	DEPARTM	ENT OF	ECONOMICS			
Course Code: 04AT11	Programme:	B.COM		CIA: I	I Test	
<b>Date:</b> 03.09.2019	Major:	B.COM		Semester: I		
Time: 1Hrs	Year:		I	Maximum: 50 Marks		
Course Title:		MAN	AGERIAL ECO	NOMIC	S	
	S	ECTION -	- <b>A</b>			
Answer ALL Multiple Choi	re Questions.		1		(10x1 = 10 Marks)	
1. Which one of the following	statistical method	mostly use	ed to estimate futur	e values	CO2	
a) sampling analysis	b) logarithmic ana	lysis	c) time series anal	lysis	d) set theory	
2. Fluctuations in business at	different period is c	alled	,	5	CO2	
a) life cycle	b) profit cycle		c) business cycle		d) revenue cycle	
3. Demand forecasting plays a	an important role in	business i	n		CO2	
a) advertisement	b) salesmanship		c) transportation		d) decision making	
4. Short term demand forecas	ting is essential for				CO2	
a) formulating suitable price	e policy		b) planning new p	product		
c) expansion of the firm			d) decision on mu	ılti-produ	ct	
5. According to ordinal utility	analysis utility car	ı be			CO3	
a) ranked	b) ordered		c) compared		d) all the above	
6. Slope of the indifference cu	irve is				CO3	
a) negative	b) positive		c) constant		d) horizontal	
7. A consumer under indiffere	ence curve is		<b>`</b>		CO3	
a) irritating	b) humble	1 •	c) emotional		d) rational	
8. Marginal Rate of Substituti	on of Orange for A	pple is equ	ial to		$\Delta \Delta I$	
$a) -\Delta A + \Delta O$	b) ΔA – ΔΟ		$c) -\Delta A X \Delta O$		$d) = \frac{\Delta n}{\Delta 0}$	
9. If the income of the consum	ner falls, his budget	line			CO3	
a) shift inward to the left			b) shift upward to	the right	;	
c) horizontal to the x axis			d) vertical to the y	y axis		
10. Each of the combinations	in indifference curv	ve gives			CO3	
a) different level of satisfac	ction		b) same level of s	atisfactio	n	
c) no satisfaction			d) low level of sat	tisfaction		
	S	ECTION -	– B			
Answer Any FIVE Question	S.				(5x2 = 10  Marks)	
12. Differentiate supplemente	ecasting?	nlamantar	u aaada		CO2	
12. Differentiate supplementa	ry goods from com nd'	piementar	y goods.		$CO_2$	
14 Write the meaning of indi	fference curve				$CO_2$	
15 Apprehend the term 'Indi	ference Man'				CO3	
16 Define: Budget Line	licicie wiap.				CO3	
17. Synthesize the term 'Purc'	hasing Power'.				CO3	
	SI	ECTION -	- C		000	
Answer any THREE Questi	ons.		-		(3x6 = 18 Marks)	
18. Analyse the exception to t	he law of demand.				CO2	
19. Discuss the factors involv	ed in demand forec	asting.			CO2	
20. Write a note on scale of pa	reference.				CO3	
21. Examine the Marginal Rate of Substitution.					CO3	
22. Evaluate the income effect	t with respect to inf	ferior good	ls.		CO3	
	SI	ECTION -	- D		// / <b>-</b>	
Answer any ONE Question.	<b>C</b>				(1x12=12 Marks)	
23. Discuss the components o	t time series analys	18.			CO2	
24. Assess the properties of Ir	afference Curve.				003	

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DEPARTMENT OF COMMERCE						
Course Code: 04AT31	Programme:	B.COM.		CIA: II	Test	
<b>Date:</b> 03.09.2019	Major:	B.COM.		Semes	ter: III	
Time: 2Hrs	Year:		II	Maxim	<b>um:</b> 50 Mar	ks
Course Title:			MARKETING	r		
	SF	ECTION -	A			
Answer ALL Multiple Choid	ce Ouestions.		(1	0x1 = 10	Marks)	
1. Passenger liner carries			X		,	CO2
a) Passenger and small an	nount of cargo		b) Passengers and	d large an	nount of cargo	
c) only passengers	-		d) only cargo	•	-	
2. The cost structure followed	in railway for the t	ransportatic	on of industrial goo	ods is		CO2
a) increasing cost structur	e		b) diminishing co	ost structu	ire	
c) fixed cost structure			d) constant cost s	structure		
3. The warehouse keeper acce	pts the responsibili	ty based on				CO2
a) Consumer Act	b) Producer Act		c) Bailment Act		d) Manufactu	rer Act
4. The aim of the storage is						CO2
a) saving for future price	b) burglary		c) reducing spoil	age d)	speculative ma	rketing
5. Division of product into cla	sses made up of un	its possessii	ng similar characte	eristics of	size and quality	y CO3
a) grading	b) pricing		c) price discrimin	nation	d) grouping	<b>CO</b> 2
6. which of the following pro	b) Electrical Wir		A. ( a) Dialilas		d) Cycle	003
a) Gold 7 The Prevention of Food Ad	U) Electrical will	es naggad in th	c) Pickles		d) Cycle	$CO^{2}$
2) 105/	b) $10/7$	passed in th	c) 1034		d) 1924	005
8 The life blood of the econor	mic_commercial an	d industrial	undertakings is		u) 1724	CO3
a) advertisement	b) tax	a maasula	b) finance		d) price	005
9. Which of the following is a	fixed asset?		o) manee		u) price	CO3
a) spare parts	b) raw materials		c) inventories		d) furniture	000
10. The amount of money ask	ed from a buyer is		-,		.,	CO3
a) cost	b) price		c) tax		d) savings	
	SH	ECTION –	B			
Answer Any FIVE Question	S.				(5x2 = 10 Mar)	·ks)
11. State the importance of tra	insportation in busin	ness.			CO2	
12. Write a small note on stor	age.				CO2	
13. How the pipeline useful in	business?				CO2	
14. Comment on the term 'Sta	,				CO3	
16 List some of the products	coming with ISI in	tha markat			CO3	
17 What you meant by risk?	coming with 151 m	the market.			CO3	
17. What you meant by fisk?					005	
SECTION – C						
Answer any THREE Questie	ons.				(3x6 = 18 Ma)	arks)
18. Discuss the importance of	storage for a busine	ess firm.			CO2	
19. Describe the kinds of ware	e housing.				CO2	
20. Write a note on AGMARI	Κ.				CO3	
21. Discuss the importance of	ISI.				CO3	
22. Explain the prevention me	asure of marketing	risk.			CO3	
	CI	CTION	D			
Answer any ONE Question.	51		ν		(1x12=12 Ma	arks)

Answer any ONE Question.	(1x12=12 Marks
23. Analyse the kinds of transportation.	CO2
24. Discuss the causes of marketing risk.	 CO3

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234						
Course Code: 04CT11 Programme: B.COM. CIA: II Test						
<b>Date:</b> 05.09.2019	Major:	B.COM.	S	emester: I		
Time: 2Hrs	Year:	I	N	faximum: 50 Marks		
Course Title:		FINANCIA	L ACCOUNT	ING – I		
	S	ECTION: A				
ANSWER ALL QUESTION	NS			(10x1=10)		
CO31. Assets are usually sho	wn in the Balance S	Sheet at				
a) Unexpired Cost	b) Replacement C	ost c) R	evalued Cost	d) None of the above		
CO32. Balance Sheet is prepa	ared to:					
a) know the financial posit	ion	b) ki	now the profit or	loss		
c) know the net profit		d) ne	one of the above			
CO33. Unearned income A/c	is					
a) an asset	b) a liability	c) ar	n expense	d) none of the above		
CO34. The following is one of	of the current assets	:				
a) Building	b) Furniture	c) D	ebtors	d) None of the above		
CO35. Assets convertible into	o cash easily are:					
a) mobile assets	b) net assets	c) fi	xed assets	d) liquid assets		
CO46. Under diminishing bal	lance method, depre	eciation is calcul	lated on			
a) Original cost	b) Written down y	value c) T	he Scrap value	d) None of the above		
CO47.Depletion method is m	ost suitable for					
a) Mines and quarries	b) Machines for w	hich hourly rate	e of depreciation	is charged		
c) Building	d) None of the abo	ove				
CO48. Sinking fund method i	is also known as					
a) Depletion method	b) Annuity metho	d c) Depre	ciation fund met	hod d) None of the above		
CO49. Interest is debited to a	sset A/c in					
a) Annuity method	b) Depreciation fu	ind method	c) WDV	d) None of the above		
CO410.When the debtor mak	es payment of his d	lues before the a	verage due date			
a) he has to pay extra inter-	est	b) he	e saves interest			
c) he neither pays nor rece	ives interest	d) N	one of the above			
	S	ECTION: B				
ANSWER ANY FIVE QUE	STIONS			(5x2=10)		
CO1 11. What are accounting	g concepts and conv	entions?				
<b>CO1</b> 12. Write a note on (a) B	Susiness entity conc	ept (b) Going Co	oncern concept			
CO113. Write short notes on	Convention of Mat	eriality and cons	sistency			
CO314. What is depreciation	? Also mention any	three causes of	it.			
<b>CO4</b> 15. Differentiate a tradin	g account from a p	ofit and loss acc	count.			

**CO3**16. An asset is purchased for Rs. 25,000. Depreciation is to be provided annually according to the Straight-line method. The useful lift of the asset is 10 years and the residual value is Rs. 5,000. You are required to find out the rate of depreciation and prepare asset account for the first three years.

**CO3**17. What are the objectives of providing depreciation.

## **SECTION: C**

## ANSWER ANY THREE QUESTIONS

**CO1** 18. Explain any six accounting concepts.

CO1 19. Write a note on (a) Capital (b) drawings (c) Tangible assets (d) Invoice (e) Wasting assets

**CO3** 20. A company whose accounting year is the calendar year, purchased on 1st April, 2003 machinery costing Rs. 30,000. It purchased further Machinery on 1st October, 2003 costing Rs. 20,000 and on 1st July 2004 costing Rs. 10,000. On 1st January, 2005, one third of the Machinery installed on 1st April, 2003 became obsolete and was sold for Rs. 3,000.

Show how Machinery Account would appear in the books of the. company. it being given that Machinery was depreciated by Fixed Instalment Method at 10% per annum.

**CO3**21.On 1st January, 2003, a limited company purchased machinery for Rs. 12,000 and on 30th June, 2004 it acquired additional machinery at a cost of Rs. 2,000. On 31st March, 2005 one of the original machines which had cost of Rs. 500 was found to have become obsolete and was sold as scrap for Rs. 50. It was replaced on that date by a new machine costing Rs. 800.

Depreciation to be provided at the rate of 15 per cent per annum on the written down value. Show ledger accounts for the first three years.

Debit	Rs	Credit	Rs
Opening stock	10,600	Returns out wards	150
Salaries and wages	2,200	Sales	25,200
Carriage	200	Discount received	400
Commission on purchase	300	Capital	7,000
Purchases	12,000	Creditors	830
Returns inwards	440	Loan	1,400
Trade expenses	580		
Rent	200		
Plant	2,600		
Repairs to plant	460		
Cash in hand	200		
Cash at bank	1,000		
Debtors	3,000		
Income tax	500		
Drawings	700		
	34,980		34,980

**CO4**22. From the following balances extracted from the books of S.Khan on 31<sup>st</sup> December 2005. Prepare Trading and Profit & Loss account.

Stock remaining unsold on 31-12-2005 Rs.3,000.

(3x6=18)

### **SECTION: D**

### **ANSWER ANY ONE QUESTION**

(1x12=12)

**CO4**23. The following trial balance has been taken from the books of Mr.Raman as on 31<sup>st</sup> December 2005. You are required to prepare the trading and profit and loss a/c for ended 31<sup>st</sup> December 2005 and the balance sheet as on date:

Debit Balance	Rs	Credit Balance	Rs.
Drawings	4,800	Capital	50,000
Stock on 1.1.2005	30,000	Sundry creditors	10,000
Furniture & Fittings	13,000	Bank Loans 6%	20,000
Printing & Stationery	12,000	Discount received	400
Coal, Gas & Water	600	Sales	2,35,350
Freight	3500	Bad Debts Reserve (1.1.2005)	600
Purchases	75,000	Bills Payables	6500
Income – Tax	9500		
Discounts allowed	950		
Repairs to plant	1000		
Factory Rent	2500		
Salaries	2800		
Manufacturing wages	24,000		
Advertising	8200		
Plant & Machinery	70,000		
Office Rent	3600		
Miscellaneous Expenses	1000		
Bills Receivable	12,500		
Carriage Outwards	1500		
Insurance	600		
Interest	1000		
Cash at Bank	7500		
Cash in Hand	3500		
Sundry debtors	33,800		
	3,22,850		3,22,850

### Adjustments:

i) Closing stock amounted to Rs 40,000.

ii) Depreciate Plant & Machinery at 10% and Furniture & Fittings at 5%.

iii) Reserve for Bad debts to be raised to 5% and Discounts on creditors to 2%.

iv) Prepaid insurance Rs. 300.Interest on bank loan is outstanding for one year.

v) Rs.200 was paid in advance for factory rent.

Vi) An outstanding bill for repairs amounting to Rs. 300 remains to be paid.

**CO3**24. On 1<sup>st</sup>Jan 2003 machinery was purchased for Rs. 80,000. On 1<sup>st</sup>Jan 2004 additions were made to the machinery of Rs.40,000. On 31<sup>st</sup>March 2005, machinery purchased on 1<sup>st</sup>January 2004, costing Rs. 12,000 was sold jar Rs. 11,000, and on 30<sup>th</sup>June 2005, machinery purchased on 1<sup>st</sup>Jan. 2003 costing Rs. 32,000 was sold for Rs. 26,700. On 1<sup>st</sup>Oct. 2005 additions were made to the amount of Rs. 20,000. Depreciation was provided at 10% p.a. on the Diminishing Balance Method.

Show the Machinery account for the three years from 2003 to 2005 December 31<sup>st</sup>.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234						
DEPARTMENT OF COMMERCE						
Course Code: 04CT12	Programme:	B.COM	•	CIA: II	Test	
<b>Date:</b> 06.09.2019	Major:	B.COM		Semest	ter: I	
Time: 2 Hrs	Year:		Ι	Maxim	<b>um:</b> 50 Marks	
Course Title:	BUSINESS	CORRES	SPONDENCE AN	ID OFFI	CE METHODS	
	SE	ECTION -	- <b>A</b>			
Choose the Best Answer:					(10 X 1 = 10)	
1. CO 3Which of the followin	g not essential char	acteristics	of banking corresp	ondence?		
(a) Briefness	(b) Clearness		(c) Inattentiveness		(d) accuracy	
2. CO 3The main functions of	the banking system	n are accep	oting deposits and		•	
(a) Withdrawal money	(b) Granting loans	-	(c) Deposits chequ	e	(d) cash credit	
3. CO 3This type of deposits	is made for a certain	n fixed per	iod			
(a) Fixed deposits	(b) Current deposi	ts	(c) Recurring depo	sits	(d) All the above	
4. CO 3Marine insurance is ef	ffect on					
(a) Hull	(b) Cargo		(c) Freight		(d) All the above	
5. CO 3General insurance act	enacted by					
(a) 1989	(b) 1978		(c) 1956		(d) 1972	
6. CO 4Modern office require	s many					
(a) Tools	(b) Machines and	Equipment	t (c) Steel		(d) All the above	
7. CO 4Monotonous in the pe	rformance of work	may be rec	duced			
(a) Office	(b) labour		(c) mechanization		(d) supervisor	
8. CO 4Factors considered for	r selection of office	machines				
(a) Office requirements	(b) Saving times a	nd energy	(c) Life of machine	e	(d) all the above	
9. CO 4 what are the types of	coin handling mach	nines?			(1) A 11 (1 1	
(a) Sorting machine	(b) Counting mach	11ne	(c) Changing mach	line	(d) All the above	
10. CO 41 he photocopying m	(1) Drawling to the	ke or prod	uce exact copy of the	ne		
(a) Original document	(b) Duplicate docu	iment	(c) Darkness		(d) All the above	
	SE	CTION _	B			
Answer any FIVE Questions	SI SI		- D		$(5 \times 2 - 10)$	
11 CO 3What is meant by ov	, erdraft?				$(\mathbf{J} \mathbf{X} \mathbf{Z} - \mathbf{I} \mathbf{U})$	
12 <b>CO 3</b> Give the meaning of	Core banking					
13 CO 3State any three bank	products					
14 CO 3Write a short note or	Fixed deposit					
15 CO 3What are the types of	f insurance?					
16. <b>CO 4</b> Define a modern offi	ice.					
17. CO 4What are the any thr	ee features of office	e?				
···· ···· ····· ··················						

## **SECTION – C**

(3 X 6 = 18)

(1 X 12 = 12)

### **Answer any THREE Question**

- 18. **CO 3**Draft a letter from requesting for an overdraft facility.
- 19. CO 3State the different types of accounts maintain in banking business.
- 20. CO 3Draft a letter from the customer to the banker to stop for a cheque.
- 21. CO 4What are the advantages of office systems and routine?
- 22. CO 4Discuss the importance of office procedures.

# SECTION – D

# Answer any One Question

- 23. CO 3Draft a letter to requesting a bank to open a current account.
- 24. CO 4Explain the basic functions of an office in the modern days.

DEPARTMENT OF COMMERCE						
Course Code: 04CT13	Programme:	B.COM.	CI	A: II Test		
<b>Date:</b> 07.09.2019	Major:	B.COM.	Se	mester: I		
Time: 2Hrs	Year:	I	Ma	aximum: 50 Marks		
Course Title:		PRINCIPLES	S OF MANAGI	EMENT		
	S	ECTION – A				
Answer ALL Questions				( <b>10X 1 =10</b> )		
1. When an individual or a gr	oup agrees to work	under the direction	on of an informal	leader is called CO3		
A. formal delegation. B	. informal delegation	on. C. genera	l delegation.	D. specific delegation.		
2. Departmentation is a part of	of the	-	-	CO3		
A. organisaiton process.	B. control process	S. C. pla	anning process.	D. staffing process.		
3. The term span of managem	ent is also known a	IS		CO3		
A. span of business.	B. span of control	. C. sp	an of activity.	D. span of planning.		
4. Large number of subordina	ites report to a mana	ager is		CO3		
A. wide span of management. B. large span of manag				gement.		
C. small span of managem	ent.	D. na	rrow span of mar	nagement.		
5. Making assignments, issuir	ng orders and instru	ctions, providing	guidance and ins	spiration to subordinates for		
the achievement of organizati	onal objective is ca	lled		CO3		
A. Planning.	B. Organizing.	C. Di	recting.	D. controlling.		
6. The selection of best altern	ative from many al	ternatives is knov	vn as	CO2		
A. selection.	B. decision-makir	ng. C. or	ganizing.	D. budgeting.		
7. Deal with routing and repe	titive problems is a			CO2		
A. programmed decision.	B. non-programm	ed decision. C	2. major decision.	D. minor decision.		
8. Placing purchase order is a	n example of	1.1		CO2		
A. programmed decision.	B. non-programm	ed decision.	. major decision.	D. decision.		
9. Non-programmed decision	is also called					
A. routine decisions.	B. structured deci	sions. C. strateg	ic decisions.	D. operative decisions.		
10. Programmed decision is a	ISO KNOWN as	aiona C strata ai	. de sisiens	CO2		
A. routine decisions.	B. structured deci	sions. C. strategic	c decisions.	D. operative decisions.		
SECTION –B						
Answer any five Questions				$(5 \ge 2 = 10)$		
11. Write down the definition	of planning by Ko	ontz and O Donn	ell.	CO2		
12. Write any two features of	decision making.			CO2		
13. Define: Organisation.				CO3		
14. What is organizational ma	anual?			CO3		
15. Write any two elements o	f organization.			CO3		

16. What is MBE ?

17. What is organizational chart?

**SECTION –C** 

**CO1** 

CO3

Answer Any THREE Questions	$(3 \times 6 = 18)$
18. Explain the types of decisions.	CO2
19. Enumerate the process of decision.	CO2
20. What are the types of organization?	CO3
21. What are the steps in organization?	CO3
22. Explain the importance of organization.	CO3

## **SECTION – D**

Answer any ONE Question	$(1 \times 12 = 12)$
23. Explain the elements of good planning.	CO3
24. Discuss the process of planning.	CO3

DEPARTMENT OF COMMERCE					
Course Code: 04CT31	Programme:	B.COM.	CIA: II	Test	
<b>Date:</b> 04.09.2019	Major:	B.COM.	Semes	ter: III	
Time: 2Hrs	Year:	II	Maxim	um: 50 Marks	
Course Title:		ADVANCED AC	COUNTING		
	S	ECTION A			
Answer All questions:				(10  x  1 = 10  Marks)	
1. A, B and C were partners sl	haring profits and lo	osses in the ratio of 4:3:2	. B retired. The	e new profit sharing	
ratio between A and C is 5:3.	The gaining ratio is	5		[CO1]	
a) 3:2	b) 13:11	c) 2:3		d) 1:2	
2. The nature of joint life police	cy account is			[CO2]	
a) Nominal account b) H	Real account c)	Natural Personal account	d) Represe	ntative Personal account	
3. A, B, C are partners sharing	g profits in the ratio	of 5:3:2. A retires from t	he firm. The n	ew profit sharing ratio	
is Equal. What is the gaining a	ratio?			[CO1]	
a) 1:2	b) 2:1	c) 3:7		d) 2:3	
4. The balance of Joint life po	licy account on the	death of a partner is tran	sferred to the c	apital accounts of the	
partners in				[CO2]	
a) Capital ratio	b) Old profit shari	ng ratio c) New profit	sharing ratio	d) Equal proportion	
5. The ruling in Garner Vs Mu	urray case is applica	able in the case of		[CO2]	
a) Admission of a partner	b) Retirement of a	partner c) Death of a	partner d)	Insolvency of a partner	
6. When the realization expen	ses are to be borne	by a partner, it is debited	to	[CO2]	
a) Partner's capital a/c	b) Cash a/c	c) Realisation	ıa∕c	d) Profit and Loss a/c	
7. Under dissolution of a firm,	, the discharge of li	abilities is debited to		[CO2]	
a) Profit and Loss a/c	b) Partner's capita	ll a/c c) Realisation	ı a∕c	d) Liability a/c	
8. The nature of Realisation ad	ccount is			[CO2]	
a) Nominal account b) H	Real account c) ]	Natural Personal account	d) Representation	ative Personal account	
9. At the time of dissolution of a	firm, the Reserves a	nd undistributed Profits or l	osses will be tra	unsferred to [CO2]	
a) Revaluation a/c	b) Realisation a/c	c) Profit and Loss ac	count d) Par	tners capital accounts	
10. Under Garner Vs Murray Rule, the capital deficiency of insolvent partner should be borne by the solvent					
partners in	-			[CO2]	
a) Capital ratio	b) Old profit shari	ng ratio c) New profit s	haring ratio	d) Equal proportion	
	c	FCTION B			
Answer any FIVE questions	G			(5 x 2 = 10 Marks)	

Answer any FIVE questions	$(3 \times 2 - 10 \text{ Walks})$
11. What is Gaining Ratio?	[CO1]
12. Give the accounting treatment for goodwill on retirement of a partner.	[CO1]
13. What is Joint Life Policy?	[CO2]
14. What do you mean by Dissolution of a firm?	[CO2]
15. State the meaning of Piecemeal Distribution of Cash.	[CO2]
16. Why is Realisation account prepared?	[CO2]
17. State the rule under Garner Vs Murray Case.	[CO2]
SECTION C	

### Answer any THREE questions.

18. (a) A,B and C were partners sharing profits and losses in 4:3:2 respectively. B retired from the firm. A and C will share future profits in the ratio of 5:3. Calculate the gaining ratio.

(b) X, Y and Z are partners in a firm sharing profits and losses in the ratio of 5:3:2. Y retires from the firm and his share was taken up by X and Z in the ratio of 2:1. Calculate the new profit sharing ratio. **[CO1]** 

19. P, Q, and R are partners sharing profits in the ratio of 3:2:1. Q wants to retire from the firm. For this purpose, goodwill is valued at 2 years purchase of average super profits of last three years. The profits of the last three years are ₹ 35,000, ₹ 37,500 and ₹ 40,000 respectively. The normal profit for similar firm is ₹ 28,500. Give journal entry for goodwill. [CO1]

 $(3 \times 6 = 18 \text{ Marks})$ 

20. Vijay retired from a firm on 1.4.2016. The amount due to him was ₹ 40,400. The terms of retirement provided for payment of ₹ 10,400 immediately and thereafter the debt was to be extinguished by payment of ₹ 10,000 every year on  $31^{st}$  March together with interest @ 12%. Prepare the Loan account of Vijay. [CO1]

21. P and R are partners sharing profits in the ratio of 3:2. On June 30, 2018 their Balance Sheet showed the following: P's Capital – ₹ 40,000: R's Capital – ₹ 30,000 and Reserve – ₹ 20,000

P died on 1<sup>st</sup> October 2018. His heirs were entitled to

a) His share of goodwill worth ₹ 40,000 b) Interest on capital at 20% p.a. c) His share of reserve The firm has taken a joint life policy of ₹ 50,000. P withdrew ₹ 3,000. Show his capital account to ascertain the amount payable to his heirs. [CO1]

22. Amala, Vimala and Kamala are partners sharing profits and losses in the ratio of 3:2:1 respectively as partners. They decided to dissolve the firm on 30<sup>th</sup> June 2019. The Capital balances of partners on the date of balance sheet are: Amala – ₹ 25,000, Vimala – ₹ 25,000 and Kamala – ₹ 15,000. All the assets were realized at ₹ 85,000. The Creditors were ₹ 35,000. The assets were realized gradually as follows: First instalment – ₹ 35,000, Second instalment – ₹ 25,000 and Third instalment – ₹ 25,000. Prepare a statement showing piecemeal distribution of cash.

## **SECTION D**

(1 x 12 = 12 Marks)

Answer any ONE question:

23. A, B and C are partners in a firm sharing profits and losses in the ratio of 5:3:2 respectively. Their Balance Sheet as on 31.3.2019 was as follows:

Liabilities	₹	Assets	₹
Bills payable	15,000	Cash in hand	8,500
Sundry creditors	25,000	Book debts 18,000	
Reserve Fund	16,000	Less: Reserve for Bad Debts 500	17,500
Capitals:		Stock	25,000
А	30,000	Furniture	10,000
В	40,000	Plant & Machinery	40,000
С	25,000	Bundling	50,000
	1,51,000	_	1,51,000

C retires on 31.3.2019 subject to the following conditions:

a) Goodwill of the firm is valued at ₹ 24,000 b) Machinery to be depreciated by 10%

c) Furniture to be depreciated by 5%
d) Stock to be appreciated by 15% and buildings to be appreciated by 10%.
e) Reserve for doubtful debts to be raised to ₹ 2,000

Prepare necessary ledger accounts and show the Balance Sheet of the new firm. [CO1]

24. A and B are partners sharing profits and losses in the ratio of 3:2. The following was the Balance Sheet of A and B on 31.12.2018.

Liabilities	₹	Assets	₹	
Sundry creditors	38,000	Cash at Bank	11,500	
Mrs.A's Loan	10,000	Book debts 20,000		
B's Loan	15,000	Less: Reserve for Bad Debts <u>1,000</u>		19,000
Reserve Fund	5,000	Stock		6,000
Capitals:		Furniture		4,000
A	10,000	Plant & Machinery		28,000
В	8,000	Investments		10,000
		Profit and Loss Account		7,500
	86,000			86,000

The firm was dissolved on 31.12.2018 and the following was the result.

a) A took over the investment at an agreed value of ₹ 8,000 and agreed to pay off the loan of Mrs.A

b) The assets realized as follows: Stock ₹ 5,000, Debtors ₹ 18,500, Fixtures and Fittings ₹ 4,500 and Plant and Machinery ₹ 25,000.

c) The expenses on realisation were ₹ 1,100.

d) The sundry creditors were paid off less 2.5% discount.

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

[CO2]

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234					
	DEPARTMI	ENT OF COMME	RCE		
Course Code: 04CT32	Programme:	B.COM.	CIA: I	I Test	
<b>Date:</b> 05.09.2019	Major:	B.COM.	Seme	ster: III	
Time: 2Hrs	Year:	II	Maxir	num: 50 Marks	
Course Title:		INCOME TAX L	AW & PRACTI	CE- I	
	S	ECTION-A			
<b>Multiple Choice Questions:</b>				(10 X 1 = 10 Marks)	
1. CO4 Salary includes:					
(a) Cash receipts	(b) Perquisites	(c) Profit	in lieu of salary	(d) All of these	
2. CO4 House Rent Allowance is:					
(a) Fully exempted (b) E	(a) Fully exempted (b) Exempted to a certain limit (c) Exempted in big cities (d) Exempted for Govt. Employees				
3. CO4 Value of facility of a l	house, owned by the	e employer provided	to an employee in	n city where population	
is ₹12 lakh, shall be:					
(a) 15% of salary	(b) 10% of salary	(c) 7.5%	of salary	(d) Fair rent	
4. CO4 Salary received by a r	nember of parliame	nt is:			
(a) Taxable as salary incom	ne	(b) Exem	pt from tax		
(c) Taxable as income from	n other sources	(d) Taxal	ble as income of p	rofession	
5. <b>CO4</b> Perk is:					
(a) Cash paid by employer	to employee	(b) Facili	ity provided by en	nployer to employee	
(c) Amount credited to emp	ployee'saccount	(d) None	of these		
6. CO4 Employer's contribution	on to RPF is exemp	ted up to:			
(a) 10% of salary	(b) 13% of salary	(c) 12%	of salary	(d) 11% of salary	
7. CO4 Allowances received	by a government en	nployee posted abroa	ad are		
(a) Fully exempted (b)	Partly exempted	(c) Fully taxable	(d) Taxable by the	e country where posted.	
8. CO4 Deduction allowed from	om gross salary:				
(a) Professional Tax	(b) Entertainment	Tax (c) Incon	ne Tax (d	) Insurance Premium	
9.CO4 Education allowance is	s exempted for:				
(a) One person	(b) Four persons	(c) Two	persons	(d) None of these	
10. CO4 Interest credited in re	ecognised provident	t fund account is exe	mpt up to:		
(a) 8%	(b) 9%	(c) 9.5%		(d) 10%	
× /	× /				

### **SECTION-B**

(5 X 2 = 10 Marks)

## Answer any Five out of 7Questions

**11.CO4** Define the term Salary?

**12.CO4** Write a note on House Rent Allowance.

13.CO4 Recall the meaning of Allowances and Perquisites.

14.CO4 What is Entertainment Allowance? How to calculate deduction in case of Govt.

Employee?

15.CO4 Who is a specified employee?

16. CO4 State the deductions U/s 16 from Gross Salary.

**17.CO4** Mr. Prasang is employed in a Private Company at ₹70,000 per month, ₹6,000 per month as dearness pay and ₹10,000 per annum as commission during the previous year. He received ₹ 2,000per month as house rent allowance. He paid ₹ 2,500 per month rent.

# Compute House Rent Allowance exempted from tax.

# SECTION-C

# Answer any Three out of 5 Questions

## (3 X 6 = 18 Marks)

18. CO4 Briefly explain the various allowances generally paid to employees under the I.T Act.

19. CO4 Explain the valuation of 'Rent Free Accommodation' under the IT Act?

**20. CO4** The following are the particulars of income of Mr. Ramesh (an employee of an individual) for the previous year ended on 31st March, 2018

(i) Salary-₹ 4,500 p.m.

(ii) Bonus equal to two months' pay.

(iii) Dog allowance ₹ 75 p.m.

(iv) Special allowance-₹ 60 p.m

(v) Employee's contribution to a recognized provident fund @ 15% of salary.

(vi) Employer's contribution to the fund @ 15% of the salary.

(vii) Interest credited to the provident fund @ 9.5% p.a. is ₹ 2,800.

(viii) He is provided with free lunch in office. The cost per meal is f 30.

(ix) The employer has given him the use of a small car which he uses for personal and official purposes. He meets the expenses for personal purpose from out of his pocket.

# Compute the income of Mr. Ramesh from salaries for the Assessment Year 2019-20.

**21.CO4** Mr. Gupta is an employee of a Textile Company of Indore since 2005. He has submitted the following particulars of his income for the Financial Year 2018-19

(i) Net basic salary ₹4,00,000 after deduction of contribution to recognized provident fund

₹72,500 and rent of bungalow @ 10% of salary.

(ii) D.A.₹1,000 per month (₹200 p.m. enters into retirement benefits).

(iii) Education allowance for two children at ₹150 p.m. per child.

(iv) Commission on sales @ 1% ₹10,000.

(v) Entertainment allowance ₹700 p.m.

(vi)Travelling allowance for his official tours ₹30,000. Actual expenditure on tour amounted to ₹22,000.

(vii) He resides in the bungalow of the company. Its fair rent is ₹10,000 p.m. A watchman and cook have been provided by the company at the bungalow who were paid ₹400 p.m. each.

(viii) He has been provided with a large motor-car for his official as well as personal use.

The running and maintenance costs are borne by the company.

(ix) Employer's contribution to RP.F. is ₹47,500 and the interest credited to this fund at 10% rate amounted to ₹50,000. Compute income from salaries for the Assessment Year 2019-20.

**22.CO4**Compute taxable income under the head salary of Mr. X (an employee of a company) for the Assessment Year 2019-20

(a) Salary ₹60,000 p.m.

(b) D. A. ₹10,000 p.m.

(c) Entertainment Allowance ₹1,000 p.m.

(d) Employer's Contribution to Recognized Provident Fund ₹88,800.

His own contribution was ₹88,800.

(e) Interest@ 10% p.a. on Credit Balance of Recognized P.F. amounted to₹50,000.

(f) City Compensatory Allowance ₹500 p.m.

(g) Medical Allowance ₹1,200 p.m.

(h) He has been provided with a large Car for both official and personal use. Employer bears all expenses of the car.

(i) He is provided an unfurnished house by the employer in a city (population 12 lakh).

The fair rental value of the house is ₹90,000 p.a. Employer charges ₹2,000 fromhim per month as rent.

### SECTION-D

### Answer any One out of 2 Question

**23.CO4**Compute the taxable salary of Smt. Gopi Devi of Kanpur for the Assessment Year 2019-20 from the following particulars

(i) Basic salary ₹16,000 p.m.

(ii) Dearness allowance ₹4,000 p.m. (as per the terms of employment)

(iii) Bonus ₹16,000 p.a.

(iv) Rent-free accommodation provided by the employer at Kanpur (population exceeding 25 lakh), the fair rental value of which is ₹60,000 p.a. The cost of the furniture provided therein ₹ 10,000.

(v) Entertainment allowance ₹500 p.m

(vi) Her contribution to Recognized Provident Fund is at 15%.

(vii) Employer's contribution to Recognized Provident Fund is ₹30,000 p.a.

(viii) Interest on Recognized Provident Fund balance at 9.5% p.a. is ₹19,900.

(ix) Free use of a large Motor car for both official and personal purposes. Driver is also provided by the employer.

**24.CO4**Mr.X is employed in Bharatpur Company Ltd. The population of the city is 7lakh. The following information are available in connection with his income for the year ending 31st March, 2019:

(i) Salary ₹10,000 p.m.

(ii) City compensatory allowance @ ₹1,000 p.m.

(iii) Bonus @ 8% of basic pay.

(iv) Employer contributes 15% of his basic salary to recognized provident fund. X contributes an equal amount.

(v) A rent-free accommodation equipped with furniture has also been provided. The cost of furniture is ₹80,000 (depreciated value being ₹64, 800).

(vi) The employer company gifted him ₹15,000 on his marriage anniversary during the previous year.

(vii) The employee has appointed a gardener and a watchman. They are paid by the company at ₹1,000 p.m. and ₹ 800 p.m. respectively.

(viii) He is also getting an education allowance for his two children @ ₹ 450 p.m. for each. (ix) . He paid ₹ 4,000 as professional tax for two years during the previous year.

Ascertain taxable salaries of X for the Assessment Year 2019-20.

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## (1 X 12 = 12 Marks)

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234						
	DEPARTM	ENT OF	COMMERCE			
Course Code: 04CT33	Programme:	B.COM	9	CIA: II	Test	
<b>Date:</b> 07.09.2019	Major:	B.COM		Semes	ter: III	
Time: 2Hrs	Year:		II	Maxim	um: 50 Marks	
Course Title:	СОМ	PANY LA	W & SECRETA	RIAL PI	RACTICE	
SECTION A						
ANSWER ALL OUESTION	IS		11		(10X1 = 10 Marks)	
Multiple Choice Questions:					(10111 - 10 1010115)	
<b>CO2</b> 1. are those w	hich are not prefere	ence shares	5.			
a) Equity shares	b) Preference shar	es	c) Deferred shares		d) None of these	
<b>CO2</b> 2. debenture	s are secured by a c	harge on t	he assets of the con	ipany.		
a) Bear Debentures	b) Registered Deb	entures	c) Mortgage Debe	ntures	d) None of these	
<b>CO2</b> 3. can be issue	ed only by public li	mited com	panies.		.,	
a) Share certificate	b) Share Warrant		c) Duplicate Share	e Certifica	te d) None of these	
CO2 4. prospectus	were issued in case	e securities	s were issued in stag	ges	,	
a) Deemed	b) Shelf		c) Red herring		d) None of the above	
CO2 5. Deferred shares are al	so known as	sh	ares		-, ·······	
a) Founders	b) Equity		c) Preference		d) None	
<b>CO2</b> 6. Preference s	shares carry the right	nt to cumu	late the dividends		,	
a) Converted	b) Cumulative		c) Non – converte	d	d) None	
CO2 7. Shareholders are	,		,		,	
a) Owners	b) Creditors		c) Debtors		d) None of the above	
CO2 8. Debenture holders are	;		,		,	
a) Owners	b) Creditors		c) Debtors		d) None of the above	
CO3 9. AGM should be held	at					
a) Company	b) Registered offi	ice	c) Corporate office	e	d) None of these	
CO3 10. In case of Public Con	mpany the quorum	should be	-			
a) 5 members	b) 7 members		c) 2 members		d) None of these	
	S	ECTION	B			
Answer any five questions (	Very Short Answe	rs)			(5x2=10 Marks)	
<b>CO2</b> 11. What is prospectus?						
<b>CO2</b> 12. What is a share certi	ficate?					
<b>CO2</b> 13. What do you mean b	by statutory report?					
CO2 14. What is called 'stock	x'?					
<b>CO2</b> 15. Define the term shar	e.					
CO3 16. What do you mean b	y Quorum?					
CO3 17. What is 'Minute'?.						
	C	ECTION	C			
A	) (Cl( A)	ECTION	C		(2( 10 Maalaa)	
Answer any Inree questions	s (Snort Answers)				(3x0 = 18  Marks)	
CO218. Explain various types	s of share capital.	and chang	woment			
CO219. Distinguish between	a share certificates	and share	warrant.			
CO2 21 Explain various type	of debentures					
CO3 22 What are the content	es of statutory repor	+9				
COS 22. What are the content	is of statutory repor	ι.				
	S	ECTION	D			
ANSWER ANY ONE OUES	STION		-		(1x12 = 12 Marks	
<b>CO2</b> 23. Explain various kind	ls of preference sha	res.				
<b>CO3</b> 24. Describe the various	kinds of company	meeting?				

	DEPARTM	ENT OF COMMER	CE	
Course Code: 04CT51	Programme:	B.COM,	CIA:	II Test
<b>Date:</b> 03.09.2019	Major:	B.COM	Sem	ester: V
Time: 2Hrs	Year:	III	Maxi	<b>mum:</b> 50 Marks
Course Title:		COST ACC	OUNTING	
		SECTION A		
ANSWER ALL QUESTION	S			(10X1 = 10 Marks)
1. FIFO is				
a) Fast Investment in Future	e orders	b) First in Fi	irst Out	
c) Fast issue of First orders		d) None of t	hese	
2. Idle Time is				
a) Time spent by workers in factory b) Time spent by workers off th			ff their work	
c) Time spent by workers of	n their jobs	d) Efficiency	y of Labour	
3. Average price methods are n	nore suitable when			
a) Material prices are rising		b) Material	prices are falling	g
c) Material prices are fluctu	ating	d) Material	prices are uncha	inging
4. Difference between attendam	ice time and job time i	S	-	
a) Job time	b) Over time	c)Idle time		d) Production time
5. Time wages are paid on the	basis of			·
a) Standard time	b)Time saved	c) output pro	oduced	d) Actual time
6. Differential piece wages means				
a) Differential wages for different levels of performance b) Wages for different times co			s consumed	
c) wages for time saved	*	d) Output Pr	oduced	
7. Bonus under Halsey plan is	paid	, <b>k</b>		
a) At 100% of Time saved	b) At 75% of Time	saved c) At 80% o	f Time saved	d) At 50% of Time saved
8. Halsey premium scheme is				
a) Individual incentive sche	me	b) Group inc	centive scheme	
c) Time and piece wage sys	tem	d) Different	ial piece wage s	ystem
9. Factory overhead is also terr	ned as			
a) Sundry overhead	b) Extra overhead	c) works over	erhead	d) none of these
10. Primary packing is a part of	f			
a) Distribution overhead	b) Selling overhead	c) Factory o	verhead	d) Prime cost
		SECTION B		
Answer any five questions (V	ery Short Answers)			(5x2=10 Marks)
11. What is 'Bincard'?	•			
12. What are the 'avoidable can	uses' for Labour Turno	over?		
13. What is Over Time?				
14. What is Time Rate system	of wage payment?			
15. What is Overheads?				
16. Give one example on fixed	overhead.			
17. What is mean by variable of	overhead?			
	S	SECTION C		
Answer any Three questions	(Short Answers)			(3x6 =18 Marks)
18. From the following particu	lars prepare the stores	ledger by adopting First i	in First Out met	hod.
2003-March 1 Purchased	1 300 units at	Rs. 2 per unit		
2 Purchased	1 600 units at	Rs. 3 per unit		
5 Issued 400	0 units			
8 Issued 20	0 units			
10 Purchased	l 600 units at	Rs. 5 per unit		
12 Issued 400	0 units			

19. From the following particulars, calculate wages earned by Workers A, B and C respectively under the Taylor's system:

Standard time allowed - 10 units per hour

Normal wage rate - Rs. 10 per hour

Differential rates to be applied :

90% of piece rate when below standard

120% of piece rate when at or above the standard

The production on a day of 8 hours

X-75 units Y-85 units Z-120 units

20. Calculate the earnings of a worker under the following methods.

- a) Time rate method
- b) Piece rate method
- c) Halsey plan
- d) Rowan plan

Information given:

Standard time 30 hours

Time taken 20 hours

Hourly rate of wages Re. 1 per hour plus a dearness allowance at 50 paise per hour worked.

21. Explain the classification of overheads.

22. From the following data given by the Personal Department, calculate the labour turnover rate by applying:

- (a) Separation method
- (b) Replacement method
- (c) Flux method

No. of workers on the payroll:

At the beginning of the month 900

At the end of the month 1,100

During the month 10 works left; 40 workers were discharged and 150 workers were recruited. Of these, 25 workers are recruited in the vacancies of those leaving while the rest were engaged for an expansion scheme.

### ANSWER ANY ONE QUESTION

### **SECTION D**

(1x12 = 12 Marks)

23.. The following transactions occur in the purchase and issue of a material:

- January 2 Purchased 4,000 units @ Rs. 4.00 per unit
- January 20 Purchased 500 units @ Rs. 5.00 per unit
- February 5 Issued 2,000 units
- February 10 Purchased 6,000 units Rs. 6.00 per unit
- February 12 Issued 4,000 units
- March 2 Issued 1,000 units
- March 5 Issued 2,000 units
- March 15 Purchased 4,500 units @ Rs. 5.50 per unit
- March 20 Issued 3,000 units

24. From the following particulars work out the earnings for the week of a worker under.

- (a) Straight piece-rate
- (b) Differential piece-rate
- (c) Halsey premium system
- (d) Rowan system

Number of working hours per week 48.

Wages per hour – Rs. 3.75

Normal time per piece – 20 minutes

Rate per piece -20 minutes

Normal time per piece -20 minutes

Rate per piece – Rs. 1.50

Differential piece rate : 80% of piece-rate when output is below standard and 120% when above standard.

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VIVEKAN	ANDA COLLEG	E, TIRUVEI	DAKAM WES	T - 625234	
	DEPARTM	IENT OF CO	DMMERCE		
Course Code: 04CT52	Programme:	B.COM.		CIA: II Test	
<b>Date:</b> 04.09.2019	Major:	B.COM		Semester: V	
Time: 2Hrs	Year:		III	Maximum: 5	50 Marks
Course Title:		GOODS AN	ND SERVICE	S TAX LAW	
		SECTION: A			
ANSWER ALL QUESTIO	NS				(10x1=10)
1. IGST is levied and collected	ed is				
a) Allotted to center only		b)	Allotted to state	es only	
c) Allotted to UT's only		d)	Apportioned be	etween centre and	states
2supply shall attrac	et IGST.				
a) Intra-State	b) Inter-State	c)	Intra state and i	nter-state d) Loca	al
3. The maximum rate at whic	h IGST can be levi	ed at			
a) 14%	b) 40%	c)	26%	d) 28%	
4. Activities or transactions s	pecified inshall	be treated neitl	her as a supply o	of goods nor a sup	oply of services.
a) Schedule I	b) Schedule II	c)	) Schedule III	d) Sche	edule 8
5. The place of supply of goo	ds imported into In	dia shall be the	e		
a) Location of exporter		b)	Location of im	porter	
c) Location of agent of exp	porter		None of these	• .1	
6. In IGS1 _shall pay the am	ount equal in the II	C SGST used	by the suppliers	s in the exporting	state to Center.
a) Exporting state b) If	nporting state c)	) Centre d)	Either Exportin	ig State or import	ing State
a) Registered dealer not ont	ting for composition	scheme b) P	agistared dealer	opting for compos	vition scheme
c) Unregistered dealers	ting for composition	d)	$\Delta $ 11 of the abov		strion scheme
8 Input means		u)	All of the abov	C	
a) Any Goods Excluding (	Capital Goods	b)	Any Goods inc	luding Capital Go	oods
c) Capital Goods Only	Suprai Coous	d)	All of the abov	e	
9. A casual taxable person or	a non-resident taxa	able person sha	apply for regi	stration at least	prior to
the commencement of busine	ess.				I
a) 5 days	b) 10 days	c)	15 days	d) 30 d	ays
10. What is the validity of the	e registration certifi	cate?	·	,	2
a) One year	b) No validity	c)	Valid till it is c	ancelled d) Five	years
		<b>SECTION: E</b>	3		
ANSWER ANY FIVE QUE	STIONS				(5x2=10)
11. What is composition levy	?				
12. Mention any six products	/ services under no	tax structure.			
13. What is time of supply?					
14. State any six products / se	ervices coming und	er 5% tax slab			
15. What is aggregate turnov	er?				
16. What is transaction value	?	• , ,•			
17. Mention any four special	category states for	SECTION: C	der GST.		
ANSWER ANY THREE Q	UESTIONS				( <b>3x6=18</b> )
18. Mention the various prod	ucts / services comi	ing under 12%	, 18% and 28%	tax slabs.	
19. What will be the time of s	supply of goods, get	nerally and un	der reverse char	ge mechanism?	
20. How do you determine th	e rate of tax in case	e there is a char	nge in tax rate?		
21. What is input tax credit?	Also mention thee	conditions to a	vail it.		
22. Explain the process / prov	visions for amendin	g and cancelling	ng registration u	inder GST.	

## **SECTION: D**

# ANSWER ANY ONE QUESTION

23. What is meant by supply, mixed supply and composite supply? Also mention how would the tax liability be determined under each cases. Also indicate that who are responsible to pay the taxes? 24. Enumerate the process and forms applicable to registration under GST.

# 

(1x12=12)

VIVEKANA	ANDA COLLEGE	E, TIRUVEDAKA	M WEST - 625234	
Course Code: 04EP1A	Programme:	B.COM.	CIA: II Tes	st
<b>Date:</b> 05.09.2019	Maior:	B.COM.	Semester	: V
Time: 2Hrs	Year:	III	Maximur	<b>1:</b> 50 Marks
Course Title:		E-CO	MMERCE	
	SI	ECTION – A		
CHOOSE THE BEST ANS	WER			( <b>10X1=10</b> )
1. A is a software	used to locate and	display web pages		
(a) Web server (b	) Web Link	(c) Web site	(d) Web browser	
2.On line textual talk is	 ) chot	(a) quiat	(d) Uost	
3 Digital signature ensures the	authenticity of the	(c) quiet	(u) Host	
(a) Digital (1	b) Encryption (c)	Antivirus (d)	Firewall	
4. is a	n electronic transfe	r of funds between b	vanks.	
(a) EFTE (b	) EFT	(c) EFC	(d) EFD	
5 is used to support	just-in-time.			
(a) Trade EDI (b)	) Manufacturing E	C (c) Financial H	EDI (d) Internet El	DI
6. Which process scan prevent	t data from lose due	e to computer proble	ems or human errors?	
(a) backup	(b) recovery (c)	benchmarking	(d) data cleansing	1
7. Which of the following is a	useful security me	chanism when consi	dering business strategy	y and IT?
(a) Digital Signature	(D) Encryption	(C) Anuvirus e pavees collect func	(d) Firewall ds from payers	
(a) Checks (b) Dra	afts	(c) Slips	(d) Forms	
9. Human intervention is	to proce	ess the information.	(d) 1 offins	
(a) Needed	(b) exercised	(c) not n	eeded (c	d) not exercised
10. EDI over internet uses				
a) MIME to attach EDI for	ms to e-mail messa	ges (b). FTP	to send business forms	
c). HTTP to send business	forms	(d) SGM	IL to send business form	ns
	SI	ECTION – B		
ANSWER ANY FIVE OUE	STIONS			( <b>5</b> X2=10)
11. Define Router.				× /
12. What isswitch?				
13. What isfirewall?				
14. Define WAP.				
15. What is Bank check?				
10. What is Lan card?	ork infrastructure			
17. White short note on Netwo	ork mindstructure.			
	SI	ECTION – C		
ANSWER ANY THREE QU	JESTIONS			( <b>3X6=18</b> )
18. What are the advantages o	of an EDI system?			
19. What is EDI applications a	and their types?			
20. What are the advantages of 21. Explain the public policy of	on the set of the set	turo		
22. Explain the security and en	nervotion	luit.		
22. Explain the security and of	in prion.			
	SI	ECTION – D		
ANSWER ANY ONE QUES	STION			(1X12=12)
23. Explain the information ar	nd distribution tech	nology.		
24. Discuss about the network	multimedia conter	it publishing technol	logy.	

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	VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234						
Course 4	Code. 04ED			r cun M	IMERCE	CTA.	II Teat
Data 06	04EP	A FIOGRAIM	B COI	M		Semo	n icsi
Time: 00	Jro	Wajor: Voor	<b>B.CO</b>	IVI. TT	T	Morrie	SUCI. V
	7115 Fitle:	Iear:			Ι		IIIIII: 50 Marks
Course		l l	ADVANCI		RFURATE	ACCO	UNTING
A new on all	questions		SECTION	$\mathbf{A} - \mathbf{A}$			$(10 \times 1 - 10)$
1 An asset	which does not	generate income to the	ne hanker is ter	rmed as			(10  A 1 - 10)
(a) Perfe	orming asset	(b) Fixed Asse	ts	(c) N	Ion-Performing	Asset	(d) Current Assets
2. Rebate of	on bills discount	ted is:			C		
(a) An <i>A</i>	(a) An Accrued income (b) An item of income (c) A liability (d) Income received in advances						
3. The head	ding Other asse	ts does not include:	1				(1) 0'1
(a) Stati	onary and stam	ps (b) Interest ac	crued in the Bank ac	(C) (C)	1010 Inder the head		(d) Silver
(a) Bill	s Pavable	(b) Contingent	liabilities	(c) F	sills for collection	ons	(d) Other assets
5. The Bala	ance sheet of a	banking company is to	be prepared i	in form-		5115	(d) Other assets
a) C		b) B	1 1	c) A			d) D
6. At prese	nt banking com	panies prepare its fina	al accounts for	the			
a) Calen	dar year	b) Financial y	ear	c) A	cademic year		d) All of these
7. Act of in $a)1028$	surance busines	ss was enacted in		<b>`</b> a) 1	059		J) 1069
a)1956 8 Revenue	account of Life	U) 1940 insurance business is	prepared in F	$\begin{array}{c} C \\ C \\ T \\$	938		u) 1908
a) PL	account of Life	b) RA	s prepared in r	c) B	S		d) None of them
9. In Life I	nsurance, the p	olicy amount is payab	le	-) -			
a) When	n the asset is da	maged		b) A	fter the death of	the insu	red
c) After	the expiry of th	e policy period d)	on death of th	e insure	d or on expiry o	of policy	period whichever is earlier
10. Life Ir	isurance contrac	ct is a contract of		- )			
a) Assur	ance	b) insurance	GECTION	c) pa	rtnership		
Answer Ar	w FIVE Quest	ions	SECTION	N – B			$(5 \times 2 - 10)$
11. Defin	e bank.	10115					(5 21 2- 10)
12. What	is a Statutory R	leserve'?					
13. What	is 'Rebate on B	Sills discounted'?					
14. Give a	any three legal j	provisions relating to	the final accou	ints of a	banking compa	ny?	
15. Expla	in Insurance.	(T :C. A					
16. Write	a short notice c	on 'Life Assurance Fu	nd?				
17. wilat	Is meant by A	initiatity :	SECTION	J – C			
Answer Ar	y THREE Qu	estions:		· · ·			(3 X 6 = 18)
18. Write	short notes on:	a) Reinsurance	b) Co	ommissio	on on reinsurand	ce ceded	•
19. From (	the following in	formation, find out th	e amount of pr	rovision	to be shown in	the	
Pr	ofit and loss Ac	ccount of a Commerci	al Bank.				
A	ssets:		Rs.in lakhs				
	Sub-Standard a	s Assets 6000	8000				
	Doubtful asset	ts:					
	Upto one y	year	1000				
	One to three	ee years	1600				
	More than	three years	400				
• • · ·	Loss asset	S	1200				
20. Calcu	late Rebate on l	Bills discounted as on	31.3.2018	T			
	Date of Bill	Amount Ks.	Period		Kate of Discou	int	
	15.1.2018	25000	5 Months		8%		
	10.1.2018	15000	4 Months		7%		
	25.1.2018	20000	4 Months		/% 0%		
	20.1.2010	50000	5 wronuis		J /U		

21. From the following particulars, prepare a Profit and Loss A/c of New bank Ltd., for the year ended 31.12.2016

Particulars	Rs.(in 000)	Particulars	Rs.(in 000)
Interest on loans	260	Interest on cash credits	225
Interest on fixed deposits	280	Rent and taxes	20
Rebate on bills discounted	50	Interest on overdrafts	56
Commission charged to	9	Directors' and Auditor's fees	4
customers	56	Interest on savings bank	70
Establishment expenses	200	A/c's	2
Discount on bills discounted	45	Postage and telegrams	2
Interest on current accounts	3	Sundry charges	
Printing and advertisements			

22. The Life fund of a Life Insurance Company on 31.3.2019 showed a balance of Rs.5400000. However, the following items were not taken into account while preparing the Revenue A/c for 2018-19. Ascertain the correct life fund balance.

	Rs.
a) Interest and dividends accrued on investments	40000
b) Income tax deducted at source on the above	12000
c) Reinsurance claims recoverable premium paid	14000
d) Commission due on reinsurance premium paid	20000
e) Bonus in reduction of premiums	6000

### SECTION - D

### **Answer Any ONE Question:**

23. What are the Schedules prepared to finalise life insurance Accounts.

24. On 31<sup>st</sup> December 2018. The following balances stood in the books of Asian bank Ltd., after preparation of its profit and Loss Account and Balance Sheet as on 31.3.2008.

Particulars	(Rs.in'000)
Share capital issued and subcribed	4000
Reserve fund (under section 17)	6200
Fixed deposits	42600
Savings bank deposits	19,000
Current deposits	23200
Money at call and short notice	1800
Investments	2,5000
Profit and loss Account (cr) 1 <sup>st</sup> Jan 2018	1350
Dividend for 2017	400
Premises	2950
Cash in hand	380
Cash with RBI	10000
Cash with other banks	6000
Bills discounted and purchased	3800
Loans, cash credits and over draft	51000
Bills payable	70
Unclaimed dividend	60
Rebate on bills discounted	50
Short loan (borrowing from other banks)	4750
Furniture	1164
Other assets	336
Net profit for 2018	1550

Prepare balance sheet of the bank as on 31<sup>st</sup> December 2018

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(1 X 12 = 12)

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234				
	DEPARTM	ENT OF COM	IMERCE	
Course Code: 04SB31	Programme:	B.COM		CIA: II Test
<b>Date:</b> 30.09.2019	Major:	B.COM		Semester: III
Time: 1Hrs	Year:	II	]	Maximum: 25 Marks
Course Title:		QUANTII	TATIVE APT	ITUDE
	SF	ECTION – A		
Answer ALL Questions:				$(50 \times 1 = 50)$
Co3 1.X, Y and Z started a bu	siness by investing	Rs. 120000, Rs.	135000 and Rs	s.150000 respectively. Find the
share of each, out of annual pr	rofit of Rs.56700.			
a) 4 : 5 : 6	b) 8 : 9 : 10	c) 8 :	: 10 : 12	d) None
Co32. <i>Ragul</i> and shagulare p	partners in a busines	s. Ragul invests	Rs. 35000 for 8	8 months and Shagul invests
Rs.42000 for 10 months. Out $a$ $B_{0.0471}$	of a profit of KS.31: b) $\mathbf{P}_{0}$ 12628	o/U.Kagui snare	1S 2040	d) Nona
a) $KS.94/1$ Co33 A B and C start a busi	U) KS. 12020	$C_{10}$	5 months A wi	thdraw Bs 5000 B withdraw
Rs 4000 and C invests Rs 600	0 more At the end	of the year a tot	al profit of Rs (	59900 was recorded Find the
share of B	o more. At the end	or the year, a tot		55500 was recorded. I me the
a) Rs.21200	b) Rs.20550	c) Rs	s. 20500	d) None
Co34. P and O started a busin	ness investing Rs.17	20000 and Rs.30	000 respectivel	y. In what ratio the profit
earned after 2 years be divide	d between P and Q	respectively?	1	
a) 3:4	b) 3:5	c) 17	2:23	d) None
Co35.A and B invest in a busi	iness in the ratio 3:	2. If 5% of the to	otal profit goes	to charity and A's share is Rs.
855, the total profit is:				
a) Rs.1425	b) Rs.1500	c) Rs	5.1537.50	d) None
Co36. A, B and C jointly thou	ight of engaging the	mselves in a bus	siness venture.	It was agreed that A would
invest Rs. 6500 for 6 months,	B, Rs. 8400 for 5 m	nonths and C, Rs	s. 10,000 for 3 r	nonths. A wants to be the
working member for which, h	e was to receive 5%	of the profits.	The profit earne	d was Rs. 7400. Calculate the
share of B in the profit. a) $\mathbf{R}_{\rm S}$ 1900	b) Rs 2660	c) Re	2800	d) None
$C_{037} \Delta B$ and C enter into a	0) NS.2000	C = C = C	$r A$ months $\Delta$ in	ncreases his share 50%. If the
total profit at the end of one y	ear be Rs 21 600 f	hen B's share in	the profit is:	increases ins share 50%. If the
a) Rs.2100	b) Rs.2400	c) Rs	s.4000	d) None
Co3 8. A, B, C subscribe Rs.	50,000 for a busines	ss. A subscribes	Rs. 4000 more	than B and B Rs.5000 more
than C. Out of a total profit of	Rs. 35,000, A rece	ives:		
a) Rs.8400	b) Rs.11900	c) Rs	s.14700	d) None
Co39. Three partners shared t	he profit in a busine	ess in the ratio 5	: 7 : 8. They ha	d partnered for 14 months, 8
months and 7 months respecti	vely. What was the	ratio of their inv	vestments?	
a) 5:7:8	b) 20:49:64	c) 38	8:28:21	d) None
Co310. A starts business with	Rs. 3500 and after	5 months, B joir	ns with A as his	partner. After a year, the profi
is divided in the ratio $2:3$ . W	hat is B's contributi	on in the capital	?	I) NT
a) Rs./500	b) Rs.8000	c) Ks	\$.9000	d) None
Co411. Find the simple intere	st on Rs. 68000 at 1	$6\frac{2}{3}$ % per annu	m for 9 months	
a) 8000	b) 8250	c) 8:	500	d) None
Co412. Find the simple intere	st on Rs.3000 at 6 $\frac{1}{4}$	% per annum	for the period f	from 4 <sup>th</sup> Feb., 2005 to 18 <sup>th</sup>
April, 2005.	4			
a) 37.25	b) 37.30	c) 37	.50	d) None
Co413. A sum of money at sin	mple interest amour	nts to Rs. 815 in	3 years and to I	Rs. 854 in 4 years The sum is:
a) Rs.650	b) Rs.690	c) Rs	s.698	d) None
Co414 .Mr. Thomas invested	an amount of Rs. 13	3,900 divided in	two different se	chemes A and B at the simple
interest rate of 14% p.a. and 1	1% p.a. respectivel	y. If the total am	ount of simple	interest earned in 2 years be
Rs. $3508$ , what was the amount $3508$ for	nt invested in Scher	ne B?	7200	1) 37
a) Ks.6400	D) KS.6500	c) Rs	5.7200	d) None

Co415. A sum fetched a total simple interest of Rs. 4016.25 at the rate of 9 p.c.p.a. in 5 years. What is the sum? a) Rs.4462.50 b) Rs.8032.50 c) Rs.8900 d) None Co416. How much time will it take for an amount of Rs. 450 to yield Rs. 81 as interest at 4.5% per annum of simple interest? a) 3.5 years b) 4 years c) 5 years d) None Co417. Reena took a loan of Rs. 1200 with simple interest for as many years as the rate of interest. If she paid Rs. 432 as interest at the end of the loan period, what was the rate of interest? d) None a) 3.6 b) 6 c) 7 Co418. A sum of Rs. 12,500 amounts to Rs. 15,500 in 4 years at the rate of simple interest. What is the rate of interest? a) 3% b) 4% c) 6% d) None Co419.An automobile financier claims to be lending money at simple interest, but he includes the interest every six months for calculating the principal. If he is charging an interest of 10%, the effective rate of interest becomes: b) 10.25% c) 10.5% d) None a) 10% Co420.A lent Rs. 5000 to B for 2 years and Rs. 3000 to C for 4 years on simple interest at the same rate of interest and received Rs. 2200 in all from both of them as interest. The rate of interest per annum is: b) 10% c) 7 1/8 % d) None a) 5% Co421. Find compound interest on Rs. 7500 at 4% per annum for 2 years, compounded annully. a) 8112 b) 8115 c) 8105 d) None Co422. 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 Co423. A bank offers 5% compound interest calculated on half-yearly basis. A customer deposits Rs. 1600 each on 1<sup>st</sup>January and 1<sup>st</sup> July of a year. At the end of the year, the amount he would have gained by way of interest is: a) Rs.120 b) Rs.121 c) Rs.122 d) None Co424. The difference between simple and compound interests compounded annually on a certain sum of money for 2 years at 4% per annum is Re. 1. The sum (in Rs.) is: a) 625 b) 630 c) 640 d) None Co425.There is 60% increase in an amount in 6 years at simple interest. What will be the compound interest of Rs. 12,000 after 3 years at the same rate? a) Rs.2160 b) Rs.3120 c) Rs.3972 d) None Co426. What is the difference between the compound interests on Rs. 5000 for 1 years at 4% per annum compounded yearly and half-yearly a) Rs.2.04 b) Rs.3.06 c) Rs.4.80 d) None Co427. The compound interest on Rs. 30,000 at 7% per annum is Rs. 4347. The period (in years) is: b) 2 1/2 c) 3 d) None a) 2 Co428. What will be the compound interest on a sum of Rs. 25,000 after 3 years at the rate of 12 p.c.p.a.? a) Rs.9000.30 b) Rs.9720 c) Rs.10123.20 d) None Co429.At what rate of compound interest per annum will a sum of Rs. 1200 become Rs. 1348.32 in 2 years? c) 7% a) 6% b) 6.5% d) None Co430. The least number of complete years in which a sum of money put out at 20% compound interest will be more than doubled is: a) 3 b) 4 c) 5 d) None Co3 31. 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) 40/9 days b) 400/9 days c) 40/10 days d) None Co332. 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? b)  $\frac{1}{q}$ c)  $\frac{2}{5}$ a)  $\frac{1}{6}$ d) None

Co3 33. 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) 27 days b) 28 days c) 29 days d) None Co334. A, B and C can complete a piece of work in 24, 6 and 12 days respectively. Working together, they will complete the same work in a)  $\frac{1}{24}$ b)  $\frac{7}{24}$ c)  $3\frac{3}{7}$ d) None Co3 35. A and B undertake to do a piece o work for Rs.600. A alone can do it in 6 days while B alone can do it in 8 days. With the help of C, they finish it in 3 days. Find the share of A. b) Rs 400 a) Rs. 300 c) Rs.500 d) None Co336. A can do a work in 15 days and B in 20 days. If they work on it together for 4 days, then the fraction of the work that is left is : b) 7/15 c) 1/10 a) 8/15 d) None Co337. A can lay railway track between two given stations in 16 days and B can do the same job in 12 days. With help of C, they did the job in 4 days only. Then, C alone can do the job in: b) 9 2/5 a) 9 1/5 c) 9 3/5 d) None Co338. A, B and C can do a piece of work in 20, 30 and 60 days respectively. In how many days can A do the work if he is assisted by B and C on every third day? a) 12 days b) 15 days c) 16 days d) None Co339. A is thrice as good as workman as B and therefore is able to finish a job in 60 days less than B. Working together, they can do it in: a) 20 days b) 22 1/2days c) 25 days d) None Co340. A alone can do a piece of work in 6 days and B alone in 8 days. A and B undertook to do it for Rs. 3200. With the help of C, they completed the work in 3 days. How much is to be paid to C? a) 20 days b) 22 1/2days c) 25 days d) None Co341.A car moves at the speed of 80 km/hr. What is the speed of the car in metres per second? b) 20 1/9 c) 22 2/9 a) 8 m/sec d) None Co342. An athlete runs 200 metres race in 24 seconds. His speed of the car in metres per second? a) 20 km/hr b) 24 km/hr c) 30 km/hr d) None Co343. A person crosses a 600 m long street in 5 minutes. What is his speed in km per hour? a) 3.6 b) 7.2 c) 8.4 d) None Co344. An aeroplane covers a certain distance at a speed of 240 kmph in 5 hours. To cover the same distance in 1 hours, it must travel at a speed of: b)720 kmph c) 600 kmph a) 300 kmph d) None Co345. If a person walks at 14 km/hr instead of 10 km/hr, he would have walked 20 km more. The actual distance travelled by him is: a) 50 km b) 56 km c) 70 km d) None Co346. A train can travel 50% faster than a car. Both start from point A at the same time and reach point B 75 kms away from A at the same time. On the way, however, the train lost about 12.5 minutes while stopping at the stations. The speed of the car is: a) 100 kmph b)120 kmph c) 130 kmph d) None Co347.Excluding stoppages, the speed of a bus is 54 kmph and including stoppages, it is 45 kmph. For how many minutes does the bus stop per hour? a) 9 b) 10 c) 12 d) None Co348. In a flight of 600 km, an aircraft was slowed down due to bad weather. Its average speed for the trip was reduced by 200 km/hr and the time of flight increased by 30 minutes. The duration of the flight is: a) 1 hour b) 2 hours c) 3 hours d) None Co349. A man complete a journey in 10 hours. He travels first half of the journey at the rate of 21 km/hr and second half at the rate of 24 km/hr. Find the total journey in km. c) 230 km a) 220 km b) 224 km d) None Co350.The ratio between the speeds of two trains is 7 : 8. If the second train runs 400 km in 4 hours, then the speed of the first train is: a) 70 km/hr b) 75.5 km/hr c) 87.5 km/hr d) None

DEPARTMENT OF COMMERCE					
Course Code: 04SB51	Programme:	B.COM.		CIA: II Test	
<b>Date:</b> 30.08.2019	Major:	B.COM.		Semester: V	
<b>Time:</b> 1Hr	Year:	III		Maximum: 25 Marks	
Course Title:		BUSINESS	MATHEM	IATICS	
	SI	ECTION – A			
Choose the Best Answer:				(5 X 1 = 5)	
1. In how many ways ca	n the letters of the w	vord 'APPLE' be an	rranged		
a) 720	b) 120	c) 60	d) 18	30	
2. How many 3-digit nu	mbers can be formed	d from the digits 2,	3, 5, 6, 7 an	d 9 which are divisible by 5	
and none of the digits	is repeated?				
a) 5	b) 10	c) 15	d) 20	)	
3. In how many ways ca	n a group of 5 men	and 2 women be ma	ade out of a	total of 7, men and 3 women?	
a) 63	b) 90	c) 126	d) 45	5	
4. The number of straigh	t lines that can be d	rawn out of 12 poir	nts of which	8 are collinear is	
a) 39	b) 29	c) 49	d) 59	)	
5. A box contains three v	white balls, four bla	ck balls and three re	ed balls. Th	e number of ways in which	
three balls can be draw	wn from the box so	that at least one of t	the balls is b	black is	
a) 50	b) 100	c) 150	d) 20	00	
	SI	ECTION – B			
Answer any Two Questions				(2 X 2 = 4)	

- 6. State the meaning of permutations.
- 7. Difference between the permutation and combinations. With examples
- 8. What is meant by Sequence?
- 9. Give the meaning of Arithmetic Series

## **SECTION – C**

## Answer any One Question

- 10. What will be the 6<sup>th</sup> number of the sequence if the 5<sup>th</sup> term is 12 and the 7<sup>th</sup> term is 24?
- 11. In how many ways 3 mathematics books, 4 history books, 3 chemistry books and 2 biology books can be arranged on a shelf so that all books of the same subjects are together.

## SECTION - D

## Answer any One Question

- 12. A boy has 3 library tickets and 8 books of his interest in the library. Of these 8, he does not want to borrow Mathematics Part II, unless Mathematics Part I is also borrowed. In how many ways can he choose the three books to be borrowed?
- 13. Find the two numbers, If Arithmetic mean and Geometric mean of two positive real numbers are 20 and 16, respectively.

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### (1 X 10 =10)

(1 X 6 = 6)

DEPARTMENT OF COMMERCE						
Course Code: 41CT1	1 Progr	amme:	M.COM,	CIA:	I Test	
<b>Date:</b> 04.09.2019	Major	:	M.COM,	Sem	ester: I	
Time: 2Hrs	Year:		Ι	Maxi	<b>mum:</b> 50 Marks	
Course Title:		ACCOU	<b>JNTING FOR MAN</b>	AGERIAL	DECISIONS	
SECTION: A	ANSWI	ER ALL QU	JESTIONS		(5x1=5)	
1. Sale of fixed assets is					CO2	
a) An itm of funds	s from opera	ation	b) An external sourc	es of funds		
c)An application of	f funds		d) an internal source	s of funds		
2. Short term investment is	5				CO2	
a) a current assets	b) a curr	ent liability	c) an application of f	funds d) l	oan	
3. Payment of dividend is CO3						
a) An application o	of funds		b) sources of funds			
c) neither source no	or application	n	d) revenue			
4. funds inflow from operation is CO3					CO3	
a) an internal sourc	es of funds		b) An external source	es of funds		
c) neither external nor external			d) payment			
5. Issue of bonus shares out of reserve is CO3					CO3	
a) increase working	g capital		b) decrease working	capital		
c) does not affect working capital d) revenue						
SECTION: B ANSWER ANY FIVE QUESTIONS (5x2=10)						
6. What sis fund flow state	ement?				CO2	
7. What are the non curren	t assets and	liabilities?			CO2	
8. List the external sources	s of cash.				CO3	
9. Write any four uses of c	ash flow sta	tement.			CO3	
10. Write the applications	of cash.				CO3	
11. List the limitations of t	he Fund flo	w statement			CO2	
12. What are the advantage	es of fund fl	ow statemer	nt?		CO2	
SECTION: C	ANSWI	ER ANY TH	IREE QUESTIONS		(3x5=15)	
13. What are the sources a	nd applicati	on of funds?	, , , ,,		CO2	
14. From the following pre	epare a state	ment shown	ng changes in working	capital during	g 2019.	
Balance Sheet of Murugan	Lt d as on .	31. Decembe	er.		CO2	
Liabilities	2018	2019	Assets	2018	2019	
Share capital	600000	600000	Fixed assets	1000000	1120000	
Reserves	50000	180000	Less: Depreciation	370000	460000	
P&L a/c	40000	65000		630000	660000	
debntures	300000	250000	Stock	240000	370000	
Creditors for goods	170000	160000	Book Debts	250000	230000	
Provision for Income tax	60000	80000	Cash in Hand	80000	60000	
			Prel. Exp	20000	15000	
	1200000	1335000		1200000	1335000	

15. From the following particulars, prepare a funds flow statement.

#### **CO2**

Incressase in working capital Rs. 4000; Net profit before witing of goodwill Rs. 10750; Depreciation on fixed assets Rs. 1750; Dividend of previous year paid Rs. 3500; Goodwill written off Rs. 5000; Shares issued for cash Rs. 5000; Purchase of machinery Rs. 10000.

16. From the following profit & loss a/c you are required to compute cash from operations.**CO3** Profit and loss account for the year ending 30.6. 2108

Particulars	Rs	Particulars	Rs
To Salaries	5000	By Gross profit	25000
To rent	1000	BY profit on sale of land	5000
To Depeciation	2000	By Income Tax Refund	3000
To Loss on sale of plant	1000		

To Goodwill written off	4000	
To Proposed Dividend	5000	
To Provision for taxation	5000	
To Net Profit	10000	
	33000	33000

17. From the summarized balance sheets of Murali Manohar ltd., prepare a cash flow statement for the year ended 31 3 2019 **CO3** 

Cided 51:5:2017:					
Liabilities	31.3.2018	31.3.2019	Assets	31.3.2018	31.3.2019
Share capital	10000	10000	Goodwill	1200	1200
Geral reserve	1400	1800	Land	4000	3600
Prifit and loss a/c	1600	1300	Building	3700	3600
Sundry crs	800	600	Investments	1000	1100
o/s exp	120	100	Inventories	3000	2400
Provision for taxation	1600	1800	Bills receivable	2000	2300
Provision for bad debts	80	100	Bank	700	1500
	15600	15700		15600	15700

Additional Information:

1. A piece of land has been sold for Rs. 400

2. Depreciation of Rs. 700 has been charged on building.

3. Provision for taxation Rs. 2000 has been made during the year.

### **SECTION: D**

# **ANSWER ANY TWO QUESTIONS**

18. Differentiate Fund Flow analysis and Cash Flow analysis. **CO2** 19. From the following balance sheets of Patanjali Herbal Ltd. On 31<sup>st</sup> December 2018 and 2019, you are required to prepare fund flow statement. **CO2** 

(2x10=20)

Balance Sheets						
Liabilities	2018	2019	Assets	2018	2019	
Share Capital	100000	100000	Goodwill	12000	12000	
General reserve	14000	18000	Building	40000	36000	
P&L a/c	16000	13000	Plant	37000	36000	
Sundry crs	8000	5400	Investment	10000	11000	
B/P	1200	800	Stock	30000	23400	
Prov. Taxation	16000	18000	B/R	2000	3200	
Prov. For doubtful debts	400	600	Drs	18000	19000	
			Cash	6600	15200	
	155600	155800		155600	155800	

## 20. The comparative balance sheets of M/s. Ram brothersfor the two years were as follows: CO3

Liabilities	31.12.2017	31.12.2018	Assets	31.12.2017	31.12.2018
Capital	150000	175000	Land & Building	110000	150000
Loan from bank	160000	100000	Machinery	200000	140000
Creditors	90000	100000	Stock	50000	45000
Bills Payable	50000	40000	Debtors	70000	80000
Loan from SBI		25000	Cash	20000	25000
	450000	440000		450000	440000

Additional information;

i) Net profit for the year 2018 amounted to Rs. 60000.

ii) During the year a machine costing Rs. 25000(accumulated depreciation Rs.10000) was sold Rs. 13000.

The provision for depreciation against machinery as on 31.12.2017 was Rs. 50000 and on 31.12.2018, Rs. 85000. You are required to prepare a cash flow statement.

### \*\*\*\*\*\*

	DEPARTMENT OF COMMERCE				
Course Code: 41CT12	Programme:	M.COM,	CIA: I Test		
<b>Date:</b> 05.09.2019	Major:	M.COM	Semester: I		
Time: 2Hrs	Year:	I	Maximum: 50 Marks		
Course Title:		RESEARCH MI	ETHODOLOGY		
SECTION: A	ANSWER ALL Q	UESTIONS	(5x1=5)		
1. Research undertaken fo	r gaining knowledg	e is	CO2		
a) Pure Research	b) Action Research	c) Pilot study	d) Survey		
2. Research conducted to	find solution for an	immediate problem is	CO2		
a) Fundamental Resea	rch b) Analytica	al Research			
c) Survey	d) Action R	esearch			
3. Fundamental Research	is otherwise called		CO1		
a) Action Research	b) Survey	c) Pilot study	d) Pure Research		
4. While Selecting a probl	em, the problem wh	nichis no ta	ken. CO1		
a) Very Common	b) Overdone	c) Easy one	d) rare		
5. A question which requi	res a solution is	•••••	CO1		
a) Observation	b) Problem	c) Data	d) Experiment		
SECTION: B ANSW	ER ANY FIVE Q	UESTIONS	(5x2=10)		
6. List any four types of resea	rch.		CO1		
7. What is descriptive research	h?		CO1		
8. Write any four objectives o	f sampling.		CO1		
9. Write a short note on cluste	er sampling.		CO3		
10. List the sources of primary	y and secondary dat	a.	CO4		
11. What is observation method	od?		CO1		
12. What is a hypothesis?			CO2		
SECTION: C ANSW	ER ANY THREE	QUESTIONS	( <b>3</b> x <b>5</b> = <b>1</b> 5)		
13. Explain the merits and der	merits of survey me	thod.	CO3		
14. What are the advantages a	nd disadvantages of	f sampling?	CO3		
15. Bring out the merits and d	emerits of question	naire.	CO4		
16. Differentiate interview scl	hedule and mailed q	uestionnaire.	CO4		
17. Enumerate the characteris	tics of sampling.		CO3		
SECTION: D ANSW	ER ANY TWO Q	UESTIONS	(2x10=20)		
18. Explain the various types	of restricted random	n sampling.	CO3		

19. Explain the methods of collecting primary data.

20. What are the points to be considered while drafting the questionnaire? CO4

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CO4

DEPARTMENT OF COMMERCE				
<b>Course Code:</b> 41CT14	Programme:	M.COM.	CIA: I Test	
<b>Date:</b> 06.09.2019	Maior:	M.COM.	Semester: I	
Time: 2Hrs	Year:	Ι	Maximum: 50 Marks	
Course Title:		HUMAN RESOURC	E MANAGEMENT	
		SECTION A		
Answer All the questions:			(5 x 1 = 5 Marks)	
1. The scope of the HRM inc	ludes			
a) Retirement and sep	aration of employe	es b) HR training and	development	
c) Industrial relations		d) all of the above	[CO1]	
2. Which of the following is a	not a function norm	ally performed by HR o	department?	
a) Accounting		b) Recruitment and	Selection	
c) Pay and Reward		d) Employee Relati	ions [CO1]	
3 refers to the future pos	sitions a person aim	is to reach in his career.		
a) Career counseling		b) Career anchors		
c) Career growth		d) Career goals	[CO2]	
4. Which one of the following	g is not a stage in ca	areer development cycle	e?	
a) Growth Stage		b) Exploration Stag	ge	
c) Establishment Stag	e	d) Trial Stage	[CO2]	
5. Which one of the following	g is not classified as	S Off the Job Training?		
a) Classroom method		b) Simulation		
c) Committee		d) Apprenticeship	[CO2]	
	S	SECTION B		
Answer any Five questions:			(5 x 2 = 10 Marks)	
6. What is Human Resource	Management?		[CO1]	
7. What is Recruitment?			[CO1]	
8. State the role of HR Manag	ger.		[CO1]	
9. What is On the Job Trainin	ng?		[CO2]	
10. What do you mean by Ca	reer Planning?		[CO2]	
11. Differentiate Training and	d Development.		[CO2]	
12. State the need for Human	Resource Develop	ment.	[CO2]	
	,	SECTION C		
Answer any Three question	s:		(3 x 5 = 15 Marks)	
13. Explain the importance of	f Human Resource	Management.	[CO1]	
14. Examine the various exte	rnal sources of recr	uitment.	[CO1]	
15. Evaluate any two method	s of Off-the-Job Tra	aining.	[CO2]	
16. Discuss the steps in selec	tion of an employee	).	[CO1]	
17. Explain the importance of	f Job Analysis.		[CO1]	
<b>. .</b>	-			
A	S	SECTION D		
Answer any Two questions:			$(2 \times 10 = 20 \text{ Marks})$	
18. Explain the functions of I	Human Resource M	anagement.		
19. Describe the principles of	Human Resource l	Development.		
20. Examine the various barr	iers to employee en	powerment.	[CO2]	

\*\*\*\*

VIVEKAN	ANDA COLLEGI	E, TIRUVEDAK	AM WES	Т - 625234	
	DEPARTM	ENT OF COMM	IERCE		
Course Code: 41CT31	Programme:	M.COM		CIA: II Test	
<b>Date:</b> 05.07.2019	Major:	M.COM		Semester:	III
Time: 2Hrs	Year:	II		Maximum:	50 Marks
Course Title:		INTERNATIO	DNAL MA	RKETING	
	S	ECTION - A			
Answer all questions					(5 x 1 = 5)
1. <b>CO 3</b> WTO ensures	flow of trade in t	the world.			
a) common	b) currency	c) global	d) f	ree	
2. CO 3 TRIPS stand for					
a) Trade Related aspe	cts of Investment P	roperty region			
b) Trade Related aspe	cts of Intellectual P	roperty Rights			
c) Tourism Related In	ternational processi	ing system	d) r	none	
3. CO 3 Indian Patent Act pa	ssed in the year				
a)1970	b) 1971	c) 1972	d) 1	973	
4. CO 2 The number of majo	r logistic constraint	s are			
a) three	b) four	c) five	d) s	six	
5. CO 2 MNC stand for	· · · ·				
a) Modern Nuclear Co	ountries	b) Multi-Nation	nal Compai	nies	
c) Middle area Nation	al Council	d) Multi Nation	nal Council		
	S	ECTION - B			
Answer any FIVE Ouestion	S				(5 X 2 = 10)
6. <b>CO 3</b> What is the bas	~ ic difference betwee	en a merchant and a	a middlema	n?	(**************************************
7. <b>CO 3</b> Write a note on	'Distributors'.				
8. CO 3What age the ele	ement of distribution	n policy?			
9. <b>CO</b> 4Mention any two	o advantages of Co	mmercial Documer	nts		
10 <b>CO 4</b> Give the meanin	of Promissory No	ote			
11 <b>CO 4</b> What is Comme	rcial Invoice?				
12 CO 4State the meaning	of Shipping Orde	er S/O			
	ig of Simpping Orde	. 5/0.			
	S	ECTION -C			
Answer any THREE Quest	ions				(3 X 5 = 15)
13. CO 3Give a brief acc	ount of the importa	nt international man	rketing mid	ldle man.	
		• • • • •			

- 14. **CO 3** Explain the advantages of having foreign agent for export.
- 15. CO 3Discuss the environmental factors which will affect the international business.
- 16. CO 4List out the Financial Documents for export and import documents.
- 17. CO 4Explain the Government Documents.

# **SECTION -D**

# **Answer any TWO Questions**

- 18. CO 3Explain the SEZ
- 19. CO 3Explain the marketing channel system.
- 20. CO 4Explain the various export and import documents.

 $(2X \ 10 = 20)$ 

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234					
Course Code: 41CT32	Programme:	M.COM	CIA: II Test		
<b>Date:</b> 04.09.2019	Major:	M.COM	Semester: III		
Time: 2 Hrs	Year:	II	Maximum: 50 Marks		
Course Title:	CO	ORPORATE FINAL	NCIAL ACCOUNTING		
	S	ECTION – A			
Choose the Best Answer:			(5 X 1 = 5)		
1. CO 3Demand drafts an	d Telegraphic trans	sfers are shown in the	Bank accounts under the head:		
(a) Contingent Liabilit	ties (b) Bills pa	yable			
(c) Loans and Advanc	es (d) Borrow	ings in India.			
2. CO 3Letter of Credit and	nd Endorsement are	e shown in the Bank a	ccounts under the head:		
(a) Bill payable	(b) Conting	gent liabilities			
(c) Bills for collection	s (d) Other a	ssets			
3. CO 3Building acquired	in satisfactions of	a claim and interest ad	crued but not due on investments		
are shown in the Bank	s Balance sheet un	der the head:			
(a) Fixed Assets	(b)	Investments			
(c) Advances	(c) Advances (d) Other assets				
4. CO 5Measurement of t	he value of human	resources is based on	the		
(a) stock concept in ac	counting (b)	future profit concept			
(c) Ownership concep	t of an asset (d)	None of these			
5. CO 5The prominent an	nong the value-base	ed models is the			
(a) Flamholtx model	(b)	Lev and Schwarz mod	lel		
(c) Lee and Rosenbloo	om model (d)	Rensis Likert Model			
		SECTION – B			
Answer any FIVE Question	S		(5 X 2 = 10)		
6. <b>CO3</b> What is meant by	Deposit?				
7. CO3Give the meaning	of 'Rebate bills dis	counted'.			
8. <b>CO3</b> Write a short note	on 'Reserves and s	urplus'.			
9. CO 5State the process	of human resource	accounting.			
10. CO 5What is 'Historic	cal cost'?				
11. CO 5Write a note on	Unpurchased good	lwill method'.			
12. CO 5What is Inflation	1?				
		<b>SECTION – C</b>			
Answer any Three Question	L		(3 X 5 = 15)		
13. CO 5What are the adv	vantages of human	resource accounting?			
14. CO 5 Discuss the vari	ous limitation of h	uman resource accoun	ting.		

15. CO 5Explain the limitations of historical accounting.

16. **CO3**On 31<sup>st</sup> March, 2018 a bank held the following bills, discounted by it earlier:

Date of bill 2018	Term of bill (months)	Discounted @ % p.a.	Amount of bill ₹
January, 17	4	17	7,30,000
February, 7	3	18	14,60,000
March, 9	3	17.5	3,64,000

17. CO3The Trial balance of the SBI bank Ltd., as on 30<sup>th</sup> June 2018 shows the following balances:

	₹
Interest and discount	45,40,600
Rebate on bills discounted (1-7-2017)	4,750
Bills discounted and purchased	3,37,400

## **SECTION – D**

## **Answer any Two Question**

18. **CO3**From the following information relating to Lakshmi Bank Ltd., Prepare the Profit and Loss account for the year ended 31<sup>st</sup> December, 2018.

	₹		₹
Rent received	72,000	Salaries and allowances	2,18,800
Exchange and commission	32,800	Postage	5,600
Interest on fixed deposits	11,00,000	Sundry charges	4,000
Interest on savings bank a/c	2,72,000	Director's Auditor's fees	16,800
Interest on overdrafts	2,16,000	Printing	8,000
Discount on bills discounted	7,80,000	Law charges	3,600
Interest on current accounts	1,68,000	Locker rent	1,400
Interest on cash credits	8,92,000	Transfer fees	2,800
Depreciation on bank property	20,000	Interest on loans	10,36,000

19. CO 5Explain the various Schedules to be prepared by a Commercial Bank.

20. **CO 5**Explain the various methods of valuation of Human resources.

(2 X 10 = 20)

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234					
	DEPARTM	ENT OF COM	MERCE		
Course Code: 41CT31	Programme:	M.COM	(	CIA: II Test	
<b>Date:</b> 06.09.2019	Major:	M.COM		Semester: III	
Time: 2Hrs	Year:	II	]	Maximum: 50	Marks
Course Title:		DIRE	CT TAXES	- I	
	S	ECTION – A			
CHOOSE THE BEST ANS	WER				(5X1=5)
1. CO1Gratuity received by a	Government emplo	oyee is:			
(a) Fully exempted	(b) Partly taxable	(c) Fully taxa	ble (	(d) Exempted upto	o₹ 10,00,000
2. CO1Leave encashment rece	eived during servic	e by a govt. or not	n govt. emplo	yee is	
(a) Fully exempted (b)	Partially exempted	(c) Fully taxat	$\frac{d}{d}$	employer has to p	pay tax on it
3. <b>COI</b> The basis of charge fo	or Tax on Income fr	om house propert	y 18		1
(a) Annual Value	(b) Rental Value	(C) Mi	unicipal value	e (d) Market Va	alue.
4. CO2Maximum deduction o	I interest on loan b (h) $\neq$ 20,000	orrowed prior to $\square$	1.4.99 in case	of self-occupied I	nouse 1s:
$(a) \times 1, 30,000$ 5 CO1 Amount paid to an ap	(D) X 30.000 proved university f	(C) XC or social research	The deductio	(U) (U) wa shall be allowe	d in respect of
payment.	proved university is	or social research.			u in respect of
(a)100%	(b) 125%	(c) 15	0%	(d) 200	%
(4)10070	(0) 120 /0	(0) 15	070	(d) 200	/0
	\$	SECTION – B			
ANSWER ANY FIVE QUI	ESTIONS				(5X2=10)
6. <b>CO1</b> Write short note on pe	ension.				
7. CO1What isGratuity?					
8. <b>CO2</b> What do you mean by	property?				
9. <b>CO2</b> Define Annual Value.					
10. <b>CO2</b> What is Business?					
11. CO2What isProfession?					
12. <b>COI</b> Write short note on I	Provident fund.				
		SECTION – C			
ANSWER ANY THREE QU	ESTIONS		-1	nation and an 1	(3X5=15)
13.COI SH Amar Nath Was	s employed in a c	Company. He too	OK VOIUNIARY	retirement on 1	December,
2018 after completing 25 y	rears of service.	on 1 January,	2018 ms sat	ary was Ks.400	Compute the
adding the annual increment	ncashment of ear	ng two monuls	other particul	leu every year. lars were as und	compute the
amount exempt regarding en	licasiment of ear		R	C	
Total leave availed during s	ervice 10 i	months	Nil	30 months	
Actually received amount	₹.1	600000	₹.2000000	₹. 800000	
14. CO2Mr. X owned two b	ouildings in Chen	nai. Details relat	ing to the pro	operties are give	en below:
	0		0 1	₹.	
Building I (used as residence	e) Annual rental	value	1,45,	000	
Taxes paid 28,000					
Repairs-Actual	40,000				
Building II Rent collected for	or 12 months		48,	000	
Taxes paid 12,000					
Interest paid on Mortgage lo	oan on building		5,	000	
The Mortgage loan was ₹. 50,000 and it was used as follows:					
Remodeling Building	g No. II for gettin	g a higher rent		25,000	
Advanced to Firm XYZ, where Mr. X is a partner, free of interest,					
as temporary accommodation 20,000					
Personal use and med	eting cost of educ	ation of son	5,000 of Mr. V f	the engagement	2000000000000000000000000000000000000
1 ou are requested to work ou	it the income from	nouse property	of Mr. $\mathbf{X}$ for t	the assessment y	ear 2019-20.

15.CO2 Mr. Naresh Kumar owns a big house consisting of two units (construction completed on 1st July, 2013). One unit is let out for residential purposes on a monthly rent of ₹.2,000 however, this unit remained vacant for 3 months (Jan., Feb. and March, 2019) during the previous year when it was used by Mr. Naresh Kumar for his own residential purposes. Second unit half portion is used by Mr. Naresh Kumar for the purpose of his profession, while the remaining half portion is used for his own residence for full year. His expenses regarding the house were:

Municipal taxes paid ₹.10,000 @ 20% of M.V., Repairs ₹. 5,000, Interest on loan taken for renewal of the house ₹. 20,000, Ground Rent ₹.1,000, Annual Charge ₹.6,000 and Fire Insurance Premium ₹.2,500.

Find out his taxable income from house property for the Assessment Year 2019-20.

16.**CO2**Shri Ram Prasad is a registered medical practitioner. He has prepared the following Income and Expenditure Account for the year ending  $31^{st}$  March, 2019. You are required to compute his income from profession.

Income and Expenditure Account					
Household Expenses	1,20,000	Consultation fees	1,10,000		
Car Purchased	1,30,000	Visiting fees	1,20,000		
Travelling Exp. (Personal)	4,000	Gains on Race (gross)	10,000		
Charity & Donations	1,000	Share in sale proceeds			
Income tax	2,000	of an ancestral house	34,000		
Salaries	9.200	Capital gains	6,000		
Gifts to daughter	7,000	Dividend from domestic company	5,000		
Establishment Exps.	1,000	Interest from PO. Savings Bank600			
Surgical Equipments	4,000	Gifts from Father-in-Law	2,000		
Life Insurance Premium	2,000	Bad Debt recovered (not			
Interest on Capital	2,000	allowed in earlier years)	2000		
Surplus 8,700 Int. on Fixed D	eposit (Gross)	1300			

2,90,900

Rate of Depreciation allowable on car and surgical equipment is @ 15%.

17. CO2Compute the income from house property from the following informations:

	₹.
Fair rent	72000
Let-out	7000 p.m.
Standard rent	60000
Municipal tax paid @20% of M.V.:	
P.Y. 2017-18	10000
P.Y. 2018-19	10000
Other informations are:	
i) House remained vacant for 2 months during the P.Y.	
ii) Unrealised rent allowed as deduction in the A.Y. 2017-18 but	
received during the P.Y. 2018-19	20000
iii) Expenditure incurred on collecting unrealized rent	5000
iv) Arrears of rent received during the P.Y.	12000

### SECTION – D

### **ANSWER ANY TWO QUESTIONS**

18. CO2Shri Mohan is a Sales Tax Officer at Jaipur. He owns two residential house. The first house is at Delhi. It was constructed on 31st Dec., 2008. He has let out it at a rent of ₹.3,000 per month to a company for its office. The second house is at Jaipur. Its construction was completed on 1st March, 2018 and has been occupied by him for his own residence since 1st June, 2018. He took a loan of ₹.60,000 on 1st August, 2016 at 12% per annum interest for the purpose of construction of this house. Other relevant particulars in respect of these houses are given below:

#### (2X10=20)

2,90,900

				1st House	e 2nd House
₹.	₹.				
Municipal Valuation				24,000	18,000
Municipal Tax	10%	$6_{1/4}\%$			
Expenses on Repairs				1,150	-
Fire Insurance Premium		200	-		
Ground Rent				175	130
Building Tax				1,000	650
Wages of Gardener (per mo	onth)	100		60	
Interest on Loan				_	7,200

The ground rent of Delhi house, municipal tax and building tax of Jaipur house are unpaid. Shri Mohan was transferred to Udaipur on 1st Dec., 2018 where he resides in a house at a monthly rent of ₹.4,000 and his house at Jaipur was let out on the same day at rent of ₹.2,000 per month. Calculate the income from house property of Shri Mohan for the assessment year 2019-20.

19.CO1 In the previous year Shri Shyam Lal was an employee in an office on a monthly salary of ₹.18000. He was a member of an unrecognized provident fund to which he contributed 10% of his salary and his employer also contributed an equal amount. On 1<sup>st</sup> August, 2018 he resigned and joined another office in the same day on ₹.20000 p.m. He received ₹.80000 from the unrecognized provident fund (which included ₹.20000 as interest on provident fund) of which half the amount consisted of the employer's contribution and interest thereon. In his new employment he contributed 15% of his basic salary to a recognized provident fund and his employer contributed ₹.20800. He was provided with an unfurnished rent free house in a town(population less than 101akh) by the second employer, the municipal valuation of which was ₹.2000 p.m. Find out his Salary Income for the Assessment Year 2019-20 assuming salary to be due on the last day of each month.

20.	CO2Mr. Z running a cloth business, has prepared the following Profit & Loss Account for the year
	ended 31st March, 2019. You are required to compute his income from business for the assessment
	year 2019-20.

	Profit & .	Loss Account	
	₹.		₹.
Trade Expenses	450	Gross Profit	2,19,400
Establishment Charges	2,200	Dividend (Net)	3,140
Rent, Rates and Taxes	1,400	Interest on Non-Govt.	
Household Expenses	1,850	Securities (Net) (Not Listed)	5,400
Discounts allowed	200		
Income tax	700		
Advertisement	450		
Postage & Telegrams	100		
Gifts to relatives	125		
Fire Insurance Premium	250		
Donation to Prime Ministe	er's		
National Relief Fund	800		
Repairs, etc.	1,600		
Life Insurance Premium	850		
Interest on Capital	1,000		
Audit Fees	250		
Net Profit	2,15,715		
	2,27,940		2,27,940

BEBBBBB

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234					
DEPARTMENT OF COMMERCE					
Course Code: 41EP1A	Programme:	M.COM.	CIA: I Test		
<b>Date:</b> 07.09.2019	Major:	M.COM.	Semester: I		
Time: 2Hrs	Year:	I	Maximum: 5	0 Marks	
Course Title:	GOO	D AND SERVICE TA	X LAW & PRACT	ICE	
SECTION: A	CHOOSE THE B	EST ANSWER		(5x1=5)	
CO1 1. ICST Act is passed b	у				
a) State Legislative		b) Parliament			
c) Union Territory		d) Legislative Counc	il		
CO1 2was first cou	untry to adopt GST a	as indirect system of taxa	ation.		
a) France	b) Germany	c) UK	d) India		
CO2 3. is levied on imports of	of goods and service	S			
a) SGST	b) CGST	c) SGST	d) VAT		
CO2 4. The place of supply of	of goods imported in	to India shall be the			
a) Location of export	ter	b) Location of impor	ter		
c) Location of agent of	of exporter	d) None of these			
CO3 5. The value of supply	of goods and service	es shall be the			
a) Transaction value	b) Retail sale price	c) Wholesale price	d) None of the above		
SECTION: B	ANSWER ANY F	IVE QUESTIONS		(5x2=10)	
<b>CO1</b> 6. Mention the various	taxes that are subsur	ned by GST.			
CO1 7. What is reverse charge	ge under GST?				
CO2 8. What is composition	levy? Also mention	the conditions of it.			
CO2 9. Give the meaning of	intra supply of good	ls and services.			
CO2 10. What would be the	date of payment for	ascertaining time of sup	ply of services?		
CO311. What are the penal of	consequences if a per	rson violates the provision	ons of composition levy	y?	
CO312.What is GST? For w	hom, registration un	der GST is mandatory?			
SECTION: C	ANSWER ANY T	<b>HREE QUESTIONS</b>		( <b>3x5=15</b> )	
CO1 13. Discuss input, input	t tax and input tax cr	redit.			
CO1 14. Explain the structur	e of GST.				
CO2 15. Mention the various	s products / services	coming under 12%, 18%	and 28% tax slabs.		
<b>CO2</b> 16. What is time of supply? How do you calculate time of supply of services in case of import of services.					
<b>CO3</b> 17. Explain the process / provisions for amending and cancelling registration under GST.					

# **SECTION: D**

# ANSWER ANY TWO QUESTIONS

CO1 18. What is GST? Also describe the features or highlights of it.

**CO1 19.** What are direct and indirect taxes? Give examples. Also mention what are the merits and demerits of it. **CO2 20.** What would be the time of supply where composite supply involves principal supply of goods and also for continuous supply of goods.

(2x10=20)

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VIVEKAN	ANDA COLLEGI	e, tiruvedakam wes'	Г - 625234			
	DEPARTM	ENT OF COMMERCE				
Course Code: 04NE31	Programme:	M.Sc.,	CIA: II Test			
<b>Date:</b> 07.09.2019	Major:	Chemistry / Zoology	Semester: III			
Time: 2Hrs	Year:	II	Maximum: 50 Marks			
Course Title:		BANKING TECHNO	DLOGY			
	S	ECTION: A				
ANSWER ANY FIVE QUE	ESTIONS		(5x1=5)			
Co2 1. The advantages of the	e smart cards are	·				
(a) Security	(b) Reliability	(c) Longer life	(d) All of the above			
Co2 2. The Credit card offers	8					
a) Revolving credit of cert	tain period	b) Payoff the entir	e amount of card usage			
c) On-line recover of amo	unt of card usage	d) All the above				
Co2 3. The Debit card offers	·					
a) Revolving credit of cert	tain period	b) Payoff the entir	e amount of card usage			
c) On-line recover of amo	unt of card usage	d) All the above				
Co3 4. ATMs provide	·					
a) Round the clock service	es	b) Privacy in trans	action			
c) Anywhere banking facility d) All the above						
Co3 5. ATM stands for	·					
a) All Time Money b) Accrued Time I			Money			
c) Automated Teller Machine d) Automated Ti		d) Automated Tim	e Machine			
	S	ECTION: B				
ANSWER ANY FIVE QUE	ESTIONS		(5x2=10)			
<b>Co2</b> 6. What is Electronic fun	nd Transfer?					
Co27. Write short note on sn	nart cards.					
<b>Co2</b> 8. What is debit card?						
Co39. Define E-Cash.						
<b>Co3</b> 10. What do you underst	and by universal bar	nking?				
<b>Co2</b> 11. Write short note on '	<b>Co2</b> 11. Write short note on 'Telebanking'.					
<b>Co2</b> 12. What is mobile bank	xing?					
	S	ECTION: C				
ANSWER ANY THREE OUESTIONS (3v5-15)						
<b>Co3</b> 13 What are the features of automated ledger posting machines?						
<b>Co2</b> 14. What are the salient t	features of core ban	king solution?				
<b>Co2</b> 15. Discuss the demerits	of ATMs.					

**Co3**16. Explain the need for universal banking.

Co317. What are the various types of Electronic cards?

### **SECTION: D**

# ANSWER ANY TWO QUESTIONS

Co218. Explain the merits and demerits of credit cards.

Co319. Discuss the merits and demerits of Electronic clearing services.

Co2 20. What are the advantages of internet banking?

BEBBBBB

(2x10=20)