VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04AE11 | Programme: | B.Com. | CIA: | I |
|  | Date: | 06.09.2022 | Part: | III | Semester: | I |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Ability Enhancement Course |  |  |  |
|  | Course Title: | MANAGERIAL ECONOMICS |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:

(10 X 1 = 10 Marks)
1 The goods are became value due to
a) abundance
b) scarcity
c) plenty
d) amply

2 The difference between revenue and cost is
a) total cost
b) total revenue
c) total utility
d) total profit

3 Micro economics is the study of
CO1
a) country
b) individual
c) public finance
d) environment

4 The unforeseen event of a firm is
CO1
a) risk
b) profit
c) capital
d) $\operatorname{tax}$

5 In the short period, the output of the industry is
CO1
a) fixed
b) variable
c) nill
d) larger

6 The extension of the concept of time perspective is
a) incremental principle
b) opportunity cost principle
c) discounting principle
d) equi-marginal principle

7 The relationship between price and purchasing power of an individual is CO1
a) inverse
b) positive
c) constant
d) null

8 A list of quantities of commodity purchased by a consumer at different prices is known as
a) demand curve
b) demand chart
c) demand diagram
d) demand schedule

9 In the demand schedule, quantity demanded
CO 2
a) varies directly with the price
b) varies proportionately with price
c) varies inversely with price
d) is independent of price

10 The demand for commodity ' $x$ ' changed due to change in the price of other commodity ' $y$ ' is called
a) price demand
b) income demand
c) cross demand
d) elasticity of demand

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 What do you mean Managerial Economics? CO1
12 Comment on the term 'Price'. $\mathbf{C O 1}$
13 State the meaning of Profit. $\mathbf{C O 1}$
14 Synthesize the term 'Capital' CO1
15 Write the production function CO1
16 Write the meaning of demand schedule. CO2
17 What do you mean demand forecasting? $\mathbf{C O 2}$
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 Analyze the significance of managerial economics. CO1
19 Explain the nature of managerial economics. CO1
20 Evaluate the discounting principle. CO1
21 Draw a demand curve using an individual's demand schedule. CO2
22 Elucidate the determinants of demand. $\mathbf{C O 2}$

> SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Analyze the scope of managerial economics.
CO1
24 Discuss the survey method of demand forecasting. CO2

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04AE31 | Programme: | B.Com. | CIA: | I |
|  | Date: | 03.09.2022 | Part: | III | Semester: | III |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Ability Enhancement Course |  |  |  |
|  | Course Title: | MARKETING |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( $10 \times 1=10$ Marks)
1 The idea behind the marketing is CO1
a) Transport
b) Politics
c) Finance
d) Exchange

2 Converting local currencies to foreign currency is
a) World market
b) Bullion market
c) Stock Exchange market
d) Foreign exchange market

3 Market for goods like fruits, milk and vegetables are
CO1
a) Very short period
b) Short period
c) Medium period
d) Long period

4 The internal aim of the business is
CO1
a) Transportation
b) Selling
c) Assembling
d) Negotiation

5 Bombay Stock Exchange is a $\qquad$ market
a) Local
b) Future
c) Regulated
d) Unregulated

6 Marketing is a connecting link between
CO1
a) Producer and seller
b) Producer and retailer
c) Producer and salesman
d) Producer and consumer

7 Want become $\qquad$ when backed by purchasing power CO1
a) Demand
b) Sales
c) Profit
d) Income

8 The $\qquad$ assembles the product in one place and retailer sell it to customer

CO2
a) Wholesaler
b) Retailer
c) Shopkeeper
d) Salesman

9 The conveyor belts of a Nation is
CO2
a) road transport
b) railway transport
c) airways transport
d) water transport

10 A person who buys goods from producers and sells them to retailers is called
a) Producer
b) Consumer
c) Warehouse keeper
d) Middlemen

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X $2=10$ Marks)
11 What is market? CO1
12 How do you define marketing? CO1
13 Write on any two quotation of Philip Kotler about marketing. CO1
14 Distinguish between marketing and selling CO1
15 Definition of Andrew Cohen about marketing CO1
16 What do you mean by assembling? CO2
17 What is transportation? CO2
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 Describe the evolution of marketing CO1
19 State the types of Marketing? CO1
20 What are the objectives of marketing? CO1
21 Explain the exchange functions of marketing CO2
22 What are the kinds of Transport and its merits and demerits? CO2
SECTION - D (Applying)
Answer any ONE Question:
(1X 12= 12 Marks)
23 Briefly explain the importance of marketing
CO1
24 Elucidate the functions of Physical supply of marketing CO2
$\boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&} \boldsymbol{\&}$

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|  | Course Code: | 04CT11 | Programme: | B.Com. | CIA: | I |
|  | Date: | 03.09.2022 | Part: | III | Semester: | I |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | FINANCIAL ACCOUNTING - I |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( $10 \times 1=10$ Marks)
1 Goods are those things, which are purchased for
a) Resale
b) consumption
c) Private use of the owner
d) Public

2 The return of goods to a supplier should be credited to
a) Supplier A/c
b) Goods $\mathrm{A} / \mathrm{c}$
c) Purchase Returns A/c
d) Sales Return A/c

3 Outstanding rent $\mathrm{A} / \mathrm{c}$ is a
a) Real A/c
b) Nominal $\mathrm{A} / \mathrm{c}$
c) Personal $\mathrm{A} / \mathrm{c}$
d) Bothe a and b

4 Cash withdrawn by the proprietor from business is credited to
a) Drawings A/c
b) Capital $\mathrm{A} / \mathrm{c}$
c) Cash A/c
d) Goods A/c

5 Trial Balance is
a) A Revenue Statement
b) Statement of Ledger Balance
c) Ledger account
d) Purchase statement

6 Assets A/c is a
a) Personal $\mathrm{A} / \mathrm{c}$
b) Real A/c
c) Expenses A/c
d) Personal or Real A/c

7 Find out the correct accounting equation from the following:
a) Capital $=$ Assets + Liabilities
b) Capital $=$ Assets - Liabilities
c) Liabilities $=$ Capital + Assets
d) Liabilities $=$ Cash + Capital

8 Casting errors are the result of
a) Wrong posting
b) wrong totaling
c) Wrong balancing
d) wrong entry

9 Which account is generally used for rectification of errors?
a) Rectification a/c
b) Suspense a/c
c) Adjustment $\mathrm{a} / \mathrm{c}$
d) Trial balance

10 Errors which affect one account is
a) Errors of omission
b) errors of principle
c) Errors of posting
d) compensating error

## SECTION - B (Remembering)

Answer any FIVE Questions:
11 What is meant by Debit? CO1
12 Define "Accounting". CO1
13 Write a short note on "Personal Account". CO1
14 What is 'Ledger'?
CO1
15 Define "Trial Balance". CO1
16 What is 'Capital Expenditure'? $\mathbf{C O 2}$
17 What do you understand the 'Deferred Revenue Expenditure'? CO2
SECTION - C (Understanding)
Answer any THREE Questions:
18 Write Journal entries the following transactions in the books of Mr. Ananth
$3^{\text {rd }}$ January, 2021 Goods Purchase From Cash Rs. 500.
$4^{\text {th }}$ January, 2021 Withdrew from Bank for office use Rs. 100
$5^{\text {th }}$ January, 2021 Credit sale to Krishna Rs. 150.
$6^{\text {th }}$ January, 2021 Credit purchase from Mohan Rs. 500
19 Journalise the following transactions and post to proper accounts:

| 1.1 .2022 | Balan Stared Business with capital of Rs. 10,000 |
| :--- | :--- |
| 4.1 .2022 | Bought goods from Velan Rs. 6,750 |
| 7.1 .2022 | Cash purchase Rs. 3,000 |
| 10.1 .2022 | Cash Sales Rs. 4,000 |
| 13.1 .2022 | Booght Goods from Velan Rs. 2,000 |
| 16.1 .2022 | Sold goods to Gopi Rs. 5,000 |
| 18.1 .2022 | Paid cash to Velan Rs.2,850 |
| 19.1 .2022 | Sold goods to Gopi Rs. 500 |
| 24.1 .2022 | Paid Velan on Account Rs. 2,400 |
| 26.1 .2022 | Received cash from Gopi 1,650 |
| 27.1 .2022 | Paid Salaries Rs. 1,250 |
| 30.1.2022 | Received cash from Gopi Rs. 200 |

20 Enter the following transactions in Cash book with Cash and Discount columns:

| Date | Particulars | Amount |
| :--- | :--- | ---: |
| 1.1 .2021 | Cash in hand | 11,500 |
| 5.1 .2021 | Paid to Ram | 1,300 |
|  | Discount allowed by him | 100 |
| 8.1 .2022 | Purchased Goods | 5,400 |
| 10.1 .2021 | Received from Gupta | 1,980 |
|  | Discount allowed | 20 |
| 16.1 .2021 | Sold goods | 1,400 |
| 21.1 .2021 | Paid to Sharma | 1,295 |
|  | Discount received | 5 |
| 25.1 .2021 | Paid Wages | 50 |
| 31.1.2021 | Paid to Narayanan | 5,390 |
|  | Discount allowed | 10 |

21 Distinguish between the Capital expenditure and Revenue expenditure.
22 Rectify the following errors
a) Purchases Book is over cast by `300 (for the month of March) b) Sales book has been under cast by` 200 .
c) Purchase Returns Book has been over cast by `. 75 . d) Sales Returns book has been under cast by `. 50 .

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 The following balances were extracted from the ledger of Ram Accountant on $31^{\text {st }}$ March $\mathbf{C O 1}$ 2021. You are required to prepare a trial balance as on that date in proper form.

| Particulars | $\ddots$ | Particulars | $\vdots$ |
| :--- | ---: | :--- | ---: |
| Sales | $1,28,000$ | Tax | 3,500 |
| Capital | 24,000 | Sales Return | 1,000 |
| Sundry Creditors | 43,000 | Purchase Return | 1,100 |
| Bills Payable | 4,000 | Travelling expenses | 4,600 |
| Sundry Debtors | 50,000 | Commission Paid | 100 |
| Bills Receivable | 5,200 | Trading expenses | 2,500 |
| Loan from Surya | 10,000 | Discount Earned | 4,000 |
| Furniture | 4,500 | Rent | 2,000 |
| Opening Stock | 47,000 | Bank overdraft | 6,000 |
| Cash in hand | 900 | Purchase | 70,500 |
| Cash at Bank | 12,500 | Salaries | 9,500 |
| Drawings | 6,000 |  |  |

24 Explain the different types of errors with appropriate examples.

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04CT12 | Programme: | B.Com. | CIA: | I |
|  | Date: | 05.09.2022 | Part: | III | Semester: | I |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | BUSINESS CORRESPONDENCE \& OFFICE METHODS |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( 10 X 1 = 10 Marks)
1 Identify the correct sequence of the following
CO1
(a) Source, channel, message, receiver
(b) Source, receiver, channel, message
(c) Source, message receiver, channel
(d) Source, message, channel, receive

2 The ability to communicate effectively is $\qquad$ .

CO1
(a) A hard skill
(b) A soft skill
(c) A medium skill
(d) Not a skill at all

3 The people working at higher levels have the authority to communicate to the people working at lower levels is called
(a) Downward communication
(b) Written communication
(c) Upward Communication
(d) Oral communication

4 Which of this element is not involved in the process of communication?
CO1
(a) Pipe
(b) Sender
(c) Message
(d) Channel

5 The exact communication is
CO1
(a) Body of letter
(b) Date
(c) Subject
(d) none of the above

6 Salutation is refers to
(a) Cheerfulness
(b) Greeting
(c) Reference
(d) None of the above

7 Qualities of good business letter CO1
(a) Interpretation of words
(b) Bypass instruction
(c) Correctness
(d) Denotations

8 Unsolicited enquiry means CO 2
(a) Buyer contact the seller (b) Seller contact to buyer (c) Both buyer and seller(d) All the above

9 The $\qquad$ of an order is a legal acceptance of all the points contained in the order.

CO 2
(a) Hypothecation
(b) Acknowledgement
(c) Pledge
(d) All the above

10 A price quoted means that the goods will be put on board the ship at seller's expenses CO 2
(a) Fees on Board
(b) First on board (c) Free on board
(d) Awareness

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 What is business communication. $\mathbf{C O 1}$
12 Give any two importance of business communication. CO1
13 What do you mean by 'Bio-data'?
CO1
14 State the meaning of written communication. $\mathbf{C O 1}$
15 Write a short note on formal communication. CO1
16 What do you mean by offer? $\mathbf{C O 2}$
$\mathbf{1 7}$ What is meant by solicited enquiry? CO2

## SECTION - C (Understanding)

Answer any THREE Questions:
(3 X 6= 18 Marks)
18 Explain the need and importance of business letter.
CO1
19 How would you express the qualities of a good business letter. CO1
20 Elaborate on various parts of a business letter. CO1
21 Mention the points which an order should contain. $\mathbf{C O 2}$
22 Write a letter asking a stationary supplier to send their price list and catalogue. CO2

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Draft an imaginary letter to TVS (P) Ltd requesting for accountant post. CO1
24 Draft an urgent order for supply of Fan to Viveka Industries Ltd. Kolkata. CO2

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04CT13 | Programme: | B.Com. | CIA: | I |
|  | Date: | 01.09.2022 | Part: | III | Semester: | I |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | PRINCIPLES OF MANAGEMENT |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( $10 \times 1=10$ Marks)
1 A chronological sequence of steps to be undertaken to enforce a policy and to attain an objective is known as $\qquad$ .
a) objective
b) strategies
c) procedures
d) rules

2 The first and foremost function of management is $\qquad$ .
a) planning
b) organizing
c) controlling
d)coordination

3 Everything which goes to increase the importance of subordinates role is $\qquad$ .
a) decentralization
b) centralization
c) either a or b
d) none

4 Allotment of work to each worker on the basis of the capacity of an average worker functioning in the normal working condition is $\qquad$ .
a) social task planning
b) scientific task planning
c) not a planning
d) scientific organizing

5 Esprit de corps means $\qquad$ .
A) union is strength.
B) service is our motto
C) buyer beware
D) product is our strength

6 The assumptions about future derived from forecasting and used in planning are known as
a) planning premises
b) freehold premises
c) business premises
d) corporate premises
$7 \quad$ F.W. Taylor is associated with $\qquad$ .
a) scientific management
b) future management
c) modern management
d) principles of management

8 Which type of organization is permanent and stable?
a) formal organization
b) informal organization
c) business or organization
d)strategic organization

9 Set of clear instruction in a clear and logical sequence to perform a particular task $\qquad$ . CO 2
a) rulesb) programme c)policy
d) methods

10 Specifying the manner of executing policy is known as $\qquad$ .
a) objective
b) schedules
c) procedures
d) budgets

## SECTION - B (Remembering)

Answer any FIVE Questions:
11 What is scalar chain? CO1
12 What is unity of direction? CO1
13 State the management as profession. CO1
14 State the process of management.
CO1
15 What is an empirical approach in management?
CO1
16 Write any two characteristics of decision making.
CO2
17 List the guidelines for effective decision making.
CO2

## SECTION - C (Understanding)

20 Illustrate any four approaches of management. ..... CO1
21 Enumerate the theories in management decision making. ..... CO2
22 Explain the process of decision making. ..... CO2
SECTION - D (Applying)
Answer any ONE Question:(1X 12= 12 Marks)
23 Explain Foyol's principles of management. ..... CO1
24 Discuss the types of Decision making ..... CO2

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|  | Course Code: | 04CT31 | Programme: | B.Com. | CIA: | I |
|  | Date: | 05.09.2022 | Part: | III | Semester: | III |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | ADVANCED ACCOUNTING |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( 10 X 1 = 10 Marks)
1 Under fixed capital method, the amount of drawings of each partner is debited to
a) Capital account
b) Current account
c) Profit and Loss account
d) Revaluation account

2 The profit or loss on revaluation of assets and liabilities at the time of admission or retirement of a partner must be transferred to the capital accounts of partners in the
a) Capital ratio
b) Old profit-sharing ratio
c) New profit-sharing ratio
d) Sacrificing ratio
$3 \mathrm{~A}, \mathrm{~B}, \mathrm{C}$ are partners sharing profits in the ratio of 5:3:2. A retires from the firm. The new profit-sharing ratio is Equal. What is the gaining ratio?
a) $1: 2$
b) $2: 1$
c) $3: 7$
d) $2: 3$

4 The Revaluation account is a
a) Natural Personal account
b) Real Account
c) Nominal Account
d) Representative Personal Account

5 The share of goodwill brought in by the new partner is distributed to old partners in
a) Gaining Ratio
b) Old profit-sharing ratio
c) Sacrificing Ratio
d) New Profit-sharing ratio

6 X and Y are partners sharing profits in the ratio of $3: 2$. Z is admitted for $1 / 4^{\text {th }}$ share in the future profit which he acquires equally from X and Y . The new profit-sharing ratio is
a) $19: 11: 10$
b) $3: 2: 1$
c) Equal
d) $5: 3: 2$

7 The interest on capital of a partner is shown on the credit side of
a) Capital $\mathrm{A} / \mathrm{c}$
b) P\&L A/c
c) Interest on Capital $\mathrm{A} / \mathrm{c}$
d) Drawings A/c

8 P and Q were partners sharing profits in the ratio of $4: 3$. R was admitted as a partner for $3 / 7^{\text {th }}$ share of profit which he takes $2 / 7^{\text {th }}$ from P and $1 / 7^{\text {th }}$ from Q . The new profit-sharing ratio is
a) $4: 3: 2$
b) $2: 2: 3$
c) $3: 3: 2$
d) $3: 2: 2$
$9 \mathrm{P}, \mathrm{Q}$ and R are partners sharing profits in the ratio of $3: 2: 1$. Q retires and his share is taken up by P and R in the ratio of $9: 7$. Calculate the new ratio.
10 Joint life policy $\mathrm{A} / \mathrm{c}$ after the maturity of the policy should be transferred to the capital accounts of the partners in
a) Sacrificing ratio
b) Capital ratio
c) Profit Sharing ratio
d) Gaining ratio

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks )
11 State the rules applicable in the absence of partnership agreement among partners. CO1
12 What is Super Profit? CO1
13 Differentiate Sacrificing Ratio and Gaining Ratio. CO1
14 What is the purpose of preparing Memorandum Revaluation account? CO1
15 How the goodwill is valued based on Capitalisation of average profit? CO1
16 What is the significance of Joint Life Policy in a partnership firm? CO2
17 Give the accounting treatment for goodwill brought in by the new partner in cash. CO1

## SECTION - C (Understanding)

Answer any THREE Questions:
18 On $1^{\text {st }}$ January 2020, X and Y entered into partnership and contributed ₹ $1,60,000$ and ₹ CO1 $1,20,000$ respectively. They share profits and losses in the ratio of $3: 2$. Y is to be allowed a salary of ₹ 32,000 per year. Interest on capitals is to be allowed at $6 \%$ per annum. $6 \%$ interest is to be charged on drawings. During the year, $X$ withdraw ₹ 24,000 and $Y$ ₹ 48,000 . Interest being X ₹ 720 and $Y ₹ 1,440$. Profit for the year ended $31^{\text {st }}$ December 2020 before the above adjustments was ₹ 42,320 . Prepare profit and loss appropriation account and capital accounts of partners when they are fluctuating.
19 X and Y are partners sharing profits in the ratio of 3:2. They admit Z into partnership, Z paying a premium of ₹ 4,000 for $1 / 4^{\text {th }}$ share of profit. The new profit-sharing ratio is 3:3:2. Goodwill account appears in the books at $₹ 5,000$. Give journal entries.
20 a. A and B are partners sharing profit in the ratio of 5:3. C is admitted for $1 / 5^{\text {th }}$ share of profit. What is the new profit-sharing ratio?
b. A and B were partners sharing profits and losses in the ratio of 3:2. They admitted C as a partner. A contributed $3 / 4^{\text {th }}$ of his share and B contributed $1 / 4^{\text {th }}$ of his share to C. Find the new ratio and sacrificing ratio.
21 A and B are partners sharing profits in the ratio of 3:2. They insure their lives jointly for ₹ $1,50,000$ at an annual premium of ₹ 7,000 to be debited to the business. B died three months after the date of the last Balance Sheet. According to partnership deed, B's legal representatives are entitled to the following payments.
a) His capital as per the last Balance Sheet
b) Interest on capital at 6\% per annum to date of death.
c) His share of profit to date of death calculated on the basis of last year's profits

His drawings are to bear interest at an average rate of $2 \%$ on the amount irrespective of period.

B's capital as per the last Balance Sheet was ₹ 80,000 and his drawings to date of death were ₹ 10,000 .
$22 R, S$ and $M$ are partners sharing profits in the ratio of $3: 2: 1$. $S$ wants to retire from the firm. For this purpose, goodwill will be 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.

## SECTION - D (Applying)

Answer any ONE Question:
23 A and B are partners sharing profits in the ratio of 3:1. Their Balance Sheet as on $1^{\text {st }} \mathbf{C O 1}$ January 2020 was as follows:

| Liabilities | $\boldsymbol{₹}$ | Assets | $\boldsymbol{₹}$ |
| :--- | ---: | :--- | ---: |
| Capital Accounts: A | 80,000 | Buildings | $1,00,000$ |
|  | 40,000 | Furniture | 25,000 |
| General Reserve | 40,000 | Stock | 40,000 |
| Sundry Creditors | 60,000 | Debtors | 70,000 |
| Bills Payable | 20,000 | Cash | 5,000 |

C is admitted into partnership for $1 / 5^{\text {th }}$ share of profit on the following terms:
Building is revalued at ₹ $1,20,000$. Furniture is depreciated by $20 \%$. Provision for bad debts is made at $5 \%$. Stock is revalued at $₹ 30,000$. The assets and liabilities (except cash) are to appear in the balance sheet at their original figures. Goodwill of the firm is valued at ₹ 80,000 and C has agreed to bring his share of goodwill in cash. C should introduce $50 \%$ of the adjusted capitals of both A and B.

Prepare the necessary ledger accounts and Balance Sheet of the new firm after admission of C .
$24 \mathrm{~A}, \mathrm{~B}$ and C are partners in a firm sharing profits and losses in the ratio of 5:3:2 CO1 respectively. Their Balance Sheet as on 31.3.2020 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: RBD | $\underline{500}$ | 17,500 |
| Capitals: |  | Stock | 25,000 |  |
| A | 30,000 | Furniture |  | 10,000 |
| B | 40,000 | Plant \& Machinery |  | 40,000 |
| C | $\underline{25,000}$ | Bundling | 50,000 |  |
|  | $\mathbf{1 , 5 1 , 0 0 0}$ |  | $\mathbf{1 , 5 1 , 0 0 0}$ |  |

C retires on 31.3.2020 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.

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

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04CT32 | Programme: | B.Com. | CIA: | I |
|  | Date: | 06.09.2022 | Part: | III | Semester: | III |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | INCOME TAX LAW AND PRACTICE - I |  |  |  |  |

## SECTION - A (Remembering)

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

1. Rate of income-tax are fixed under:
(a) The Income-tax Act
(b) The Finance Act
(c) An Ordinance
(d) Notification of C.B.D.T.
2. The present Income Tax Act is known as:
(a) Income Tax Act, 1922
(b) Income Tax Act, 1886
(c) Income Tax Rule, 1962
(d) Income Tax Act, 1961
3. Income Tax is computed on:
(a) Capital
(b) Fixed Assets
(c) Income
(d) Business Gains
4. Income tax department works under:
(a) Central Government
(b) State Government
(c) Central Board of Direct Taxes
(d) Chief Commissioner of Income Tax
5. An individual is liable to pay surcharge for Assessment Year 2022-23:
(a) $12 \%$ of tax payable
(b) $12 \%$ of tax payable if total income exceeds ₹ 10 lakh
(c) $12 \%$ of tax payable if total income exceeds ₹ 50 lakh
(d) $15 \%$ of tax payable if total income exceeds ₹ 1 crore
6. In which section of the Income-tax Act exempted incomes have been mentioned?
(a) Sec. 10
(b) Sec. 80C
(c) Sec. 13
(d) Sec. 2
7. Exempted income of a partner from the firm is:

CO1
(a) Salary from partnership firm
(b) Interest from partnership firm
(c) Share of profit in firm's income
(d) All of these
8. A citizen of India who goes abroad for the purpose of employment, and whose total income (other than income from foreign sources) upto ₹ 15 lakh during the previous year, he must stay in India to become resident at least:
(a) 182 days
(b) 90 days
(c) 60 days
(d) 180 days
9. Every year the residential status of an assessee:
(a) May change
(b) Will certainly change
(c) Will not change
(d) None of these
10. A company does not become the following in a previous year:
(a) Ordinary resident
(b) Non-resident
(c) Not ordinary resident
(d) Resident

## SECTION - B (Remembering)

Answer any FIVE Questions:

13 How the residential status of an individual is determined?

When a company is a resident? CO1
15 What is Agricultural Income?
16 Write the items of non-agricultural incomes from land. CO1 CO2
17 What do you mean Tax-Free Incomes? CO2

## SECTION - C (Understanding)

Answer any THREE Questions:
18 Explain the basis and procedure of charging Income Tax u/s 4 of IT Act $1961 . \quad$ CO1
19 Define the terms:
A. Previous Year
B. Assessment Year
C. Gross Total Income
D. Total Income
E. PAN
F. TAN

20 State the Rates of Income Tax for the Assessment Year 2022-23.
CO1
21 Ascertain the residential status of the assessee in the following cases for the assessment CO2 year 2022-23:
(a) Shri Ramesh, who was born and brought up in India, went for further studies to
U.K. on $1^{\text {st }}$ March, 2020 and came back to India on $1^{\text {st }}$ October, 2021 early in the morning.
(b) Ajay is a citizen of India. He left for Iran on 18th April, 2021 and could not return to India till the end of the financial year 2021-22.
(c) Gautam left for U.S.A on 10th March, 2019 after having lived in India for 20 years. He returned to India on 10th September, 2021.
22 Explain the characteristics of income tax.

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Discuss the 'Exempted Income' under section 10 of Income Tax Act 1961. CO1
24 The following are the Incomes of Shree Deepak for the Previous Year 2021-22: CO2
(i) Dividend from Indian Company ₹ 10,000
(ii) Profit from business in Japan received in India ₹ 12,000
(iii) Profit from business in Pakistan deposited in a bank there. This business is controlled from India ₹ 20,000
(iv) Profit from business in Indore (Controlled by London Head Office) ₹ 11,000
(v) Interest received from a non-resident Mr. Abdul, on the loan provided to him for a business carried on in India ₹ 5,000
(vi) Income was earned in America and received there, but brought in India ₹ 8,000
(vii) Share of income from Indian partnership firm ₹ 15,000
(viii) Income from house property in India received in America (Calculated) ₹ 12,000
(ix) Interest on debentures of an Indian company received in Dubai ₹ 5,000
(x) Capital Gain on sale of agricultural land situated in Ajmer (Urban area) ₹ 8,000 Compute his taxable income, if he is:
(a) Resident,
(b) Not Ordinarily Resident,
(c) Non-Resident.

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04CT33 | Programme: | B.Com. | CIA: | I |
|  | Date: | 01.09.2022 | Part: | III | Semester: | III |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | COMPANY LAW AND SECRETARIAL PRACTICE |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( 10 X 1 = 10 Marks )
1 Minimum paid up share capital in case of a public company is
a) 1 Lakh
b) 2 Lakhs
c) 5 Lakhs
d) 8 Lakhs

2 The companies registered and incorporated under the Indian Companies Act, 2013 are CO1 called. ........Company.
a)Registered
b) Unregistered
c) Holding
d) Subsidiary

3 Generally, Company liability is
a) Limited
b) Unlimited
c) Situation does not arise
d) None of these

4 In case of Public Company, the quorum should be
CO1
a) 5 members
b) 7 members
c) 2 members
d) 10 members

5 Which company shares can be freely transferable
a) Private Company
b) Public Company c) Both (a) \& (b)
d) All of these

6 The companies which are formed under special Act. Those companies are called as
a) Chartered companies
b) Statutory companies
c) Registered companies
d) None of these

7 Which new type of company was introduced in Companies Act 2013?
a) One Person Company
b) Associate Company
c) Small Company
d) All of the above

8 The $\ldots \ldots$. is a fundamental document of a company.
a) Memorandum of Association
b) Articles of Association
c) Agreement
d) MOU

9 Address of the registered office is situated in
CO2
a) MOA
b) AOA
c) Prospectus
d) None of these

10 Shareholders are $\qquad$
a) Owners
b) Creditors
c) Debtors
d) None of the above

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 Define the term "Company Secretary". CO1
12 What do you mean by company? CO1
13 List out any two documents submitted for the registration of a company. CO1
14 What is mean by perpetual succession? CO1
15 What is meant by Promotion? CO1
16 What is Articles of Association? $\mathbf{C O 2}$
17 What is called 'Share'? CO2

## SECTION - C (Understanding)

Answer any THREE Questions:
(3 X 6=18 Marks)
18 State the characteristics of Joint Stock Company. CO1
19 Differentiate between private company and public company. CO1
20 Explain the different stages in formation of a Company. CO1
21 What are the contents of Memorandum of Association? Explain briefly. $\mathbf{C O 2}$
22 Explain the alterations to Articles of Association. $\mathbf{C O 2}$

> SECTION - D (Applying)

Answer any ONE Question:
23 Explain the various kinds of companies.
CO1
24 Describe the different types of meetings.

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04CT51 | Programme: | B.Com. | CIA: | I |
|  | Date: | 03.09.2022 | Part: | III | Semester: | V |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core |  |  |  |
|  | Course Title: | COST ACCOUNTING |  |  |  |  |


i) Quarterly consumption of material
$2,000 \mathrm{~kg}$.
ii) Cost of placing one order
₹ 50
iii) Cost per unit
₹ 60
iv) Storage and carrying cost
$8 \%$ on average inventory.

From the following particulars prepare the stores ledger by adopting First in First Out method.

| 2003-March | 1 | Purchased 300 units at | Rs. 2 per unit |
| :--- | :---: | :--- | :--- |
|  | 2 | Purchased 600 units at | Rs. 3 per unit |
|  | 5 | Issued 400 units |  |
|  | 8 | Issued 200 units |  |
|  | 10 | Purchased 600 units at | Rs. 5 per unit |
|  | 12 | Issued 400 units |  |

21 The following figures are taken from the records of a Co. for the year 2021. The valuation of inventory CO2 is ₹.4.00 per kg.

Opening Stock
Purchases

## Closing Stock

| Material X | $2,800 \mathrm{kgs}$ | $66,000 \mathrm{kgs}$ | 800 kgs |
| :--- | ---: | ---: | ---: |
| Material Y | $4,000 \mathrm{kgs}$ | $7,200 \mathrm{kgs}$ | $4,800 \mathrm{kgs}$ |

Calculate the material turnover ratio of the above two materials and express in number of days the average inventory is held. Also determine which of the two materials is fast moving.

22 The following details are available in respect of a consignment of 1250 kgs of material ' X ':
a) Invoice price - ₹ 20 per kg
b) Excise Duty - $25 \%$ on invoice price
c) Sales Tax - $8 \%$ on invoice price including Excise Duty
d) Trade Discount $-10 \%$ on invoice price
e) Insurance - $1 \%$ of aggregate net price
f) Delivery charges - ₹ 250
g) Cost of containers @ ₹ 60 per container for 50 kgs of material.
h) Cost of unloading and handling @ $0.25 \%$ of the cost of materials ultimately accepted.

On the basis of the above, you are required to find out the landed cost of per kg of material ' Y '.

## SECTION - D (Applying)

## Answer any ONE Question:

23 Mr.Balan furnishes the following data relate to the manufacture of a product during the month of April 2021:

| Raw Materials consumed | - | $₹ 15,000$ |
| :--- | :--- | ---: |
| Direct labour charges | - | $₹ 9,000$ |
| Machine hour worked | - | 900 hours |
| Machine hour rate | - | $₹ 5$ |
| Administrative overhead | - | $20 \%$ on works cost |
| Selling overhead | - | $₹ 0.50$ per unit |
| Units produced | - | 17,100 |
| Units sold | - | 16,000 at ₹ 4 per unit. |

You are required to prepare a cost sheet from the above showing:
a) The cost per unit
b) Profit per unit sold and profit for the period

24 Two components A and B are used as follows:
Average consumption
Normal usage
Minimum usage
Maximum usage
Re-order quantity
Re-order period
Maximum lead time for emergency purchases $\mathrm{A}: 2$ days
B : Three days
Calculate for each component:
a) Re-order Level
b) Minimum Level
c) Maximum Level
d) Average Stock

Level e) and Danger Level

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04CT52 | Programme: | B.Com. | CIA: | I |
|  | Date: | 05.09.2022 | Part: | III | Semester: | V |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
| , | Study Component: |  | Core |  |  |  |
|  | Course Title: | GOODS AND SERVICES TAX LAW |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( $10 \times 1=10$ Marks)
1 The tax which was not merged into GST :
CO1
a) Counterveiling Duty b) Excise duty
c) Basic Customs Duty
d) Purchase tax

2 The incidence of tax on tax is called
a) Tax Cascading
b) Tax Pyramiding
c) Tax evasion
d) Indirect tax

3 Significant Benefits of GST could be stated as :
a) Seamless Credit
b) No cascading effect
c) Uniform rate of Tax
d) All of the above

4 In case of GTA services provided to an Individual not registered under GST and not a business entity, liability to pay GST is on
a) Supplier
b) Recipient
c) Both a and b
d) Exempt

5 What is rate of tax of IGST?
6
d) VAT rate
a) CGST rate
b) SGST rate c) CGST + SGST rated is levied on imports of goods and services.
a) SGST
b) CGST
c) SGST
d) VAT

7 Import/Export is treated as in GST.
a) Intra-State supply
b) Inter-State supply
c) Non- taxable supply
d) Exempted supply

8 The value of supply of goods and services shall be the $\qquad$ CO2
a) Transaction value
b) MRP
c) Market Value
d) None of above

9 GST is levied on $\qquad$ of goods and services.
a) transfer
b) buying
c) surrender
d) supply

10 Activities or transactions specified in $\qquad$ shall be treated neither as a supply of goods nor a supply of services
a) Schedule I
b) Schedule II
c) Schedule III
d) Schedule 8

SECTION - B (Remembering)
Answer any FIVE Questions:
11 Define the term business. CO1
12 What is reverse charge under GST?
13 Mention the various taxes that are subsumed by GST. CO1
14 What is mixed supply? CO1
15 What do you mean by supply? CO1
16 Whether supply of goods or services without consideration is liable to tax? CO2
17 What are the taxes that are levied on an intra-state supply? $\quad \mathrm{CO} 2$
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 Explain the structure of GST.
CO1
19 Narrate the evolution and historical background of GST in India. CO1
20 Define a) person (b) registered person (c) place of business. CO1
21 How do you determine the rate of tax in case there is a change in tax rate? CO2
22 What will be the time of supply of goods, generally and under reverse change mechanism? CO2

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Briefly explain the various kinds of tax rates/ tax slabs in GST and mention the various CO1 products coming under each category.
24 What is composition levy? Also mention the features and the rate of tax applicable to it. Can CO2 every taxable person opt to pay tax under it?

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04EP5A | Programme: | B.Com. | CIA: | I |
|  | Date: | 06.09.2022 | Part: | III | Semester: | V |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Elective |  |  |  |
|  | Course Title: | E-COMMERCE |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
$\qquad$
( 10 X 1 = 10 Marks)
1 The parts of a IP address is separated by .

CO1
(a) Dots
(b) Commas
(c) Dollars
(d) Equals

2 Internet is a network of $\qquad$
3 The last three letters of letter address for a professional organisation are $\qquad$ .

CO1
(c) Servers
(d) Workstations
(a) Networks
(b) Computers

4
(c) .org
(d) .net
(a) .com
(b) .edu
(a) TCP
(d) Gopher
is a set of convention used to pass
$\begin{array}{ll}\text { (b) Internet Protocol } & \text { (c) FTP }\end{array}$
5 $\qquad$ is used to convert analog signal into digital signal and vise-versa.
(a) Modem
(b) Router
(c) Switch
(d) Ethernet

6 The communication protocol used by Internet is
(a) HTTP
(b) WWW
(c) TCP/IP
(d) HTML
$\qquad$
7 The last three letters of the address indicates about .
(a) Kinds of organization
(b) Country code
(c) User code
(d) Server code

8 EDI stands for $\qquad$ _.
(c) Electronic
Dual Informatio
(d) Element Data
(a) Electronic
(b) Electronic

Information
CO1

Data Interchange
Digit Interface
Dual Information
CO1
$\qquad$ .
(c) Business To
(d) Business To
(a) Business To
(b) Business To

Benefactor
Business
Brunet
benignant
CO2
9 B2B stands for oncept of e-Commerce has been directly derived from ---.

CO2
(d) EDI
(a) EDII
(b) EDC
(c) EDU

SECTION - B (Remembering)
Answer any FIVE Questions:
CO1
11 What is Network?
12 What is Web Browsers? CO1
13 Write short note on: WWW. CO1
14 What is Internet? CO1
15 Write short note on: HTTP. CO1
16 What is E-Commerce? CO2
17 What is E-Banking? CO2
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 What are the different types of domain names? Explain each with an example. CO1
19 What are the useful services of WWW? CO1
20 Explain the common terminologies related to WWW. CO1
21 What are the objectives of E-Commerce? CO2
22 What are the different types of E-Commerce? CO2
SECTION - D (Applying)
Answer any ONE Question:
(1X 12= 12 Marks)
23 Explain the Applications of the Internet.
CO1
24 Distinguish between Traditional Commerce and E-Commerce. CO2

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04EP5C | Programme: | B.Com. | CIA: | I |
|  | Date: | 02.09.2022 | Part: | III | Semester: | V |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Elective |  |  |  |
|  | Course Title: | ADVANCED CORPORATE ACCOUNTING |  |  |  |  |

SECTION - A (Remembering)
Answer ALL the Questions:
(10 X 1 = 10 Marks)
1 A holding company is one which holds--of the shares of subsidiary company,
CO1
a) Whole
b) Majority
c) Whole or Majority
d) None

2 The term 'Minority Interest' represents
(a) The shareholders holding $50 \%$ of shares in Subsidiary Co.
(b) The interest of the outsiders in the Subsidiary Co
(c) The company which holds more than $51 \%$ in Subsidiary Co.
(d) None of the above

3 The excess price paid by a holding company to acquire 'controlling interest' in the
Subsidiary company is transferred to
(a) Capital Reserve
(b) Goodwill A/c
(c) Revenue Reserve
(d) None of the above

4 Any loss or profit on revaluation of assets and outside liabilities is:
(a) Treated as Revenue profit/loss (b) Ignored in CBS
(c) Treated as Capital Profit/loss and adjusted in the respective assets/liabilities in combined Balance Sheet(d) Shown separately in liabilities side of CBS
5 While preparing a consolidated balance Sheet, minority interest is to shown on the ---side CO1 of the Balance sheet.
a) Asset
b) Liability
c) Credit side of profit and loss a/c
d) None

6 Any profit which arises due to revaluation of assets and liabilities of the subsidiary company CO1 is known as
a) Capital loss
b) Capital Profit
c) Revenue profit
d) None

7 The Holding co. share of revenue profits of the subsidiary is added to ---
a) Assets
b) P \& L A/c in Balance sheetc) Profit and Loss A/c d) None

8 The Percentage of Profit to be transferred to statements reserve by the banking company is:
(a) $25 \%$
(b) $15 \%$
(c) $20 \%$
(d) $10 \%$

9 An asset which does not generate income to the banker is termed as:
(a) Performing asset
(b) Fixed Assets
(c) Non-Performing Asset
(d) Current Assets

10 Overdraft facility is provided on CO 2
a) Saving account only
y b) Current account only c) Special account only
d) All of the above SECTION - B (Remembering)
Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 Write a note on 'Holding Company'. $\mathbf{C O 1}$
12 What is 'Mutual Obligation'? CO1
13 What do you understand by 'Capital Profits'? CO1
14 What is meant by unrealized Profit? CO1
15 What is Statutory Reserve'? CO1
16 What is bonus share? CO2
17 Give any two legal provisions relating to the final accounts of a banking company? CO2
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 What are steps for Preparing Consolidated Balance Sheets of Holding Company and its CO1 Subsidiaries?

19 From the following summarized Balance Sheets of H Ltd. and S Ltd. as on 31.12.2020, prep CO1 consolidated Balance Sheet of the two companies.

| Liabilities | H Ltd. <br> $\boldsymbol{₹}$. | S Ltd. <br> $\boldsymbol{₹}$. | Assets | H Ltd. <br> $₹$. | S Ltd. <br> $₹$. |
| :--- | :---: | :---: | :--- | :---: | :---: |
| Share capital: <br> Shares of <br> Rs.10 each <br> fully paid | 2500000 | 1250000 | Fixed assents | 1810000 | 1575000 |
| Reserves | 750000 | 500000 | Investments <br> $(1100000$ shares in S <br> Ltd.) | 1100000 | --- |
| Creditors | 225000 | 200000 | Current assets. | 565000 | 3750000 |
|  | $\mathbf{3 4 7 5 0 0 0}$ | $\mathbf{1 9 5 0 0 0 0}$ |  | $\mathbf{3 4 7 5 0 0 0}$ | $\mathbf{1 9 5 0 0 0 0}$ |

H Ltd. purchased the shares in S Ltd. on $1^{\text {st }}$ January 2020, when reserves in S Ltd. st at Rs. 300000 and in H Ltd., Rs. 450000.

20 From the following balance sheet of H Ltd and S Ltd., Prepare consolidated balance sheet.

| Liabilities | H Ltd ₹. | S Ltd ₹. | Assets | H Ltd ₹. | S Ltd ₹. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Shares of | 20,00,000 | 10,00,000 | Sundry Assets | 25,00,000 | 12,00,000 |
| each <br> Liabilities | 15,00,000 | 2,00,000 | Investments: <br> $1,00,000$ shares in S <br> Ltd | 10,00,000 |  |
| Total | 35,00,000 | 12,00,000 | Total | 35,00,000 | 12,00,000 |

21 From the following information, find out the amount of provision to be shown in the Profit and loss Account of a Commercial Bank.

| Assets: | Rs. in lakhs |
| :--- | :--- |
| Standard assets | 8000 |
| Sub-Standard assets | 6000 |
| Doubtful assets: |  |
| Upto one year | 1000 |
| One to three years | 1600 |
| More than three years | 400 |
| Loss assets | 1200 |

22 Describe the legal provisions of preparation of bank accounts.
SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 . From the following Balance Sheet relating to H Ltd and S Ltd. Prepare a consolidated
Balance Sheet., as on 31.12.2020

| Liabilities | $\begin{aligned} & \text { H Ltd } \\ & \text { ₹. } \end{aligned}$ | $\underset{\mathcal{F}}{\mathrm{S} \text { Ltd }}$ | Assets | $\underset{\text { F }}{\substack{\text { Ltd }}}$ | $\underset{₹}{\mathrm{~S} \text { Ltd }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Share capital (Rs. 10 each) | 1000000 | 200000 | Fixed Assets Stock | $\begin{aligned} & \hline 800000 \\ & 610000 \end{aligned}$ | $\begin{aligned} & 120000 \\ & 240000 \end{aligned}$ |
| Profit and Loss | 400000 | 120000 | Debtors | 130000 | 170000 |
| A/c Reserves | 100000 | 60000 | Bills receivable | 10000 | - |
| Creditors <br> Bills payable | 200000 | $\begin{gathered} 120000 \\ 30000 \end{gathered}$ | Shares in ' S ' Ltd at cost (15000 shares) | 150000 | - |
|  | 1700000 | 530000 |  | 1700000 | 530000 |

1. All profits of S Ltd. Have been earned after the shares were acquired by H Ltd. But there was already a reserve of $₹ 60000$ on that date..
2. All the bills payable of S Ltd. Were accepted in favour of H ltd
3. The stock Includes ₹. 50000 Purchased from S Ltd. The profit added was $25 \%$ on cost.

| Particulars | ₹.(in 000) | Particulars | ₹.(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 <br> customers | 9 | Directors' and Auditor's <br> fees | 4 |
| Establishment expenses <br> Discount on bills | 56 | Interest on savings bank | 40 |
| discounted | 200 | A/c's <br> Postage and telegrams | 2 |
| Interest on current <br> accounts <br> Printing and <br> advertisements | 45 | Sundry charges | 2 |

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

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|  | POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04SB51 | Programme: | B.Com. | CIA: | I |
|  | Date: | 30.08.2022 | Part: | IV | Semester: | V |
| 这3 | Duration: | 1 Hour | Academic Year: | 2022-23 | Max. Marks: | 25 |
|  | Study Component: |  | Skill Based |  |  |  |
|  | Course Title: | BUSINESS MATHEMATICS |  |  |  |  |

## SECTION - A

Answer ALL the Questions:
(5 X $1=5$ Marks)
1 Set of all even prime numbers is
CO1
a) Singleton set
b) Null set
c) Infinite set
d) Finite set

2 If all the elements of a set are not listed but are indicated symbolically it is called
a) Tabular Method
b) Descriptive Phrase Method
c) Rule Method
d) Roaster Method

3 If two set A and B contain the same distinct elements, then A and B are
a) equal set
b) equivalent set
c) subsets
d) Disjoint sets

4 The set of all subsets of a given set is called
a) Family of set
b) Sub set
c) Power set
d) Universal set

5 A set which contains its elements as sets is called
$\mathrm{CO1}$
a) Sub set
b) Family of set
c) Power set
d) Super set

## SECTION - B

Answer any TWO Questions:
( $\mathbf{2}$ X $2=4$ Marks )
6 Define "Set". CO1
7 Difference between the Equal set and Equivalent set. CO1
8 What is meant by 'Disjoint set'? CO1
9 Define "Complement of a set".

## SECTION - C

Answer any ONE Question:
(1 X 6= 6 Marks)
10 A soap manufacturing company interviewed 141 people in a city. It was found out that $90 \quad \mathbf{C O 1}$ use Brand X soap, 80 use Brand Y soap, 50 use Brand $Z$ soap, 40 use both X and $\mathrm{Y}, 28$ use both $Y$ and $Z, 26$ use both $Z$ and $X$, and 15 use all these three soaps. Find how may use, i. X and Y not Z ii. Y only and iii. Z and X and not Y .
11 Verify the demorgan's law regarding set difference by venn diagram.

13 In a survey of concerning the smoking habits of consumers, it was found that $55 \%$ smoke cigarette A, $50 \%$ smoke B, $42 \%$ smoke C, $28 \%$ smoke A and B, $20 \%$ smoke A and C, $12 \%$ smoke B and C and $10 \%$ smoke all the three cigarettes.
a) What percentage do not smoke?
b) What percentage smoke exactly two brands of cigarettes?

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 04SE31 | Programme: | B.Com. | CIA: | I |
|  | Date: | 30.08.2022 | Part: | IV | Semester: | III |
|  | Duration: | 1 Hour | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Skill Enhancement Course |  |  |  |
|  | Course Title: | QUANTITATIVE APTITUDE |  |  |  |  |

## SECTION - A

Answer ALL the Questions:
( $50 \times 1=50$ Marks $)$
$197 * 97 * 97=$ ?
a) 753571
b) 579340
c) 79282
d) None
$213+33+333+3.33=$ ?
CO1
a) 362.3
b) 372.33 c) 702.33
d) None
$3 \quad 8563-246-345=251=$ ?
a) 6566
b) 7721
c) 6517
d) None

4 The H.C.F. of $1.75,5.6$ and 7 is:
a) 0.07
b) 0.7
c) 0.35
d) None

5 The H.C.F.of $0.54,1.8$, and 7.2 is
a) 1.8
b) 0.18 c) 0.018
d) None

6 Find the L.C.M 16, 24, 36 and 54 CO1
a) 435
b) 444 c) 432
d) None

7 L.C.M. of $1 / 3,5 / 6,2 / 9,4 / 27$, is:
a) $1 / 54$ b) $10 / 27$ c) $20 / 3$ d) None

8 The L.C.M of $5^{-2}, 5^{-4}$ is CO1
a) $5^{-2}{ }^{\text {b) }} 5^{-4}$
c) $5^{-6}$
c) $5^{-0}$
$9 \sqrt{6084}=$ ?
a) 70
b) 75 c) 78 d
d) None
$10 \sqrt{36}+\sqrt{16}=$ ? CO1
a) 22 b) 40 c) 10 d) None

11 The value of $\sqrt{10}+/ \sqrt{25}+\sqrt{108}+\sqrt{154}+\sqrt{225}$ is CO1
a) 4
b) 6 c) 8
c) None

12 Arrange the fractions $5 / 8,7 / 12,13 / 16,16 / 29$ and $3 / 4$ in ascending order of magnitude CO 1
a) $5 / 8,3 / 4,7 / 12,13 / 16,16 / 29$
b) $16 / 29,7 / 12,5 / 8,3 / 4,13 / 16$
c) $16 / 29,5 / 8,7 / 12,13 / 16$, d) None

13 Which of the following are in descending order in their value?
a) $11 / 17,5 / 9,7 / 11,8 / 15$, b) $5 / 9,7 / 11,8 / 15,11 / 17$ c) $11 / 17,7 / 11,5 / 9,8 / 15$ d) None

14 If the marks obtained by Mohan in history, Sanskrit, English are 76,65 and 87 CO1 respectively, then his average score is
a) 73
b) 66.2
c) 68
c) None

15 Ram obtained $86,75,82,67$, and 80 marks in different subjects. What are his average CO1 marks?
a) 65
b) 69
c) 78 d) None

CO1
$16 \quad 2$ is what percent of 50 ?
a) $3 \%$ b)
$4 \%$ c) $5 \%$ d) None

17 Find the missing figures: $9 \%$ of ? $=63$ CO1
a) 65
b) 68
c) 70
d) None
$1845 \%$ of $750-25 \%$ of $480=$ ?
a)216
b) 217.50
b) 236.50 c) None

19 Express $56 \%$ as a fraction
a) $15 / 20$ b) $14 / 2$ c) $1 / 1150$ d) None

20 If a, b, c, d, e, are five consecutive odd numbers, their average is
a) $5(a+4)$ b) $\frac{a b c d e}{5}$
c) $5(a+b+c+d+e)$
d) None

21 Find the average of all prime numbers between 30 and 50
a) 39.8
b) 40.1
c) 40.5
d) None

22 Find the average of first 40 natural numbers
a) 19.5
b) 20
c) 20.5 d
d) None
$2356 \times 79=$ ?
a) 4420
b) $4320 \quad$ c) 4424
d) None
$24064+3.98+.7036+7.6+.3+2$
a) 19.6477
b) 19.6576 c) 1.6555
d) None

25 5978+6134+7014
a) 16226 b) 19126
c) 19216
d) 19226

26 9358-6014+3127=?
c) 6561
d) 6741
a) 6381
b) 6471

27 9572-4018-2164=?
a) 3300
b) 3390
c) 3570
d) 7718

28 587*999=?
29 Find the highest common factor of 36 and 84:
a) 586413
b) 587523
c) 614823
d) 615173
c) 12
d) 18

30 The H.C.F of 204,1190 and 1445 is:
CO 2
a) 17
b) 18
c) 19
d) 21

31 Find the lowest common multiple of 24,36 and 40 : CO 2
a) 120
b) 240
c) 360
d) 480

32 The L.C.M of 148 and 185 is: CO2
a) 680
b) 740
c) 2960
d) 3700

33 The two numbers 6 and 8, the H.C.F is 2 find the L.C.M:
a) 20
b) 22
c) 24
d) 23

34 Which of the following fractions is the smallest?
a) $13 / 16$
b) $15 / 19$
c) $17 / 21$
d) $7 / 8$

35 The value of $(1+.1+.01+.001)$ is:
CO 2
a) 1.001
b) 1.011
c) 1.003
d) 1.111

36 Evaluate : 35/.07
a) 500
b) .500
c) 5.00
d) 50.0
$37337.62+8.591+34.4=$ ?
a) 370.611 b) 380.511 c) 380.611 d) 426.97

38 Find the missing figures: $9 \%$ of ? $=63$ CO 2
a) 65
b) 68
c) 70
d) None

39 A man buys an article for Rs. 27.50 and sells it for Rs. 28.60. Find his gain percent CO 2
a) $2 \%$
b) $3 \%$, c) $4 \%$
d) None

40 If a radio is purchased for Rs. 490 and sold for Rs. 465.50 , find the loss percent CO 2
a) $5 \%$ b) $4 \%$
c) $3 \%$ d) None

41 Find Selling Price., when Cost price= Rs. 80.40 , loss $=5 \%$ CO 2
a) Rs. 65.5
b) Rs. 66.5
c) Rs. 68.34
d) None

42 Find the Cost Price., when Selling price $=$ Rs. 40.60 Gain $=16 \%$ CO2
a) Rs. 35
b) Rs. 45
c) Rs. 46
d) None

43 Divide Rs. 2324 among A,B,C in the ratio 70:56:40
a) $980: 784: 560$
b) $490: 280: 392$
c) $392: 490: 280$
d) None

44 Divide Rs. 672 In the ratio 5: 3
a) $255: 255$
b) $253: 392$ c) $420: 252$
d) None

45 X, Y and Z started a business by investing Rs. 120000, Rs. 135000 and Rs. 150000 respectively. Find the share of each, out of annual profit of Rs. 56700 .
a) $4: 5: 6$
b) $8: 9: 10$
c) $8: 10: 12$
d) None

46 A, B and C start a business each investing Rs.20000. After 5 months A withdrew Rs.5000, B withdraw Rs. 4000 and C invests Rs. 6000 more. At the end of the year, a total profit of Rs. 69900 was recorded. Find the share of B
a) Rs. 21200
b) Rs. 20550
c) Rs. 20500
d) None

47 P and Q started a business investing Rs. 170000 and Rs. 30000 respectively. In what ratio the profit earned after 2 years be divided between $P$ and $Q$ respectively?
a) $3: 4$ b) $3: 5$ c) $17: 23$
d) None

48 A and B invest in a business in the ratio $3: 2$. If $5 \%$ of the total profit goes to charity and A's share is Rs. 855 , the total profit is:
a) Rs. 1425 b) Rs. 1500 c) Rs. 1537.50 d) None

49 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) $40 / 9$ daysb) $400 / 9$ days
c) $40 / 10$ days
d) None

50 A and B together can complete a piece of work in 4 days. If A alone can complete the same work in 12 days, in how many days can B alone complete that work?
a) $\frac{1}{6}$
b) $\frac{1}{9}$
c) $\frac{2}{5}$
d) None

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|  | DEPARTMENT OF COMMERCE \& COMMERCE CA |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | P1LH31 | Programme: | $\begin{aligned} & \text { B.Com. } / \\ & \text { B. } \operatorname{Com}(\mathrm{CA}) \end{aligned}$ | CIA: | I |
|  | Date: | 02.09.2022 | Part: | I | Semester: | III |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Hindi |  |  |  |
|  | Course Title: | BUSINESS HINDI -1 |  |  |  |  |

SECTION - A (Remembering)
Answer ALL the Questions:
( 10 X 1 = 10 Marks $)$
1 'Fourteen' के लिए हिन्दी में क्या है ?
(1) बारह
(2) चौदह
(3) तेरह
(4) ग्यारह

2 गाड़ी का वचन क्या है ?
CO1
(1) गाडिया
(2) गाड़ी
(3) गाडि
(4) गाडियाॅं

3 'Sunday' के लिए हिन्दी में क्या है ?
CO1
(1) रविवार
(2) मंगलवार
(3) सोमवार
(4) बुधवार

4 'तेली' का Gender क्या है ?
CO1
(1) तेली
(2) तेला
(3) तेलिन
(4) तेले

5 'Servant' के लिए हिन्दी में क्या है ?
CO1
(1) नौकरी
(2) नौकर
(3) नौकराना
(4) नौकरान

6 'नाक' के लिए हिन्दी में क्या है ?
(1) Ear
(2) Nose
(3) Head
(4) Hand

7 बारह के लिए अंग्रेजी में क्या है ?
(1) Four
(2) Twelve
(3) Six
(4) Eight

8 पुराना का उल्टे अर्थवाले शब्द क्या है ?
(1) असुविधा
(2) असुंदर
(3) नया
(4) सूर्यास्त

9 'मकान' के लिए अंग्रेजी में क्या है ?
(1) wall
(2) building
(3) upstairs
(4) floor

10 समुद्रतट के लिए अंग्रेजी में क्या है ?
(1) wave
(2) water
(3) river
(4) seashore

## SECTION - B (Remembering)

Answer any FIVE Questions:
11 Change the gender:-
(1) देवर
(2) दूल्हा
(3) शेर
(4) कुत्ता
(5) मोर
(6) पुत्र
(7) सेवक
(8) अध्यापक

12 Change the number:-
(1) पेड़
(2) बिल्ली
(3) गुरु
(4) पहाड़
(5) घर
(6) चिड़िया
(7) भाषा
(8) कागज़

13 Fill in the blanks with suitable words:-

1) मैं लड़का $\qquad$ । (हो, हूे, हैं(
2) पेड़ $\qquad$ बन्दर है। (में, पर, के लिए)
3) हम विवेकानंद $\qquad$ में पढ़ते हैं। (विद्यालय, कालेज, विश्ध विद्यालय)
4) मेरा नाम $\qquad$ है।
14 Write the figures for following Hindi Number words:-
5) साढे तीन
6) सवा दस
7) बारह
8) पौने ग्यारह

15 Fill in the blanks with imperative:-

1) कण्णन, यहाॅं जल्दी $\qquad$ I (आ)
2) सरला, ज़मीन पर मत $\qquad$ 1 (बैठ)
3) आप गरम काफ़ी $\qquad$ 1 (पी)
4) आप यह काम $\qquad$ । (कर)
16 Write the meanings in English or Tamil:-
5) बढई
6) लहर
7) तरकारी
8) चट्टान
9) विवाह
10) चुनाव
11) संगणक
12) पढ़ाई

17 Match the following:- CO2

1) किसान
---- सोनिया से हुआ।
2) राज
---- फ़िरोज़ गाॅंधी है।
3) राजीव का विवाह ---- खेत जोतते हैं।
4) राजीव के पिता का नाम ---- मकान बनाते हैं।

## SECTION - C (Understanding)

Answer any THREE Questions:-
(3 X 6= 18 Marks)
18 Write the words in Hindi for following numbers:-
(1) $11 / 4$
(2) $21 / 2$
(3) $233 / 4$
(4) $171 / 4$
(5) $353 / 4$
6) 43

19 Write the Name of Days in Hindi:-
CO1
20 Translate into Tamil or English:-

1) मेज़ पर किताब है ।
2) यह कलम है।
3) मैं छात्र हूॅ।
4) हमारे कालेज का नाम विवेकानंद कालेज है ।

21 Fill in the blanks:-

1) $\qquad$ पहनने के लिए कपड़े चाहिए।
2) पूरब में $\qquad$ की खाड़ी है।
3) सोनार $\qquad$ के सामान भी बनाते हैं।
4) दक्षिण में $\qquad$ महासागर है ।
5) राजीव गाॅंधी को $\qquad$ की उपाधि दी गई।
6) राजीव गांधी की माता का नाम $\qquad$ है।
22 Write the opposites:-
7) पुराना
8) खरीदना
9) सुंदर
10) बनाना
11) अपना
12) जन्म

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Write the Name of English Months in Hindi
24 Give e answer for following questions:-

1) किसान कहाॅं रहते हैं ?
2) चट्टान पर किसका स्मारक भवन स्थापित है ?
3) राजीव गाॅंधी ने इंजीनियरिंग की पढाई कहाॅं की ?
4) कन्याकुमारी भारत के किस छोर पर है ?
5) हमें किन किन चीज़ों की जरूरत है ?
6) राजीव गाॅंधी की प्रारंभिक शिक्षा कहाॅं हुई ?
