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**SECTION – A**

**Choose the Best Answer:**

**(10 X 1 = 10)**

1. The first goal in writing a business letter is to get the recipients \_\_\_\_\_.  
a) Address                      b) Attention                      c) Services                      d) Trade
2. Which of the following is not part of a cover letter?  
a) Salutation    b) Return address                      c) References                      d) Close
3. Persuasive messages should be written in the \_\_\_\_\_ order  
a) Indirect    b) Passive    c) Direct                      d) Decisive
4. Modern business letters are usually written in  
a) Indented style    b) Semi block style    c) Simplified style    d) Full block style
5. Effective professional correspondence uses, on appropriate style, clear and concise language and  
a) The Passive voice    b) The Active voice    c) Open punctuation    d) Mixed punctuation
6. The most modern letter style is  
a) Modified                      b) Full block                      c) Simplified                      d) Block
7. Which of the following is a correct dateline for a business letter?  
a) August,01,2018    b) 01-Aug-18                      c) August 01, 2018    d) Aug 01 2018
8. Good business letter is characterized by the following personal quality of the writer.  
a) Seriousness                      b) Sincerity                      c) Formality                      d) Humour
9. Simplicity in writing means essentially  
a) The use of simple sentences                      b) The use of simple words  
c) The use of simple tense                      d) Plainness
10. In block text format, you do not \_\_\_\_\_ each paragraph  
a) Indent                      b) Punctuation                      c) Margin                      d) Transition x

**SECTION – B**

**Answer any FIVE Questions**

**(5 X 2 = 10)**

11. What is meant by business letter?
12. Write a letter head.
13. What is enquiry letter?
14. State the quotation format.
15. What message is it expected to convey?
16. Define complimentary close.
17. Write a short note on postscript.

**SECTION – C**

**Answer any THREE Question**

**(3 X 6 = 18)**

18. What are the characteristics of a good business letter?
19. Describe the appearance of business letter?
20. Discuss the importance of a business letter?
21. State the any seven qualities of good business letter?
22. Write a letter to Titan Company, asking for the latest price and catalogue.

**SECTION – D**

**Answer any One Question**

**(1 X 12 =12)**

23. Explain the different parts of a letter.
24. Write an application letter for the post of an Assistant Professor of Commerce in Yadava College in Madurai.

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**Principles of Management (04CT13)**

**Section - A**

**(10 X 1 = 10)**

**Answer All Questions**

**Choose the best Answer**

1. .... is the primary function of management.  
a) Executing                      b) working                      c) planning                      d) directing
2. .... introduced scientific method in management.  
a) Henry Fayol                      b) Frederick W Taylor                      c) Marry Parker Fallett                      d) Rose Moore
3. Management is a .....  
a) profession                      b) principles                      c) performance                      d) none
4. Management is the art of getting things done through .....  
a) planning                      b) people                      c) programme                      d) none
5. Management is a ..... activity.  
a) primary                      b) group                      c) independent                      d) none
6. Management applies to .....  
a) Business unit                      b) family                      c) government                      d) none
7. Vertical communication means a communication to .....  
a) co workers                      b) top level managers                      c) superior to low level employee                      d) all
8. Management is decision making. This statement is given by .....  
a) Stanely Vance                      b) Rose Moore                      c) FW Taylor                      d) Follett
9. .... skill is the ability to co ordinate and integrates all of an organizations interest and activities.  
a) conceptual                      b) thinking                      c) planning                      d) staffing
10. Management is the wide concept than administration according to ....  
a) Fayol                      b) Koontz                      c) oliver                      d) William

**Section -B**

**(5 X 2 = 20)**

**Answer any FIVE Questions**

11. What are the essential skills needs to a manager?
12. Why management is called multidisciplinary subject?
13. Define: Management.
14. Write Delton E Farland definition for management.
15. Why the management called as a universal process?
16. What are the methods adopted for selecting a personnel.
17. List the mechanism of scientific management.

**Section -C**

**(3 X 6 = 18)**

**Answer any THREE Questions**

18. What are the importances of management?
19. Justify the management is a profession?
20. Explain the management skills.
21. Justify management is a art or science.
22. Describe the Taylor contribution to management.

**Section - D**

**(1 X 12 = 12)**

**Answer any ONE Question**

23. Enumerate the management process.
24. Explain the characteristics of management.

**VIVEKANANDA COLLEGE, TIRUVEDAGAM WEST – 625 234**

Class: II B.Com.

Date:

Subject: Advanced Accountancy I

Max.: 50 Marks

Internal Test: I

Time: 2 Hours

**Section A****(10 x 1 = 10 Marks)****Answer All questions:**

- In the absence of partnership deed, the interest on partner's loan will be  
a) 8%                      b) 10%                      c) 6%                      d) 12%
- The share of goodwill brought in by the new partner is distributed to old partners in  
a) Gaining Ratio                      b) Old profit sharing ratio  
c) Sacrificing Ratio                      d) New Profit sharing ratio
- X and Y are partners sharing profits in the ratio of 3:2. Z is admitted for  $\frac{1}{5}$ <sup>th</sup> share in the future profit which he acquires equally from X and Y. The new profit sharing ratio is  
a) 3:1:1                      b) 3:2:1                      c) Equal                      d) 5:3:2
- Revaluation account is prepared at the time of  
a) Admission of a partner                      b) Retirement of a partner  
c) Death of a partner                      d) All the above
- Under fixed capital method, the drawings of each partner is debited to  
a) Capital account                      b) Current account  
c) Profit and Loss account                      d) Revaluation account
- 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
- Goodwill is  
a) A Tangible asset                      b) An intangible asset                      c) A fictitious asset                      d) A hidden asset
- A, B and C are partners sharing profit or loss in the ratio of 4:3:3. They admit D as a partner for  $\frac{1}{6}$ <sup>th</sup> share of profit and guarantee that his share of profit shall not be less than ₹ 20,000. If the new profit is ₹ 96,000, what is the share of B?  
a) ₹ 20,000                      b) ₹ 22,800                      c) ₹ 21,000                      d) ₹ 24,000
- P and Q were partners sharing profits in the ratio of 4:3. R was admitted as a partner for  $\frac{3}{7}$ <sup>th</sup> share of profit which he takes  $\frac{2}{7}$ <sup>th</sup> from P and  $\frac{1}{7}$ <sup>th</sup> from Q. The new profit sharing ratio is  
a) 4:3:2                      b) 2:2:3                      c) 3:3:2                      d) 3:2:2
- A and B are partners sharing profit and loss in the ratio of 4:3. They admit C and the new profit sharing ratio is 3:3:2. If C pays ₹ 7,000 towards goodwill, A will get  
a) ₹ 3,000                      b) ₹ 5,500                      c) ₹ 4,000                      d) ₹ 7,000

**Section B****(5 x 2 = 10 Marks)****Answer any FIVE questions**

- What is Partnership?
- What is Partnership Deed?
- What is Fixed Capital?
- State the meaning of Goodwill.
- What do you mean by Super Profit?
- State the formula to calculate goodwill by capitalization of super profit.
- What is Sacrificing Ratio?

**Section C****(3 x 6 = 18 Marks)****Answer any THREE questions.**

- What are the rules applicable in the absence of an agreement among the partners?
- What are the different methods of valuing goodwill of a firm?
- A and B are partners sharing profits in the ratio of 3:2. C is admitted as a partner for  $\frac{1}{4}$ <sup>th</sup> share of profit. Goodwill of the firm is to be valued at 2 years' purchase of average profit of last 3 years which have been ₹ 15,000, ₹ 26,000 and ₹ 22,000. Give journal entries in the following cases:

- a) When C brings his share of goodwill in cash  
b) When C does not bring his share of goodwill in cash

21. A and B were partners sharing profits and losses in the ratio of 3:2. They admitted C as a partner. A contributed  $\frac{3}{4}$ <sup>th</sup> of his share and B contributed  $\frac{1}{4}$ <sup>th</sup> of his share to C. Find the new ratio and sacrificing ratio.

22. X Y and Z entered into partnership on 1<sup>st</sup> January 2017 sharing profits and losses in the ratio of 2:2:1. X, however, personally guaranteed that Z's share of profits, after charging interest on capital @ 5% p.a. would not be less than ₹ 8,000 in any year. The capitals were X ₹ 50,000, Y ₹ 30,000 and Z ₹ 20,000. The profits for the year ended 31<sup>st</sup> December 2016 amounted to ₹ 35,000 before charging interest on capital. Prepare the Profit and Loss appropriation account.

### Section D

( 1 x 12 = 12 Marks)

**Answer any ONE question:**

23. On 1<sup>st</sup> January, 2017, A and B entered into a partnership on the following terms:

- A and B are to contribute capitals of ₹ 2, 00,000 and ₹ 1,20,000 respectively.
- Profit and losses are to be shared in the ratio of 3:2
- Interest on drawings is to be charged at 6% p.a. and on capital at 5% p.a.
- A is to get a salary of ₹ 5, 000 p.m.
- B is to get a commission at 5% on the net profit of the firm before charging any of the above.

On 31<sup>st</sup> December 2017, their trading profits before giving effect to the above terms, was ₹ 3,60,000. During the year 2017, A has withdrawn ₹ 20,000 and B ₹ 10,000 from the firm on which interest is to be charged for the whole year.

You are required to prepare P&L appropriation account and Partners' capital accounts when they are fluctuating.

24. Anbu and Babu are partners sharing profits in the ratio of 3:2. Their Balance Sheet as on 1<sup>st</sup> January 2018 was as follows:

Liabilities	₹	Assets	₹
Capital Accounts:		Plant and Machinery	30,000
Anbu	30,000	Furniture	10,000
Babu	25,000	Stock	20,000
General Reserve	10,000	Debtors	18,000
Sundry Creditors	15,000	Cash	2,000
	<b>80,000</b>		<b>80,000</b>

Chinnu is admitted as a partner on the above date on the following terms:

- He will pay ₹ 10,000 as goodwill for  $\frac{1}{4}$ <sup>th</sup> share in profits.
  - The assets are to be valued as under:  
Plant and Machinery ₹ 32,000; Stock ₹ 18,000; Provision for doubtful debts on Debtors @ 5%.
  - It was found that creditors included a sum of ₹ 1,400 which was not to be paid.
  - There was a liability for compensation to workers amounting to ₹ 2,000,
  - Chinnu was to introduce ₹ 20,000 as capital
- Prepare the necessary ledger accounts and the Balance Sheet of the new firm.

\*\*\*\*\* END\*\*\*\*\*

**Goods and Services Tax Law (04CT52)**

**Section - A**

**(10 X 1 = 10)**

**Answer All Questions**

**Choose the best Answer**

1. Which country first implemented GST in the world?  
a) USA      b) UK    c) UAE      d) France
2. GST is levied on .....of goods and services.  
a) transfer      b) buying      c) surrender      d) supply
3. The rate of tax for milk is.....  
a) 18%      b) 12%    c) 5%      d) 0%
4. CVD Stands for .....  
a) Central Value Added Duty      b) Customs Value Duty  
c) Central Vital Duty      d) Countervailing Duty
5. The number of slab rate in Indian GST is .....  
a) 4      b) 3      c) 2      d) 1
6. .... states are declared as special status states under GST.  
a) South East    b) Northern    c) North East      d) Western
7. Threshold limit for registration of normal state is .....  
a) 10 lakh      b) 15 lakh      c) 20 lakh      d) 25 lakh
8. The rate of tax under composition scheme for manufacturing goods supply is.....  
a) 1%      b) 2.5%      c) 0.5%      d) 0%
9. IGST Stands for .....  
a) Indian Goods and Service Tax      b) International Goods and Service Tax  
c) Integrated Goods Supply Tax      d) Integrated Goods and Service Tax
10. When did GST implemented in India .....?  
a) 1<sup>st</sup> June 2018      b) 1<sup>st</sup> July 2018      c) 1<sup>st</sup> July 2016      d) 1<sup>st</sup> July 2017

**Section -B**

**(5 X 2 = 20)**

**Answer any FIVE Questions**

11. What do you meant by Input?
12. Who is a person in GST?
13. Define: Place of business.
14. How to decide the time of supply when multiple invoices are issued for a single consignment?
15. How to ascertain the time of supply of service?
16. What is mean by reverse charge?
17. What are the taxes are subsumed in to GST?

**Section -C**

**(3 X 6 = 18)**

**Answer any THREE Questions**

18. Write a rule on mixed supply and how to determine the tax liability.
19. Write a brief on composite supply with an example.
20. How to define the Business in GST?
21. Explain the tax liability of levy of continuous supply of goods.
22. Explain the Scope of supply.

**Section - D**

**(1 X 12 = 12)**

**Answer any ONE Question**

23. What are the advantages of GST?
24. Explain the history of GST in India.

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**ADVANCED CORPORATE ACCOUNTING (04EP2A)**

**SECTION – A**

**Answer ALL Questions:**

**(10 × 1 = 10)**

1. A holding company is one which holds--of the shares of subsidiary company,  
a) Whole      b) Majority      c) Whole or Majority      d) None
2. When holding company purchases all the shares of subsidiary company at--- then the price paid becomes less than the value of net assets of subsidiary company.  
a) Par      b) a Discount      c) at Premium      d) None
3. The difference between the value of investments in shares of subsidiary company and equity in subsidiary company is  
a) Goodwill      b) Capital Reserve      c) either Goodwill or Capital Reserve 20%      d) None
4. At the time of calculating minority interest----items are considered  
a. Proportionate share of Revenue Profit      b) Proportionate share of Capital Profit  
c. Paid up equity share capital of the shares subscribed by outsiders      d) all of the above
5. Minority shareholders are having----of shares of the subsidiary company  
a) Less than 50 per cent      b) More than 50 per cent      c) Whole      d) None
6. While preparing a consolidated balance Sheet, minority interest is to shown on the ---side of the Balance sheet.  
a) Asset      b) Liability      c) Credit side of profit and loss a/c      d) None
7. Pre-acquisition profits are treated as capital profits, Is it correct?.  
a) Yes      b) No
8. Any profit which arises due to revaluation of assets and liabilities of the subsidiary company is known as  
a) Capital loss      b) Capital Profit      c) Revenue profit      d) None
9. Bonus shares issued out of post-acquisition profits will.  
a) Have no effect on CBS      b) Decrease the Revenue profits  
c) Decrease the total of assets side of CBS      d) None
10. S Ltd has in stock of goods worth Rs.10000 supplied by its parent company H Ltd on which the latter made a profit on 25% on cost. The controlling interest of H Ltd in S Ltd is 80%. The stock should be shown in the CBS  
a) Rs.2500      b) Rs. 7500      c) Rs. 8000      d) None

**SECTION – B**

**Answer any FIVE Questions:**

**(5 × 2 = 10)**

11. Write a short note on 'Holding Company'.
12. Give the meaning of 'Subsidiary Company'.
13. What is meant by 'Post acquisition Profits'?
14. What do you understand by 'Capital Profits'?
15. Write a short note on 'Minority Interest'.
16. What is 'Mutual Obligation'?
17. What is meant by unrealized Profit?

**SECTION – C**

**Answer any FIVE Questions:**

**(3 × 6 = 18)**

18. Write Short notes on: i) Cost of Control ii) Profit / Loss on revaluation of Fixed Assets.
19. Write Short notes on: i) Bonus shares issued from Pre acquisition Profits.

20. Balance Sheets as on 31.12.2017.

Liabilities	Y Ltd. Rs.	Z Ltd. Rs.	Assets	Y Ltd. Rs.	Z Ltd. Rs.
Share capital	20000	10000	Fixed assents	20000	10000
General reserve	5000	3000	Current assets	13000	12000
P & L A/c	3000	2000	Shares in Z Ltd.	10000	--
10% debentures	10000	5000			
Sundry creditors	5000	2000			
	<b>43000</b>	<b>22000</b>		<b>43000</b>	<b>22000</b>

Y Ltd. acquires  $\frac{3}{4}$  of the share capital of Z Ltd. on 31.12.2017, when the balance sheets of the two companies are as above. You are required to prepare the consolidated Balance Sheet as on 31.12.2017.

21. From the following summarized Balance Sheets of H Ltd. and S Ltd. as on 31.12.2017, prepare a consolidated Balance Sheet of the two companies.

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd. Rs.	S Ltd. Rs.
Share capital: Shares of Rs.10 each fully paid	2500000	1250000	Fixed assents	1810000	1575000
Reserves	750000	500000	Investments (1100000 shares in S Ltd.)	1100000	---
Creditors	225000	200000	Current assets.	565000	3750000
	<b>3475000</b>	<b>1950000</b>		<b>3475000</b>	<b>1950000</b>

H Ltd. purchased the shares in S Ltd. on 1<sup>st</sup> January 2017, when reserves in S Ltd. stood at Rs. 300000 and in H Ltd., Rs. 450000.

22. Following are the Balance Sheets as on 31.3.2017

Liabilities	H Ltd Rs.	S Ltd Rs	Assets	H Ltd Rs	S Ltd Rs
Share capital(Rs.10 each)	650000	250000	Sundry assets	800000	375000
Reserves	200000	70000			
Profits	150000	40000	Investments 20000 shares in S Ltd	320000	---
Creditors	120000	15000			
	<b>1120000</b>	<b>375000</b>		<b>1120000</b>	<b>375000</b>

S ltd had a credit balance of Rs.20000 in the Reserves when H Ltd acquired shares in it. H Ltd acquired shares on 1.4.2016 S Ltd made a bonus issue of one share for every five shares held. All out of the post-acquisition profits. Prepare the consolidated Balance Sheet.

**SECTION – D**

**Answer any ONE Question:**

**(1×12= 12)**

23. Describe the method of Preparing Consolidated Balance Sheets of Holding Company and its subsidiaries.

24. The Balance Sheets of X Ltd, and Y Ltd., as on 31.3.2017

Liabilities	H Ltd Rs.	S Ltd Rs	Assets	H Ltd Rs	S Ltd Rs
Share capital (Rs.10 each)	1000000	250000	Goodwill	100000	50000
General reserve on 1.4.16	200000	80000	Building	200000	100000
Sundry creditors	200000	30000	Machinery	500000	200000
Bills payable	50000	60000	Stock	200000	100000
P & L A/c on 1.4.16	60000	60000	Debtors	340000	70000
Profit for the year 2016-17	150000	50000	Investments	240000	--
			Bills receivable	30000	30000
			Cash at bank	30000	20000
	<b>1660000</b>	<b>570000</b>		<b>1660000</b>	<b>570000</b>

1. X Ltd. acquired 15000 shares of y Ltd. for Rs.190000 on 1.4.2016.

2. Sundry debtors of X Ltd. include Rs.30000 due from Y Ltd.

3. Bills receivable of Y Ltd. include Rs.10000 due from X Ltd.

4. The stock of Y Ltd. includes goods Rs.10000 which includes profit charged by X Ltd. at 25% on Cost.



**QUANTITATIVE APTITUDE (04SB31)**

**SECTION – A**

**Answer ALL Questions:**

**$75 \times 1 = 5$**

1.  $0.0002+2.02+2.0002+3.002+222 = ?$   
a) 2119.0124    b) 2229.0224    c) 2129.0224    d) None
2.  $5793405 \times 9999 = ?$   
a) 57928256595    b) 57934050000    c) 57928256694    d) None
3.  $3 + 33 + 333 + 3.33 = ?$   
a) 362.3    b) 372.33    c) 702.33    d) None
4.  $1+2+3+4+\dots+40 = ?$   
a) 800    b) 821    c) 820    d) None
5. Find the L.C.M 16, 24, 36 and 54  
a) 435    b) 444    c) 432    d) None
6. L.C.M. of  $\frac{2}{5}$ ,  $\frac{3}{7}$ , is:  
a)  $\frac{6}{5}$     b)  $\frac{1}{6}$     c) 6    d) None
7. The L.C.M of 3, 2.7, and 0.09 is .  
a) 27    b) 0.27    c) .027    d) None
8. Find the H.C.F. of  $2^3 \times 3^2 \times 5 \times 7^4$ ,  $2^2 \times 3^5 \times 5^2 \times 7^3$ ,  $2^3 \times 5^3 \times 7^2$ .  
a) 960    b) 970    c) 980    d) None
9. Find the H.C.F of  $\frac{2}{3}$ ,  $\frac{8}{9}$ ,  $\frac{16}{81}$  and  $\frac{10}{27}$   
a)  $\frac{3}{81}$     b)  $\frac{2}{81}$     c)  $\frac{2}{80}$     d) None
10. The H.C.F. of 1.75, 5.6 and 7 is:  
a) 0.07    b) 0.7    c) 0.35    d) None
11. The H.C.F. of 0.54, 1.8, and 7.2 is  
a) 1.8    b) 0.18    c) 0.018    d) None
12.  $5.064+3.98+.7036+7.6+.3+2$   
a) 19.6477    b) 19.6576    c) 1.6555    d) None
13. Which of the following are in descending order in their value?  
a) 11/17, 5/9, 7/11, 8/15,    b) 5/9, 7/11, 8/15, 11/17    c) 11/17, 7/11, 5/9, 8/15    d) None
14. Simplify : i)  $5005 - 5000 + 10$   
a) 4505    b) 4508    c) 4545    d) None
15.  $\sqrt{6084} = ?$   
a) 70    b) 75    c) 78    d) None
16.  $\sqrt{36} + \sqrt{16} = ?$   
a) 22    b) 40    c) 10    d) None
17. The value of  $\sqrt{10} + \sqrt{25} + \sqrt{108} + \sqrt{154} + \sqrt{225}$  is  
a) 4    b) 6    c) 8    d) None
18. Find the cube root of 2744  
a) 27    b) 29    c) 14    d) None
19. Find the average of all prime numbers between 30 and 50  
a) 39.8    b) 40.1    c) 40.5    d) None
20. Find the average of first 40 natural numbers  
a) 19.5    b) 20    c) 20.5    d) None
21. If the marks obtained by Mohan in history, Sanskrit, English are 76, 65 and 87 respectively, then his average score is  
a) 73    b) 66.2    c) 68    d) None
22. The average of the first nine prime numbers is  
a) 9    b)  $11\frac{2}{9}$     c)  $11\frac{1}{9}$     d) None
23. The average of first 50 natural numbers is  
a) 12.25    b) 21.25    c) 25.5    d) None
24. Rajeev's age after 15 years will be 5 times his age 5 years back. What is the present age of Rajeev ?  
a) 10    b) 20    c) 30    d) None
25.  $56 \times 79 = ?$   
a) 4420    b) 4320    c) 4424    d) None
26. If a, b, c, d, e, are five consecutive odd numbers, their average is  
a)  $5(a+4)$     b)  $\frac{abcde}{5}$     c)  $5(a+b+c+d+e)$     d) None



27. The average of first 50 natural numbers is  
a) 12.25    b) 21.25    c) 25.5    d) None
28. Express  $6\frac{3}{4}$  as a percent  
a) 675 %    b) 676 %    c) 677 %    d) None
29. Express 0.6 % as a fraction  
a)  $\frac{2}{500}$     b)  $\frac{3}{500}$     c)  $\frac{13}{500}$     d) None
30. 2 is what percent of 50 ?  
a) 3 %    b) 4 %    c) 5 %    d) None
31. Find the missing figures: 9% of ? = 63  
a) 65    b) 68    c) 70    d) None
32. 45% of 750 – 25% of 480 = ?  
a) 216    b) 217.50    c) 236.50    d) None
33. A man buys an article for Rs.27.50 and sells it for Rs. 28.60. Find his gain percent  
a) 2%    b) 3%    c) 4%    d) None
34. If a radio is purchased for Rs.490 and sold for Rs. 465.50, find the loss percent  
a) 5%    b) 4%    c) 3%    d) None
35. Find Selling Price., when Cost price= Rs.80.40, loss = 5 %  
a) Rs.65.5    b) Rs.66.5    c) Rs.68.34    d) None
36. Find the Cost Price., when Selling price = Rs.40.60 Gain = 16%  
a) Rs. 35    b) Rs. 45    c) Rs.46    d) None
37. By selling an article for Rs. 100, a man gains Rs.15. Then, his gain % is  
a) 15%    b)  $12\frac{2}{3}$  %    c)  $17\frac{11}{17}$  %    d) None
38. X, Y and Z started a business by investing Rs. 120000, Rs. 135000 and Rs.150000 respectively. Find the share of each , out of annual profit of Rs.56700.  
a) 4 : 5 : 6    b) 8 : 9 : 10    c) 8 : 10 : 12    d) None
39. Ragul and shagul are partners in a business. Ragul invests Rs. 35000 for 8 months and Shagul invests Rs.42000 for 10 months. Out of a profit of Rs.31570.Ragul share is  
a) Rs.9471    b) Rs. 12628    c) 18040    d) None
40. P and Q started a business investing Rs.170000 and Rs.30000 respectively. In what ratio the profit earned after 2 years be divided between P and Q respectively?  
a) 3:4    b) 3:5    c) 17:23    d) None
41. Find the simple interest on Rs. 68000 at  $16\frac{2}{3}$  % per annum for 9 months.  
a) 8000    b) 8250    c) 8500    d) None
42. Find the simple interest on Rs.3000 at  $6\frac{1}{4}$  % per annum for the period from 4<sup>th</sup> Feb., 2005 to 18<sup>th</sup> April,2005.  
a) 37.25    b) 37.30    c) 37.50    d) None
43. Find compound interest on Rs. 7500 at 4% per annum for 2 years, compounded annully.  
a) 8112    b) 8115    c) 8105    d) None
44. What will be the compound interest on a sum of Rs.25000 after 3 years at the rate of 12 % p.a?  
a) Rs.9000.30    b) Rs.9720    c) Rs.10483.20    d) None
45.  $14\frac{2}{17} + 29\frac{3}{17} = ?$   
a)  $43\frac{5}{17}$     b)  $43\frac{6}{9}$     c)  $43\frac{8}{17}$     d) None
46. The fraction  $\frac{10127}{100000}$  in decimal form is  
a) .01027    b) .10127    c) 101.00027    d) None
47. Which of the following fractions is the Smallest?  
a)  $\frac{13}{16}$     b)  $\frac{15}{19}$     c)  $\frac{17}{21}$     d) None
48.  $12.1212 + 17.0005 - 9.1102 = ?$   
a) 20.0015    b) 20.0105    c) 20.0115    d) None
49. L.C.M of  $\frac{2}{5}, \frac{3}{7}$  is  
a) 6    b)  $\frac{1}{6}$     c)  $\frac{6}{5}$     d) None
50.  $\sqrt{5625} = ?$

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Dept. of Commerce  
Vivekananda College,  
Tiruvudakam West  
Date: .07.2018

III B.Com  
Business Mathematics  
(04SB51)

Time :1 hour  
Marks : 25  
V – Semester  
I Test

### SECTION – A

Choose the Best Answer:

(5 X 1 = 5)

1. If two set A and B contain the same distinct elements, then A and B are  
a) Equal set                      b) Equivalent set                      c) Subset                      d) Disjoint set
2. The set of all subsets of a given set is called  
a) Family of set                      b) Sub set                      c) Power set                      d) Universal sets
3. Set of all even prime number is  
a) Null set                      b) Singleton set                      c) Infinite set                      d) Finite set
4.  $49 \times 49 \times 49 \times 49 = 7^?$   
a) 4                      b) 7                      c) 8                      d) 16
5. The value of  $3^0 \times 3^1 \times 3^2$  is  
a) 0                      b) 3                      c) 28                      d) 27

### SECTION – B

Answer any Two Questions

(2 X 2 = 4)

6. What is meant by set?
7. Give any Four types of sets. With examples
8. Define Indices.
9. State the fractional index

### SECTION – C

Answer any One Question

(1 X 6 = 6)

10. In a class of 50 students 20 play foot-ball and 16 play basket-ball. If 10 play both the games. Find the following a) How many play exactly one? b) How many play neither? c) How many do not play foot-ball?
11. If  $x = 2^{2/3} + 2^{1/3}$  prove that  $x^3 - 6x = 6$ .

### SECTION – D

Answer any One Question

(1 X 10 =10)

12. Out of 880 boys in a school, 224 played Cricket, 240 played Hockey and 336 played Basket ball of the total 64 played both Basket ball and Hockey; 80 played Cricket and Basket and 40 played Cricket and Hockey; 24 played all the three games. How many did not play any of the games and How many played only one game?
13. Simplify i)  $(625)^{-1/2}$     ii)  $(32/243)^{4/5}$     iii)  $(81/256)^{-5/4}$

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