1<sup>st</sup> January 1999, Sudha retires and the following revaluations were made: **CO1**

- I. Land and Building to be increased by Rs.48,000
- II. Stock, Furniture and Machinery values to be reduced by Rs.4,000, Rs.1,000 and Rs.4,600 respectively.
- III. A reserve of Rs.200 for doubtful debts is to be created.
- IV. Goodwill of the firm is agreed at Rs.30,000. prepare sudha's a/c and find out the amount due

21) A, B and C are in partnership sharing profits and losses in the ratio of 9:6:5. Their balance sheet stood as follows: **CO1**

Liabilities	Rs	Assets	Rs.
Sundry creditors	15,000	Sundry assets	80,000
Capital Accounts:			
A	20,000		
B	20,000		
C	15,000		
Profit & Loss A/c	10,000		
	<b>80,000</b>		<b>80,000</b>

C retires and revaluation loss of Rs.2,000 is visualised. The goodwill of the firm is Rs.20,000 and the remaining partners A and B pay for the share of goodwill due to C so as to keep the goodwill as a secret reserve. Write up the capital account of the outgoing partner C and transfer it to C's loan account.

22) Following in the Balance sheet of X, Y and Z as at 31-12-2010

**CO1**

Liabilities	Rs.	Assets	Rs.
Creditors	4,000	Cash in hand	400
Capital A/c:		Cash at bank	10,000
X	20,000	Debtors	12,000
Y	10,000	Stock	8,000
Z	10,000	Plant & Machinery	12,000
Reserve	6,400	Goodwill	8,000
	<b>50,400</b>		<b>50,400</b>

Z died on 14-3-2011. under the terms of partnership deed the executors of a deceased partner were entitled to:

- I. Amount standing to the credit of partner's capital A/c
- II. Interest on capital balance at 5% per annum
- III. Share of goodwill on the basis of twice the average of the past three years profits
- IV. Share of profits from the closing of the last financial year to the date of death on the basis of the average of the three completed years' profit before the death.

Profit for 2008, 2009 and 2010 were respectively Rs.12,000; Rs.14,000 and Rs.16,000. Profits were shared in the ratio of capitals.

Pass the necessary journal entries and draw up Z's A/c to be rendered to his executors.

**SECTION – D****ANSWER ANY ONE QUESTIONS (Long answers)****(1 x 12 = 12Marks)**

23) A and B are partners sharing profits in the ratio of 3: 1 . Their Balance sheet stood as under on 31.3.2004:

**CO1**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Salary due	5,000	Stock	10,000
Creditors	40,000	Prepaid Insurance	1,000
Capital:		Debtors	8000
A:30,000		Less: Provision	500
B:20,000	50,000	Cash	18,500
		Machinery	22,000
		Buildings	30,000
		Furniture	6,000
	<b>95,000</b>		<b>95,000</b>

C is admitted as a new partner introducing a capital of Rs.20,000, for his  $\frac{1}{4}$ <sup>th</sup> share in future profits.

Following revaluations are made:

- Stock be depreciated by 5%
- Furniture be depreciated by 10%
- Building be revalued at Rs.45,000
- The provision for doubtful debts should be decreased 500. Pass Journal entries, prepare Revaluation A/c and Balance sheet after admission.

24).Anand,Babu and Sundar are sharing profits in the ratio of 3:2:1 respectively. On 31<sup>st</sup> march 2000, balance sheet of the firm stood as follows:

**CO1**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Sundry creditors	13,590	Cash	5,900
Capitals:		Debtors	8,000
Anand	15,000	Stock	11,690
Babu	10,000	Building	23,000
Sundar	10,000		
	<b>48,590</b>		<b>48,590</b>

Babu retired on the above mentioned date:

- Buildings be appreciated by Rs.7,000
- Provision for bad debts be made at 5% on debtors
- Goodwill of the firm is valued at Rs.9,000
- Rs.5,000 be paid to babu immediately and the balance may be treated as loan. Give necessary ledger A/c and show the new balance sheet.



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<b>Course Code:</b> 11CT32	<b>Programme:</b> B.COM.	<b>CIA:</b> II Test
<b>Date:</b> 05.09.2019	<b>Major:</b> B.COM (CA)	<b>Semester:</b> III
<b>Time:</b> 2Hrs	<b>Year:</b> II	<b>Maximum:</b> 50 Marks
<b>Course Title:</b>	<b>INCOME TAX LAW AND PRACTICE- I</b>	

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

- Agricultural income is: **CO2**  
(a) Taxable (b) Exempted (c) Partly exempted (d) None of these
- The daily allowance received by a Member of Parliament is: **CO2**  
(a) Exempt (b) Taxable (c) To be included in total income for tax purpose (d) None of these
- Exempted income is: **CO2**  
(a) Interest from domestic company (b) Dividend from domestic company  
(c) Dividend from foreign company (d) Dividend from a cooperative society
- Incomes on which Income tax is not charged are called **CO2**  
(a) Exceptional incomes (b) Omitted incomes (c) Privileged incomes (d) Exempted incomes
- Scholarship granted is **CO2**  
(a) Fully exempted (b) Fully taxable (c) Partly exempted (d) None of these
- Education allowance is exempted for: **CO4**  
(a) One person (b) Four persons (c) Two persons (d) None of these
- Entertainment allowance to govt. employees is exempted, which is least of 20% of basic salary or actual allowance or **CO4**  
(a) Rs. 1, 000 (b) Rs. 2, 000 (c) Rs. 20, 000 (d) Rs. 5, 000
- Perk is: **CO4**  
(a) Cash paid by employer to employee (b) Facility provided by employer to employee  
(c) Amount credited to employee's account (d) None of these
- Employer's contribution to RPF is exempted up to: **CO4**  
(a) 10% of salary (b) 13% of salary (c) 12% of salary (d) 11% of salary
- Gratuity received by a Government employee is: **CO4**  
(a) Fully exempted (b) Partly taxable (c) Fully taxable (d) Exempted upto Rs.10, 00,000

**SECTION – B****Answer any FIVE Questions****(5 x 2 = 10)**

- Define the term "Tax Free Incomes". **CO2**
- State any six items exempted from Income Tax. **CO2**
- What do you mean by HRA? **CO4**
- Write a short note on Perquisites. **CO4**
- What is meant by Entertainment Allowance? **CO4**
- Write a short note on Salaries. **CO4**
- What is Allowances? **CO4**

**SECTION – C****Answer any Three Questions****(3 x 6 = 18)**

- List out ten incomes which are exempted U/s.10 of the income tax Act 1961. **CO2**
- What are the various allowances generally paid to employees? **CO4**
- Compute the taxable portion of allowances from the information furnished by Mr. Hari for the A.Y. 2019-20. **CO4**

Particulars	Rs.
Travelling Allowance (Expenditure Rs. 750 p.m.)	1,500 p.m.
Helper Allowance (Expenditure Rs. 1,350 p.m.)	1,200 p.m.
Tribal Area Allowance	2,400 p.m.
Education Allowance (per child) (for 3 children)	300 p.m.
Hostel Exp. Allowance (per child) (for 3 children)	2,500 p.m.
Transport Allowance (Exp. Rs. 15,000 p.m.)	19,000 p.m.
Conveyance Allowance (50% personal)	1,500 p.m.
Dog Allowance	1,000 p.m.



21. X is a director of a company at Bhuvaneshwar drawing a salary of Rs. 60,000, Bonus Rs. 15,000, Commission Rs. 25,000, Travelling Allowance Rs. 12,000 (60% used for official purpose) and a house (fair rent Rs. 60,000). He is also allowed tribal area allowance of Rs. 9,600; Medical Allowance Rs. 500 p.m.; Children educational allowance Rs. 400 p.m. per child for 3 children; Entertainment Allowance Rs. 500 p.m.; Employer's contribution to Provident Fund Rs. 10,000; Interest accrued on the fund is Rs. 2,800 at 14%; Calculate the taxable value of the perquisite in respect of accommodation if X is required to pay Rs. 500 p.m. towards it. Assume that Bhuvaneshwar City is having population exceeding 25 lakhs as per 2001 Census. And compute Gross Salary for the A.Y. 2019-20. **CO4**

22. Mr. Abdullah is an employee of MN Ltd. Received Rs. 68,000 as gratuity. He is covered by payment of Gratuity Act 1972. He retired on 15th July 2018 after rendering service of 36 years and 9 months. At the time of retirement his monthly basic salary was Rs. 3,200 and DA (forming part) was Rs. 1,000. Calculate the Taxable gratuity. **CO4**

### SECTION – D

**Answer any ONE Question**

**(1 x 12 = 12)**

23. Mr. Rajesh is a Government employee. He has furnished the following information for the P.Y. 2018-19. **CO4**

	Rs.
a. Basic Salary	- 10,000 p.m.
b. Dearness Allowance	- 1000 p.m.
c. Bonus	- 200 p.m.
d. Commission	- 100 p.m.
e. Entertainment Allowance	- 500 p.m.
f. Travelling allowance (Expenditure Rs. 750 p.m.)	- 1,500 p.m.
g. Helper allowance (Expenditure Rs. 1,350 p.m.)	- 1,200 p.m.
h. Tribal area allowance	- 2,400 p.m.
i. Education allowance (per child) (For 3 children)	- 300 p.m.
j. Hostel exp. Allowance (per child) (For 3 children) (Actual Exp. Rs. 2,500 p.m. per child)	- 2,500 p.m.
k. Transport allowance (Exp. Rs. 15,000 p.m.)	- 19,000 p.m.
l. Conveyance allowance (50% personal)	- 1,500 p.m.
m. Dog allowance	- 1,000 p.m.
n. House Rent Allowance (Actual rent paid in Chennai Rs. 1,000 p.m.)	- 2,000 p.m.

Compute Income from Salary for the A.Y. 2019-20.

24. Calculate the amount of exempted House Rent Allowance in the following cases: **CO4**

- Mr. A resides in Bombay; gets Rs. 42,000 as Basic Salary, Dearness Allowance Rs. 6,000. 2% Commission on turnover, (Turnover achieved by him is Rs. 75,000). He receives Rs. 3,200 as House Rent Allowance (HRA) (Rent paid Rs. 3,180).
- Mr. B, a resident of Pune, receives Rs. 5,00,000 as Basic salary, and Rs. 1,20,000 as D.A. (Enters) and commission on profits @ 5% (Profit for the relevant period Rs. 20,00,000). HRA- Rs. 36,000 p.a. and he pays a rent of Rs. 70,000 p.a.
- Mr. C, who lives in Goa, is an employee of an Indian Company from 1st October 2018 and receives Basic Salary of Rs. 3,800 p.m. D.A. Rs. 1,875 p.m. (32% forming part of salary) and commission of Rs. 500 p.m. H.R.A. – Rs. 600 p.m. (Rent paid Rs. 600 p.m.).
- Mr. D, resides in Kolkatta for his employment purpose in his uncle's house. He receives Basic Salary Rs. 1,200 p.m., D.A. Rs. 250 p.m. (50% is not considered for retirement benefits), HRA Rs. 300 p.m., Medical Allowance Rs. 250 p.m., Travelling Allowance Rs. 250 p.m., He lives in a rented house from 1-1-19 and pays a rent of Rs. 400 p.m.



**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11AT31	<b>Programme:</b> B.COM.	<b>CIA:</b> II Test
<b>Date:</b> 07.09.2019	<b>Major:</b> B.COM (CA)	<b>Semester:</b> III
<b>Time:</b> 2Hrs	<b>Year:</b> II	<b>Maximum:</b> 50 Marks
<b>Course Title:</b>	<b>RELATIONAL DATA BASE MANAGEMENT SYSTEM</b>	

**SECTION - A****Multiple choice questions choose the correct answer:****(10x1=10)**

- Which of the following is a hierarchical database? **C02**  
(a) IDMS (b) IMS (c) DB2 (d) Oracle
- 4GL Stands for **C02**  
(a) Four general languages (b) Fourth general languages  
(c) Fourth generation language (d) None of the above
- What are binary computer representations of stored logical entities? **C02**  
(a) Data (b) Relationships (c) Constraints and schema (d) Schema
- Which of the following is recognized criterion of software? **C03**  
(a) Functionality (b) Reliability (c) Timeliness (d) All the above
- \_\_\_\_\_testing is done when the system or product has a lot of new previously untested features **C03**  
(a) Alpha (b) Beta (c) Acceptance (d) None of the above
- In the \_\_\_\_\_design stage data modeling is used to create an abstract database structure that represents the real world scenario. **C03**  
(a) Logical (b) Physical (c) Conceptual (d) none of the above
- What is the expansion of UML? **C03**  
(a) Universal modeling language (b) Unified modeling language  
(c) Usability modeling language (d) none of the above
- Who is the author of the book "An introduction to database system"? **C03**  
(a) E.F.Codd (b) Donald chamberlain (c) C.J Date (d) H.F. Korth
- What is the name of the database language introduced by chamberlain in 1974? **C03**  
(a) QUEL (b) QBE (c) SEQUEL (d) SQL
- The first large scale implementation of codd's relational model was IBM's \_\_\_\_\_ **C03**  
(a) DB2 (b) System R (c) DMS (d) none of the above

**SECTION - B****Answer any five of the following questions****(5x2=10)**

- Define files **C02**
- What are the file storage organizations? **C02**
- What are the types of files? **C02**
- What is RDBMS Terminology? **C03**
- What do you mean by RDBMS? **C03**
- What is data modeling **C04**
- What is database design? **C04**

**SECTION - C****Answer any Three of the following questions****(3x6=18)**

- What are pros and cons of file organization? **C02**
- What are the methods of file organization? **C02**
- What are the phases of SDLC? **C03**
- Write short note system analysis? **C03**
- What are the phases of DDLC? **C04**

**SECTION - D****Answer any One of the following questions****(1x12=12)**

- Explain the various Codd's rules for relational database system **C03**
- Write short note on Conceptual level on data modeling? **C04**



**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11SB31	<b>Programme:</b> B.COM.	<b>CIA:</b> II Test
<b>Date:</b> 30.08.2019	<b>Major:</b> B.COM (CA)	<b>Semester:</b> III
<b>Time:</b> 1Hr	<b>Year:</b> II	<b>Maximum:</b> 25 Marks
<b>Course Title:</b>	<b>BUSINESS MATHEMATICS</b>	

**SECTION- A****Answer ALL the Questions****5 X 1 = 5**

1. What is the formula to calculate the immediate annuity

**CO2**

a)  $A = \frac{a}{i} [1 + i]^n - 1$

b)  $\frac{A}{(1+i)^n}$

c)  $a(1+i)^n$

d)  $[1 + i]^n - 1$

2. Interest charged on the face value of the bill is called

**CO3**

(a) banker's discount

(b) true discount

(c) banker's gain

(d) none of these

3. If the ratio between the amount at end and the beginning is greater than 1, it is called

**CO3**

(a) growth factor

(b) decay factor

(c) depreciation

(d) none of these

4. A matrix in which the number of rows is equal to the number of column is called

**CO4**

(a) row matrix

(b) column matrix

(c) square matrix

(d) scalar matrix

5. A matrix that consists of only one column is called

**CO4**

(a) row matrix

(b) column matrix

(c) square matrix

(d) Identity matrix

**SECTION- B****Answer any TWO Questions****2 X 2 = 4**

6. Find the amount at compound interest on 10,500 at 8% for 3 years.

**CO3**

7. What is Compound Interest?

**CO3**

8. Calculate Simple interest on Rs.8,000 at 4% p.a. for 6 years.

**CO3**

9. Define: Matrix

**CO4****SECTION- C****Answer any ONE Question****1 X 6 = 6**

10. What are the various types of Annuities?

**CO2**

11. Find out the principal which yields compound interest of Rs.420 in 2 years at 10% p.a.

**CO3****SECTION- D****Answer any ONE Question****1 X 10 = 10**

12. What is the actual rate of interest which a banker gets for the money when he discounts a bill legally, due in 6 months at 5% p.a.?

**CO3**13. Find all submatrices of the matrix  $\begin{bmatrix} 5 & 4 & 7 \\ 1 & 9 & 0 \\ 2 & 3 & 6 \end{bmatrix}$ **CO4**

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11CT51	<b>Programme:</b>	<b>B.COM.</b>	<b>CIA:</b> II Test
<b>Date:</b> 05.09.2019	<b>Major:</b>	<b>B.COM (CA)</b>	<b>Semester:</b> V
<b>Time:</b> 2Hrs	<b>Year:</b>	<b>III</b>	<b>Maximum:</b> 50 Marks
<b>Course Title:</b>	<b>COST ACCOUNTING</b>		

**SECTION - A****Multiple choice questions choose the correct answer:****10x1=10**

- Factory overhead is also termed as
  - Sundry overhead
  - Extra overhead
  - Works overhead
  - None of these
- Primary packing is a part of
  - Distribution overhead
  - Selling overhead
  - Factory overhead
  - Prime cost
- Appropriate basis for apportionment of material handling charges is
  - Material purchased
  - material in stock
  - Material consumed
  - Material wasted
- Recreation expenses in factory are apportioned on the basis of
  - Material cost
  - Wages
  - Prime cost
  - Number of employees
- Departmentalization of overhead is known as
  - Primary distribution
  - Secondary distribution
  - Absorption
  - None of these
- Job costing is the most suitable method for
  - Oil processing units
  - Transport companies
  - Sugar industry
  - Repair shops
- Contract costing is the most appropriate method of costing for
  - Construction industry
  - Banking industry
  - Textile mills
  - Cement industry
- Cost of a contract and profit or loss thereon are determined by preparing
  - Cost sheet
  - P&L A/c
  - Trading A/c
  - Separate ledger Account
- Job cost is usually estimated on the basis of
  - Customers speciation's
  - Production
  - Competitors prices
  - Govt regulations
- Charging output with overhead at some reasonable rate is called
  - Allocation
  - Absorption
  - Apportionment
  - None of these

**SECTION – B****Answer any five of the following questions****(5x2=10)**

- Define overhead
- What do you mean primary overhead?
- What is allocation?
- Define job costing?
- What do you mean by contract costing?
- What is work certified?
- What is work uncertified?

**SECTION – C****Answer any Three of the following questions****(3x6=18)**

18. Following data are extracted from the books of Mr. Kishore for the year 2016.

<b>Particulars</b>	<b>₹.</b>	<b>Particulars</b>	<b>₹.</b>
Opening stock of raw materials	25000	Salary office	2500
Closing stock of raw materials	40000	Salary salesman	2000
Purchase of raw materials	85000	Other office expenses	900
Carriage inwards	5000	Other factory expenses	5700
Direct wages	75000	Managing director's Remuneration	12000
Indirect wages	10000	Other selling expenses	1000
Other direct wages	15000	Travelling expenses	1100
Rent & rates of factory	5000	Carriage outwards	1000
Rent & rates of office	500	Sales	250000
Indirect consumption of material	500	Advance income tax paid	15000
Depreciation of plant	1500	Advertisement	2000
Dep of office furniture	100		

Managing director's remuneration is allocated as ₹.. 4000 to the factory, ₹.. 2000 to the office and ₹.. 6000 to the selling department. From the above information find out i) Prime cost ii) Work cost iii) Cost of production iv) Cost of sales v) Net profit.

19. Two components A and B are used as follows:

Reordering quantity	A: 1000 units
	B: 800 units
Reordering period	A: 4 to 8 weeks
	B: 3 to 7 weeks
Normal usage	400 units per week each
Minimum usage	250 units per week each
Maximum usage	350 units per week each

You are required to calculate the following for each of the components a) Reordering level b) Maximum level c) Minimum level d) Average stock

20. A manufacturing concern has three production departments and two service departments. In July 2008, the departmental expenses were as follows:

Production Departments	₹.
A	16000
B	13000
C	14000
Service Departments	
X	4000
Y	6000

The service department's expenses are charged out on a percentage basis viz.

	A	B	C	X	Y
E	20%	25%	35%	--	20%
F	25%	25%	40%	10%	--

Prepare a statement of secondary distribution under repeated distribution method.

21. Modern printers undertook two jobs during the 1<sup>st</sup> week of June 2016. The following details are available.

	June 110	Job 120
Materials supplied	4000	2000
Wages paid	900	600
Direct expenses	200	100
Material transfer from job 120 to 110	200	200
Material returned to stores	---	100

Find the cost of each job and profit or loss if any assuming that job 120 is completed and invoiced to the customer at ₹.3000

22. The following are the expenses of balaji & co in respect of a contract which commenced on 1<sup>st</sup> January 2015.

	₹.
Materials Purchased	50000
Materials on hand	2500
Direct wages	75000
Plant issued	25000
Direct expenses	40000

The contract price was ₹.750000 and the same was duly received when the contract was completed in august 2015. Charges indirect expenses at 15% on wages provide ₹..5000 for depreciation on plant and prepare the contract account and the contractee's account.

### SECTION – D

Answer any *One* of the following questions

(1x12=12)

23. Kannan Ltd has three production departments A,B and C and two service departments X and Y. The following particulars are available for the month of March 2010 concerning the organization.

Rent	15000
Municipal taxes	5000
Electricity	2400
Indirect wages	6000
Power	6000
Depreciation of Machinery	40000
Canteen expenses	30000
Other labour related costs	10000
<b>Total</b>	<b>114400</b>

The following further details are also available

	<b>Total</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>X</b>	<b>Y</b>
Floor space (Sq.mts)	5000	1000	1250	1500	1000	250
Light points	240	40	60	80	40	20
Direct wages(₹.)	40000	12000	8000	12000	6000	2000
H.P of machine	150	60	30	50	10	--
Cost of machine(₹.)	200000	48000	64000	80000	4000	4000

The expenses of service departments are to be allocated in the following manner:

	<b>A</b>	<b>B</b>	<b>C</b>	<b>X</b>	<b>Y</b>
X	20%	30%	40%	--	10%
Y	40%	20%	30%	10%	--

You are requested to calculate the total overhead of the three productions departments.

24. M/S Arun and Varun undertook a contract for ₹. 250000 for constructing a college building. The following is the information concerning the contract during the year 2017.

Materials sent to site	85349
Labour engaged on site	74375
Plant installed at site at cost	15000
Direct expenditure	3167
Establishment charges	4126
Materials returned to stores	549
Work certified	195000
Value of plant as on 31 <sup>st</sup> Dec.2017	11000
Cost of work not yet certified	4500
Materials at site 31 <sup>st</sup> Dec.2017	1883
Wages accrued 31 <sup>st</sup> Dec.2017	2400
Direct expenditure accrued 31 <sup>st</sup> Dec.2017	240
Cash received from contractee	180000

Prepare contract account, contractee's account and show how the work- in –progress will appear in the balance sheet as on 31<sup>st</sup> Dec 2017



**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11CT52	<b>Programme:</b> B.COM.	<b>CIA:</b> II Test
<b>Date:</b> 04.09.2019	<b>Major:</b> B.COM (CA)	<b>Semester:</b> V
<b>Time:</b> 2Hrs	<b>Year:</b> III	<b>Maximum:</b> 50 Marks
<b>Course Title:</b>	<b>GOODS AND SERVICE TAX LAW</b>	

**SECTION - A****Answer All Questions****(10 X 1 = 10)**

- The place of supply of goods imported into India shall be the \_\_\_\_\_.  
a) Location of exporter    b) Location of importer    c) Location of agent of exporter    d) All the above
- Activities or transactions specified in shall be treated neither as a supply of goods nor as a supply of services  
a) Schedule I    b) Schedule II    c) Schedule III    d) Schedule 8
- Zero rated supply includes----  
a) Export of goods or/ and services    b) Supply of goods or/and services to a SEZ developer or SEZ Unit  
c) Supply of goods or/ and services by a SEZ developer or SEZ Unit    d) Both (a) and (b)
- 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
- Input tax credit can be taken by \_\_\_\_\_.  
a) Registered dealer not opting for composition scheme    b) Registered dealer opting for composition scheme  
c) Unregistered dealers    d) All the above
- A casual taxable person or a non-resident taxable person shall apply for registration at least \_\_\_\_\_ prior to the commencement of business.  
a) 5 days    b) 10 days    c) 15 days    d) 30 days
- The value of supply of goods and services shall be the \_\_\_\_\_.  
a) Transaction value    b) Retail sale price    c) Wholesale price    d) All the above
- The supply of goods to SEZ unit is treated as \_\_\_\_\_ in the hands of the eligibility of ITC  
a) Exempt Supply    b) Deemed Taxable Supply    c) Export of Supplies    d) Non Taxable Supply
- Input means \_\_\_\_\_.  
a) Any Goods Excluding Capital Goods    b) Any Goods including Capital Goods  
c) Capital Goods Only    d) All the above
- Subsidies provided by the Central Government and State Government \_\_\_\_\_.  
a) Shall be included in value of taxable supply    b) Shall be excluded in value of taxable supply  
c) Shall require no adjustment    d) All the above

**SECTION - B****Answer any FIVE Questions****(5 X 2 = 10)**

- What do you mean by composite levy of GST?
- Write the meaning of aggregate turnover.
- Write the meaning of blocked credits.
- What do you mean by mixed supply?
- When is the input tax credit reversed?
- Give the meaning of Job work.
- What is Electronic Cash Ledger?

**SECTION - C****Answer any THREE Questions****(3 X 6 = 18)**

- How to determine the value of taxable supply? Explain.
- What are the eligibility and conditions for taking input tax credit? Explain.
- How to transfer input tax credit? Explain.
- Discuss the utilization of ITC.
- Narrate the provisions relating to cancellation of registration.

**SECTION - D****Answer any ONE Question****(1 X 12 = 12)**

- Explain the procedure applicable for registration.
- Determine the basis for time of supply of goods.



**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11EP1A	<b>Programme:</b> B.COM.	<b>CIA:</b> II Test
<b>Date:</b> 06.09.2019	<b>Major:</b> B.COM (CA)	<b>Semester:</b> V
<b>Time:</b> 2Hrs	<b>Year:</b> III	<b>Maximum:</b> 50 Marks
<b>Course Title:</b>	<b>JAVA PROGRAMMING</b>	

**SECTION-A****ANSWER ALL THE QUESTIONS:****(10\*1=10)**

- \_\_\_\_\_ keyword must be used to inherit a class  
a) super                      b) this                      c) extent                      d) extends
- What is not type of inheritance?  
a) Single inheritance      b) Double inheritance      c) Hierarchical inheritance      d) Multiple inheritance
- \_\_\_\_\_ keywords is not a part of exception handling.  
a) try                      b) finally                      c) thrown                      d) catch
- Which of these exceptions will occur if we try to access the index of an array beyond its length?  
a) ArithmeticException      b) ArrayException  
c) ArrayIndexException      d) ArrayIndexOutOfBoundsException
- Find the correct way of importing an entire package 'pkg'?  
a) import pkg.              b) Import pkg.              c) import pkg.\*              d) Import pkg.\*
- \_\_\_\_\_ class is used to make a thread.  
a) String                      b) System                      c) Thread                      d) Runnable
- Thread priority in Java is \_\_\_\_\_  
a) Integer                      b) Float                      c) double                      d) long
- \_\_\_\_\_ Method is used to begin the execution of a thread.  
a) run()                      b) start()                      c) runThread()                      d) startThread()
- Thread blocked state consists of \_\_\_\_\_ state  
a) 4                      b) 6                      c) 3                      d) 2
- Applet life cycle has include \_\_\_\_\_ states.  
a) 3                      b) 5                      c) 6                      d) 4

**SECTION-B****VERY SHORT ANSWERS -(Answer Any Five Questions)****(5\*2=10)**

- What is **Inheritance**?
- Define **Exception**.
- What are the **three types of Exceptions**?
- What do you mean by **Package**?
- Define **Thread**.
- What is **Thread Priority**?
- What is **Applet** and list its types?

**SECTION-C****SHORT ANSWERS-(Answer Any Three Questions)****(3\*6=18)**

- Write brief note on different **types of Inheritance**?
- Explain Java **API Packages**.
- Discuss about basic **concept of arrays** with example.
- Draw the **Life cycle of Applet**.
- Explain **types of Errors**.

**SECTION-D****LONG ANSWERS – (Answer Any One Question)****(1\*12=12)**

- Briefly discuss **Exception handling methods**.
- Draw the **Life cycle of Thread**.





**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234****DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

<b>Course Code:</b> 11SB51	<b>Programme:</b>	<b>B.COM.</b>	<b>CIA:</b> II Test
<b>Date:</b> 30.08.2019	<b>Major:</b>	<b>B.COM (CA)</b>	<b>Semester:</b> V
<b>Time:</b> 1Hr	<b>Year:</b>	<b>III</b>	<b>Maximum:</b> 50 Marks
<b>Course Title:</b>	<b>COMMERCE FOR COMPETITIVE EXAMINATIONS</b>		

**Answer All the Questions:****50 X 1=50 Marks**

- How much time will it take for an amount of Rs. 900 to yield Rs. 81 as interest at 4.5% per annum of simple interest?  
a) 2 years    b) 3 years    c) 1 years    d) 4 years
  - Arun 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%
  - A sum of money at simple interest amounts to Rs. 815 in 3 years and to Rs. 854 in 4 years. The sum is :  
a) Rs.700    b) Rs.690    c) Rs.650    d) Rs.698
  - A sum of money amounts to Rs.9800 after 5 years and Rs.12005 after 8 years at the same rate of simple interest. The rate of interest per annum is  
a) 15%    b) 12%    c) 8%    d) 5%
  - A man took loan from a bank at the rate of 8% p.a. simple interest. After 4 years he had to pay Rs. 6200 interest only for the period. The principal amount borrowed by him was:  
a) Rs.17322    b) Rs.20245    c) Rs.18230    d) Rs.19375
  - If the simple interest on a sum of money for 2 years at 5% per annum is Rs. 60, what is the compound interest on the same at the same rate and for the same time?  
a) Rs. 63.5    b) Rs. 62    c) Rs. 61.5    d) Rs. 64
  - What will be the compound interest on a sum of Rs. 40,000 after 3 years at the rate of 11 p.c.p.a.?  
a) Rs. 14705.24    b) Rs. 14602.25  
c) Rs. 14822.26    d) Rs. 14322.10
  - Arun invested an amount of Rs. 20000 in a fixed deposit scheme for 2 years at compound interest rate 4 p.c.p.a. How much amount will Arun get on maturity of the fixed deposit?  
a) Rs. 20342    b) Rs. 21632    c) Rs. 22324    d) Rs. 24120
  - The Simple interest on a certain sum for 2 years at 20% per annum is Rs. 80. The corresponding compound interest is  
a) Rs. 66    b) Rs. 82    c) Rs. 86    d) Rs. 88
  - A sum amounts to Rs. 882 in 2 years at 5% compound interest. The sum is  
a) Rs. 800    b) Rs. 822    c) Rs. 840    d) Rs. 816
- Directions (11-15): What is the value should come in place of question mark (?) in the following number series?**
- 48, ?, 94, 123, 156, 193  
a) 74    b) 64    c) 65    d) 69
  - 37, ?, 65, 82, 101, 122  
a) 50    b) 55    c) 45    d) 42
  - 8, 48, 32, 192, ?, 1056  
a) 181    b) 176    c) 167    d) 185
  - 14, 28, 46, ?, 94, 124  
a) 64    b) 76    c) 68    d) 72
  - 19, 23, 17.5, 60.5, ?, 137.625  
a) 25.125    b) 24.125    c) 20.125    d) 30.125
  - Ravi borrows a sum of Rs.3000 at the beginning of a year. After four months Rs.4200 more is borrowed at a rate of interest double the previous one. At the end of one year, the sum of interest on both the loans is Rs.832. What is the first rate of interest per annum?  
a) 6.65    b) 2.69    c) 9.67    d) 5.97
  - 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
  - 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
  - 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>
  - What should come next in the following number series?  
987654321876543217654321  
a) 8    b) 5    c) 6    d) 2
  - 789613 - 658748 - 124563 = ?  
a) 6302    b) 6230    c) 6320    d) 6032
  - 59 x 28 - 1020 = ?  
a) 514    b) 554    c) 612    d) 632
  - 34 x 57 x 2 = ? x 3  
a) 1229    b) 1292    c) 1282    d) 1299
  - 6565 - 2222 + 1515 - 2828 = ?  
a) 3003    b) 3060    c) 5656    d) 3000
  - 8544 - 5757 + 1111 = 1255 + ?  
a) 2463    b) 2643    c) 2453    d) 2653
  - 288 x 64 + 150 + 25 = ?  
a) 743.28    b) 2465.28    c) 18432    d) 18438
  - 23\*15-60+?/31=292  
a) 218    b) 186    c) 217    d) 201
  41. If '/' means '+', '\*' means '-', '+' means '\*' and '-' means '+', then  
24 - 4 / 6 \* 3 + 4 = ?  
a) 36    b) 24    c) 0    d) 7
  - 31.0, 3, 8, 15, 24, ?, 48  
a) 41    b) 29    c) 37    d) 35

30. 4, 5, 12, 39, 160, 805, ?  
 a) 4836                      b) 3224    c) 5642                      d) 4030
31. 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
32. 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
33. 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
34. 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
35. 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
36. 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
37. 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
38. 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
39. 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
40. 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
41. Under which scheme does the Cabinet approve to set up 4 AIIMS?  
 a) Pradhan Mantri Mudra Yojana  
 b) Pradhan Mantri Swasthya Suraksha Yojana  
 c) Pradhan Mantri Vaya Vandana Yojana  
 d) Pradhan Mantri Suraksha Bima Yojana
42. IWF President Named As Chef de Mission for -----  
 ----?  
 a) Tokyo Olympics                      b) Athens Olympics  
 c) Los Angeles Olympics                      d) London Olympics
43. Who is the author of the book "We are Displaced"?  
 a) Kamila Shamsie                      b) Malala Yousafzai  
 c) Mohsin Hamid                      d) Umera Ahmad
44. Indian Railways has planned to replace conventional coaches with modern LHB design coaches. What does LHB stand for?  
 a) Leder Handle Busch    b) Linke Hofmann Busch  
 c) Linked Handle Busch    d) Leder Handled Berth
45. International conference on bears starts in \_\_\_\_\_.  
 a) Pune                      b) Jamshedpur    c) Agra    d) Manipur
46. Who Assumes Charge of New Railway Board Chairman?  
 a) Ashwani Lohani                      b) V K Yadav  
 c) AN Jha                      d) Raninder Singh
47. The first Indian to cross seven important seas by swimming \_\_\_\_ ?  
 a) Amrendra Singh                      b) Bula Chaudhury  
 c) Junko Taibei                      d) Yuri Gagarin
48. Krishna Poonia is associated with?  
 a) Football    b) Hockey    c) Chess    d) Athletics
49. The National Technology Day is celebrated on which of the following date?  
 a) May 10th                      b) May 9th  
 c) May 12th                      d) May 11th
50. Which online facility has been launched by the Union Government to provide a direct solution to the problem of agriculture sector?  
 a) e-Krishi Samasya                      b) e-Krishi Samvad  
 c) e-Krishi Samveda                      d) e-Krishi Solution

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