Dept. of Commerce (CA)   I B.Com., (CA)   **II Sessional Test**
Vivekananda College   **II Semester**
Tiruvedakam West   **Max. Marks: 50**
Date: 04- 03-2019   **Time: 2 Hours**

FINANCIAL ACCOUNTING - II (11CT21)

Section –A
Answer All Questions   **(10 X 1 = 10)**
Choose the best Answer

1. An estimate of assets and liabilities as on a date is called: **CO2**
    (a) Balance sheet   (b) Statement of capital
    (c) Statement of affairs   (d) All the above.
2. Single entry is changed into double entry system through   **CO2**
    (a) Balance sheet method   (b) Statement of affairs method
    (c) Conversion method.   (d) All the above
3. Closing capital + Drawings - Opening capital =_____.   **CO2**
    (a) Profit or loss   (b) additional capital
    (c) Opening creditors   (d) All the above
4. Sales Rs. 8,40,000. Rate of G.P on Cost 20%. Cost of goods sold will be   **CO2**
    (a)Rs 7,00.000 (b) Rs. 7,20,000
    (c) Rs.6,72,000   (d) Rs.8.00,000
5. Under debtors system branch account is a   **CO3**
    (a) Real A/c   (b) Personal A/c   (c) Nominal A/c   (d) Capital a/c
6. Branches can be classified into
    (a)2   (b)3   (c)4   (d)5
7. Total creditors account shows: **CO3**
    (a) Credit purchases   (b) Cash purchases
    (c) Total purchases   (d) All the above
8. Under stock and debtors system in branch A/cs, the credit sales are: **CO3**
    (a) Debited to Branch A/c   (b) Credited to Branch Stock A/c
    (c) Debited to Cash A/c   (d) All the above.
9. Branch profit and loss account is a   **CO3**
    (a) Real   (b) Nominal   (c) Personal   (d) Natural
10. Goods supplied from H.O less goods received from R.O represent   **CO3**
    a) Goods returned to H.G   b) Goods-in-transit
    c) Profit on goods   d) Loss on goods

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

11. What is conversion method in single entry system?   **CO2**
12. What is statement of Affairs?   **CO2**
13. How do you find Profit or Loss under conversion method?   **CO2**
14. Give Proforma of Debtors Accounts in conversion method.   **CO2**
15. What is a branch?   **CO3**
16. How the head office can prepare branch account for dependent branches?   **CO3**
17. What are the objects of keeping branch accounts?   **CO3**

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

18. From the following particulars find out net credit purchases: **CO2**

	Rs.
Opening balance of sundry creditors	40,000
Payment of cheques	2,35,000
Payment by bills payable	25,000
Payment in cash	5,000
Discount received	2,500
Purchase returns	5,000
Closing balance of sundry creditors	47,500

19. Distinguish between Balance sheet and Statement of Affairs.   **CO2**

20. From the following information ascertain during the year by preparing Memorandum
Trading Account   **CO2**
Opening stock (i.e., on 1-1-1996)

	Rs.
Purchases made during 1996	2,50,000
Sales made during 1996	3,25,000
Stock on 31-12-1996	60000
Wages	3000
Rate of gross profit on cost	25%

21. Briefly explain the salient features of dependent branches?   **CO3**

22. A Chennai head office has a branch at Salem to which goods are invoiced at cost plus 20%.
From the following particulars, prepare Branch A/c in the head office books: **CO3**

	Rs.
Goods sent to branch	2,06,400
Total sales	1,10,400
Cash sales	88,000
Cash received from Branch debtors	24,000
Branch debtors on 1-1-96	7,680
Branch stock on 31-12-96	13,440

Section - D

Answer any ONE Question   **(1 X 12 = 12)**

23. Mr.Mano kept no books of account for his business. An analysis of his rough Cash Book for
the year 2006 following particulars.   **CO2**

Receipts	Rs.	Payments	Rs.
Received from Debtors	60,000	Overdraft (Jan.2006)	7,400
Further Capital	5,000	Paid to creditors	25,000
		Business Expenses	10,000
		Wages Paid	15,500
		Drawings	3,000
		Balance at Bank	4,000
		Balance of cash in hand	100
	65,000		65,000

Further,the following information is also available:

	31.12.2005	31.12.2006
	Rs.`	Rs.
Debtors	53,000	88,000
Creditors	15,000	19,500
Stock-in-trade	17,000	19,000
Plant	20,000	20,000
Furniture	1,400	1,400

All his sales and purchases were on credit. From the above particulars prepare Trading
and Profit and Loss Account year ended 31st December 2006 and a balance sheet as on
the date after providing for depreciation on Plant and Furniture at 5% p.a.

24. From the following particulars relating to Hyderabad branch for the year ended 31.12.90,
Prepare Branch A/c in the head office books: **CO3**

	(Rs.)	(Rs.)
Stock at the Branch on 1-1-90		15,000
Debtors at the Branch on 1.1.90		30,000
Petty cash at the branch on 1.1.90		300
Goods sent to Branch during 1990		2,52,000
Cash sales 1990		60,000
Received from Debtors 1990		2,10,000
Credit sales during 1990		2,28,000
Cheques sent to branch during 1990		
for salaries	9000	
for Rent & Rates	1500	
for Petty Cash	1100	11,600
Stock at the branch on 31.12.90		25,000
Petty cash 31.12.90		200
Goods returned by the branch		2,000
Debtors on 31.12.90		48,000

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Section – A

Answer ALL Questions   **(10 X 1 =10)**

I.   Choose the best answer

1. The rate of interest payable on various deposits is determined by the: **CO3**
   (a) Head office of each bank   (b) Central Government
   (c) Reserve Bank of India   (d) Indian Bank Association
2. According to IBA, the maximum period for which a fixed deposit can be obtained is:
   (a) No limit   (b) 5 Years   (c) 7 Years   (d) 10 Years   **CO3**
3. Negotiability gives to the transferee…………..title of the transferor   **CO4**
   (a) The same title   (b) no title   (c) no better title   (d) better title
4. One of the following endorsement is not a valid one………….   **CO4**
   (a) Partial endorsement   (b) restrictive endorsement
   (c) Facultative endorsement   (d) conditional endorsement
5. The following one is absolutely essential for a special crossing   **CO4**
   (a)Two parallel transverse lines   (b) Words 'And company'
   (c)Words 'Not Negotiable   (d) Name of a banker
6. The following one is absolutely essential for a special crossing   **CO4**
   (a)Two parallel transverse lines   (b) Words 'And company'
   (c)Words 'Not Negotiable   (d) Name of a banker
7. The safest form of crossing is;   **CO4**
   (a) General crossing   (b) special crossing
   (c) Double crossing   (d) A\C payee crossing
8. A cheque which is not crossed is called;   **CO4**
   (a) Uncrossed cheque   (b) open cheque   (c) Order cheque   (d) bearer cheque
9. When a bank returns a cheque unpaid, it is called   **CO4**
   (a) Payment of the cheque   (b) drawing of the cheque
   (c) Cancelling of the cheque   (d) dishonour of the cheque
10. Bankers undertake the duty of collection of cheques and bills because…………   **CO4**
    (a) Sec.131 of the NI act compels them to do so
    (b)Sec.85 of the NI act compels them to do so
    (c)They want to do it as a services   (d) Collection is a must for a crossed cheque

Section – B

II.   Short answers   **(5 x 2 = 10)**
11. What is donatio mortis causa?   **CO3**
12. Define a cheque.   **CO4**
13. Distinguish between a stale and post-dated cheque.   **CO4**
14. What is a negotiable instrument?   **CO4**
15. What is double crossing?   **CO4**
16. How can an illiterate person sign a cheque?   **CO4**
17. Which form of crossing is the safest and why?   **CO4**

Section – C

Answer Any ThreeQuestions   **(3 x 6 = 18)**
18. Explain the various types of deposits account with a banker in detail.   **CO3**
19. What is Fixed Deposit Receipt? Discuss its main features.   **CO3**
20. What are the features of Negotiable Instruments?   **CO3**
21. Explain the silent features of a cheque.   **CO4**
22. Explain the different between cheque and bill of exchange.   **CO4**

Section – D

Answer any TWO Questions   **(1 x 12 = 12)**
23. What are the precautions to be taken by banker before opening a new account?**CO3**
24. Explain the different kinds of Crossing Cheque.   **CO4**

Object Oriented Programming with C++ (11AT21)

SECTION-A

ANSWER ALL THE QUESTIONS: **(10*1=10)**

1. Which of the following statement is correct?   **CO3**
    a. Constructor has the same name as that of the class.
    b. Destructor has the same name as that of the class with a tilde symbol at the beginning.
    c. Both a and b.
    d. Destructor has the same name as the first member function of the class.

2. A function with the same name as the class, but preceded with a tilde character (~) is called _____ of that class.   **CO3**
    a. constructor   b. destructor   c. function   d. object

3. Constructors_____ to allow different approaches of object construction.   **CO3**
    a. cannot overloaded   b. can be overloaded   c. can be called   d. can be nested

4. A class's _____ is called when an object is destroyed.   **CO3**
    a. constructor   b. destructor   c. assignment function   d. copy constructor

5. A Constructor that does not have any parameters is called_____ Constructor. **CO3**
    a. Custom   b. Dynamic   c. Static   d. Default

6. The member functions of a derived class can directly access only the ……………….. data. **CO4**
    a. private and protected   b. private and public
    c. protected and public   d. private, protected and public

7. ……………….. Inheritance may lead to duplication of inherited members from a 'grandparent' base class.   **CO4**
    a. Multipath   b. Multiple   c. Multilevel   d. Hierarchical

8. When the properties of one class are inherited by more than one class, which is called ……… inheritance.   **CO4**
    a. Single   b. Multiple   c. Multilevel   d. Hierarchical

9. A class can be derived from another derived class which is known as ………. inheritance.   **CO4**
    a. Single   b. Multiple   c. Multilevel   d. Hierarchical

10. Types of inheritance in C++ are _____   **CO4**
    a. Multilevel   b. Multiple   c. Hierarchical   d. All the above

SECTION-B

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

11. Define *Constructor.*   **CO3**

12. What is *operator overloading?*   **CO3**

13. List the operators that *cannot be overloaded.*   **CO3**

14. What is *copy constructor?*   **CO3**

15. How to *extend class?*   **CO4**

16. What is *Inheritance*?   **CO4**

17. Draw the structure of *Multilevel Inheritance* with example*?*   **CO4**

SECTION-C   (3*6=18)

SHORT ANSWERS - (Answer Any Three Questions)

18. Explain in detail about *Destructor.*   **CO3**

19. Write the rules for *overloading operator.*   **CO3**

20. List out three *special properties of constructor.*   **CO3**

21. Briefly discuss about *multiple inheritance* with example   **CO4**

22. Write a short notes on: *Single Inheritance.*   **CO4**

SECTION-D   (1*12=12)

LONG ANSWERS – (Answer Any One Question)

23. Characterize *Parameter Constructor* with an example   **CO3**

24. Summarize *Hybrid Inheritance* with an example   **CO4**

***************ALL THE BEST***************

Dept. of Commerce (CA)   II B.Com (CA)   Time: 2.00 hours
Vivekananda College   Marks: 50
Tiruvedakam-west   IV Semester
Date: 02.03.2019 2nd Test

Corporate Accounting - 11CT41

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

1. Premium received on issue of shares A/c is shown on
a) Assets side of B/s   b) Liabilities side of B/s   c) Debit side of P/l A/c` d) Credit side of P&L A/c
2. Redeemable preference shares can be redeemed out of :
       a) Amount realised on sale of investments   b) Divisible profits otherwise available for dividend
       c) Proceeds of fresh issue of shares   d) Both b & c
3. Transfer to redemption reserve can be made from :
       a) Capital reserve   b) Forfeiture shares A/c   c) General reserve   d) Securities premium
4. Debentures represents the :
       a) Managers share in a business   b) Investment by shareholders in a business
       c) Long term borrowings of a business   d) None of the above
5. Debenture holders are the :
       a) Customers of the company   b) Creditors of the company
       c) Owners of the company   d) None of the above
6. Profit prior to incorporation belongs to
       a) The company   b) The vendor   c) Both the company and vendor   d) None of the above
7. Gross Profit is a
       a) Time ratio   b) Sales ratio   c) both a and b   d) None of the above
8. Selling expenses is a
       a) Sales ratio   b) Time ratio   c) both a and b   d) None of the above
9. Amount realised from sale of goods is shown in the statement of profit and loss as
       a) Other income   b) Revenue from operations   c) Any of the above   d) None of the above
10. Dividend received by a financial company is shown in the statement of profit and loss as
       a) Other income   b) Revenue from operations   c) Any of the above   d) None of the above

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

11. What is Forfeiture of shares?
12. What is a Re issue of shares?
13. Write a short notes on Redemption of preference shares
14. Write a short notes on Redemption of debentures
15. What is Time Ratio?
16. What is Sales Ratio?
17. Write a short notes on Final accounts of companies

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

18. New line Ltd., issued 20,000 shares of Rs. 10 each at a premium of Rs. 2 payable as follows
On application — Rs. 2
On allotment — Rs. 5 (including premium)
On first call — Rs. 2
On final call — Rs. 3
Applications for 15,000 shares were received and all these shares were allotted. The first call was made and the amount due thereon was received except the amount on 500 shares. Hence, these shares were forfeited and reissued at Rs. 7 each, as fully paid up. give journal entries I the books of the company

19. Symcox Ltd., issued 75,000 equity shares of Rs.10 each and 5,000 Redeemable Preference Shares of Rs.100 each all shares being fully called and paid up on 31-3-1992. Profit& Loss account showed undistributed profits of Rs.300,000 and General reserve stood at Rs.250,000. On 1-4-1992, the directors decided to redeem the existing preference shares at Rs.105 utilising as much profits as would be required for the purpose. You are required to pass journal entries in the books of the company.

20. Rajan, a small scales industrialist decided to convert his firm into a limited company with effect from 1st April 1996.But he obtained the certificate of incorporation on 1st August 1996 and the certificate to commence business on 1st October 1996.His accounts were closed on 31st December 1996.
Find out the Time ratio for the purpose of ascertaining pre incorporation profits

21. A company was incorporated on 1-2-98 to purchase the business of Abdul Kalam&Sons, as from 1st November 1997.

There were 10 employees before incorporation but 5 more were appointed on 1-2-98. You are required to ascertain the weighted time ratio for dividing salaries between the pre and post incorporation periods, assuming that the accounts are finalised on 31st October.

22. Ganesh Ltd., was incorporated on 1st May 1996 to purchase the running business of Vinayak and Co., with effect from 1st January 1996. The company obtained certificate of commencement of business on 24th August 1996. Calculate the time ratio, if the accounts were finalised on 31st December 1996.

SECTION-D

ANSWER ANY ONE QUESTIONS (Long answers): (1 x 12 = 12Marks)

23. A company was incorporated on 1st May 1984 to take over a business as a going concern from 1st January of the same year. The turnover for the year ended 31st December was Rs.200,000, namely Rs.60,000 for the first period upto 1st May and Rs.140,000 for the following period. From the profit and loss account given below for the year ended 31st December 1994, you are required to ascertain profits prior to incorporation.

Profit & Loss Account for the year ended 31-12-84

Particulars	Rs	Particulars	Rs
To Rent & Rates	3,240	By Gross profit	70,000
To insurance	720		
To lighting	2,040		
To Salaries	7,800		
To Directors fees	2,000		
To Sales Discount	5,000		
To. Sales Commission	10,000		
To General Expenses	2,400		
To Carriage outwards	3,000		
To Bank charges	420		
To Repairs	1,380		
To Bad debts	600		
To Loan Interest	1,200		
To Net profit	30,200		
	70,000		70,000

24. Moon and Star Co.Ltd. is a company with an authorised capital of Rs.500,000 divided into 5,000 equity shares of Rs.100 each on 31-12-1985 of which 2,500 shares were fully called up. The following are the balances extracted from the ledger as on 31-12-1985.

Trial balance of Moon & Star Co.Ltd.

Debit	Rs	Credit	Rs
Opening stock	50,000	Sales	325,000
Purchases	200,000	Discount received	3,150
Wages	70,000	Profit&Loss a/c	6,220
Discount allowed	4,200	Creditors	35,200
Insurance(upto 31-3-86)	6,720	Reserves	25,000
Salaries	18,500	Loan from managing director	15,700
Rent	6,000	Share capital	250,000
General Expenses	8,950		
Printing	2,400		
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plant	180,500		
Furniture	17,100		
Bank	34,700		
Bad debts	3,200		
Calls in arrears	5,000		
	660,270		660,270

You are required to prepare Statement of Profit & Loss for the year ended 31-12-1985 and a balance sheet as on that date. The following further information is given:

   a) Closing stock was valued at Rs.191,500

   b) Depreciation on plant at 15% and on furniture at 10% should be provided.

   c) A tax provision of Rs.8,000 is considered necessary.

   d) The directors declared an interim dividend on 15-8-85 for 6 months ending June 30, 1985 @ 6%.

   e) Provide for corporate dividend tax @ 17%.

Income Tax Law and Practice- II - 11CT42

Section – A

Answer ALL Questions   **(10 X 1 =10)**

Choose the best answer

1. Capital gain is classified into how many types?
    (a) Two   (b) Three   (c) Four   (d) Five
2. The income from sale of Household Furniture is:
    (a) Taxable Income   (b) Exempted Income
    (c) Capital Gain   (d) Revenue Gain
3. The income tax rate on long-term capital gain for an individual is:
    (a) 105   (b) 20%   (c) 15%   (d) 30%
4. Not a capital asset:
    (a) Agricultural land situated in a village   (b) Goodwill of business
    (c) Car used for business purposes   (d) Jewellery
5. For capital gain being long-term capital gain, an Assessee should retain the asset for a period of:
    (a) 24 months   (b) 36 months   (c) More than 36 months   (d) 12 months
6. Income of a minor child is included in the total income of:
    (a) Transferor of asset   (b) Father
    (c) Parent whose income is greater   (d) Mother
7. Income of physically handicapped minor child shall be included in the income of:
    (a) Mother   (b) Father
    (c) Mother or father whose income is greater   (d) Grand Father
8. Long-term capital loss can be set-off from:
    (a) Short-term capital gains   (b) Long-term capital gains
    (c) Capital gains   (d) Any income
9. Loss under the head house property cannot be set-off against
    (a) Salary income   (b) Business income   (c) Capital gains   (d) Casual income
10.Loss from speculation business can be set-off from:
    (a) Income of speculative business   (b) Income of non-speculative business
    (c) Income of any head   (d) Not from any income

Section – B

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

11. Write short note on short-term capital gains.
12. Define "Capital asset".
13. What is meant by long term capital gains?
14. Explain the terms "clubbing of incomes".
15. Write short note on "deemed owner".
16. What is carry forward and set-off of losses?
17. How are speculation losses set off?

Section – C

Answer any ThreeQuestions   **(3 x 6 = 18)**

18. What is clubbing of income? What are the tax implications of such clubbing of income?

19. Mr. James purchases a house property for Rs. 1,00,000 on June 20, 1960. He gets the first floor of the house constructed in 1970 by spending Rs. 60,000. James also spends Rs. 70,000 for reconstruction of the property during 2005-06. The fair market value of the property on April 1, 2001 is Rs. 1,50,000. Find out the cost of the asset, if James intends to sell it during 2017-18. CII for 2001-02=100, 2005-06=117, 2017-18=272.

20. Compute the amount of Capital Gains exempted under Section 54 and capital gains chargeable to tax in relation to the following transactions.
    Mr. Vasan sells a residential house property in Chennai for Rs. 99,00,000 on April 25, 2017 which was acquired by him on May 10, 2011 for Rs. 5,00,000. In August 2017, he purchases a house in Madurai for Rs. 15,00,000. On June 30, 2018, Vasan sells the house property in Madurai for Rs. 20,00,000. CII for 2011-12 is 184, for 2017-18 is 272.

21. Mrs. Hema furnishes the following particulars of her incomes for the assessment year 2018-19:

Particulars	Rs.
Salary from Artistocracy Private Ltd., (computed)	50,000
Dividends on RISCO shares (Gross)	1,500
Interest on securities (Gross)	7,500
Interest on fixed deposits in State Bank of India	3,200
Profits from agency business	10,000
Loss from speculation in Shares	20,000
Profits from speculation in Silver	9,000
Loss from short term capital assets	5,000
First prize from Kerala State Lottery	1,00,000
Gains from playing Bridge in the club	5,500
Gains from playing Rummy in the office	1,000
Loss in flash (card games) with friends	7,000
Maharashtra State Lottery tickets bought	10,000
Loss in race course on betting	20,000
Expenditure in maintaining race horse	40,000
Stake money received in respect of the horse	90,000

You are required to compute the Gross Total Income for the relevant assessment year.

22. Mani submits the following information relevant for the assessment year 2018-19.

Particulars		Rs.
Salary income computed		80,000
Business loss		-60,000
House property income (computed)		40,000
Capital Gains:	Short term capital gain	10,000
	Long term capital loss	-15,000

Determine the income of Mr. Mani.

Section – D

Answer any ONEQuestions   **(1 x 12 = 12)**

23. Mr.X purchases a house property for Rs. 26,000 on 10th May 1962. He gets the first floor of the house constructed in 1967-68 by spending Rs. 40,000. He dies on 12th September 2003. The property is transferred to Mrs. X by his will. Mrs. X spends Rs. 80,000 and Rs. 26,700 during 2006-07 and 2008-09 respectively for reconstruction of the property. Mrs. X sells the house property for Rs. 95,00,000 on 15th March 2018 (brokerage paid by Mrs. X is Rs. 41,500). The fair market value of house on 1st April, 2001 is Rs. 4,60,000. CII for 2006-07 Rs. 122; for 2008-09 Rs. 137; for 2001-02 Rs. 100; for 2003-04 Rs. 109; for 2017-18 Rs. 272.

24. Mr. S submits the following particulars of his income and loss for the assessment year 2018-19.

Particulars		Rs.
Income from House Property	HP I (computed)	40,000
	HP II (loss)	-30,000
	HP III (loss)	-40,000
Profit and Gains of Business	Business A: Loss	-80,000
	Business B: Income before Depreciation	1,00,000
	Depreciation	80,000
	Speculation Business (Gold) Profit	70,000
	(Silver) Loss	-80,000
Capital Gains	STCG	1,90,000
	STCL	-80,000
	LTCG	40,000
	LTCL	-50,000
Other Sources	Interest on Securities (Loss)	-1,30,000
	Royalty Income	90,000
	Lottery Winnings	20,000
	Bettings	40,000
	Gambling Loss	-30,000
	Loss on Horse races	-40,000

Compute the Income of Shri. S for the AY: 2018-19.

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SECTION – A

Answer All Questions   **(5 X 1 =5)**

1. Find what is the shortcut key to combine the selected objects?

   (a) Ctrl+Y   (b) Ctrl+Q   (c) Ctrl+L(d) Ctrl+K

2. In CorelDraw the keyboard shortcut to save your drawing is:

   (a) Ctrl+S(b) Ctrl+C(c) Ctrl+Z(d) Ctrl+Y

3. _____ Tool is used for cropping.

   (a) Pick tool(b)Shape tool(c) Zoom tool(d) Knife tool

4. _____ Tool removes overlapping segments in the objects.

   (a) Knife (b)Crop tool(c)Virtual segment tool (d) Eraser

5. CorelDraw is a _____ based drawing Application Package.

   (a) Photo paint   (b) Bitmap   (c) Vector   (d) Scalar

SECTION- B

Answer any TWO Questions   **2 X 2 = 4**

6. What is cropping?

7. How to select grouping and ungrouping with objects?

8. What is cloning?

9. What is a Bitmap image?

SECTION- C

Answer any ONE Question   **1 X 6 = 6**

10. What are the different ways to fill colour in an image in CorelDraw?

11. Write to create a calligraphic outline in CorelDraw?

SECTION- D

Answer any ONE Question   **1 X 10 = 10**

12. Explain Tools and their functions in CorelDraw?

13. About Vector and Bitmap images in CorelDraw.

Department of Commerce (Computer Applications)	**II - Sessional Test**
Vivekananda College	**VI - Semester**
Tiruvedakam West	**Max .Marks: 50**
Date: 04.03.2019	**Time: 2 Hrs**

Auditing 11CT61

Section – A

Multiple choice questions choose the correct answer: (10x1=10)

1. Internal audit is undertaken

a) By independent auditor   b) Statutorily appointed auditor

c) By a person appointed by the management   d) by a government auditor

2. Concurrent audit is a part of

a) Internal check system b) Continuous audit c) Internal audit system d) Last audit system

3 An auditor should study and evaluate internal controls to

a) Determine whether assets are safeguarded   b) Suggest improvements in internal control

c) Plan audit procedures   d) Express and opinion

4. _____ is a technical term, which refers to the inspection of documentary evidence supporting and substantiating a transaction, by an auditor.

a) Vouching   b) auditing   c) verification   d) all the above

5. The concealment of a shortage by deleing the recording of cash receipts

a) Teeming and lading   b) Embezzlement   c) Looping   d) Hacking

6. .... Means "proving the truth or confirmation

a) Vouching   b) Verification   c) Inspection   d) Auditing

7. A whole time director or managing director may be paid remuneration which should not exceed

a) 6%   b) 10%   c) 5%   d) 12%

8. Inclusion of "Dummy or Ghost" workers in the wages sheets.

a) Payment of wages   b) cash purchase   c) Payment to creditors d) capital expenditure

9. The opening balance of various accounts may be checked with the previous year balance sheet.

a) Bought ledger b) Closing ledger c) Rectification entries d) Share capital ledger

10. Receipts from sale of investments should be vouched with the help of

a) Brokers bought notes   b) Brokers Sold notes

c) Minutes book   d) Inventory of investment

Section – B

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

11. What are the objects of internal check?

12. Difference between internal and internal audit.

13. Define vouching.

14. What do you mean by teeming and lading?

15. How would you vouch the sale of investment?

16. What do you mean by valuation?

17. Define the term verification.

Section – C

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

18. Describe the internal check system as regards credit purchase.

19. Justify "Vouching is the backbone of auditing".

20. What are the points to be considered while examining the voucher?

21. How would auditor vouch the free hold and lease hold property?

22. What is verification of assets? What are the duties of auditor?

Section – D

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

23. How to internal check as regards receipts and payments of cash.

24. How to auditor vouch the cash sales and debtors?

All the best

WED DESIGNING (11EP6A)

SECTION-A

ANSWER ALL THE QUESTIONS: **(10*1=10)**

1. In HTML tables table row is defined by
   a.<th> tag   b.<tr> tag   c.<td> tag   d.<row> tag
2. Correct HTML to left align the content inside a table cell is
   a.<tdleft>   b.<td raligh = "left" >   c.<td align = "left">   d.<td leftalign>
3. If you want to merge two or more rows in a table which attribute you can use?
   a. Rowmerge   b.Rowspan   c. Colmerge   d. Colspan
4. In HTML tables gap between two cells of same tables are known as
   a. Cell spacing   b. Cell difference   c. Cell padding   d. All of above
5. Which tag allows you to add a row in a table?
   a.<Td> and </td>   b.<cr> and </cr>   c.<th> and </th>   d.<Tr> and </tr>
6. A frameset tag starting with _____ tag
   a .<frameset>   b.<frame set>   c. </frameset   d.<frame>
7. The frameset has _____ attributes
   a. 4   b.3   c.2   d.1
8. Each frame will be targeted by an _____
   a. FRAME   b. HTML DOCUMENT   c. FRAME NAME   d. ALLT HE ABOVE
9. For creating a drop-down list in HTML forms which element is suitable?
   a. <list>   b.<dropdown>   c. <select>   d.All of above
10. While submitting a form method attribute specifies what?
    a. Get and Post method   b.Get and Set method   c. Put and Set method   d.Get and Host method

SECTION-B

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

11. List out list types?
12. What is table with example?
13. What is Nested List?
14. Define Cell.
15. What is frame?
16. List out table attributes?
17. Difference between Radio Button and Checkbox.

SECTION-C   **(3*6=18)**

SHORT ANSWERS - (Answer Any Three Questions)

18. Develop a HTML document using Unordered List.
19. Develop a HTML document to display a 4*4 table.
20. Explain any four input types in HTML.
21. Design a HTML table using Row Spanning?
22. Design your Bio-Data using frameset?

SECTION-D   **(1*12=12)**

LONG ANSWERS – (Answer Any One Question)

23. Develop Student Mark Statement suing various table attributes?
24. Explain Nested frameset with example.

****************ALL THE BEST***************

ADVANCED EXCEL OPERATIONS(11SB61)

SECTION- A

Answer all the Questions

Choose the best Answer   **5 X 1 = 5**

1. What is the intersection of a column and a row on a worksheet called?

    (A) Column   (B) Value   (C) Address   (D) Cell

2. What type of chart is useful for comparing values over categories ?

    (A) Pie Chart   (B) Column Chart

    (C) Line Chart   (D) Dot Graph

3. An Excel file is generally called a / an :

    (A) E-Spreadsheet   (B)Woorksheet

    (C) Workbook   (D) Sheet

4. On an excel sheet the active cell in indicated by?

    (A) A dotted border   (B) A dark wide border

    (c) A blinking border   (D)By italic text

5. Statistical calculations and preparation of tables and graphs can be done using

    (A) Adobe Photoshop   (B) Excel

    (C) Notepad   (D) Power Point

SECTION- B

Answer any *TWO* Questions   **2 X2 = 4**

6. What is aworkbook

7. What is Microsoft Excel?

8. How many rows and columns are there in Microsoft Excel 2003 and later versions?

9.What is the SMALL Function?

SECTION- C

Answer any *ONE* Question   **1 X6 = 6**

10. What are the uses of Excel?

11. What is the shortcut to put the filter on data in Microsoft Excel 2013?

SECTION- D

Answer any *ONE* Question   **1 X 10 = 10**

12. What are the Components of Microsoft Excel?

13. Distinguish between function and formula in MS-Excel.

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SECTION- A

ANSWER ALL THE QUESTIONS

Choose the best Answer

5 X 1 = 5

1. Which of the following is not true?
    a) PHP can be used to develop web applications.   b) PHP makes a website dynamic
    c) PHP applications cannot be compile   d) PHP cannot be embedded into html.

2. Strings are enclosed with _____
    a) Comma   b) Single Quotes   c) Double Quotes   d) Colon

3. Which of the following string function used to find string position?
    a) Strcat()   b) Strlen()   c) Strcpy()   d) Strops()

4. PHP numerically indexed array begin with position_____.
    a) 1   b) 2   c) 0   d) -1

5. Select the incorrect statement about PHP programming language
    a) Classes are case-insensitive   b) Function are case-insensitive
    c) Variable are case-insensitive   d) Constants are case-insensitive

SECTION- B

Answer any *TWO* Questions   **2 X 2 = 4**

6. What is Array?
7. How to declare Variable?
8. Difference between variable and array?
9. What is form?

SECTION- C

Answer any *ONE* Question   **1 X 6 = 6**

10. What is File? How to create file give example?
11. Explain One Dimensional Array with example.

SECTION- D

Answer any *ONE* Question   **1 X 10 = 10**

12. Write any 5 SQL Commands with example query
13. What is String and give any 3 String Handling Function with example program.
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**********All the Best *********