VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OFCOMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11CT21 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 10.06.2022 | Part: | III | Semester: | II |
|  | Duration: | 2 Hours | Academic Year: | 2021-22 | Max. Marks: | 50 |
| Hiciralin | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | FINANCIAL ACCOUNTING - II |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( 10 X 1 = 10 Marks)
1 When goods are invoiced to Branch at selling price, the value of goods is adjusted by
a) Debiting goods sent to Branch Account.
b) Crediting goods sent to Branch Account
c) Crediting Stock Reserve Account.
d) All the above

2 Goods supplied from H.O less goods received from R.O represent
CO3
a) Goods returned to H.G
b) Goods-in-transit
c) Profit on goods
d) Loss on goods

3 Branch debtors account is a
a) Real
b) Nominal
c) Personal
d) Natural

4 Branches can be classified into CO3
a)2
b) 3
c) 4
d) 5

5 Rent and Rates paid are apportioned between the departments on the basis of
a) Space occupied
b) Sale
c) Number of workers
d) Purchases

6 When goods are transferred from one department to another
a) Credit the receiving department
b) Debit the giving department
c) Debit the Trading a/c
d) All the above

7 Carriage inwards to be $\qquad$ .

CO 4
a) Net sales
b) Net Purchases
c) Wages
d) Stock value

8 Bills receivable from A will be taken to
CO5
a) General ledger
b) Debtors ledger
c) Creditors ledger
d) Bill sale

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

10 Consequential loss policy indemnifies
$\mathrm{CO5}$
a) Capital losses
b) Revenue losses
c) Budgeted losses
d) previous losses

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 Give any three features of dependent branches. $\mathbf{C O 3}$
12 Give any four objectives of branch accounts. $\mathbf{C O 3}$
13 Write short note on Debtor's system. CO3
14 What is a departmental account? $\quad \mathbf{C O 4}$
15 Write short note on Indirect expenses. $\mathbf{C O 4}$
16 What is Claim? $\mathrm{CO5}$
17 Write short note on self-balancing system. CO5
SECTION - C (Understanding)
Answer any THREE Questions:
18 A Salem head office has a branch of Madurai to which goods are invoiced at cost plus CO3 $20 \%$. From the details, prepare Branch a/c in the head office book.

|  | Rs. |  | Rs. |
| :--- | ---: | :--- | ---: |
| Goods sent to Branch | $2,11,872$ | Debtors on 1.1.2016 | 24,000 |
| Cash Sales | $1,10,400$ | Stock on 1.1.2016 | 7,680 |
| Credit Sales | 96,000 | Stock on 31.12.2016 | 13,440 |
| Cash received from debtors | 88,000 |  |  |

19 The proprietor of a large retail store wished to ascertain approximately the net profit of the
$\mathrm{X}, \mathrm{Y}$ and Z departments separately for the three months ended $31^{\text {st }}$ March 2018. It is found impracticable actually to take stock on that date, but an adequate system of departmental accounting is in use and the normal rates of gross profit for the three departments concerned are respectively $40 \%, 30 \%$ and $20 \%$ on turnover before charging the direct expenses. The indirect expenses are charged in proportion to departmental turnover.

The following are the figures for the departments:

|  | X | Y | Z |
| :--- | ---: | ---: | ---: |
| Opening stock | 10,000 | 14,000 | 7,000 |
| Purchases | 12,000 | 13,500 | 9,700 |
| Sales | 20,000 | 18,000 | 16,000 |
| Direct expenses | 2,000 | 1,500 | 700 |

The total Indirect expenses for the period (including these relating to other departments) were Rs. 5,400 on the total turnover of Rs. 1,08,000.

Prepare a statement showing the approximate net profit, making a stock reserve of $10 \%$ for each department on the estimated value on 31-3-2018
20 State the objectives of preparing a departmental account.
21 A fire occurred on $30^{\text {th }}$ September 2017 in the godown of Mr.Anand from the following figures; ascertain the claim to be lodged.
Stock on 1.1. 2017 Rs.17,000, Purchases from $1^{\text {st }}$ January to date of fire Rs.1,70,000, Wages and other manufacturing expenses Rs. 17,000, Sales from $1^{\text {st }}$ January to date of fire Rs. $2,00,000$. The rate of gross profit is $25 \%$ on cost. The stock salvaged was valued at Rs.4,000.
22 In the General Ledger of Kumar Company Ltd., Prepare Sales Ledger Adjustment from the following particulars.

|  | Rs. |  | Rs. |
| :--- | ---: | :--- | ---: |
| 1984 Jan.1 Balance of debtors | 80,000 | Return Inward | 17,500 |
| Credit Purchases | 45,000 | Return outward | 6,000 |
| Dec.31 Credit Sales | $1,96,000$ | Rebate to debtors | 5,500 |
| Cash from debtors | $1,56,000$ | Bad debts | 9,000 |
| Allowed discount | 4,000 | B/R dishonoured | 7,500 |
| Bills received | 3,000 |  |  |

## SECTION - D (Applying)

Answer any ONE Question:
ments.
23 The following purchases were made by a business house having three departments.
Department A - 1,000 units
Department B - 2,000 units $\}$ at a total cost of Rs.1,00,000
Department C - 2,400 units
Stock on $1^{\text {st }}$ January were:
Department A - 120 units
Department B-80 units
Department C - 152 units
The Sales were
Department A - 1,020 units @ Rs. 20 each
Department B-1,920 units @ Rs. 22.50 each
Department C - 2,496 units @ Rs. 25 each
The rate of Gross Profit is the same in each case. Prepare Departmental Trading Account.
24 Explain the "Average clause".

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|  | Course Code: | 11 CT 22 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 11.06.2022 | Part: | III | Semester: | II |
|  | Duration: | 2 Hours | Academic Year: | 2021-22 | Max. Marks: | 50 |
| (1) [17.1) 1 | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | BANKING THEORY, LAW \& PRACTICE |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
1 An order cheque can be converted into a bearer cheque by means of
(a) Sans recourse endorsement
(b) Special endorsement
(c) Blank endorsement
(d) Sans fraise endorsement
(10 X 1 = 10 Marks)

2 Negotiability gives to the transferee .title of the transferor
(a) The same title
(b) no title
(c) no better title
(d) better title

3 The safest form of crossing is;
(a) General crossing
(b) Special crossing
(c) Double crossing
(d) AlC payee crossing

4 A collecting banker is given the statutory protection only when he acts as:
$\mathrm{CO5}$
(a) A holder
(b) A holder for value
(c) A holder in a due course
(d) An agent

5 When garnishee order is issued by the court attaching the account of a customer, the banker is called
(a) Judgment debtor
(b) judgment creditor
(c) garnishee
(d) Garnishor

6 The reasonable period allowed in India for the presentation of a cheque. $\qquad$ $\mathrm{CO5}$
(a) 1 year
(b) 3 months
(c) 9 months
(d) depending upon banking custom

7 Money can be withdrawn any number of times in $\qquad$
(a) Saving A/c
(b) Fixed A/c
(c) Recurring Deposit
(d) Current $\mathrm{A} / \mathrm{C}$

8 The most undesirable customer is $\qquad$
(a) A minor
(b) Amarried woman
(c) An unregistered firm
(d) An undischarged bankrupt

9 Fixed deposits and recurring deposits are
(a) Repayable after an agreed period
(b) Repayable on demand.
(c) Not repayable
(d) Repayable after death of depositors

10 The right to set-off is nothing but a
(a)Right to sell
(b) Right to retain
(c) Right to combine
(d) Right to appropriate

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X $2=10$ Marks)
11 What is a negotiable instrument?
CO4
12 What is double crossing? CO4
13 What is conversion?
CO5
14 Define: Paying banker. CO5
15 What is an Allonge?
CO5
16 What do you know about CASHKEY scheme? CO3
17 Mention any two reasons for dishonouring of a cheque by a banker.
CO3
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 What are the features of Negotiable Instruments? CO4
19 Explain the different between cheque and bill of exchange. CO4
20 Discuss about the duties of a collecting banker. CO5
21 What are the features of Savings Bank Account? CO3
22 What are the precautions to be taken by banker before opening a new account? CO3
SECTION - D (Applying)
Answer any ONE Question:
(1X 12= 12 Marks)
23 Explain the different kinds of Crossing Cheque. CO4
24 Explain the statutory protection given to the paying bankers. $\mathbf{C O 5}$

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|  | Course Code: | 11 AE21 | Programme: | B. Com (CA) | CIA: | II |
|  | Date: | 13.06 .2022 | Part: | III | Semester: | II |
|  | Duration: | 2 Hours | Academic Year: | $2021-22$ | Max. Marks: | 50 |
|  | Study Component: | Ability Enhancement Course |  |  |  |  |
|  | Course Title: | OBJECT ORIENTED PROGRAMMING WITH C++ |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
(10 X 1 = 10 Marks)
1 Which among the following can restrict class members to get inherited?
a. Private
b. Protected
c. Public
d. All the above

2 Which specifier should be used for member functions of a class? $\mathbf{C O 3}$
a. Private
b. Default
c. Protected
d. Public

3 Which of the following statement is correct about destructors?
CO
a. A destructor has void return type
b. A destructor has integer return type.
c. A destructor has no return type d. A destructors return type is always same as that of main()

4 A class's $\qquad$ is called when an object is destroyed.
a. constructor
b. destructor
c. assignment function
d. copy constructor

5 Which of the following shows multilevel inheritance
CO 4
a. A->B,A->C
b. A->B
c. $\mathrm{A}->\mathrm{B}->\mathrm{C}$
d. $A, B, A->C$

6 The objects can directly access ?
CO 4
a. Public members
b. Private members
c. Both of above
d. None of above

7 Which is also called as abstract class? CO 4
$\begin{array}{ll}\text { a. virtual function } & \text { b. pure virtual function } \\ \text { c. derived class } & \text { d. none of the mentioned }\end{array}$
8 Which operator returns address of unallocated blocks in memory?
CO 5
a. The delete operator
b. The empty operator
c. The new operator
d. All of them

9 Which operator is used for output stream?
$\mathrm{CO5}$
a. $>$
b. >>
c. $<$
d. <<

10 Which is used to get the input during runtime?
$\mathrm{CO5}$
a. cout
b. cin
c. coi
d. none of the mentioned

SECTION - B (Remembering)
Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 Define Binary Operator? CO3
12 What is Type Conversions? $\mathbf{C O 3}$
13 List out the type of String Manipulations? $\mathbf{C O 3}$
14 What is the meaning of Inheritance? CO4
15 Write the syntax of Extending Class. CO4
16 What is Pointer? CO5
17 Define Stream? CO5
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 Explain Overloading Binary Operators with example. CO3
19 Write the brief note on Hybrid Inheritance with example. CO4
20 Discuss the concept of Constructor in derived class. CO4
21 Describe about types of Polymorphism. CO5
22 Explain Formatted Console I/O operations. CO5

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Discuss about Multiple and Multilevel Inheritance with example program. CO4
24 Explain C++ Stream Classes with diagram CO5

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 41 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 09.06.2022 | Part: | III | Semester: | IV |
|  | Duration: | 2 Hours | Academic Year: | 2021-22 | Max. Marks: | 50 |
|  | Study Component: |  | Core |  |  |  |
|  | Course Title: | CORPORATE ACCOUNTING |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
1 For calculating the value of equity share by intrinsic value method, it is essential to know
a) Normal rate of return
b) Expect rate of return
c) Net Asset
d) None of the above

2 The relationship between normal rate of return and Price Earnings Ratio is
a) Inverse
b) Direct
c) Irregular
d) Regular

3 -------- of a share is the simple average of intrinsic value and yield value of a share
a) Fair Value
b) Market value
c) Book Value
d) Paid up value

4 The intrinsic value of share is calculated by dividing the net assets of the company by the
a) Normal Rate of Return
b) Dividend per share
c) Earnings Per Share
d) Number of Equity shares

5 The Accounting Standard which deals with accounting for Amalgamations is ----
a) AS-8
b) AS-20
c) AS-14
d) AS-3

6 Under the pooling of interests method, the differences between the purchase consideration and © CO4 capital of the transferee company should be adjusted to -----
a) General Reserve
b) Amalgamation adjustment account
c) Goodwill
d) Capital Reserve

7 Alteration of share capital is effected by a company if it is authorized by the
a) Memorandum of Association
b) Articles of Association
c) Shareholders
d) Board of directors

8 In respect of a liquidated company, a contributory is a ------
a) Unsecured creditor
b) Preferential creditor
c) Fully paid shareholder
d) debenture holder

9 The first item in the order payment to be made by the liquidator is -----
$\mathrm{CO5}$
a) Liquidation expenses
b) Liquidator's remuneration
c) Preferential creditors
d) Debenture holders

10 The Statement of affairs must be submitted to the official liquidator within ------ from the date of
CO5 the winding up order of the court.
a) 30 days
b) 21 days
c) 14 days
d) 7 days

## SECTION - B (Remembering)

Answer any FIVE Questions:
11 What is Yield Value of Shares?

18 Ascertain the expected Rate of Return from the particulars given below:
a) 80,000 Equity shares of $₹ 10$ each fully paid - ₹ $8,00,000$
b) Expected profit per year before tax - ₹ $5,20,000$
c) Rate of Tax $-50 \%$
d) Transfer to reserve every year $-20 \%$ of profit.

Preference share dividend - ₹ 40,000 .

19 Raman Ltd, agrees to purchase the business of Krishnan Ltd. On the following terms:
i) For each of the 10,000 shares of ₹ 10 each in Krishnan Ltd. 2 shares in Raman Ltd. of ₹ 10 each will be issued at an agreed value of ₹ 12 per share. In addition, ₹ 4 per share cash also will be paid.
ii) $8 \%$ Debentures worth ₹ 80,000 will be issued to settle the ₹ $60,0009 \%$ debentures in Krishnan Ltd.
iii) $₹ 10,000$ will be paid towards expenses of winding up.

Calculate the purchase Consideration.
20 What are the steps to be followed for reconstructions?
21 Ascertain the remuneration payable to Liquidator from the data give below
i) Secured creditors ₹50,000 (Securities realized by secured creditors ₹60,000)
ii) Asset realized ₹ 75,000
iii) Liquidator's Remuneration $3 \%$ on the amount realized.

22 A liquidator is entitled to receive remuneration at $2 \%$ of the assets realized and $3 \%$ on the amount distributed among the unsecured creditors. The assets realized ₹70,00,000 against which payment was made as follows.
i) Liquidation expenses $₹ 50,000$
ii) Preferential Creditors $₹ 1,50,000$
iii) Secured Creditors ₹ 40,000
iv) Unsecured Creditors ₹ $30,00,000$

Calculate the total remuneration payable to the liquidator.

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 The following are the summarized balance sheets of Amar Ltd. and Samar Ltd. as on $31^{\text {st }}$ March 1994.

| Liabilities | Amar Ltd. | ₹ | Assets | Samar Ltd. | $₹$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Issued share capital : |  |  | Goodwill | - | 1,20,000 |
| Share of ₹ 10 each | 8,00,000 | 6,00,000 | Fixed assets | 6,00,000 | 2,40,000 |
| Profit and Loss A/c | 1,40,000 | - |  | 4,20,000 | 2,80,000 |
| Creditors | 80,000 | 2,40,000 |  | - | 2,00,000 |
|  | 10,20,000 | 8,40,000 |  | 10,20,000 | 8,40,000 |

Amar Ltd. agree to takeover the business of Samar Ltd. as on the date of the balance sheets. After due negotiations, it was determined that the shares of Amar Ltd. are worth ₹12 each and the shares of Samar Ltd. are worth ₹5 each.
You are required to make the necessary entries in the books of Amar Ltd. and draw up its balance sheet immediately after the takeover.
24 A company went into voluntary liquidation on 30.4.2020. The position of the company on that date was as follows.

| Liabilities | $₹$ | Assets | $₹$ |
| :---: | :---: | :---: | :---: |
| Share capital: <br> 5000 shares of ₹ 100 each ₹ 80 paid | 4,00,000 | Machinery | 80,000 |
| Loans (Secured by mortgage of | 1,00,000 | Other fixed assets | 2,60,000 |
| Unsecured creditors (including | 2,00,000 | Stock | 1,05,000 |
|  |  | Debtors | 1,00,000 |
|  |  | Bills receivable | 40,000 |
|  |  | Cash | 5,000 |
|  |  | Profit \& loss A/c | 1,10,000 |
|  | 7,00,000 |  | 7,00,000 |

Machinery was realized by the secured creditors for ₹ $1,20,000$. Other fixed assets realized $₹ 40,000$; debtors $₹ 20,000$; and stock $₹ 10,000$; Bills receivables was wholly dishonored. The liquidator is entitled to a fixed remuneration of $₹ 1,000$ plus $2 \%$ of the amount paid to unsecured creditors. Liquidation expenses amounted to ₹ 1,000 .
Prepare Liquidators Final Statement of Accounts.

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|  | Course Code: | 11GE21 | Programme: | B.A/B.Sc./B.Com/ B.Com(CA) | CIA: | II |
|  | Date: | 09.06.2022 | Part: | IV | Semester: | II |
|  | Duration: | 2 Hours | Academic Year: | 2021-22 | Max. Marks: | 50 |
|  | Study Component: |  | Generic Elective Course |  |  |  |
|  | Course Title: | SALESMANSHIP |  |  |  |  |

SECTION - A (Remembering)
Answer ALL the Questions:
( 10 X 1 = 10 Marks)
1 $\qquad$ fragmentation has resulted in media fragmentation
a) Market
b) Purchasing
c) Product
d) Public relations

2 is an independent middleman.
a) Selling Agent
b) Broker
c) Manufacture's Agent
d) Television

3 Market value at which the asset can be $\qquad$ in the market.
$\mathrm{CO1}$
a) Sold
b) Buying
c) Book
d) Appear

4 Sample distribution is a part of
CO 2
a) Advertisement
b) Sales promotion
c) Salesmanship
d) None of these
55. is a major promotion function whose objective is to build good relations with the company's various publics
a) Discount
b) Direct marketing
c) Public relations
d) Specialty events

6 Salesman should be $\qquad$ CO 3
a) Rigid
b) Flexible
c) Mechanic
d) Proprietor

7 Broker is an $\qquad$
a) Commission Agent
b) Agent
c) Wholesaler
d) Consumers

8 The advantages of audience selectivity, no ad competition and personalization apply to which type of media?
a) Newspapersb
b) Television
c) Direct mail
d) Radio

9 Salesmanship is a $\qquad$ CO 4
a) Science
b) Arts c) Arts and Science
d) None of these

10 is an intermediary between the producer and consumer or a seller and a buyer in
$\mathrm{CO5}$ a market.
a) Middleman
b) Consumers
c) Manufacture
d) Retailer

SECTION - B (Remembering)
Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 Define: Salesmanship.
12 What is marketing channel?
CO2
13 What do meant by Courtesy?
CO2
14 What is meant by Brand name?
CO3
15 What do you understand the Personal selling?
CO5
16 What do you mean by Retailer?
$\mathrm{CO5}$
17 What is Indirect sales?
CO5

## Answer any THREE Questions:

(3 X 6= 18 Marks)
18 Discuss the Importance of Salesmanship.
19 What are the Duties of Salesmen?
CO1
20 Discuss the Qualities of good or successful of a Salesman.
CO2
21 Discuss the Role and Significance of Salesmanship. $\mathbf{C O 3}$
22 What are objectives of Personal Selling?

23 Explain the Types of salesman?
24 Explain the various Marketing Channels.

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 42 | Programme: | B.Com.(CA) | CIA: | II |
|  | Date: | 10.06.2022 | Part: | III | Semester: | IV |
| 家 0 | Duration: | 2 Hours | Academic Year: | 2021-22 | Max. Marks: | 50 |
| (T) 1 | Study Component: |  | Core |  |  |  |
|  | Course Title: | INCOME TAX LAW \& PRACTICE - II |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( 10 X 1 = 10 Marks)
1 Deduction U/s 80G is allowed in connection with:
CO3
(a) Charity
(b) Computer Software
(c) Royalty
(d) Donation

2 Deduction admissible under Section 80E:
(a) In relation to Donation
(b) In relation to Medical Expenses
(c) In relation to interest on Loan for higher education paid
(d) Investments

3 Ram paid medical insurance premium on his health ₹ 10,000 in cash. Deduction shall be allowed to him U/s 80D :
(a) ₹ 5,000
(b) ₹ 10,000
(c) ₹ 15,000
(d) Nil

4 Number of heads in Income Tax Act are:
CO 4
(a) 3
(b) 4
(c) 5
(d) 6

5 Exemption limit in the case of resident women below 60 years of age for the Assessment CO 4 Year 2021-22 is:
(a) ₹ $2,50,000$
(b) ₹ $2,40,000$
(c) ₹ $1,60,000$
(d) ₹ $1,50,000$

6 The rate of education cess \& SHEC is:
CO 4
(a) $2 \%$
(b) $3 \%$
(c) $4 \%$
(d) $5 \%$

7 Who controls income tax department?
$\mathrm{CO5}$
(a) Income Tax Commissioner
(b) C. B. D. T.
(c) I. T. O.
(d) RBI

8 Top authorities is in income tax authorities:
$\mathrm{CO5}$
(a) Finance Minister
(b) Finance Secretary
(c) Board of Direct Taxes
(d) Chief Commissioner

9 Income Tax Authorities are grouped into two main wings Administrative and
$\mathrm{CO5}$
(a) Judicial
(b) Managerial
(c) Executives
(d) Clerical

10 Determining the tax liability is called
$\mathrm{CO5}$
(a) Assessment
(b) Scrutiny
(c) Enquiry
(d) Evaluation

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 Define a deduction u/s 80E. CO3
12 Define the term Total Income. $\mathbf{C O 3}$
13 Write a short note on Section 80C of Income Tax Act. CO4
14 What is meant by HUF? CO4
15 What is meant by Education Cess? CO4
16 Define: CBDT. CO5
17 What is PAN? CO5

## SECTION - C (Understanding)

Answer any THREE Questions:
(3 X 6= 18 Marks)
18 Mr. Ram is an advocate. He furnishes the following Income statement for the previous CO3 year 2020-21:

| Particulars | $₹$ |
| :--- | ---: |
| Income from Profession | $2,80,000$ |
| Short-term capital gain | 20,000 |
| Long-term capital gain | 10,000 |
| Interest on securities | 15,000 |
| Interest on Loan for Higher Education paid | 20,000 |
| Medical Insurance Premium on Own Life (by cheque) | 5,000 |
| House Rent paid | 60,000 |

Compute his total income for the Assessment Year 2021-22.

19 From the following information find out the amount of deduction under section 80C:
(a) Life insurance premium on his life ₹. 22,000.
(b) Contribution to Unrecognized P.F. ₹. 10,000.
(c) Contribution to Recognized P.F. ₹. 13,000.
(d) Contribution to Public Provident Fund ₹. 25,000.
(e) Subscription to N.S.C. VIII issue ₹. 15,000 .

20 From the following information compute tax liability by Mr. Ram for the Assessment Year 2021-22:

| Particulars | $₹$ |
| :--- | ---: |
| Income from House Property (Computed) | 80,000 |
| Interest on Government Securities | 10,000 |
| Long-term Capital Gain | 50,000 |
| Income from Business | $10,55,000$ |
| Agricultural Income | $1,00,000$ |
| Amount withdrawn from PPF | 50,000 |
| Purchased N.S.C. VIII Issue | 30,000 |
| Deposited in PPF | 60,000 |
| Subscription to eligible issue of capital | 35,000 |

21 From the following information of a trader, compute the gross total income for the
Assessment Year 2021-22:

| Particulars | $₹$ |
| :--- | ---: |
| Income from House Property (Computed) | $2,50,000$ |
| Business Loss | 60,000 |
| Current year's Depreciation | 10,000 |
| Business Loss of preceding years | 50,000 |
| Unabsorbed Depreciation of preceding years | 30,000 |
| Short-term capital loss | 40,000 |
| Long-term capital gains | 60,000 |

22 Explain briefly the different types of assessment.

## SECTION - D (Applying)

Answer any ONE Question:
23 Sri. Jagdish Prasad gross total income for the previous year ending $31^{\text {st }}$ March 2021 is ₹.
$40,15,000$. He donated the following amounts by cheques:
I. Prime Minister National Relief Fund ₹. 1 lakh.
II. National Children's Fund ₹. 2 lakh.
III. ₹. 2,00,000 for repairs of a temple of public worship so notified.
IV. ₹. 1,00,000 to a local college for construction of classrooms.
V. ₹. 20,000 given as aid to a poor student.
VI. ₹. 1 lakh to Municipality.
VII. ₹. 50,000 to U.P. Government for family planning.

24 The following are the particulars of Mr. X for the previous year 2020-21. You are asked to
compute his net tax liability or amount refundable, as the case may by:

| Particulars | $₹$ |
| :--- | ---: |
| Business Income | $5,56,900$ |
| Rent of property | 10,000 |
| Municipal tax on property paid | 1,000 |
| Agricultural income | 10,000 |
| Long-term capital gain | 15,000 |
| Lottery winning from Kerala State | 50,000 |
| Life Insurance premium paid | 10,000 |
| Contribution to PPF | 15,000 |
| Casual Income from crossword puzzles | 1,200 |

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11AT41 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 13.06.2022 | Part: | III | Semester: | IV |
|  | Duration: | 2 Hours | Academic Year: | 2021-22 | Max. Marks: | 50 |
|  | Study Component: |  | Allied |  |  |  |
|  | Course Title: | BUSINESS STATISTICS |  |  |  |  |

## SECTION - A

Answer ALL the Questions:
(10 X 1 = 10 Marks)
1 What is the mean mark for 10 students scored as $10,8,12,15,14,13,11,13,15,11$
CO2
a) 12.25
b) 12.20
c) 12.02
d) 12.22

2 The best measure of central tendency is
a) Arithmetic mean
b) Geometric mean
c) Harmonic Mean
c) Median

3 At the symmetrical distribution
a) Mean $=$ Median $=$ Mode
b) Mean > Median > Mode
c) Mean < Median < Mode
d) Mean + Median + Mode

4 The greater the value of $r$
a) Estimates are better
b) Estimates are worst
c) Really makes no difference
d) Really make difference

5 When the two regression lines coincide then $r$ is
a) 0
b) -1
c) 1
d) 0.5

6 The simplest measure of dispersion is
a) Range
b) Standard Deviation
c) Quartile Deviation
d) Mean Deviation

7 Coefficient of Quartile Deviation is calculated by the formula
a) $\mathrm{Q}_{2}+\mathrm{Q}_{1} / 4$
b) $\mathrm{Q}_{3}+\mathrm{Q}_{1} / 2$
c) $Q_{3}-Q_{1} / Q_{3}+Q_{1}$
d) $Q_{2}+Q_{1} / Q_{3}-Q_{1}$

8 The variance is the square of
a) Standard Deviation
b) Range
c) Mean Deviation
d) Quartile Deviation

9 For a symmetrical distribution the coefficient of skewness is:
a) +1
b) -1
c) 0
d) $\infty$

10 The coefficient of correlation may
a) always positive
b) always negative
c) positive or negative
d) fraction

SECTION - B
Answer any FIVE Questions:
(5 X $2=10$ Marks)
11 What is Arithmetic mean?
CO 2
12 What do you mean by harmonic mean?
CO 2
13 What is range?
CO 3
14 What do you mean by Correlation?
CO 3
15 What do you mean by regression?
CO 3
16 Give the meaning of price index?
CO 5
17 Mention any two use of index number
CO 5
SECTION - C
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 Calculate mean from the following data.
CO 2

| Points | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Frequency | 2 | 60 | 101 | 152 | 205 | 155 | 79 | 40 | 1 |

19 Calculate H.M from the following data

| Marks | $30-40$ | $40-50$ | $50-60$ | $60-70$ | $70-80$ | $80-90$ | $90-100$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Frequency | 15 | 13 | 8 | 6 | 15 | 7 | 6 |

Ten competitors in a beauty contest are ranked by three judges in the following order.

| Judge I | 1 | 5 | 4 | 8 | 9 | 6 | 10 | 7 | 3 | 2 |
| :--- | :--- | :--- | :--- | :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| Judge II | 4 | 8 | 7 | 6 | 5 | 9 | 10 | 3 | 2 | 1 |
| Judge III | 6 | 7 | 8 | 1 | 5 | 10 | 9 | 2 | 3 | 4 |

Use rank correlation coefficient to discuss which pair of judges has the nearest approach to common tastes in beauty.
21 The table below gives the marks obtained by 10 B.Com (CA) students in statistics examination. Calculate standard deviation.

| Nos | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Marks | 43 | 48 | 65 | 57 | 31 | 60 | 37 | 48 | 78 | 59 |

22 Compute the standard deviation and mean deviation from the following data:

| Class (x) | $0-10$ | $10-20$ | $20-30$ | $30-40$ | $40-50$ | $50-60$ | $60-70$ |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Frequency <br> $(y)$ | 8 | 12 | 17 | 14 | 9 | 7 | 4 |

## SECTION - D

Answer any ONE Question:
(1X 12= 12 Marks)
23 Find the mean, median and mode of modal ages of married women at first child birth:

| Age | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| :---: | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| No. of <br> Women | 37 | 162 | 343 | 390 | 256 | 433 | 161 | 355 | 65 | 85 | 49 | 46 | 40 |

24 Calculate quantity index by i) Laspeyre's ii) Paasche's and iii) Fisher's method

|  | 2016 |  | 2017 |  |
| :--- | :---: | :---: | :---: | :---: |
|  | Price | value | Price | value |
| A | 10 | 100 | 12 | 144 |
| B | 12 | 144 | 14 | 196 |
| C | 14 | 196 | 16 | 256 |
| D | 16 | 256 | 18 | 324 |
| E | 18 | 324 | 20 | 400 |

## \&\&\&\&\&\&

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DEPARTMENT OF COMMERCE [COMPUTER APPLICATIONS]

| Course Code: | 11SB41 | Programme: | B. Com (CA) | CIA: | II |
| :--- | :--- | :--- | :--- | :--- | :---: |
| Date: | 07.06 .2022 | Part: | IV | Semester: | IV |
| Duration: | 1 Hour | Academic Year: | $2021-22$ | Max. Marks: | 25 |
| Study Component: | Skill Based |  |  |  |  |
| Course Title: | COREL DRAW |  |  |  |  |

## SECTION - A

Answer ALL the Questions:
( 5 X $1=5$ Marks)
1 Which submenu converted the .cdr file in jpeg format?
a) Import b) filter c) export d) Text

2 Zoom to all objects, use $\qquad$
a) Shift + F2 b) F2
c) F4 d
d) F3

3 What tool is the quickest and easiest way to add a row of bubbles to a 2 D vector design?
a) Bezier or pen b) Spiral to contour c) Artistic media or paint brush d) Rectangle or shape

4 Check the odd tem out $\qquad$ -
a) Internet b) Linux c) Unix d) Window

5 Where we from insert the 'Insert character'?
a) File b) Edit c) View
d) Text
SECTION - B

Answer any TWO Questions:
6 What is Artistic Text?
7 What is Paragraph Text?
8 What is Bitmap Images?
9 What is vectoring Images?
SECTION - C

Answer any ONE Questions:
10 Enumerate the different using special effects to Bitmaps.
11 Explain the different steps to define lines and outlines in Corel Draw.
SECTION - D

Answer any ONE Question:
12 Explain the different steps of applying bulleted list.
13 Explain the converting vector Images into Bitmap Images.
$\boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&}$

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
DEPARTMENT OF COMMERCE \& COMMERCE (CA)

|  | DEPARTMENT OF COMMERCE \& COMMERCE (CA) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | P1LH41 | Programme: | B.Com/B.Com(CA) | CIA: | II |
|  | Date: | 11.06.2022 | Part: | I | Semester: | IV |
|  | Duration: | 2 Hours | Academic Year: | 2021-22 | Max. Marks: | 50 |
|  | Study Component: Hindi |  |  |  |  |  |
|  | Course Title: | BUSINESS HINDI- II |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
(10 X 1 = 10 Marks)
1 'कुछ काम करो' poem कितने stanza है ?
(1) Four
(2) Two
(3) One
(4) Three

2 'पत्थर' के लिए अंग्रेजी में क्या है ?
(1) soil
(2) sand
(3) stone
(4) mountain

3 'तन-मन-धन' का पद्यांश कौनसा- पद्य में है ?
(1) कोयल
(2) पेड़
(3) चाॅंदनी
(4) बड़ा कौन है ?

4 'Dance' के लिए हिन्दी में क्या है ?

## CO 3

(1) दौड
(2) नाच
(3) चल
(4) बैठ

5 महोदय का अर्थ अंग्रेजी में क्या है ?
(1) Sir
(2) Madam
(3) Brother
(4) Sister

6 'Telegram' के लिए हिन्दी में क्या है ?
(1) सितार
(2) कतार
(3) विचार
(4) तार

7 'शाखा' के लिए अंग्रेजी में क्या है ?
(1) Head Office
(2) Branch
(3) Signature
(4) Manager

8 मोहन स्कूल $\qquad$ 1
(1) गये
(2) गया
(3) गयीं
(4) गयी

9 'Unity' के लिए हिन्दी में क्या है ?
(1) सभ्यता
(2) नागरिकता
(3) एकता
(4) विविधता

10 'Coffee' के लिए हिन्दी में क्या है ?
(1) कापी
(2) काबी
(3) काॅफी
(4) काभी

SECTION - B (Remembering)
Answer any FIVE Questions:
11 Explain the following poem in Tamil or English:-
सच पूछो तो बड़ा आदमी,
होना सब से आसान काम ।
शीला व गुणों से होता,
सदा बडे़ लोगों में नाम ।।
12 Write the meanings in Tamil or English:-

1) जग
2) लोग
3) उपाय
4) कोयल

13 Explain the following poem in English or Tamil:-
समझो जग को न निरा सपना ।
पथ आप प्रशस्त करो अपना ।।
अखिलेधर है अवलंबन को ।
नर हो न निराश करो मन को ।।
14 Write the meanings in Tamil or English:-
CO4

1) नमूना
2) भागीदार
3) सहायता
4) जमानत
5) कपड़े
6) प्रसार
7) महोदय
8) कृपया

15 Write the meanings in Hindi:-

1) loan
2) Invoice
3) Account
4) Capital

16 Translate into English or Tamil:-

1) सीता ने चार आम खरीदे ।
2) ये लड़कियाें मंदिर देखना चाहती हैं।
$\begin{array}{ll}\text { 3) मैं पेड़ पर चढ़ सकता हूं। } & \text { 4) सबको मिलकर रहना चाहिए। }\end{array}$
17 Translate into Hindi:-
3) The workman wants work. தொழிலாளி வேலை வேண்டுகிறான்.
4) I too have finished writing the book. நான் ஒரு புத்தகம் எழுதி யுடித்தேன்.

SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 Explain the following poems in Tamil or English:-

1) कोयल है मतवाली कितनी ।
2) अपने को जो कहे बडा।
डोल रही है बारी-बारी ।।
कौआ काला कोयल काली।
कोयल गाती बजती ताली ।।
वह बड़ा न जग में कहलाता ।।
और लोग जिसको कहें बडा।
वहीं बड़ा समझा जाता ।।

19 Write the meanings in Tamil or English:-

1) उत्तरदायित्व
2) सहायता
3) पत्रवाहक
4) प्रसार
5) साड़ियाॅं
6) बीजक
7) जरूरत
8) ऋण
9) आपूर्ति
10) तार
11) दौरा
12) व्यापार

20 Write the meanings in Hindi:-

1) Amount
2) Partner
3) Capital
4) Year 5) Shop
5) Signature

21 Translate into English or Tamil:-

1) गरीब लोग पैसा चाहते हैं।
2) आपको सबेरे टहलना चाहिए।
3) नेताजी भाषण दे चुके ।
4) हमने मदुरै देखना चाहा।
5) हमको अच्छे मकान चाहिए। 6) अध्यापक सब पाठ पढ़ा चुके ।

22 Translate into Hindi:-
$\mathrm{CO5}$

1) That child wants a ball. அந்தக் குழந்தை பந்து விரும்புகிறது.
2) We have finished seeing all pictures. நாங்கள் எல்லாப்பாடங்களையும் பார்த்து ழுடத்தோம்.
3) Cats can see well in the night.

பூனைகள் இரவில் நன்றாக பார்க்க புடியும்.
4) Lalitha gave ten rupees.

லலிதா பத்து ரூபாய் கொடுத்தாள்.
5) I want to see Tajmahal.

நான் தாஜ்மகால் பார்க்க விரும்புகிறேன்.
6) You should get up early in the morning. நீ காலையில் சீக்கிரம் எழுந்திருக்க வேண்டும்.

## SECTION - D (Applying)

Answer any ONE Question:
23 Write a letter to the Manager, State Bank of India,Madurai requesting him to grant a loan CO4
Rs.100000/- for the expansion of your business.
24 Translate into Hindi:-

1) Your help is required for him.

அவனுக்கு தங்கள் உதவி தேவை.
2) I could not hear his speech.

என்னால் அவருடைய பேச்சைக் கேட்க ழுடியவில்லை.
3) How many chappathies did you eat?

நீ எத்தனை ரொட்டிகள் சாப்பிட்டாய் ?
4) My sister also wants to learn Hindi.

என்னுடைய சகோதாியும் ஹிந்தி கற்க விரும்புகிறாள்.
5) He finished writing the lesson.

அவர் பேசி முடித்தார்.
6) We should be kind to all. நாம் அனைவரையும் நேசிக்க வேண்டும்.

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DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

| Course Code: | 11CT61 | Programme: | B. Com (CA) | CIA: | II |
| :--- | :--- | :--- | :--- | :--- | :---: |
| Date: | 11.06 .2022 | Part: | III | Semester: | VI |
| Duration: | 2 Hours | Academic Year: | $2021-22$ | Max. Marks: | 50 |
| Study Component: | Core |  |  |  |  |
| Course Title: | AUDITING |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( 10 X 1 = 10 Marks)
1 Among the following which one will come under cash receipts?

a) Debtors
b) Bills receivable
c) Rent received
d) all the above

2
a) Vouching
b) Verification
c) Inspection
d) Auditing

3 Which one of the following not cash receipts?
a) Commission received
b) Sale of investment
c) Insurance claim
d) Cash purchases

4 Inclusion of "Dummy or Ghost" workers in the wages sheets.
a) Payment of wages
b) cash purchase
c) Payment to creditors
d) capital expenditure

5 Which of the following assets is least likely to be subjected to lien?
a) Freehold land
b) Plant and machinery
c) Leasehold property
d) Motor vehicles

6 The assets which cannot be seen or touched but can be felt
CO 4
a) Good will
b) copyright
c) Trademarks
d) all the above

7 The auditor has verified the exactness of certain figures in the financial statement is
CO 4
a) Auditor's report
b) Auditor's certificate
c) Verification
d) breach of contract

8 Under which of the following section auditor has a duty to enquire into six specified matters and
$\mathrm{CO5}$ report by exception?
a) Section $227(4 \mathrm{~A})$
b) Section 227 (IA)
c) Section 227
(2)
d) Section 227(3)

9 An auditor is held criminally liable for
CO 5
a) Loss to his client
b) Neglect of his duty
c) Offence against statutory provisions
d) Frauds

10 Inspection report/receiving report supports entries in
$\mathrm{CO5}$
a) Sales book and sales return book
b) Purchase book and sales return book
c) Cash book and purchase book
d) Sales book and purchase return book

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks )
11 Write short note on Director's fees.
12 How would you vouch the sale of Investments? $\mathbf{C O 3}$
13 Write short note on Preliminary expenses. $\mathbf{C O 3}$
14 What is a qualified report? CO4
15 What is Investments?
CO4
16 Write short note on Criminal liability. CO5
17 Write short note on Liability for misfeasance. CO5
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 State the duties of an auditor as regards sales ledger balances? $\quad$ CO3
19 Distinguish between vouching and verification. CO4
20 Explain the current assets. $\mathbf{C O 4}$
21 Explain the liability of an auditor for negligence. CO5
22 Describe the Powers of an auditor. CO5
SECTION - D (Applying)
Answer any ONE Question:
(1X 12= 12 Marks)
23 Explain the Internal check system for Purchases Book. CO4
24 Explain the civil and criminal liabilities of a company auditor. CO5

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|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 62 | Programme: | B. Com (CA) | CIA: | II |
|  | Date: | 13.06.2022 | Part: | III | Semester: | VI |
|  | Duration: | 2 Hours | Academic Year: | 2021-22 | Max. Marks: | 50 |
| N | Study Component: |  | Core |  |  |  |
|  | Course Title: | MANAGEMENT ACCOUNTING |  |  |  |  |

## SECTION - A

Answer ALL the Questions:
(10 X 1 = 10Marks)

1. Standard costing is a CO4
a) Method of costing
b) Technique for cost reduction
c) Cost control technique
d) Job costing
2. Variance analysis involves
a) Dividing Variance according to causes
b) Fixing responsibility for loss
c) Identifying gains in working
d) Fixing responsibility for incomes
3. Variance is the difference between standard cost and .......... cost.
a) Actual
b) Natural
c) Standard
d) variable
4. A standard costs is a
a) Determined cost
b) Pre-determined cost c) ascertainment
d) Profit
5. The technique of standard costing may not be applicable in case of $\qquad$
a) Big concerns
b) small concerns
c) normal concerns
d) abnormal concerns
6. Budgeting is
a) a Technique
b) a method of costing
c) Maintaining ledger Accounts
d) ascertainment of costing
7. Sales Budget is
a) Budget of output to be sold
b) Budget for selling expenses
c) Budgets of Revenue and expenses
d) a list of incentives to salesmen
8. A Master budget is
a) budget for assets and liabilities
b) budget for profit or loss
c) budget for managerial remuneration
d) budget for operations of the entire organization.
9. A Flexible budget is
a) Budget for different capacity levels
b) Budget for different departments
c) Budget for receipts and payments
d) Budget for income and expenditure
10. The budget that is prepared first of all is
a) Cash budget
b) master budget
c) budget for the key factor
d) key factor.

SECTION - B
( $5 \times 10=10$ Marks)
Answer any FIVE Questions:
11. From the following find profit
Fixed cost
500000

Variable cost per unit
10
Selling price per unit 15
Out put level 150000 units
12. Find out the required sales to earn the profit required.

| Profit required | 200000 |
| :--- | ---: |
| Fixed cost | 400000 |
| P/V Ratio | $40 \%$ |

13. Define Standard Costing. CO4
14. Give the meaning of variance analysis? CO4
15. Product $X$ requires 20 kgs . Of materials at $₹ .4$ per kg. The actual consumption of material for the $\mathbf{C O 4}$ manufacturing of product X came to 24 Kgs . materials at $₹ 4.50$ per Kg .

Calculate i) Material Cost variance ii) Material price variance and iii) Material Usage variance
16. Give the meaning of Direct labour variance.
17. Define Budgeting.

## SECTION - C

Answer any THREE Questions:
18. The sales turnover and profit during two years were as follows;

| Year | Sales ₹ | Profit ₹ |
| :---: | :---: | :---: |
| 2007 | $1,40,000$ | 15,000 |
| 2008 | $1,60,000$ | 20,000 |

Calculate :
a) P/V Ratio
b) Break - even point
c) Sales required to earn a profit of $₹ 40,000$
d) Fixed expenses and
e) Profit when sales are $₹ 1,20,000$.
19. From the following information relating to quick standard Ltd, you are required to find out a) P.V ratio
b) Breakeven point c) profit d) margin of safety e) the volume of sales to earn profit of ₹ 6000 .

Total fixed costs ₹. 4500
Total Variable cost₹. 7500
Total sales - ₹ 15000
20. The standard time and rate for unit component are given below.

Standard hours 20
Standard rate ₹5 per hour.
Actual data and related information are as under:
Actual production 1000 units: Actual hours 20,500 hours
Actual rate per hour $=₹ 4.80$
Calculate i) Labour cost variance ii) Labour efficiency variance and iii) Labour rate variance
21. Prepare a flexible budget for overheads on the basis of the following data Ascertain overhead rates at $50 \%$ CO5 and $70 \%$ capacity.

| Variable overheads | At $60 \%$ capacity |
| :--- | :---: |
| Indirect material | 6,000 |
| Indirect labour | 18,000 |
| Semi-variable overheads | 30,000 |
| Electricity (40\% fixed 60\% variable) | 3,000 |
| Repairs (80\% fixed 20\% variable) |  |
| Fixed overheads |  |
| Depreciation | 16,500 |
| Insurance | 4,500 |
| Salaries | 15,000 |
| Total overheads | 93,000 |
| Estimated direct labour hours | $1,86,000$ |

22. Prepare a production budget for three months ending March 31-2008 for a factory producing four
products on the basis of the following information.

| Type of <br> Product | Estimated <br> stock Jan 1- <br> $\mathbf{2 0 0 8}$ | Estimated <br> Sales during <br> Jan March <br> 2008 Units. | Desired <br> closing stock <br> March 31- <br> $\mathbf{2 0 0 8}$ |
| :---: | :---: | :---: | :---: |
| A | 2,000 | 10,000 | 5,000 |
| B | 3,000 | 15,000 | 4,000 |
| C | 4,000 | 13,000 | 3,000 |
| D | 5,000 | 12,000 | 2,000 |

## SECTION - D

Answer any ONE Questions:
23. From the following information of product No 777 calculate
i) Material cost variance
ii) Material price variance
iii) Material usage variance
iv) Material mix variance
v) Material sub usage variance

| Material | Standard <br> Qty kg | Standard <br> Price | Actual <br> Qty kg | Actual <br> Price |
| :--- | :---: | :---: | :---: | :---: |
| X | 20 | 5 | 24 | 4.00 |
| Y | 16 | 4 | 14 | 4.50 |
| Z | 12 | 3 | 10 | 3.25 |
|  | $\mathbf{4 8}$ |  | $\mathbf{4 8}$ |  |

24. The expenses for budgeted production of 10,000 units In a factory are furnished below.

| Particulars | Per unit |
| :--- | :---: |
| Material | 70 |
| Labour | 25 |
| Variable overheads | 20 |
| Fixed overheads( ₹ $1,00,000$ ) | 10 |
| Variable expenses(Direct) | 5 |
| Selling expenses(10\% Fixed) | 13 |
| Distribution Expenses(20\% fixed) | 7 |
| Administration expenses | 5 |
| Total cost per unit | $\mathbf{1 5 5}$ |

Prepare a budget for production of:
a) 8,000 units b) 6,000 units c) indicate cost per unit at both the levels. Assume that administrative expenses are fixed for all levels of production.
$\boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&}$

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code： | 11EP6A | Programme： | B．Com（CA） | CIA： | II |
|  | Date： | 10．06．2022 | Part： | III | Semester： | VI |
|  | Duration： | 2 Hours | Academic Year： | 2021－22 | Max．Marks： | 50 |
|  | Study Component： |  | Elective |  |  |  |
|  | Course Title： | WEB DESIGNING |  |  |  |  |

## SECTION－A（Remembering）

Answer ALL the Questions：
1 Correct HTML to left align the content inside a table cell is
a．＜tdleft＞
b．＜td raligh＝＂left＂＞
c．$\langle t \mathrm{td}$ align＝＂left＂＞
d．＜td leftalign＞

2 In HTML tables gap between two cells of same tables are known as
a．Cell spacing
b．Cell difference
c．Cell padding
d．All of above

3 The first tag inside＜TABLE＞tag is $\qquad$
a．＜HEAD＞
b．＜CAPTION＞
c．〈TH〉
d．＜TD＞

4 In HTML tables table row is defined by
a．＜th＞tag
b．$\langle$ tr＞tag
c．$<t \mathrm{td}>\operatorname{tag}$
d．$<$ row $>$ tag

5 $\qquad$ attribute in frame tag specifies the web page to load into that frame．
a．Name
b．Src
c．Id
d．Href

6 Each frame will be targeted by an $\qquad$
a．frame
b．html document
c．frame name
d．all the above

7 While submitting a form method attribute specifies what？
a．Get and Post method
b．Get and Set method
c．Put and Set method
d．Get and Host method

8 For using an external style sheet in your web document which tag is used？
$\mathrm{CO5}$
a．＜script＞
b．＜sheet＞
c．〈css＞
d．＜link＞

9 In css what does h1 can be called as
a．Selector
b．Attribute
c．Value
d．Tag

10 DOM Stands for
a．Document object model
b．Doctype object model
c．Document oriented model
d．Double object model

## SECTION－B（Remembering）

Answer any FIVE Questions：
11 Lis out the attributes of Table．
12 Write the HTML code following output．

| NAME | AGE | BRANCH |
| :--- | :--- | :--- |
| BITTU | 22 | CSE |
| RAKESH | 25 | EC |

13 Write the code for inserting image in table.
14 Define Frame.
15 Write the HTML code following output.

| Frame 1 <br> Contents of Frame 1 | Frame 2 <br> Contents of Frame 2 | Frame 3 <br> Contents of Frame 3 | Frame 4 <br> Contents of Frame 4 |
| :--- | :--- | :--- | :--- |

16 Write the full form of "DHTML" \& "CSS".
17 Define Inline Style Sheet.

## SECTION - C (Understanding)

Answer any THREE Questions:
18 Write the HTML code following table output.

| Time Table |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Hours | Mon | Tue | Wed | Thu | Fri |
|  | Math | Science | Math | Science | Arts |
|  | Math | Science | Math | Science | Arts |
|  | Lunch |  |  |  |  |
|  | Math | Science | Math | Project |  |
|  | Math | Science | Math |  |  |

19 Write the HTML code following frameset output.

| ORDERED LIST | UN ORDERED | DENNITON LIST |
| :---: | :---: | :---: |
| Ingredients for making of | LIST | HTML: |
| coffee | Ingredients for making of | HTML means hyper text markup language.A plain |
| a. sugar <br> b. coffee powder | Tea | page without any styles and Scripts called as |
| c. milk | - sugar <br> tea powder <br> milk <br> - water | HTML.HTML only stands for static pages |

20 Write the short note on following with example.
(a) Radio Button
(b) Password
(c) Dropdown list

21 Explain Elements of Styles with example.
22 Write the HTML code following Internal Style Sheet output.

| Ramprasath <br> Madurai. | This is heading 1 <br> This is heading 2 <br> This is heading 3 <br> This is heading 4 <br> This is heading 5 |
| :--- | :--- |
| This heading 6 |  |
| SECTION $-\mathbf{D}$ (Applying) |  |

Answer any ONE Question:
23 Write the HTML code following form output.


24 Discuss about External Style Sheet with example.

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code： | 11SB61 | Programme： | B．Com（CA） | CIA： | II |
|  | Date： | 04．06．2022 | Part： | IV | Semester： | VI |
| 运是寺 | Duration： | 1 Hour | Academic Year： | 2021－22 | Max．Marks： | 25 |
|  | Study Component： |  | Skill Based |  |  |  |
|  | Course Title： | ADVANCED EXCEL OPERATIONS |  |  |  |  |

## SECTION－A

Answer ALL the Questions：
（5 X $1=5$ Marks）
1 Protection and the Protect Sheet options can be selected from？
a）Data
b）Tools
c）Edit
d）Format

2 Which of the following is not a worksheet design criterion？
a）Efficiency
b）Auditability
c）Description
d）Clarity

3 Macros are＂run＂or executed from the ．．．．．menu．
a）Insert
b）Format
c）Tools
d）Data

4 You want to track the progress of the stock market on a daily basis．Which type of chart should you use？
a）Pie chart
b）Row chart
c）Line chart
d）Column chart

5 The Conditional Formatting feature is used to：
a）Set the default cell format
b）Format conditional statements
c）Format cells conditional on the text size
d）Change the style of cells meeting a condition

## SECTION－B

Answer any TWO Questions：
（ $\mathbf{2}$ X $2=4$ Marks ）
6 What do you mean by cell address？
7 How do you freeze panes in Excel？
8 How do you create dropdown list in Excel？
9 What is VLOOKUP in Excel？

## SECTION－C

Answer any ONE Question：
10 What are the known limitations of the VLOOKUP function？
11 What are the tools of MS Excel？

## SECTION－D

Answer any ONE Question：
（ $1 \times 10=10$ Marks $)$
12 Explain MS Excel in brief．
13 What are the various categories of functions available in Excel？

## $\boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&}$

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|  | Course Code: | 11SB62 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 06.06.2022 | Part: | IV | Semester: | VI |
| (1) 运克) | Duration: | 1 Hour | Academic Year: | 2021-22 | Max. Marks: | 25 |
| HaNO Mrami Inain | Study Component: |  | Skill Based |  |  |  |
|  | Course Title: | HARDWARE \&\% NETWORKING |  |  |  |  |

SECTION - A
Answer ALL the Questions:
(5 X $1=5$ Marks)
1 The device which is used to Position the Screen Cursor.
CO3
a) Mouse
b) Joystick
c) Data glove
d) Bothe a and c

2 Ethernet system uses which of the following technology
CO 4
a) Bus
b) Ring
c) Stare
d) Tree

3 The Computer Network is
CO4
a) Network Computer with Cable
b) Network Computer Without Cable
c) Bothe of the Above
d) None of the Above

4 The domain name int in the Domain Name System (DNS) is used in
$\mathrm{CO5}$
a) Commercial
b) Educational Institutions
c) international Organizations
d) The U.S. armed forces

5 What is a Modem?
$\mathrm{CO5}$
a) Transistor
b) Vacuum tube
c) Modulating and demodulating device
d) None of these

SECTION - B
Answer any TWO Questions:
(2 X $2=4$ Marks)
6 What is Internet Protocol?
CO4
7 Define Internet Security. CO4
8 What do you understand by Modern Network? CO5
9 Define Switch and Router.
SECTION - C
Answer any ONE Question:
10 Identify the Merits and Limitations of Network.
11 Classify different Layers in Network. CO5
SECTION - D
Answer any ONE Question:
(1 X 10= 10 Marks)
12 Explain deferent Types of Topologies.
CO4
13 Briefly Explain different basic Network Modern Mediums
CO5
$\boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&}$

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|  | Course Code: | 11SB63 | Programme: | B. Com (CA) | CIA: | II |
|  | Date: | 07.06.2022 | Part: | IV | Semester: | VI |
|  | Duration: | 1 Hour | Academic Year: | 2021-22 | Max. Marks: | 25 |
| Hacturami 11.8 | Study Component: |  | Skill Based |  |  |  |
|  | Course Title: | PHP AND MYSQL |  |  |  |  |

## SECTION - A

Answer ALL the Questions:
( 5 X $1=5$ Marks)
The filesize() function returns the file size in $\qquad$
1
a) bits
b) bytes
c) kilobytes
d) gigabytes

2
Which PHP function determines the last access time of a file?
a) filetime()
b) fileatime()
c) filectime()
d) None of the above

Which of the following is the correct way to add a comment in PHP code?
a) \#
b) //
c) /* */
d) All of the mentioned

What is the default expire time of a cookie, if not specified in the setcookie() function?
a)1 day
b) 1 week
c) 8 hours
d) When session expires

What is data in a MySQL database organized into?
a) Objects
b) Tables
c) Networks
d) File systems

## SECTION - B

Answer any TWO Questions:
6 Define File.
7 What is the purpose of Form?
8 How to creates Cookies?
9 What is Session?
SECTION - C

Answer any ONE Question:
10 Explain various File Modes with suitable examples.
11 Describe the concept of Cookies.

## SECTION - D

Answer any ONE Question:
12 Write the short note on following with examples:
(a) How to Start Session
(ii) Session Variable
(iii) Destroying Session

13 Write any five SQL commands with example.

