Dept. of Economics (Allied) **I B.Com (R)** **I Sessional Test**
Vivekananda College **II Semester**
Tiruvedakam West **Max. Marks: 50**
Date: 06 - 01 - 2019 **Time: 2 Hours**

04AT21 – ENTREPRENEURSHIP DEVELOPMENT

SECTION – A

Answer ALL Multiple Choice Questions. **(10x1 = 10 Marks)**

1. The first steel industry in India was established by **C2K1**
   a) TATA b) Ashok Leyland c) TVS d) Reliance
2. The Rural Entrepreneurship Development Institute located at **C2K1**
   a) Sriperumpudhur b) Calcutta c) Ahmedabad d) Ne w Delhi
3. Industrial estates are especially developed for the development of **C2K1**
   a) micro industries b) small scale industries
   c) large scale industries d) heavy industries
4. Factors which are compel to women to become entrepreneurs are termed as **C2K1**
   a) pull factors b) push factors c) natural factors d) family factors
5. A proposal involving capital investment to provide goods and service is called
   a) accountancy b) statistics c) budget d) project **C3K1**
6. Projects dealing with power generation is **C3K1**
   a) quantifiable projects b) sectoral projects c) techno-economic projects d) institutional projects
7. Projects dealing with power generation come under the category of **C3K1**
   a) Techno-economic project b) Sectoral Project
   c) Quantifiable Project d) Non-quantifiable Project
8. The study of population, its composition, occupational pattern, etc. with a view to establishing a business is called **C3K1**
   a) idea exploration b) technology exploration
   c) business exploration d) environment exploration
9. The step by step investigation of resources and development of project idea is termed **C3K1**
   a) project report b) project formulation c) project appraisal d) project analysis
10. _____ provides all the details necessary for establishing a new unit **C3K1**
    a) Financial Statement b) Budget Report c) Capital Documents d) Project Report

SECTION – B

Answer Any FIVE Questions. **(5x2 = 10 Marks)**

11. What do you mean by Project? **C3K1**
12. Comment on the term "Business Idea. **C3K1**
13. What do you mean by Labour Intensive? **C3K1**
14. What are non – quantifiable projects? **C3K1**
15. What is project report? **C3K1**
16. Who are all eligible to prepare the project report? **C3K2**
17. Comprehend the term project identification. **C3K1**

SECTION – C

Answer any THREE Questions. **(3x6 = 18 Marks)**

18. Evaluate the scope and opportunities for women entrepreneurs. **C2K2**
19. Discuss how to conceive the project ideas. **C3K2**
20. Discuss the components of a project report. **C3K2**
21. List the contents of project report. **C3K1**
22. Discuss the precautions in preparing a project report. **C3K2**

SECTION – D

Answer any ONE Question. **(1x12=12 Marks)**

23. Describe steps for new business venture. **C3K2**
24. Evaluate the classification of projects **C3K2**

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Dept. of Economics (Allied) **II B.Com. (R)** **I Sessional Test**
Vivekananda College **IV Semester**
Tiruvedakam West **Max. Marks: 50**
Date: 06 - 01 – 2019 **Time: 2 Hours**

04AT41 – BUSINESS STATISTICS

SECTION – A

Answer ALL Multiple Choice Questions. **(10x1 = 10 Marks)**

1. The reciprocal of arithmetic mean of the values is called as

a) Weighted Average b) Arithmetic mean c) Geometric mean d) Harmonic mean

2. The geometric mean of a set of values lies between arithmetic mean and

a) Mode b) Median c) Arithmetic mean d) Harmonic Mean

3. Median is the _____ average of central tendency

a) Mathematical b) Relative c) Positional d) Business

4. Given Mean-25, Mode-24, then the Median would be

a) 25.3 b) 26.7 c) 24.67 d) 23.48

5. Which of the following is commercial average

a) Simple Average b) Geometric Average c) Progressive Average d) Quadratic Average

6. The variance is the square of

a) Standard Deviation b) Range c) Mean Deviation d) Quartile Deviation

7. Mean Deviation can never be

a) Negative b) Zero c) Positive d) More than Zero

8. The measure which is freely used in statistical analysis of Economics and Business etc. is

a) Quartile Deviation b) Mode c) Mean Deviation d) Lorenz Curve

9. The concept of Standard Deviation is introduced by

a) Wagnor b) John Newhman c) Dalton d) Karl Pearson

10. When coefficient of skewness is zero, the distribution is

a) J shaped b) U shaped c) Symmetrical d) All the above

SECTION B **(5x2 = 10 Marks)**

Answer any FIVE Questions

11. Comprehend the term geometric mean.
12. Comment on the term dispersion
13. What do you mean by median?
14. Comprehend the term ‘Range’.
15. Find the range of weights of 7 students from the following 27, 30, 35, 36, 38, 40, 43.
16. State the use of Lorenz curve in economics.
17. What are the two methods of calculating standard deviation.

SECTION C (3x6 = 18 Marks)

Answer any THREE Questions

18. Locate the median from the following data.

Shoe Size	5	5.5	6	6.5	7	7.5	8
Frequency	10	16	28	15	30	40	34

19. Calculate geometric mean from the following:

50 72 54 82 93

20. Calculate H.M from the following data.

Size	6	7	8	9	10	11
Frequency	4	6	9	5	2	8

21. Calculate mean deviation from the following data:

X	2	4	6	8	10
F	1	4	6	4	1

22. From the marks secured by 120 students of Section A and 120 students of Section B; the following measures are obtained

Measures	Section A	Section B
Mean	46.83	47.83
Mode	51.67	47.07
S.D	14.8	14.8

Determine which section of mark is more skewed.

SECTION D (1x12 = 12 Marks)

Answer any ONE Question

23. From the following frequency table calculate mean, median and mode.

Packet Expenditure	30-35	35-40	40-45	45-50	50-55	55-60	60-65	65-70
No. of Students	12	18	22	27	17	23	29	8

24. The following data relate to the age of a group of workers. Calculate the arithmetic mean, mean deviation and standard deviation.

Age	20-25	25-30	30-35	35-40	40-45	45-50	50-55
No. of Workers	170	110	80	45	40	30	25

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Department of Commerce | **I.B.COM.** | Time : 2Hrs
Vivekananda College | **FINANCIAL ACCOUNTING – II** | Marks: 50
Tiruvedakam West | **Sub. Code: 04CT21** | II Sem: II Test
Date: 04.03.2019

SECTION: A ANSWER ALL QUESTIONS (10x1=10)

I. Multiple Choice:

CO3 1. Cash remitted by branch but not received by the head office is debited by the head office to
(a) Branch A/c (b) Cash A/c (c) Cash - in - transit A/c (d) All the above

CO32. Goods supplied from Head office less goods received from Head office represent
(a) Goods returned to Head office: (b) Goods -in - transit; and
(c) Profit on goods. (d) All the above

CO33. Branch debtors account is a
(a) Real (b) Nominal (c) Personal (d) Natural

CO44.Selling expenses should be divided among the different departments on the basis of
a) Sales b) Purchase c) Space occupied d) Salesmen

CO45. The turnover ratio is used for the allocation of
a) income tax b) bad debts c) depreciation d) printing

CO46. Depreciation on assets should be divided among the different department on the basis of:
(a) Floor space (b) Sales price (c) Purchase ratio (d) Assets value of each department

CO47. Share confer Bess is to be charged to
(a) Trading a/c (b) General profit and loss a/c (c) Profit and loss a/c (d) Balance sheet

CO58. Bought ledger account is opened in
a) Creditors ledger b) Debtors ledger c) General ledger d) Stock ledger

CO59. Under sectional balancing the ledger which is usually made to balance is the
a) debtors ledger b) creditors ledger c) general ledger d) stores ledger

CO510. Transfer from one ledger to another
a) Increase debtors b) Increases debtors and creditors
c) Decrease debtors and creditors d) Increase creditors

SECTION: B ANSWER ANY FIVE QUESTIONS (5x2=10)

CO311. Mention any three aims of branch accounts.

CO312.What are the differences between a branch and a department.

CO413. State the need for departmental accounting.

CO414. What are direct and indirect expenses?

CO515. Give journal: (a) B/R dishonoured (b) B/R endorsed to suppliers

CO516. Pass journal: (a) Endorsed bills dishonoured (b) Discount allowed to debtors

CO517. Mention the merits of self- balancing system.

SECTION: C ANSWER ANY THREE QUESTIONS (3x6=18)

CO418.State the bases of allocation of expenses to various departments.

CO519. From the following particulars prepare a Debtor ledger Adjustment A/c and Purchase Ledger Adjustment A/c in the General ledger for the year ended. 31.12.1989

Particulars			Rs.	Particulars	Rs.
Purchase ledger (Cr.)			2;00,000	Purchase returns	1,00,000
"	"	(Dr.)	22.700	Sales returns	80,000
Sales ledger		(Cr.)	2,400	B/R received	3,00,000
".	"	(Dr.)	4,21,000	B/P accepted	2,00,000
Credit Purchases			20,00,000	Bad debts written off	10,000
Cash - Purchases			2,00,000	Provision for bad debts	10,000
Credit Sales			18,00,000	BIR dishonoured	40,000
Cash Sales			7,00,000	Cash received from debtors	12,00,000
Closing Balances:-				Cash paid to creditors	16,00,000
Purchase Ledger (Dr.)			17,000		
Sales Ledger (Cr.)			9,000		

CO420. Rama Departmental stores has two departments A and B. From the following, prepare departmental Trading account.

Purchases:

Dcpt.A - 1,000 units
Dcpt. B - 1,000 units } at a total cost of Rs. 1.10,000

Opening Stock:

Dept. A - 400 units
Dept. B - 600 units

Sales:

Dept. A - 900 units @ Rs. 75 per unit
Dept. B-2, 1 00 units @ Rs. 45 per unit

Assume that G.P. rate is uniform for both the departments.

CO121. Ramu and Chand enter into a Joint venture to share the results as to 2:1. The joint venture transactions are as under:

	Ramu Rs.	Chand Rs.
Goods supplied	60,000	30,000
Expenses paid	8,000	2,000
Sale proceeds received	80,000	56,000

Show the journal entries in the books of both the parties.

CO3 22. Manian Ltd., of Calcutta has a branch at Paura, Goods arc invoiced to the Patna branch, the selling price being cost plus 25%

The Patna branch keeps its own sales ledger and transmits all cash received to Calcutta. All expenses are paid from Calcutta. From the following details prepare the Patna branch A/c for the year 1989.

	Rs.		
Stock (1.1.89) (invoice price)	1,250	Stock (31.12.89) (invoice price)	1,500
Debtors (1.1.89)	700	Debtors (3l.l2.89)	900
Cash sales for the year	5,400	Credit sales for the year	3,500
Goods Invoiced from Calcutta	9,100	Rent	400
Wages	340	Sundry expenses	80

SECTION: D ANSWER ANY ONE QUESTION (1x12=12)

CO523. From the following details write up Debtors Ledger Adjustment account and creditors Ledger Adjustment account in the General Ledger as on 31st Dec. 1992.

	Rs.		
Debtors (1-1-92) Dr.	34,000	Debtors (1-1 -92) Cr.	600
Creditors (1-1-92) Cr.	54,000	Creditors (1-1-92) Dr.	400
Purchases	50,000	Sales	56,000
Purchases Returns	1,200	Sales Returns	400
Cash paid to creditors	25,000	Cash received from Debtors	25,000
Bill received from Debtors	10,000	Bills received dishonoured	500
Bills accepted for creditors	15,000	Discount allowed to Debtors	400
Discount received from Creditors	300	Bad debts	800
Provision for Bad debts	300	B/R discounted	500
Bad Debits recovered	200	B/R endorsed to creditors	1,000
Endorsed B/R dishonoured	400	Transfers	1,500

CO324. A firm had two departments, cloth and readymade garments. The garments were made by the firm itself out of cloth supplied by the cloth department at its usual selling price. From the following figures, prepare departmental trading and profit and loss account for the year ended 31-3-94.

	Cloth dept. Rs.	Readymade dept.Rs.
Opening stock on 1-4-93	3,00,000	50,000
Purchases	20,00,000	15,000
Sales	22,00,000	4,50,000
Transfer to readymade garments dept.	3,00,000	-
Expenses manufacturing	-	60,000
-- selling	20,000	6,000
Stock 31-3-94	2,00,000	60,000

The stock in the readymade garments department may be considered as consisting of 75% cloth and 25% other expenses. The cloth department earned gross profit @ 15% in 1992-93. General expenses ofthe business as a whole came to Rs.1,10,000.

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Dept of Commerce	**I B.Com**	Time: 2.00 Hrs
Vivekananda College	**Banking Theory, Law & Practice**	Marks: 50
Tiruvedakam west	(**04CT22)**	II Semester
Date: **05 -03-2019**		II-Test

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

Choose the best answer

CO41.one of the following endorsement is not a valid one…….

(a) partial endorsement (b) restrictive endorsement

(c) facultative endorsement (d) conditional endorsement

CO4 2.Not negotiable crossing in the warming to the …….

(a) paying banker (b) collection banker (c) holder (d) (a)and (b)together

CO4 3.A Not negotiable crossing restricts ……..of the cheque

(a) Transferability (b) Negotiability

(c) Neither transferability nor negotiability d) both transferability and negotiability

CO4 4. The following one is absolutely essential for a special crossing

(a) Two parallel tranverse lines (b)Words 'And company'

(c) Words 'Not Negotiable (d) Name of a banker

CO4 5. The safest form of crossing is;

(a) general crossing (b) special crossing (c) double crossing (d) A\C payee crossing

CO4 6. A cheque which is not crossed is called;

(a) uncrossed cheque (b) open cheque (c) order cheque (d) bearer cheque

CO4 7. Marking is statuorily recognised in…….

(a) India (b) England (c) America (d) all of the above

CO4 8.The significance of marking is that……..

(a) it amounts to acceptance of a cheque (b) it deponds upon at whose request it has been marked

(c) it deponds upon the banking custom (d) (b)and (c)together

CO3 9 .The Punjab National Bank Ltd. Vs. Bank Of Baroda Ltd. Case deals with ……..

(a) Marking at the request of a drawer (b) Marking at the request of a holder

(c) Marking of post- dated cheque (d) Marking of a post dated cheque

CO310. NEFT means ……

a) National Electronic Funds Transfer system b) Negotiated Efficient Fund Transfer System

c) National Efficient Fund Transfer Solution d) Non Effective Fund Transfer System

Section –B **Answer any five Questions** **(5 x 2 = 10)**

CO4 11. What is endorsement?

CO4 12. What is crossing?

CO3 13. Write a short note on DD?

CO3 14. Write a short note on promissory note?

CO3 15. What is pay order?

CO4 16. Who is referred as payee in cheque?

CO4 17. Define stale cheque.

Section – C **Answer Any Three Questions** **(3 x 6 = 18)**

CO318. Differentiate DD vs Pay order.

CO4 19. What are the parts of cheque?

CO4 20. Explain the circumstances to reject the cheque.

CO4 21. Explain the types of crossing?

CO4 22. Explain the provisions relating to marking of cheque.

Section – D **Answer any ONE Question** **(1 x 12 = 12)**

CO4 23. What are the advantages of general and special crossing?

CO4 24. Explain the kinds of endorsement.

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VIVEKANANDA COLLEGE, TIRUVEDAGAM WEST – 625 234

Class: II B.Com. Date: **02.03.2019**
Subject: Corporate Accounting (04CT41) Max.: 50 Marks
Internal Test: II Time: 2 Hours

Section A (10 x 1 = 10 Marks)

Answer All questions:

1. Profit prior to incorporation should be credited to
   a) Goodwill account b) General Reserve account c) Capital Reserve account d) Sinking fund account
2. Bank overdraft is shown in the balance sheet of a company as
   a) Long term borrowings b) Short term borrowings c) Other current liabilities d) Trade Payables
3. Gross profit is to be apportioned between pre and post incorporation periods in ----
   a) Time ratio b) Adjusted time ratio c) Sale ratio d) Either Time ratio or Sales ratio
4. Audit fess should be divided between pre and post incorporation periods in ----
   a) Time ratio b) Either Time ratio or Sales ratio c) Sale ratio d) Adjusted time ratio
5. When own debentures are cancelled, any profit on cancellation is transferred to ---
   a) Profit and Loss account b) General Reserve c) Debenture Redemption Reserve d) Capital Reserve
6. Premium on redemption of debentures account is in the nature of ---
   a) Personal account b) Real Account c) Nominal Account d) Memorandum Account
7. After redemption of debentures, the balance in the sinking fund account is transferred to
   a) Profit and loss account b) General Reserve account
   c) Capital Reserve account d) Statutory reserve account
8. The proposed dividend is calculated on -------
   a) Authorized Capital b) Issued Capital c) Called Up Capital d) Paid Up Capital
9. Securities Premium is shown in the Balance Sheet of a Company under --------
   a) Share Capital b) Reserve and Surplus
   c) Long Term Borrowings d) Current Liabilities
10. Goodwill of a company is ------
    a) Tangible asset b) Intangible asset c) Fictitious asset d) Current Asset

Section B (5 x 2 = 10 Marks)

Answer any FIVE questions

11. What do you mean by Pre-Incorporation Profit?
12. How would you calculate Time Ratio and Sales Ratio?
13. Write short note on "Ex-Interest Price" and "Cum-Interest Price".
14. What do you mean by "Non-Current Assets"? Give examples.
15. What are Current Liabilities?
16. Give the accounting treatment for Redemption of Debentures by Conversion.
17. What is Revenue from operations?

Section C (3 x 6 = 18 Marks)

Answer any THREE questions.

18. Lakshmi Ltd. was incorporated on 31st July 2017 to purchase the business of Laxmi & Co. on 1st April 2017. The books of accounts disclosed the following on 31st March 2018.
    a) Sales for the year ₹ 32,10,400, of which sales prior to incorporation is ₹ 8,02,600.
    b) Gross profit for the year ₹ 4,12,800; Managing Directors' Salary ₹ 12,000; Preliminary expenses written off ₹ 18,000; Company Secretary's salary ₹ 58,000.
    c) Bad debts written off ₹ 14,890, of which bad debts prior to 31st July 2017 is ₹ 4,020.
    d) Depreciation on machinery ₹ 25,200; General expenses ₹ 51,000; Advertising ₹ 7,400; Interest on debentures ₹ 20,000.

    You are required to ascertain profit prior to incorporation.

19. On 1st January Krishna Ltd. has ₹ 1,00,000 10% Debentures. In accordance with the powers under the deed, the directors have the powers to acquire the debentures in the open market for immediate cancellation. The following purchases of own debentures were made by the company:

    March1, ₹ 20,000 debentures at ₹ 98 cum-interest
    August 1, ₹ 40,000 debentures at ₹ 99 ex-interest
    Debenture interest is payable half-yearly on 30th June and 31st December every year. Give journal entries for purchase and cancellation of the debentures.

20. Western Power Ltd. issued fully convertible 12% Debentures of ₹100 each for ₹ 10,00,000 on 1st January 2013. 60% of the debentures will be converted into equity shares of ₹10 each at a premium of 20% on 31.12.2015. Balance 40% of the debentures will be converted into equity shares of ₹10 each at a premium of ₹ 6 per share on 31.12.2016. Give journal entries in the books of the company for conversion of the debentures.

22. Explain the different methods of redemption of debentures by a company.

Section D (1 x 12 = 12 Marks)

Answer any ONE question:

23. Natraj Ltd. is a company with an authorized capital of ₹ 5,00,000 divided into 5,000 shares of ₹100 each on 31-12-2018 of which 2,500 shares were fully called up. The following are the balances extracted from the ledger as on 31.12.2018.

Trial Balance of Natraj Ltd.

Debit Balances	₹	Credit Balances	₹
Opening Stock	50,000	Sales	3,25,000
Purchases	2,00,000	Discount received	3,150
Wages	70,000	Profit & Loss account	6,220
Discount allowed	4,200	Creditors	35,200
Insurance (Upto 31.3.2019)	6,720	Reserves	25,000
Salaries	18,500	Loan from Managing Director	15,700
Rent	6,000	Share Capital	2,50,000
General Expenses	8,950		
Printing	2,400		
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plants	1,80,500		
Furniture	17,100		
Bank	34,700		
Bad Debts	3,200		
Calls-in-arrears	5,000		
	6,60,270		**6,60,270**

You are required to prepare Profit & Loss Account for the year ended 31-12-2018 and a Balance Sheet as on that date. The following further information is given:

a) Closing Stock was valued ₹ 1,91,500
b) Depreciation on Plant at 15% and on furniture at 10% should be provided.
c) A tax provision of ₹ 8,000 is considered necessary.
d) The directors declared an interim dividend on 15.8.2018 for 6 months ending June 30, 2018 @ 6%.

24. Vijay Ltd. was registered on April 1, 2018 to take over the business of Vijay Bros. from January 1, 2018. The company was granted certificate to commence business on May 31, 2018. From the following information, you are required to calculate the profit prior to incorporation.

a. Sales during the period January-December 2018 ₹ 2,40,000. The trend of sales was as under:

January and February	Half the average sales in each month
May, June and July	Average sales in each month
October	Half the average sales in each month
November and December	Half the average sales in each month

b. Cost of goods sold ₹ 60,000.
c. Salary and other administrative charges ₹ 6,000.
d. Bad Debts ₹ 2,400.
e. Interest on the purchase price paid by the company to Vijay Bros. on August 1, 2018 ₹ 2,100.
f. Expenses exclusively related to company ₹ 8,900.

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Department of Commerce | **II.B.COM** | II Sessional Test
Vivekananda College | | III Semester
Tiruvedakam West | | Max. Marks: 50
Date: | | Time: 2 Hours

INCOME TAX LAW & PRACTICE- II (04CT42)

Section-A **Multiple Choice Questions:** **(10 X 1 = 10 Marks)**

(Answer All Questions)

1. Under Income Tax Act depreciation is allowed on:

(a) Purchase price (b) Market price

(c) Written Down Value (d) Face value

2. The rate of depreciation on intangible assets is:

(a) 25% (b) 15% (c) 20% (d) 5%

3. Capital gain is classified into how many types?

(a) Two (b) Three (c) Four (d) Five

4. Which of the following is not a capital asset?

(a) Goodwill of a business (b) Jewellery

(c) Stock-in-trade (d) Agricultural land in Delhi

5. The income tax rate on long-term capital gain for an individual is:

(a) 105 (b) 20% (c) 15% (d) 30%

6. 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

7. Capital gain arises on:

(a) Business capital (b) Transfer of capital assets

(c) Stock of trade (d) All of these

8. Capital gain on depreciation assets will always be:

(a) STCG (b) LTCG (c) Tax-free (d) None of these

9. Clubbing of Income is a method to discourage

(a) Tax Evasion (b) Tax avoidance

(c) Excessive exemptions (d) excessive tax payment

10. Income from asset transferred to son's wife without consideration is included in:

(a) Son's income (b) Son's wife's income

(c) Transferors' income (d) None of these

Section-B **Very Short Answer Questions** **(5 X 2 = 10 Marks)**

(Answer any Five out of 7Questions)

11. What is Depreciation? List out the importance conditions regarding depreciation.

12. What is capital asset and capital gain? How to compute the short term and long term capital asset?

13. List out the assets excluded from capital assets.

14. X, an individual, purchased shares in Indian companies as investments on June 10, 2016 for ₹ 1,20,000. On June 1,2017 he started a business as a dealer in shares and transferred the entire holdings to the business. The market value of the shares as on that date was ₹ 1,60,000. These shares were sold by X for ₹ 2,00,000 on October 20,2017. Compute gains.

15. Compute taxable capital gains of Mr. X from the following particulars:

Gross sale proceeds of urban agricultural land on 10.11.2017 ₹ 16,00,000. Paid 2% brokerage on sale. This land was purchased by Mr. X in previous year 2001-02 for ₹ 4,00,000. He purchased another urban agricultural land on 15.2.2018 for ₹ 3,00,000.

Cost Inflation Index for previous year 2001-02 was 100 and for previous year 2017-18 was 272.

16. What is deemed incomes? List out.

17. What is clubbing of incomes? In what circumstances is the income of one person treated as the income of another?

Section-C Short Answer Questions (3 X 6 = 18 Marks)

(Answer any Threeout of 5 Questions)

18. Explain the provisions relating to exempted capital gains. And Discuss the procedure for computation of capital gains. (Compulsory Question)

19. From the following information compute depreciation allowance allowable to XY & Co., a chartered Accountants concern, for the A.Y 2018-19.

Assets	Rate of Depreciation	W.D.V. on 1.4.2017 ₹
1. Computers	40	1,40,000
2. Typewriters	15	30,000
3. Furniture & Fittings	10	1,00,000
4. Office building	10	5,00,000
5. Staff quarters-Area not exceeding 80 sq. metre	5	15,00,000

6. Purchased a new computer during the P.Y. `. 60,000
7. Sold old office building for ₹15,00,000 and purchased a new office building for ₹ 40,00,000 in Dec.,2013.
8. Purchased books (annual publications) for professional purposes ₹ 40,000.

20. (A)P sold a house property on 30th November, 2017 for ₹ 7,50,000. He had acquired this property from O under a will on 1.6.2011 and expended ₹ 36,800 on its improvement in 2011-12. Compute P's income under the head 'Capital Gains' for the Assessment Year 2018-19 assuming that O had acquired this property at a cost of ₹ 1,40,000 in 2001-02 and further spent. ₹ 15,000 during the same year on its improvement. The cost inflation indices are as under: 2001-02- 100; 2011-12-184; 2017-18-272.

And

(B) Mr. A provides the following data regarding his transaction for the sale of his residential house for assessment year 2018-19. Compute the amount of Capital Gain to be included in the Total Income for the assessment year 2018-19:

Particulars	**₹**
House purchased in 2004-05	9,04,000
Sold in November 2017	60,00,000
Purchased another house in September 2017	30,00,000

The cost inflation indices for 2004-05 and 2017-18 were 113 and 272 respectively.

21. Mr. Hari Mohan submits the following particulars of his income for the previous year 2017-18:

1. Business income (Taxable) ₹ 3,35,000.
2. He is the owner of two residential houses. He sold one of them costing ₹ 4,11,000 in 2008-09 for ₹ 13,00,000 on August 16, 2017 and paid brokerage etc. ₹ 20,000.
3. On 30th November, 2017, he sold his personal car for ₹ 90,000 which was purchased four years back for ₹ 1,00,000.
4. He sold ancestral ornaments on 1st July, 2017 for ₹ 29,00,000, which had cost his grandfather ₹ 50,000 in 1945 and whose market value on 1st April, 2001 was ₹ 10,00,000. The cost inflation indices for the relevant years are: 2001-02 is 100; 2004-05-113; 2017-18- 272. Compute Mr. Hari Mohan's taxable capital gains and also his total income for the Assessment Year 2018-19.

22. Mr. X sells agricultural land situated in Delhi city for ₹ 58,00,000 on May 15, 2017, which was purchased by him in June, 2004 for ₹ 11,30,000. On 1st April, 2018, he purchased agricultural land for ₹ 20,00,000 and deposited ₹ 6,00,000 in Capital Gains Account in State Bank of India in order to get exemption under section 54B. He purchased another agricultural land on 30th April, 2019 for ₹ 5,50,000 by withdrawing from the Deposit Account in State Bank. The balance of amount left in Capital Gains Deposit A/c is withdrawn in October 2019. Find out the taxable capital gains for the Assessment Years 2018-19 and 2020-21. The cost inflation index for 2004-05 is 113 and for 2017-18 it is 272.

Section-D Long Answer Questions (1 X 12 = 12 Marks)

(Answer any One out of 2 Questions)

23. (A) Mr. Z sold the following assets during the year 2017-18:

(1) Land purchased in 2001 for ₹ 1,40,000 sold for ₹ 3,00,000.

(2) Machinery purchased for ₹ 12,000 in 2011 sold for ₹ 21,000 (W.D.Y. ₹ 6,000).

(3) Office furniture purchased in April, 2016 for ₹ 1,200 sold for ₹ 1,700.

(4) Shop purchased in 2004-05 for ₹ 1,13,000 sold for ₹ 1,80,000.

(5) Residential house purchased in 2004-05 for ₹ 2,26,000 sold-on 15.4.2017 for ₹ 10,44,000. He purchased another residential house on 15.3.2018 for ₹ 4,50,000.

Compute his taxable income under the head Capital Gains. Cost inflation index for 2001-02 is 100, 2004-05 is 113 and 2017-18 is 272. **(6 Marks)**

(And)

(B) Shri Anil Bhandari sold a house for ₹ 20 lakh on 1st Nov., 2017. The house was constructed by him in 2000 at the cost on ₹ 1.2 lakh and used for own residence. Besides, he has two more houses. On 1st Feb., 2018 he invested ₹ 10,00,000 to specified bonds of NHAI. After construction he spent ₹ 24,400 in 2006-07 on improvement of the house. Compute his taxable capital gains. He paid 3% brokerage for selling the house and other expenses were ₹ 10,000. On 1st April, 2001 the fair market value of the house was ₹ 1.4 lakh. Cost inflation index for 2001-02-100; 2006-07-122 and 2017-18-272. **(6 Marks)**

24. (A) Sri Bhagwan Das had an income of ₹ 2,25,000 from the head 'Income from Business or Profession' for the previous year ending on 31st March, 2018. During the previous year he sold the following assets:

(i) Residential house which was sold on August 15, 2017 for ₹ 12,50,000 was purchased by him on Jan. 1, 2004 for ₹ 2,18,000.

(ii) Silver purchased in June, 2007 for ₹ 2,58,000 was sold on 1st June, 2017 for ₹ 3,50,000.

(iii) Shares in a private company purchased in June 2016 for ₹ 50,000 were sold on 25th April 2017 for ₹ 75,000.

(iv) Land purchased in Jan. 2016 for ₹ 1,00,000 was sold on 15th April, 2017 for ₹ 2,50,000. He purchased a residential house in May 2017 for ₹ 6,50,000.

Compute the taxable income of Sri Bhagwan Das for the assessment year 2018-19.

Cost inflation indexes for 2003-04 is 109; for 2007-08 is 129 and for 2017-18 is 272. **(6 Marks)**

(And)

(B) Mr.Sanjeev is a resident of India. He furnishes the following information about his incomes during previous year 2017-18:

(i) Business and professional income ₹ 57,000.

(ii) Capital gain ₹ 10,500 from a house acquired in 2016-17.

(iii) On 31st Aug., 2017, he sold equity of Thapar Ltd. For ₹` 1,50,000, were purchased by him on 1st April, 2005 for ₹ 26,600.

(v) He sold an agricultural land for ₹ 25,500 during the previous year. The land was owned by him for the last five years, which purchased for ₹ 6,000. The land is situated in a village with population of 8,000.

(v) On 1st March, 2018 he sold a flat for ₹ 11,00,000 which was purchased by him on 1st Jan., 1996 For ₹ 1,20,000. The fair market value of this flat was ₹ 2,00,000 on 1st April, 2001.

Compute his taxable income from capital gains for the assessment year 2018-19.

Cost inflation index was 2001-02 - 100; 2005-06 - 117 and 2017-18 - 272.

(6 Marks)

Department of Commerce	**III.B.COM.**	Time : 2 Hrs
Vivekananda College	**AUDITING**	Marks : 50
Tiruvedakam West	Sub.Code:**04CT61**	VI Sem : II Test
Date: 04.03.2019		

SECTION: A **ANSWER ALL QUESTIONS** **(10x1=10)**

Choose the best Answer:

Co2 1. Internal check is meant for _____
a) Prevention of frauds b) Detection of frauds c) Helping audit in depth
d) Detection of errors

Co2 2**.** This kind of audit is conducted generally between two annual audit _____.
a) Internal Audit b) Interim audit c) Final Audit d) Continuous Audit

Co2 3**.** All goods returned by customers should be recorded in the books of
a) Outward book b) Inward book c) Petty cash d) journal proper

Co2 4**.** The scope of internal audit is decided by the:
a) Shareholders b) Management c) Government d) Law

Co2 5. Stock should be valued at
a) Cost b) Market price c) Cost or Market prices whichever is lower
d) Cost less depreciation.

Co3 6. Vouching can be described as the essence or backbone of
a) Vouching b) auditing c) verification d) all the above

Co3 7. The errors may be divided under_____ categories
a) Three b) Four c) Two d) one

Co3 8. Payment for wages should be vouched with the help of
a) Piece Work Statement b) Wage sheets c) Minutes book d) Bank pass book.

Co3 9. Purchase returns should be vouched 'with the help of
a) Bought notes b) Credit notes c) Goods inward book d) Cash book

Co3 10. The opening entries should be checked by reference to the previous balance sheet.
a) Opening entries b) Closing entries c) Rectification entries
d) Share capital entries

SECTION: B **ANSWER ANY FIVE QUESTIONS** **(5x2=10)**

Co2 11. Define internal control.
Co2 12. What do you mean by internal check?
Co2 13. Differentiate between internal cheek and internal audit.
Co3 14. Define vouching.
Co3 15. What do you mean by teeming and lading?
Co3 16. Mention any four receipts of cash book.
Co3 17. How would you vouch the sale of investment?

SECTION: C **ANSWER ANY THREE QUESTIONS** **(3x6=18)**

Co2 18. Describe the merits and demerits of internal check system.
Co2 19. Explain the internal check system as regards cash sales.
Co2 20. Describe the internal check system for credit sales.
Co3 21. "Vouching is the backbone of auditing" - Explain.
Co3 22. How would you vouch the following :Preliminary expenses and credit sales.

SECTION: D **ANSWER ANY ONE QUESTION** **(1x12=12)**

Co2 23. What is an audit programme? State its advantages and disadvantages.
Co2 24. What are the differences between External audit and internal audit?

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Department of Commerce | **III.B.COM** | Time: 2 Hrs
Vivekananda College | **II Test** | Marks: 50
Tiruvedakam West | | **Date: 05.03.2019**

Management Accounting - 04EP3A

SECTION A

Answer All Questions **(10X1 = 10)**

Multiple Choice Questions

1. Marginal cost is
   a) Prime cost b) Variable cost c) Works cost d) Cost of production
2. Contribution is
   a) Excess of sales over total cost b) a) Excess of sales over sales
   c) Excess of sales over fixed cost d) Excess of sales over variable cost
3. P/V Ratio is
   a) Price Volume Ratio b) Price Variance Ratio
   c) Contribution to Sales Ratio d) Total cost to sales Ratio
4. Break Even point is
   a) Sales at which profit is high b) Sales at which there is loss
   c) Sales at which there is no profit or loss d) Sales at which there is loss
5. Margin of Safety is
   a) Sales at which profit is high b) Sales at which there is loss
   c) Sales in excess of BEP d) Sales at which there is loss
6. Angle of Incidence is
   a) Angle between Sales and Fixed cost lines b) Angle between Sales and variable cost lines
   c) Angle between Sales and total cost lines d) Fixed cost
7. A key factor is
   a) Budget factor b) Limiting factor c) Cost factor d) Break even point
8. Fixed cost is reduced from contribution to find ……..
   a) Sales b) Total cost c) Profit d) Loss
9. The level of sales at which there is no profit or loss is called …… point.
   a) Break-even b) P/V Ratio c) Profitability d) Liquid
10. Marginal costing is …….. to the management for cost control.
    a) Helpful b) Not helpful c) decision making d) depreciation

SECTION B

Answer All Questions **(5X2 = 10)**

11. What is meant by fixed cost?
12. State the any two advantages of marginal costing.
13. What is marginal cost?
14. What is contribution?
15. What is Production costs?
16. P.V.Ratio
17. Margin of safety

SECTION C

Answer any Three Questions **(3x6=18)**

18. Explain the features of marginal costing.

19. Prepare Marginal cost statement from the following particulars:

	Rs.
Variable Cost:	
Direct Material	4,500
Direct Wages	2,500
Factory Overheads	1,500
	8,500
Fixed cost:	
Administrative expenses	1,250
Total Cost	9,750
Profit	5,250
Sales	15,000

20.You are required to calculate: a) P.V.Ratio b) Margin of safety c) Sales d) Variable cost from the following figures: Fixed cost Rs.12,000; Profit Rs.1,000; Break Even Sales Rs.60,000.

21. Calculate Break-Even Point from the following particulars.

	Rs.
Fixed expenses	1, 50,000
Variable cost per unit	10
Selling price per unit	15

22. The following informations are given for two companies.

	Vimal Ltd.	**Kamal Ltd.**
Units produced& sold	17,000	17,000
Revenues	Rs. 1,70,000	1,70,000
Fixed costs	85,000	34,000
Operating income	51,000	51,000
Variable cost	34,000	85,000

Find out the Break-Even Point of each company both in units as well as in volume.

SECTION D

Answer Any One Question **(1x12 = 12)**

23. Assuming that the cost structure and selling prices remain the same in periods I and II find out:

a) P/V ratio

b) B.E. Sales

c) Profit when sales are Rs. 1,00,000

d) Sales required to earn profit of Rs. 20,000

e) Margin of safety in IInd period

Period	**Sales**	**Profit**
	Rs.	**Rs.**
I	1,20,000	9,000
II	1,40,000	13,000

24. Break even sales Rs.1, 60,000

Sales for the year 2016 Rs.2, 00,000

Profit for the year 2016 Rs. 12,000

Calculate: a) Profit or Loss on a sale value of Rs.3, 00,000

b) During 2017, it is expected that selling price will be reduced by 10%. What should be the sales if the company desires to earn the same amount of profit as in 2017?

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Department of Commerce **II B.COM** **II Sessional Test**
Vivekananda College **IV Semester**
Tiruvedakam West **Max. Marks: 50**
Date:28.02.2019 **Time: 1 Hours**

REASONING (04SB41)

Answer ALL Questions: **(50X 1 = 50)**

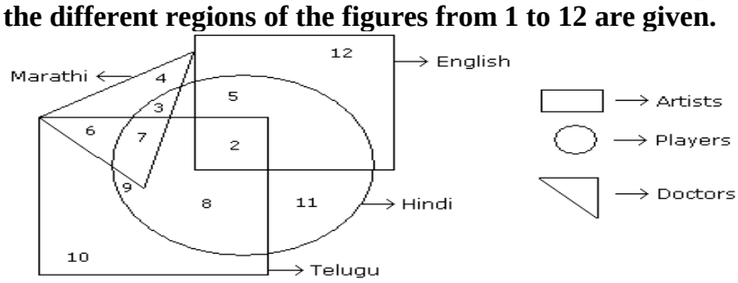
1. One morning Udai and Vishal were talking to each other face to face at a crossing. If Vishal's shadow was exactly to the left of Udai, which direction was Udai facing?
   a) East b) West c) North d) South
2. A man facing west. He turns 450 in the clock wise direction and then another 1800 in the same direction and than 2700 in the anti-clockwise direction. Which direction is he facing now?
   a) South b) North-west c) West d) South-west
3. If you are facing north-east and move 10m forward, turn left and move 7.5 m, then you are
   a) North of your initial position b) South of your initial position
   c) East of your initial position d) Both a and b
4. One day, Ravi left home and cycled 10 km southwards, turned right and cycled 5km and turned right and cycled 10 km and turned left and cycled 10km. How many kilometers will he have to cycle to reach his home straight?
   a) 10km b) 15km c) 20km d) 25km
5. You go North, turn right, then right again and then go to the left in which direction are you now?
   a) East b) West c) North d) South

Choose the Venn diagram which best illustrates the three given classes in each of the following questions?

Vegetables. Potato, Cabbage(A)
Table, Chair, Furniture.(A)
Week, Day, Year(C)
Judge, Thief, Criminal(B)
. Husband, Wife, Family(A)
. Square, Rectangle, Polygon(C)
. Bus, Car, Vehicle(A)
. Anxiety, Intelligence, Strength(D)
. House, Bedroom, Bathroom(A)
. Mustard, Barley, Potato(D)

16. Arrange the words given below in a meaningful sequence.
    1. Key 2. Door 3.Lock 4.Room 5.Switch on
    a) 5, 1, 2, 4, 3 b) 4, 2, 1, 5, 3 c) 1, 3, 2, 4, 5 d) None
17. 1.Word 2. Paragraph 3.Sentence 4.Letter 5.Phrase
    a) 4, 1, 5, 2, 3 b) 4, 1, 3, 5, 2 c) 4, 1, 5, 3, 2 d) None
18. 1.Police 2. Punishments 3.Crime 4.Judge 5.Judgement
    a) 3, 1, 2, 4, 5 b) 3, 1, 4, 5, 2 c) 1, 3, 2, 4, 5 d) None
19. 1.Family 2. Community 3.Member 4.Locality 5.Country
    a) 3, 1, 2, 4, 5 b) 3, 1, 2, 5, 4 c) 3, 1, 4, 2, 5 d) None
20. 1.Poverty 2. Population 3.Death 4.Unemployment 5.Disease
    a) 2, 3, 4, 5, 1 b) 3, 4, 2, 5, 1 c) 2, 4, 1, 5, 3 d) None
21. If the following five words are arranged in alphabetical order, which word will come in the middle?
    a) Draw b) Read c) Play d) Back e) Want
22. Which of the following words will come fourth in the English dictionary?
    a) False b) Follow c) Faithfully d) Fool e) Fallible
23. Which of the following words will come second in the English dictionary?
    a) Magical b) Magnify c) Maternal d) Magnetic e)Marshal
24. Arrange following words according to dictionary arrangement
    1.Epitaxy 2.Episode 3. Epigene 4. Epitome 5.Epilogue
    a) 1,2,3,4,5 b) 3,2,5,4,1 c) 3,5,2,1,4 d) None
25. Which name will come in the last in a telephone directory?
    a) Mahender b) Mahendra c) Mohinder d) None
26. Which word will come in the middle?
    a) Spine b) Spinal c) Spinner d) Spinet
27. a) Praise b) Practical c) Prank d) Prayer e) Practice
28. a) Haste b) Haphazard c) Host d) Hang e) Handkerchief
29. a) Butterfly b) Butler c) Butter d) Butcher e) Button
30. a) Robber b) Rocket c) Restrict d) None

In the following figure small square represents the persons who know English, triangle to those who know Marathi, big square to those who know Telugu and circle to those who know Hindi. In the different regions of the figures from 1 to 12 are given.



31. How many persons can speak English and Hindi both the languages only?
a) 5 b) 8 c) 7 d) None

32. How many persons can speak Marathi and Telugu both?
a) 10 b) 11 c) 13 d) None

33. How many persons can speak only English?
a) 9 b) 12 c) 7 d) None

34. How many persons can speak English, Hindi and Telugu?
a) 8 b) 2 c) 7 d) None

35. How many persons can speak all the languages?
a) 1 b) 8 c) 2 d) None

36.Dog: Bark :: Goat : ?
a) Bleat b) Howl c) Grunt d) None

37.Choosing the odd word
a) Zebra b) Lion c) Tiger d) Horse

38. If ROAST is coded as PQYUR in a certain language, then how will SLOPPY be coded in that language?
a) MRNAAQN b)NRMNQA c)QNMRNA d) None

39. Pointing towards a person, a man said to a woman, “His mother is the only daughter of your father” How is the woman related to that person?
a) Daughter b) Sister c) Mother d) None

40. Pointing to a photograph, a man said, “I have no brother or sister but that man’s father is my father’s son.” Whose photograph was it?
a) His own b) His son’s c) His nephew’s d) None

41. **If +means *,* means -, / means + and – means / , then which of the following gives the result of 175-25/5+20*3+10 ?**
a) 77 b) 160 c) 240 d) None

42. If L stands for +, M stands for -, N stands for *, P stands for /, then 14 N 10 L 42 P 2 M 8 = ?
a) 153 b) 216 c) 248 d) None

43. If 20-10means 200,8 / 4 means 12,6*2 means 4, then 100-10*1000/1000+100*10 =?
a) 0 b) 20 c) 1090 d) None

44. If < means -, > means +, = means *+ and $ means / , then what would be the value of 27>81$ 9<6 ?
a) 6 b) 33 c) 36 d) None

45. If +means /, - means , / means + and * means - ,and / means * , then what is the value of 24/12-18+9
a) -25 b) .72 c) 15.30 d) None

46. If $ means +,# means -, @ means * and * means / , then what is the value of 16 $ 4 @ 5 # 72 * 8 ?
a) 25 b) 27 c) 29 d) None

47. If /means *,* means +, + means - and – means / , find the value of 16*3+5-2+4
a) 9 b) 10 c) 19 d) None

In the following question, a matrix of certain characters is given. These characters follow a certain trend, row-wise or column-wise. Find out this trend and choose the missing character accordingly.

48

18	24	32
12	14	16
3	?	4
72	112	128

a) 2 b) 3 c) 4 d) None

49.

3	6	8
5	8	4
4	7	?

a) 6 b) 7 c) 8 d) None

50.

4	5	6
2	3	7
1	8	3
21	98	?

a) 94 b) 76 c) 73 d) None

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Dept. of Commerce | **III B.Com** | **Time :1 hour**
Vivekananda College, | **COMPUTER AWARENESS** | **Marks :50**
Tiruvedakam West | | **VI – Semester**
Date: 27.02.2019 | **(04SB62)** | **II Test**

Choose the Best Answer: **(50 X 1 = 50)**

1. In a database table, the category of information is called
   a) Table b) field c) Record d) All of the above
2. Which of the following is not a database object?
   a) Table b) Queries c) Relationships d) Reports
3. The size of a field with number data type cannot be
   a) 2 b) 4 c) 8 d) 16
4. The size of Yes No field is always
   a) 1 bit b) 1 byte c) 1 character d) 1 GB
5. This key uniquely identifies each record
   a) Primary key b) Key record c) Unique key d) Field name
6. A database language concerned with the definition of the whole database structure and schema is
   a) DCL b) DML c) DDL d) All of the above
7. How can you define a field so that when entering data for the field it will display instead of actual typed text.
   a) Input mask b) Validation Rule c) Indexed d) IME Mode
8. To duplicate a controls formatting you can use__
   a) Manager b) Wizard c) Painter d) Control
9. This data type allows alphanumeric characters and special symbols.
   a) Text b) Memo c) Auto number d) None of the above
10. When a picture or other graphic image is placed in the report header section it will appear__
    a) Once in the beginning of the report b) At the top of every page
    c) Every after record break d) On the 1st and last pages of the report
11. Which tab is not available on left panel when you open a presentation?
    a) Outline b) Slides c) Note d) All of above are available
12. Which of the following section does not exist in a slide layout?
    a) Titles b) Lists Bar c) Charts d) Animations
13. PowerPoint presentations are widely used as
    a. note outlines for teachers b. project presentations by students
    c. communication of planning d. All of above
14. _____ controls all the main slide control tasks for your presentation.
    a. Task Pane b. Task Bar c. Control Panel d. None of above
15. Which of the following cannot be toggled from View >> Toolbars?
    a. Control Toolbox b. Slides c. Revisions d. Reviewing
16. Which of the following pane is not available in Task Pane?
    a. Getting Started b. Clip Art c. Word Art d. Search Results
17. Which of the following pane is NOT available in Task Pane?
    a. Slide Design b. Master Slide c. Slide Layout d. Slide Transition
18. A new presentation can be created from
    a. Blank Presentation b. From Existing Presentation
    c. From Design Template d. All of above
19. In slide layout panel how many layouts are available for text layout by default?
    a. 4 b. 7 c. 12 d. None of above
20. What lets you to create new presentation by selecting ready-made font color and graphics effects?
    a. Presentation Template b. Master Slide c. Design Template d. Animation Scheme
21. What feature will you use to apply motion effects in between a slide exits and another enters?
    a. Slide Transition b. Slide Design c. Animation Objects d. Animation Scheme
22. The selected design template can be applied
    a. to current slide only b. to all the slides
    c. to all the new presentation you create d. all of above
23. The difference between Slide Design and Auto Content Wizard is
    a. Both are same b. AutoContent Wizard is just the wizard version of Slide Design
    c. Slide Design does not provide sample content but Auto Content Wizard provides sample content too!
    d. Slide Design asks your choice in steps but Auto Content Wizard does not let you make choices

24. How many steps are there between Start and Finish in AutoContent Wizard?
    a. 3 b. 4 c. 5 d. 6
25. Which short cut key inserts a new slide in current presentation?
    a. Ctrl+N b. Ctrl+M c. Ctrl+S d. All of above
26. Which of the following is not a part of Slide Design
    a. Design Template b. Color Scheme c. Animation Scheme d. Slide Layout
27. From which menu you can access Picture, Test Box, and Charted?
    a. File b. Edit c. Insert d. View
28. What are the three options available in Insert >> Picture menu?
    a. Clipart, Pictures, Shapes b. Clipart, From File, Shapes
    c. Clipart, From Files, AutoShapes d. Clipart, Pictures, AutoShapes
29. Which of the following font effect is not available in PowerPoint Font dialog box?
    a. Underline b. Shadow c. Emboss d. Strikethrough
30. Which file format can be added to a PowerPoint show?
    a. .jpg b. .gif c. .wav d. All of the above
31. A function inside another function is called_____
    a) Nested function b) Round function c) Sum function d) Text function
32. Formulas in Excel start with
    a) % b) = c) + d) –
33. Which of the following is not an option of the spelling dialog box?
    a) Ignore b) Ignore all c) Edit d) Change
34. The cell reference for cell range of G2 to M12 is _____
    a) G2.M12 b) G2;M12 c) G2:M12 d) G2-M12
35. What is the keyboard shout cut for creating a chart from the selected cell range?
    a) F2 b) F4 c) F8 d) F11
36. The software which constrains rows and columns is called.
    a) Database b) Drawing c) Spreadsheet d) word processing
37. You can group noncontiguous worksheets with
    a) The alt + enter key b) The ctrl key and mouse
    c) The shift key and the mouse d) the button on the standard toolbar.
38. You can check the conditions against _____when applying conditional formatting
    a) Cell value b) Formula c) Both of above d) None of above
39. Which of the following is not a valid Zoom percentage in Excel?
    a) 10 b) 100 c) 300 d) 500
40. The spelling tool is placed on _____ toolbar
    a) Standard b) Formatting c) Drawing d) Reviewing
41. MS Excel provides the default value for step in fill series dialog box
    a) 0 b) 1 c) 5 d) 10
42. Ctrl + D shortcut key in Excel will
    a) open the font dialog box b) Apply double underline for the active cell
    c) Fill down in the selection d) None of above
43. Which of the following series type is not valid for fill series dialog box?
    a) Linear b) Growth c) Auto fill d) Time
44. Which of the following you can paste selectively using Paste Special command?
    a) Validation b) Formats c) Formulas d) All of above
45. Edit >> Delete command
    a) Deletes the content of a cell b) Deletes formats of cell
    c) Deletes the comment of cell c) Deletes selected cells
46. To remove the content of selected cells you must issue _____ command
    a) Edit >> Delete b) Edit >> Clear >> Contents c) Edit >> Clear >> All d) Data >> Delete
47. The Delete key of keyboard is assigned to which command in Excel?
    a) Edit >> Clear >> Contents b) Edit >> Clear >> All c) Edit >> Delete d) All of above
48. Which finding and replacing some data in Excel, which of the following statement is valid?
    a) You can find and Replace within the sheet or workbook
    b) Excel does not have option to match case for find
    c) Both are valid d) None are valid
49. What is the short cut key to replace a data with another in sheet?
    a) Ctrl + R b) Ctrl + Shift + R c) Ctrl + H d) Ctrl + F
50. Merge cells option can be applied from
    a) Format cells dialog box b) Formatting toolbar c) Both of above d) None of above.

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Vivekananda College, Tiruvedakam West 625 234

III B.Com **II Test**
Date: 28.02.2019 **Time: 1hrs**

Marketing Aptitude and General Awareness 04SB63

Multiple Choice Questions **50 x 1 = 50 Marks**

1. AccountingRatiosareimportanttoolsusedby
   a) Managers b)Researchers c)Investors d)Alloftheabove
2. InRatioAnalysis,thetermCapitalEmployedrefersto
   a) EquityShareCapital b)Networth c)Shareholders'Funds d) Noneoftheabove.
3. DividendPayoutRatiois
   a) PATCapital b)DPS+EPS c)Pref.Dividend+PAT (d)Pref. Dividend+EquityDividend
4. TrendAnalysishelpscomparingperformanceofafirm
   a) Withotherfirms b)Overaperiodoffirm c)withotherindustries d)noneoftheabove
5. ACurrentRatio ofLessthanOnemeans
   a) CurrentLiabilities<CurrentAssets b)FixedAssets>CurrentAssets
   c)CurrentAssets<CurrentLiabilities d)ShareCapital >CurrentAssets
6. Depreciationisincorporatedincashflowsbecauseit:
   a)Isunavoidablecost b)Isacashflow c)ReducesTaxlinability d)involvesanoutflow
7. Whichofthefollowingisnottrueforcapitalbudgeting?
   a) Sunk costsare ignored b)Opportunitycostsareexcluded
   c) Incrementalcashflowsareconsidered d)Relevantcashflowsareconsidered.
8. Operatingleveragehelpsinanalysisof
   a) BusinessRisk b)FinancingRisk c)ProductionRisk d)CreditRisk
9. Capital Budgeting is a part of
a) Investment Decision b) Working Capital Management c) Marketing Management d) Capital structure
10. Capital Budgeting deals with
a)Long-term Decisions b) Short-term Decisions c) Both (a) and (b) d) Neither (a) nor (b)
11. CashBudgetdoesnotinclude
a) DividendPayable b)PostalExpenditure c) IssueofCapital d)TotalSalesFigure
12. Chequesdeposited inbankmaynotbeavailableforimmediateusedueto
a) PaymentFloat b)RecceiptFloat c)NetFloat d)PlayingtheFloat
13. Differencebetween thebankbalanceasperCash BookandPassBookmaybedueto:
a) Overdraft b)Float c)Factoring d)Noneoftheabove
14. Which of the following does not effect cash flows proposal'?
   a) Salvage value b) Depreciation Amount c) Tax Rate Change d) Method of Project Financing
15. Cash Inflows from a project include:
   a) Tax Shield of Depreciation b) After tax Operating Profits, c) Raising of Funds d) Both (a) and (b).
16. Which of the following is a liability of a bank?
   a) Treasury Bills (b)Commercial papers c) Certificate of Deposits d)Junk Bonds.
17. Commercial paper is a type of
   a) Fixed coupon Bond b)Unsecured short-term debt c)Equity share capital d) Government Bond
18. Which of the following is not a spontaneous source of short-term funds?
   a) Trade credit b)Accrued expenses c)Provision for dividend (d)All of the above
19. Under income-tax provisions, depreciation on lease asset is allowed to
   a) Lessor b)Lessee c) Any of the two d)None of the two
20. Tue International Finance Corporation (IFC) was established in?
   a) 1956 b) 1972 c) 1985 d) 1960
21. Where is the headquarters of Asian Development Bank (ADB) situated'?
   a) Manila b) Delhi c) Bangkok d) Hong Kong
22. Which sister organization of the World Bank helps private activity) in developing countries by financing projects with long-term capital in the form of equity and loans'?
a) Asian Development Bank b) TMF
c) International Developmental Association d) International Finance Corporation
23. Who is known as the 'Father of Economics?
a) Adam Smith b) Channakya c) Machiavelli d) None of these

24. When did the Foreign Exchange Regulation Act (FERA) come into being?
a) 1973 b) 1975 c) 1980 d) 1981
25. When did Reginal Rural Banks start functioning in Inida?
a) Union Government b) State Government c) Ministry of Finance d) RBI
26. When was the Genera Insurance Corporation of India formed?
a) 1982 1972 c) 1956 d) 1935
27. Who finally approves the Five-year Plan cover?
a) The President b) The Prime Minister c) The National Development Council d) The Planning Commission
28. The National Stock Exchange (NSE) is located at
a) Mumbai b) New Delhi c) Chennai d) Calcutta
29. Father of political economy
a) Adam Smith b) Malthus c) Marshalll d) Samulelson
30. Economic laws are
a) Scientific b) Social c) Dismal d) Moral
31. Economic problems arise-because of
a) Greed b) Scarcity c) Dishonesty d) Laziness
32. Basic economic problem is
a) Inflation b) Unemployment c) Poverty d) Scarcity
33. In Inventory Turnover calculation, what is taken in the numerator?
a) Sales b) Cost of Goods Sold c) Opening Stock d) Closing Stock
34. Marketable securities are primarily
a) Equity shares b) Preference shares c) Fixed deposits with companies d) Short-term debt investments
35. Scarcity means
a) Non-availability of goods b) High price of goods c) Less supply than demand d) High profit of the firms
36. Development means economic growth with
a) Price stability b) Social change c) Inflation d) Deflation
37. Deflation is
a) Deficit budget b) reduction in taxation
c) Construction in volume of money or credit that results in a decline of price level d) Increase in public expenditure
38. Which is the largest commercial bank in India?
a) Reserve Bank of India b) SBI c) ICICI Bank d) Bank of India
39. When was the Reserve Bank of India established?
a) 1935 b) 1920 c) 1928 d) 1947
40. Which of the following has the sole right of issuing paper notes in India?
a) Union Government b) RBI c) Ministry of Finance d) Supreme Court
41.Which of the following taxes is the largest source of revenue for the Government of India?
a) Excise b) Customs c) Income tax d) Corporation tax
42. “Wealth of Nations” was written in
a) 1976 b) 1876 c) 1776 d) 1676
43. One or more persons living together and having a common budget is called
a) A family b) Organisation c) Household d) All commodities in a house
44. Market system means
a) Socialism b) Capitalism c) A place where goods are traded d) Al of the above
45. Adam Smith was a
a) Was a Saint b) A modern economist c) Good sports man d) Classical economist
46.Which one of the following was set up during the Seventh Five Plan to help the low income groups?
a) NABARD b) Regional rural bank c) National Housing Bank d) UTI Bank
47. Land development banks in India are owned by the
a) RBI b) State governments c) Commercial Banks d) Cooperative societies
48. What are costs which vary with output called?
a) Overhead costs b) Indirect costs c) Prime costs d) all of the above
49. Who was the first administrator-statements to attempts planning as a means for economic development?
a) Sir CP Ramaswami Aiyyar b) M Viswesvaraya c) VT Krishnamachari d) C Rajagopalachari
50. Who is known as the ‘Father of White Revolution’?
a) V Kurien b) MS Swamination c) JP Narayan d) Baba Amte

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Dept. of Commerce **I M.Com** **Time: 2 hour**
Vivekananda College, **Marks: 50**
Tiruvedakam West **II – Semester**
Date: 02.3.2019 **II Test**

E- Commerce 41CT21

SECTION – A

Choose the Best Answer: **(5 X 1 = 5)**

1. **CO3** A _____is a network security device that monitors incoming and outgoing network traffic.
   a) Firewall b) LAN cards c) Router d) Cable
2. **CO3** _____ is a very effective and practical way to safeguard the data being transmitted over the network.
   a) Digital Signature b) Encryption c) Antivirus d) Firewall
3. **CO3** URL stands for _____.
   (a) Unit Resource Locator (b) Union Resource Locator
   (c) Universal Resource Locator (d) Unit Reserve Locator
4. **CO4** _____is simply a communications pathway, where EDI data is passed between trading partners using Internet protocols.
   (a) Trade EDI (b) Health (c) Financial EDI (d) Internet EDI
5. **CO4** _____ is used to support just-in-time.
   (a) Trade EDI (b) Health (c) Financial EDI (d) Internet EDI

SECTION – B

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

6. **CO3** Given the meaning of Encryption.
7. **CO3** Write a short note on Digital Signature.
8. **CO3** What is known as Smart Card?
9. **CO3** What is meant by Electronic Fund Transfer?
10. **CO4** Write short notes on "EDI".
11. **CO4** What is known as Automated Clearinghouse (ACH) Transfers?
12. **CO4** State the meaning of Bank checks.

SECTION – C

Answer any Three Question **(3 X 5 = 15)**

13. **CO3** Discussing about the legal infrastructure.
14. **CO3** Differentiate between traditional commerce and e-commerce.
15. **CO3** Briefly state the security and encryptions.
16. **CO4** Explain EDI-Legal, Security and Privacy Issues.
17. **CO4** What are the advantages of an **EDI** System?

SECTION – D

Answer any Two Question **(2 X 10 =20)**

18. **CO3** Explain the various types of Network.
19. **CO3** Explain the E-Commerce information publishing technology.
20. **CO4** What are the several types of EDI applications?

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Department of Commerce I M.COM II Sessional Test
Vivekananda College II Semester
Tiruvedakam West Max. Marks: 50
Date: Time: 3 Hours

FINANCIAL MANAGEMENT (41CT23)

SECTION – A:

Answer ALL Questions **(5×1 = 5)**

1. The rate of dividend of preference share is decided at the time of_____

a) Issue b) Payment c) Dissolution of company d) Redeemable

2.Capital expenditure is one which is intended to benefit …….. Periods.

a) Future Periods b) Short Term c) Current Period d) ALL of these

3. Capital budgeting is also known as ……

a) Investment decision making b) Capital expenditure decisions

c) Planning capital Expenditure d) All of these

4. Financial leverage occurs when

a) A firm borrows fund b) A firm financing to the other

c) A firm merge with other d) None of these

5. Economic life of a plant is 8 years and its costs are Rs.5,00,000 . Annual savings (cash inflow) is Rs. 1,00,000. Hence Post Pay Back profit would be----

a) 2, 50,000 b) 4,50,0000 c) 3, 00,000 d) 2, 00,000

SECTION – B

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

6. What is meant by optimum capital structure?

7. Write short note on Net Income approach?

8. Mention the different methods of calculating the cost of equity capital?

9. Define leverage.

10. What is capital Budgeting?

11. Mention any two features of capital budgeting?

12. Find the operating leverages from the following particulars:

Sales Rs.50000, variable cost 60%, Fixed cost Rs.12000.

SECTION – C

Answer any THREE Questions: (3×5= 15)

13. Explain the various method of evaluating capital expenditure decisions.

14. What are the factors involving capital budgeting decisions?

15.A Company's shares with a face value of Rs.10 each are quoted at Rs.50 in the stock
market, Current rate of dividend is 50% and this is expected to grow at a steady rate of 5% p.a. calculate the cost of equity capital of the company.

16. The market price of an equity share of Mills Ltd., is Rs.120. The expected equity dividend is Rs.2.40 per share. The shareholders anticipate a growth of 10 % in dividends. You are required to calculate cost of equity capital.

17.A firm required total capital funds of Rs.50 lacs and has two options: All equity and Half equity and Half 15% debt. The equity shares can be currently issued at Rs.100 per share. The expected EBIT of the company is Rs.500000 with tax rate at 40%. Find out the EPS under both the financial mix.

SECTION – D

Answer Any TWO Questions: (2× 10 = 20)

18. A firm has sales of Rs.1500000, Variable cost of Rs.900000, fixed cost of Rs.300000
and debt of Rs.800000 at 8%. i) Calculate its operating, financial and combined leverage ii) If the firm decides to double its EBIT, how much of a rise in sales would be needed on a percentage basis?

19.Asin Ltd. issued 15000 12% preference shares of Rs.100, redeemable at 10% premium after 20 years. The floatation costs were 5%. Find out the cost of preference capital if shares are issued a) at par b) at a premium of 5% and c) at a discount of 10%.

20. Sarvar Ltd. Is expecting an annual EBIT of Rs.200000. The company has Rs. 200000
in 10% debentures. The equity capitalization rate (Ke) is 12%. You are required to ascertain the total value of the firm and overall cost of capital. What happens if the company borrows Rs.200000 at 10% to repay equity capital?

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Department of Commerce
Vivekananda College
Tiruvedakam West
Date: **06.03.2019**

I-M.COM

Quantitative Techniques 41CT24

Time : 2 Hrs
Marks : 50
Semester : II
Internal : II

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SECTION: A ANSWER ALL QUESTIONS (5x1=5)

CO21. A minimization problem can be converted into a maximization problem by changing the sign of coefficients in the ----------

a) Constraints b) Objective Functions c) Both A and B d) solution

CO2 2. If in a LPP , the solution of a variable can be made infinity large without violating the constraints, the solution is ----------

a) Infeasible b) Unbounded c) Alternative d) all

CO2 3. Which technique is used in finding a solution for optimizing a given objective, such as profit maximization or cost minimization under certain constraints?

a) Quailing Theory b) Waiting Line c) A & B d) Linear Programming

CO2 4. LP model is based on the assumptions of

a) Proportionality b) Additivity c) Certainty d) All of the above

CO3 5.Assumption means the prior knowledge of all the coefficients in the objective function, the coefficients of the constraints and the resource values.

a) Proportionality b) Certainty c) Finite choices d) Continuity

SECTION: B ANSWER ALL THE QUESTIONS (5x2=10)

CO1 6. What is pivot element?
CO2 7. What is objective function?
CO3 8. What is Least cost method in transportation problem?
CO3 9. List the methods of finding initial solution.
CO2 10. Define linear programming.
CO2 11. Write a example model of objective function.
CO3 12. Write a short note on North west Corner method.

SECTION: C ANSWER ANY THREE QUESTIONS (3x5=15)

CO3 13. Write advantages and disadvantages of North West corner method.
CO2 14. Describe the advantages and disadvantages of linear programming.
CO2 15. What are the basic requirements of LPP?
CO2 16. What are the areas of application of LPP?
CO2 17. Solve the following problem. Maximise $Z= 2x_1 + 3x_2$

$x_1+ X_2 \leq 1$, $3x_1 + x_2 \leq 4$, $x_1,x_2 \geq 0$.

SECTION: D ANSWER ANY TWO QUESTIONS (2x10=20)

CO2 18. Solve the following lpp. Maximise $Z= 2x_1+ x_2$,

Subject to $x_1+ 2x_2 \leq 10$, $x_1+x_2 \leq 6$, $x_1- x_2 \leq 2$,

$x_1-2x_2 \leq 1$, $x_1,x_2 \geq 0$.

CO3 19. Explain the methods of finding initial solution in transportation problem.
CO2 20. Solve the following lpp

Maximise $Z= 5x_1 + 3x_2$, $3x_1=5x_2 \leq 15$, $5x_1+ 2x_2 \leq 10$, $x_1,x_2 \geq 0$.

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Department of Commerce **II.M.Com.** Time : 2Hrs
Vivekananda College Marks : 50
Tiruvedakam West IV SEM: II Test
Date: 02.03.2019

Financial Markets and Services - 41CT41

SECTION: A ANSWER ALL QUESTIONS (5x1=5)

Co21. The Investor Education and Protection Fund has been set up by
(a) NSE (b) Central Government (c) BSE (d) SEBI

Co22. Money market supplies funds for financing _____ requirements of industries.
(a) Working capital (b) Venture capital (c) Fixed capital (d) All the above

Co33. The best suited fund to the business people is:
(a) Income fund (b) Balanced fund (c) Growth fund (d) Taxation fund

Co34. The concept of securitization is associated with:
(a) Capital Market (b) Money Market
(c) Debt Market (d) Foreign Exchange Market.

Co35. The asset generally not suitable for securitization is:
(a) Receivables from Government Department (b) Trade receivables
(c) Hire Purchase finance receivables (d) All the above

SECTION: B ANSWER ANY FIVE QUESTIONS (5x2=10)

Co26. List down any four features of NSE.
Co27. What is a stock exchange?
Co38. What do you mean by financial services?
Co39. What is credit rating?
Co310. Mention any four credit rating agencies in India.
Co311. What is securitization of asset?
Co412. What do you mean by a credit card?

SECTION: C ANSWER ANY THREE QUESTIONS (3x5=15)

Co213. Distinguish between a capital market and a money market.
Co214. Discuss the methods of trading in OTCEI.
Co315. Explain the modus operandi (stages) of securitization.
Co316. Enumerate the advantages of credit rating.
Co417. What factors are to be considered before providing housing finance by a banker.

SECTION-D ANSWER ANY TWO QUESTIONS (2x10=20)

Co318. Discuss the various services rendered by a financial services industry.
Co319. Describe the various types of funds that can be offered by a mutual fund industry.
Co320. Analyse the causes for unpopularity of securitization in India. What suggestions do you offer to market it popular?

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Department of Commerce **II.M.COM** II Sessional Test
Vivekananda College **I**V Semester
Tiruvedakam West Max. Marks: 50
Date: **04.03.2019** Time: 2 Hours

APPLIED COST ACCOUNTING - 41CT42

SECTION A

Answer All Questions **(5X1 = 5 Marks)**

Multiple ChoiceQuestions:

1. Contract costing is the most appropriate method of costing for
   a) Construction industry b) banking industry c) Textile mills d) Cement industry
2. Operating Costing is a
   a) Method of Costing b) Technique of Costing c) Norm of Costing d) Producer of Costing
3. Operating Costing is widely used in
   a) Chemical Manufacturing b) Textile Industry c) Transport Industry d) Sugar Industry
4. Process cost is ascertained and recorded in
   a) Balance sheet b) Profit and loss account c) Separate statement d) Separation account in ledger
5. Interprosess profits are
   a) Credited to each process b) Debited to respective process Accounts
   c) Shown only in the finished stock A/c d) Shown in the Balance sheet

SECTION B

Answer any Five Questions **(5x2=10 Marks)**

6. What is process costing?
7. State any two examples for process costing.
8. Find out Abnormal Loss/ Gain units: Units: 5,000 units, Normal Loss: 5%, Abnormal Loss: 400 units.
9. What is 'Operating Costing'?
10. What standing Charges?
11. What is contract costing?
12. What is 'Retention Money'?

SECTION C

Answer any Three Questions **(3x5=15 Marks)**

13. Distinction between Process costing and Job costing. **(OR)**
14. Samson & Co., produces a product through two processes 'R' and 'S'. The following details pertaining to process 'R' for January 2015 are a available**.**

Inputs:	***Rs.***
Materials (500 units)	10,000
Labour	8,000
Indirect expenses	7,000

Normal loss in the process is estimated at 5% of the input which possesses a scrap value of Rs.31 per unit. Prepare the process account.

15.Srikar& Co., produces a product through two process 'J' and 'K'. Prepare the process accounts from the following details relating to March 2017.

	Process J	***Process K***
	Rs.	***Rs.***
Material	45,000	15,000
Labour	60,000	25,000
Chargeable expenses	5,000	10,000

The overheads amounting to Rs. 17,000 are to be apportioned on the basis of labour**.**

16. The following information are related to a contract of X Ltd. for the year 2017.

Material Rs. 4, 00,000; Direct wages Rs.2, 75,000; Direct expenses Rs. 1, 50,000; Indirect expenses Rs.75, 000. The contract price is Rs. 14,00,000. The cash received amounted to Rs. 7,00,000 being 60% of work certified. The work uncertified is Rs.30,000. Prepare Contract Account.

17. Compute cost per running kilometer from the following data of a truck. Estimated life of vehicle 1,00,000kms. Annual running 15,000 kms.

	Rs. P
Cost of vehicle	25,000.00
Road licence (Annual)	750.00
Insurance (Annual)	700.00
Garage rent (Annual)	900.00
Supervision & Salaries (Annual)	2,700.00
Drivers wages per hour	3.00
Cost of fuel per litre	3.00
Repairs and maintenance per k.,.	1.75
Tyre allocation per k.m.	

Charge interest at 5% per annum on cost of vehicle. The vehicle runs 20kms. per hour on an average and one litre of fuel gives 20 km.

SECTION D

Answer any Two Questions **(2x10= 20 Marks)**

18.A product passes through 3 processes. The following relate to the 3 processes during Sep.2014.

	Total	***Process I***	***Process II***	***Process III***
Material Consumed	5,625	2,600	2,000	1,025
Labour (Rs.)	7,330	2,250	3,680	1,400
Production overheads (Rs.)	7,330	-	-	-
Output (units)	-	450	340	270
Normal loss (%) of input	-	10	20	25
Scrap value (Rs.per unit)	-	2	4	5

500 units @ Rs. 4 per unit were introduced in process **I.** Production overheads is to be distributed as 100% on wages. Prepare process accounts.

19. S.V. Constructions Ltd., have obtained a contract for construction of a Bridge. The value of the contract is Rs. 12 lakhs and the work commenced on 1st Jan.2008.the following details are shown in their books for the year ended 31st December 2008.

	Rs.		**Rs.**
Plant purchased	60,000	Materials issued to site	3,36,000
Wages paid	3,40,000	Direct expenses	8,000
General overheads apportioned	32,000	Wages accrued due on 31.12.2008	2,800
Materials at site as on 31.12.2008	4,000	Direct expenses accrued as on 31.12.2008	1,200
Work not yet certified at cost	14,000	Cash received being 80% of work certified	6,00,000

Life of plant purchased is 5 years and scrap value is nil.

Prepare the contract account for the year ended 31.12.2008 and show the amount of profit which you consider might be fairly taken on the contract and show how you have calculated the same.

20. Laxmi Travels, a transport company is running a fleet of six buses between tow towns 75 kms. apart. The selling capacity of each bus is 40 passengers. The following particulars are available for the month of April 2017.

	Rs.
Wages of Drivers, Conductors, etc.	3,600
Salaries of office and supervisory staff	1,500
Diesel oil, etc.	10,320
Repairs and maintenance	1,200
Taxes and insurance	2,400
Depreciation	3,900
Interest and other charges	3,000

The actual passengers carried were 80% of the capacity. All the buses run all the days in the month. Each bus made one round trip per day. Find out the cost per passenger kilometer.

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VIVEKANANDA COLLEGE, TIRUVEDAGAM WEST – 625 234

Class: M.Com. II Year | Date**: 06.03. 2019**
Subject: Investment Management (41CT44) | Max.: 50 Marks
Internal Test: II | Time: 2 Hours

Section A **(5 x 1 = 5 Marks)**

Answer All the questions:

1. ---------- refers to process of including securities of a company in the official list of one or more recognized stock exchanges for the purpose of trading.
   a) Underwriting b) Listing
   c) Speculation d) Dematerialisation
2. ------ are those brokers of a stock exchange who are pessimistic and go on selling securities in expectation of a fall in prices.
   a) Bear b) Stag
   c) Bull d) Lame Duck
3. BSE Sensex is a value-weighted index composed of originally -------- companies representing various sectors of the exchange.
   a) 40 b) 50
   c) 30 d) 60
4. Which one of the following is a financial derivative?
   a) Futures b) Options
   c) Swaps d) All the above
5. NSE Nifty comprises of a well-diversified ------ stock index accounting for 23 sectors of the economy.
   a) 40 b) 50
   c) 30 d) 60

Section B **(5 x 2 = 10 Marks)**

Answer any Five questions:

6. Differentiate Stock Exchange and New Issue Market.
7. Write a short note on 'BSE'.
8. Differentiate SENSEX and NIFTY.
9. What is Listing of Securities?
10. Who is Bull Speculator?
11. What is Arbitrage?
12. Differentiate Options and Futures.

Section C **(3 x 5 = 15 Marks)**

Answer any Three questions:

13. What are the functions of Stock Exchange?
14. Explain the advantages of Listing of Securities?
15. What are the functions of SEBI?
16. State the salient features of any two financial derivatives.
17. State the membership rules of BSE.

Section D **(2 x 10 = 20 Marks)**

Answer any Two questions:

18. Discuss the mechanics of security trading on a stock exchange.
19. Explain the procedure for listing of securities on a stock exchange in India.
20. Examine the legal control of stock exchanges by government in India.

END

Department of Commerce I M.COM II Session Test
Vivekananda College II Semester
Tiruvedakam West Max. Marks: 50
Date: 01.03.2019 Time: 2 Hours

COMMERCE FOR COMPETITIVE EXAMINATION (41EP2A)

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1. Find the average of all prime numbers between 30 and 50
   a) 39.8 b) 40.1 c) 40.5 d) None
2. Find the average of first 20 multiples of 7
   a) 70.2 b) 71.5 c) 73.5 d) None
3. Find the average of all the numbers between 6 and34 which are divisible by 5
   a) 18 b) 20 c) 24 d) 30
4. A number is as much greater than 36 as is less than 86, Find the number.
   a) 59 b) 60 c) 61 d) None
5. 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) 11 c) 12 d) None
6. Sachin is yonger than Rahul by 4 years. If their ages are in the respective ratio of 7: 9, how old is Sachin
   a) 16 years b) 18 years c) 20 years d) None
7. A man buys an article for Rs.27.50 and sells it for Rs.28.60. Find his gain percent.
   a) 3% b) 4% c) 5% d) None
8. If a radio is purchased for Rs.490 and sold for Rs.465.50, find the loss percent
   a) 3% b) 4% c) 5% d) None
9. Find the S.P., when C.P.= Rs. 56.25 Gain = 20%
   a) 65.50 b) 66.50 c) 67.50 d) None
10. Find the C.P., when
    a) 35 b) 36 c) 37 d) None
11. A person incurs 5% loss by selling a watch for Rs.1140. At what price should the watch be sold to earn 5% profit?
    a) 1200 b) 1230 c) 1260 d) None
12. A grocer purchased 80 kg of sugar at Rs.13.50 per kg and mixed it with 120 kg sugar at Rs.16 per kg. At what rate should be sell the mixture to gain 16%?
    a) 15.40 b) 17.40 c) 19.40 d) None
13. Divide Rs. 1162 among A, B, C in the ratio 35:28:20, The share of A=?
    a) 390 b) 490 c) 590 d) None
14. P and Q started a business investing Rs.85000 and Rs. 15000 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
15. A, B and C started a business by investing Rs. 120000, Rs.135000 and Rs.150000 respectively. Find the share of each, out of an annual profit of Rs.56700.
    a) Rs.16800, 18900, 21000 b) Rs.16800, 18800, 20000 c) Rs.16900,18900,22000 d) None
16. A,B and C enter into partnership. A invests 3 times as much as B invests and B invests two-third of what C invests. At the end of the year, the profit earned is Rs.6600. What is the share of B?
    a) 1000 b) 1100 c) 1200 d) None
17. A, B and C start a business each investing Rs.20000. After 5 month A withdrew Rs. 5000, B withdraw Rs.4000 and C invests Rs. 6000 more. At the end of the year, a total profit of Rs.69900 was recorded. Find the share of A.
    a) 21500 b) 18500 c) 20500 d) None

18. Reena and Shaloo are partners in a business. Reena invests Rs. 35000 for 8 months and Shaloo invests Rs..42000 for 10months. Out of a profit of Rs.31570, Reena's share is:
    a) Rs.9471 b) Rs.12628 c) Rs.18040 d) None
19. Worker A takes 8 hours to do a job. Worker B takes 10 hours to do the same job. How long should it take both A and B, working together but independently, to do the same job?
    a) 40/10 b) 40/9 c) 40/8 d) None
20. A and B together can complete a piece of work in 4 days. If A alone can complete the same work in 12 days, in how many days can B alone complete that work?
    a) 6 days b) 7 days c) 8 days d) None
21. A is twice as good a workman as B and together they finish a piece of work in 18days. In how many days will A alone finish the work?
    a) 25 days b) 23 days c) 27 days d) None
22. How many minutes does Aditya take to cover a distance of 400 m, if he runs at a speed of 20 km/hr?
    a) 72 sec b) 73 sec c) 74 sec d) None
23. Find the simple interest on Rs.68000 at $16\frac{2}{3}\%$ per annum for 9 months.
    a) 9500 b) 7500 c) 8500 d) None
24. A sum of Rs.800 amounts to Rs.920 in 3 years at simple interest. If the interest rate is increased by 3%, it would amount to how much?
    a) 900 b) 901 c) 992 d) 50.0
25. Find the compound interest on Rs. 7500 at 4% per annum for 2 years, Compounded annually.
    a) 8112 b) 8113 c) 8114 d) None

Find the missing term in each of the following series.

26.1,6,15,?,45,66,91
    a) 26 b) 27 c) 28 d) None

27.4, 8, 28, 80, 244,
    a) 728 b) 628 c) 428 d) None

28.Find the next two terms in the series: A, C, F, J,?,?
    a) L, P b) O, U c) R, V d) None

29.Find the next term in the alpha-numeric series ZIA, X2D, V6G, T21J, R88M, P445P,?
    a) N2676S b) N26766T c) T26ON d) None

30.Newspaper: Press:: Cloth : ?
    a) Textile b) Fibre c) Mill d) None

31.Mumbai:Maharashtra:: Trivandrum : ?
    a) Kolkata b) Gujarat c) Kerala d) None

32.Menu: Food : : Catalogue : ?
    a) Rack b) Newspaper c) Library d) None

33.Dog: Bark :: Goat : ?
    a) Bleat b) Howl c) Grunt d) None

34.Choosing the odd word
    a) Zebra b) Lion c) Tiger d) Horse

35.Choosing the odd word
    a) Apple b) Marigold c) Rose d) Lotus

36.Choosing the odd word
    a) Parrot b) Bat c) Crow d) Pigeon

37. Choosing the odd word

a) Ginger b) Onion c)Beetroot d) Coriander

38. In a certain code letter in the word TEACHER is written as VGCEJGT. How is CHILDREN written in that code?

a) EJKNEGTP b) EGKNFITP c) EJKNFTGP D) None

39. In a certain code language, RUSTICATE is written as QTTUIDBSD. How would STATISTIC written in that code?

a) RSBUJTUHB b) RSBUITUHB c) RSBUIRSJD d) None

40. If ROAST is coded as PQYUR in a certain language, then how will SLOPPY be coded in that language?

a) MRNAAQN b)NRMNQA c)QNMRNA d) None

41. Pointing towards a person, a man said to a woman, "His mother is the only daughter of your father" How is the woman related to that person?

a) Daughter b) Sister c) Mother d) None

42. Pointing to a photograph, a man said, "I have no brother or sister but that man's father is my father's son." Whose photograph was it?

a) His own b) His son's c) His nephew's d) None

43. Pointing towards a boy , Veena said, "He is the son of only son of my grandfather." How is that boy related to veena?

a) Uncle b) Brother c) Son d) None

44. A man is facing west. He turns 45^0 in the clockwise direction and then another 180^0 in the same direction and then 270^0in the anti-clockwise direction. Which direction in he facing now?

a) South b) South-west c) West d) None

45. If you are facing north-east and move 10m forward, turn left and move 7.5m, then you are

a) North of your initial position b) South of your initial position

c) Both a and b d)None

Study the following information carefully and answer the given questions:

i) B and E are good in Dramatics and Computer Science

ii) A and B are good in Computer Science and Physics

iii) A, D and C are good in History and dramatics

iv) C and A are good in Physics and Mathematics

v) D and E are good in History and Dramatics.

46. Who is good in Physics, History and Dramatics

a) A b) E c) C d) None

47. Who is good in Physics, History, and Mathematics, but not in Computer Science?

a) A b) B c) C d) None

48. Who is good in Computer Science, History and Dramatics?

a) B b) C c) E d) None

49. Who is good in Computer Science, History , Physics, Mathematics?

a) A b) B c) C d) None

50. Who is good in Physics, Dramatics and Computer Science?

a) A b) B c) C d) None

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Department of Commerce **II.M.COM.** **Time : 2 Hrs**
Vivekananda College **ENTEREPRENEURIAL DEVELOPMENT** **Marks : 50**
Tiruvedakam West **Sub.Code: 41EP4A** **IV Sem : II Test**
Date: 01.03.2019

SECTION: A **ANSWER ALL QUESTIONS** **(5x1=5)**

Co2 1. Under Shree Shaki package, women entrepreneurs are provided assistance upto _____
(a) ₹ 25,000 (b) ₹ 50,000 (c) ₹ 1,00,000 (d) ₹ 5,00,000.

Co2 2. The women entrepreneurs are trained through specialized training programmes called_____

(a) Natural entrepreneurs (b) Forced entrepreneurs

(c) Created entrepreneurs (d) Benami entrepreneurs

Co2 3. FIWE provides training in _____

(a) export marketing (b) quality control (c) regulation procedure (d) all

Co3 4. The minimum financial interest by a women to constitute a women enterprise is

(a) 50% (b) 51% (c) 25% (d) 75%

Co4 5. Selection of potential entrepreneurs is included in _____.

(a) Pre-training phase (b) Training phase (c) Post-training phase (d) All of the above

SECTION: B **ANSWER ANY FIVE QUESTIONS** **(5x2=10)**

Co2 6. What is EDP?

Co2 7. State any two objectives of EDP.

Co2 8. Define 'women entrepreneur.

Co3 9. Who is a natural entrepreneur?

Co3 10. Who is a forced entrepreneur?

Co4 11. What are push factors?

Co4 12. What is equity fund scheme?

SECTION: C **ANSWER ANY THREE QUESTIONS** **(3x5=15)**

Co3 13. Describe the various schemes of assistance of SIDBI.

Co3 14. Explain the functions of SIDO.

Co4 15. Describe the services provided by NSIC to small-scale units.

Co4 16. Narrate the functions of District Industries Centre.

Co2 17. What are the differences between male and female entrepreneurs?

SECTION: D **ANSWER ANY TWO QUESTIONS** **(2x10=20)**

Co2 18. Discuss the problems of women entrepreneurs.

Co3 19. Explain the various forms of assistance provided by SFCs to small-scale industries.

Co4 20. Explain the functions of various institutions engaged in EDPs.

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