

VIVIII COLLEGE, III COLLEGE, III COLLEGE					
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 Compor	nent:	Ability Enhancement Course			
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Course Title: MANAGERIAL ECONOMICS

	SECTION A (Remembering)					
Answe	r ALL the Questions: $(10 \times 1 = 10 \text{ M})$	(arks				
1	The goods are became value due to	CO <sub>1</sub>				
	a) abundance b) scarcity c) plenty d) amply					
2	The difference between revenue and cost is	CO <sub>1</sub>				
	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) tax	COI				
5	In the short period, the output of the industry is	CO1				
S	•	COI				
	, , , , , , , , , , , , , , , , , , , ,	CO1				
6	The extension of the concept of time perspective is	CO1				
	a) incremental principle b) opportunity cost principle					
_	c) discounting principle d) equi-marginal principle	001				
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	CO <sub>2</sub>				
	a) demand curve b) demand chart c) demand diagram d) demand schedule					
9	In the demand schedule, quantity demanded	CO <sub>2</sub>				
	a) varies directly with the price b) varies proportionately with price					
	c) varies inversely with price d) is independent of price					
10	, 1	CO2				
10	The demand for commodity 'x' changed due to change in the price of other commodity 'y'	CO <sub>2</sub>				
	is called					
	a) price demand b) income demand c) cross demand d) elasticity of demand					
	SECTION – B (Remembering)					
Answe	r any FIVE Questions: $(5 \times 2 = 10 \text{ M})$	(arks				
11	What do you mean Managerial Economics?	COI				
12	Comment on the term 'Price'.	CO1				
13	State the meaning of Profit.	CO1				
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?	CO2				
1/	SECTION – C (Understanding)	CO2				
Δησινο	r any THREE Questions: (3 X 6= 18 M	[arks]				
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 CO2				
22	Elucidate the determinants of demand.					
	SECTION – D (Applying)					
	r any ONE Question: $(1X 12= 12 M)$	-				
23	Analyze the scope of managerial economics.	CO1				
24	Discuss the survey method of demand forecasting.	CO <sub>2</sub>				
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Course Code: 0	)4AE31	Programme:	B.Com.	CIA:	Ι
<b>Date:</b> 0	3.09.2022	Part:	III	Semester:	III
<b>Duration:</b> 2	Duration: 2 Hours Academic Year: 2022-23 Max. Marks			Max. Marks:	50
Study Component: Ability Enhancement Course					

Course Title: MARKETING

	SECTION – A (Remembering)	
Answer	<b>ALL</b> the Questions:	(10 X 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	CO1
	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 amarket	CO1
	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 when backed by purchasing power	CO1
	a) Demand b) Sales c) Profit d) Income	
8	The assembles the product in one place and retailer sell it to custo	omer 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) wa	ter transport
10	A person who buys goods from producers and sells them to retailers is called	CO2
	a) Producer b) Consumer c) Warehouse keeper d) Middlemen	
	SECTION – B (Remembering)	
Answer	any FIVE Questions:	(5 X 2 = 10 Marks)
	What is market?	CO1
	How do you define marketing?	CO1
	Write on any two quotation of Philip Kotler about marketing.	CO1
	Distinguish between marketing and selling	CO1
	Definition of Andrew Cohen about marketing What do you man by assembling?	CO1
16 17	What do you mean by assembling? What is transportation?	CO2 CO2
17	SECTION – C (Understanding)	602
Answer	any THREE Questions:	(3 X 6= 18 Marks)
18	Describe the evolution of marketing	COÍ
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)	(437.40 4537 1)
	any ONE Question:	(1X 12= 12 Marks)
23	Briefly explain the importance of marketing  Flucidate the functions of Physical supply of marketing	CO1
24	Elucidate the functions of Physical supply of marketing &&&&&&	CO2

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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE						
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 Compo	nent:	Core Course				
Course Title:	FINANCIAL	ACCOUNTING - 1			R	

	SECTIO	N – A (Remembering)	
Answer	ALL the Questions:		(10 X 1 = 10 Marks)
	Goods are those things, which are pur	rchased for	CO1
	a) Resale	b) consumption	
	c) Private use of the owner	d) Public	
2	The return of goods to a supplier show	ald be credited to	CO1
		b) Goods A/c	
	c) Purchase Returns A/c	d) Sales Return A/c	
3	Outstanding rent A/c is a		CO1
	a) Real A/c b) Nom	inal A/c	
	c) Personal A/c d) Both	e a and b	
4	Cash withdrawn by the proprietor from	m business is credited to	CO1
	a) Drawings A/c	b) Capital A/c	
	c) Cash A/c	d) Goods A/c	
5	Trial Balance is		CO1
	a) A Revenue Statement	b) Statement of Ledger Balance	
	c) Ledger account	d) Purchase statement	
6	Assets A/c is a		CO1
	a) Personal A/c	b) Real A/c	
	c) Expenses A/c	d) Personal or Real A/c	
7	Find out the correct accounting equat	ion from the following:	CO1
	a) Capital = Assets + Liabilitie	es b) Capital= Assets - Liabilities	
	c) Liabilities= Capital + Asset	ts d) Liabilities= Cash + Capital	
8	Casting errors are the result of		CO2
	a) Wrong posting	b) wrong totaling	
	c) Wrong balancing	d) wrong entry	
9	Which account is generally used for r	ectification of errors?	CO2
		b) Suspense a/c	
	c) Adjustment a/c	d) Trial balance	
10	Errors which affect one account is		CO2
		b) errors of principle	
		d) compensating error	
		N – B (Remembering)	
	any FIVE Questions:		(5 X 2 = 10 Marks)
11	What is meant by Debit?		CO1
	Define "Accounting".		CO1
	Write a short note on "Personal Acco	unt".	CO1
14	What is 'Ledger'?		CO1
	Define "Trial Balance".		CO1
16	What is 'Capital Expenditure'?	1D E P. 10	CO2
17	What do you understand the 'Deferre	-	CO2
		N – C (Understanding)	(257 ( 103 ( 1 )
	any <b>THREE</b> Questions:	tuon oo ati on o in the health a fall of NA A	(3 X 6= 18 Marks)
18		transactions in the books of Mr. Ananth	CO1
	1 <sup>st</sup> January, 2021 Stared business with	1 Cash Ks. 10,000.	
	2 <sup>nd</sup> January, 2021 Deposited into Ban	K KS. /,UUU.	

3<sup>rd</sup> January, 2021 Goods Purchase From Cash Rs. 500.

4<sup>th</sup> January, 2021 Withdrew from Bank for office use Rs.100

5<sup>th</sup> January, 2021 Credit sale to Krishna Rs. 150.

6<sup>th</sup> January, 2021 Credit purchase from Mohan Rs. 500.

19 Journalise the following transactions and post to proper accounts:

•	Journanse me i	onowing transactions and <b>post to proper accounts</b> .
	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	Bought 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)

CO<sub>1</sub>

**CO1** 

CO<sub>2</sub>

CO<sub>2</sub>

23 The following balances were extracted from the ledger of Ram Accountant on 31<sup>st</sup> March 2021. You are required to **prepare a trial balance as on that date in proper form**.

Particulars	`.	Particulars	`.
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.

CO<sub>2</sub>



Course Code:04CT12Programme:B.Com.CIA:Date:05.09.2022Part:IIISemester:Duration:2 HoursAcademic Year:2022-23Max. Marks:	POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE						
Duration:    2 Hours    Academic Year:    2022-23    Max. Marks:	Course Code:	04CT12	Programme:	B.Com.	CIA:	Ι	
	Date:	05.09.2022	Part:	III	Semester:	I	
	Duration:	2 Hours	Academic Year: 2022-23 Max. Mark		Max. Marks:	50	
Study Component: Core Course							

Course Title: BUSINESS CORRESPONDENCE & OFFICE METHODS

Answer	er <b>ALL</b> the Questions:	$10 \times 1 = 10 \text{ Marks}$				
1	Identify the correct sequence of the following	CO1				
	(a) Source, channel, message, receiver (b) Source, receiver, channel, me	ssage				
	(c) Source, message receiver, channel (d) Source, message, channel, rec					
2	,	CO1				
	(a) A hard skill (b) A soft skill (c) A medium skill (d) Not a skill at all					
3		people CO1				
	working at lower levels is called					
	(a) Downward communication (b) Written communication					
_	(c) Upward Communication (d) Oral communication					
4	1	CO1				
_	(a) Pipe (b) Sender (c) Message (d) Channel	904				
5		CO1				
	(a) Body of letter (b) Date (c) Subject (d) none of the above	001				
6	~	CO1				
7	(a) Cheerfulness (b) Greeting (c) Reference (d) None of the above	CO1				
/	Qualities of good business letter  (a) Interpretation of yeards (b) Paragainstruction (c) Correctness (d) Paragainstruction (c) Correctness (d) Paragainstruction (d) Paragainstruction (e) Correctness (e)	CO1				
0	(a) Interpretation of words (b) Bypass instruction (c) Correctness (d) Denota					
8	Unsolicited enquiry means (a) Buyer contact the seller (b) Seller contact to buyer (c) Both buyer and seller(d) Al	CO2				
9						
	(a) Hypothecation (b) Acknowledgement (c) Pledge (d) All the above	in the order.				
10		xpenses CO2				
(a) Fees on Board (b) First on board (c) Free on board (d) Awareness						
	SECTION – B (Remembering)					
Answer		(5 X 2 = 10 Marks)				
11	·	CO1				
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.	CO1				
15	Write a short note on formal communication.	CO1				
		CO2				
17	What is meant by solicited enquiry?	CO2				
	SECTION – C (Understanding)					
	er any THREE Questions:	(3 X 6= 18 Marks)				
	Explain the need and importance of business letter.	CO1				
19	$\mathcal{J}$	CO1				
20	±	CO1				
21	1	CO2				
22		. CO2				
Angwar	SECTION – D (Applying) er any ONE Question:	(1X 12= 12 Marks)				
	Draft an imaginary letter to TVS (P) Ltd requesting for accountant post.	(1A 12= 12 Marks) CO1				
		CO1				
47	o o o o o	C02				



POST G	RADUATE AI	ND RESEARCH D	<b>EPARTMENT</b>	OF COMMERCE	
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 Compon	ent:	Core Course			
Course Title:	PRINCIPLES	OF MANAGEMEN	T		

Answei	$\mathbf{ALL}$ the Questions: (10 X 1 = 10 M)	(Iarks
1	A chronological sequence of steps to be undertaken to enforce a policy and to attain an	CO1
	objective is known as	
	a) objective b) strategies c) procedures d) rules	
2	The first and foremost function of management is	CO1
	a) planning b) organizing c) controlling d)coordination	
3	Everything which goes to increase the importance of subordinates role is	CO1
4	a) decentralization b) centralization c) either a or b d) none	001
4	Allotment of work to each worker on the basis of the capacity of an average worker	CO1
	functioning in the normal working condition is	
	a) social task planning b) scientific task planning c) not a planning d) scientific organizing	
5	Esprit de corps means	CO1
3	A) union is strength. B) service is our motto	COI
	C) buyer beware  D) product is our strength	
6	The assumptions about future derived from forecasting and used in planning are known as	CO1
Ü	a) planning premises b) freehold premises c) business premises	001
	d) corporate premises	
7	F.W. Taylor is associated with	CO1
	a) scientific management b) future management	
	c) modern management d) principles of management	
8	Which type of organization is permanent and stable?	CO2
	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	CO2
10	a) rulesb) programme c)policy d) methods	G0.
10	Specifying the manner of executing policy is known as	CO2
	a) objective b) schedules c) procedures d) budgets	
	SECTION – B (Remembering)	
Answer	r any FIVE Questions: $(5 \times 2 = 10 \text{ M})$	(arks
	What is scalar chain?	CO1
	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)	
Answer	r any <b>THREE</b> Questions: $(3 \times 6 = 18 \text{ M})$	(arks
18	Discuss the advantages and disadvantages of MBO.	CO <sub>1</sub>
19	Explain the contribution of F. Drucker to the management.	CO1

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)	
Answe	er any ONE Question:	(1X 12= 12 Marks)
23	Explain Foyol's principles of management.	CO1
24	Discuss the types of Decision making	CO2

	POST GI	RADUATE AN	ID RESEARCH DE	ì
	Course Code:	04CT31	Programme:	
	Date:	05.09.2022	Part:	-
	Duration:	2 Hours	Academic Year:	•
HAND HEART HEAD	Study Compo	nent:	Core Course	
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POST GI	RADUATE AN	D RESEARCH DI	EPARTMENT (	OF COMMERCE	
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 Compo	nent:	Core Course			
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	Course Title:	ADVANCED A	CCOUNTIN	G		
		SECTIO	N – A (Reme	embering)		
Answer	ALL the Questions		71 (2102210	·» • <b></b>	(10 X 1 = 10 M)	Iarks)
	Under fixed capital		unt of drawing	s of each partner is	•	CO1
	a) Capital a		Č	b) Current accour		
	, .	d Loss account		d) Revaluation ac		
2	,		of assets and	· ·	me of admission or	CO1
	retirement of a part					
	a) Capital r			b) Old profit-shar		
	· •	fit-sharing ratio		d) Sacrificing rati	•	
3	A, B, C are partner	rs sharing profits i	n the ratio of		m the firm. The new	CO <sub>1</sub>
	profit-sharing ratio					
	a) 1:2	b) 2:1	c) 3:7	d) 2:3		
4	The Revaluation ac	ccount is a	ŕ	,		CO <sub>1</sub>
	a) Natural I	Personal account		b) Real Account		
	c) Nominal			d) Representative	Personal Account	
5	The share of goody	will brought in by t	the new partne			CO <sub>1</sub>
	a) Gaining		-	b) Old profit-shar	_	
	c) Sacrificii	ng Ratio		d) New Profit-sha	ring ratio	
6	X and Y are partne	ers sharing profits	in the ratio of	3:2. Z is admitted	for 1/4 <sup>th</sup> share in the	CO <sub>1</sub>
	future profit which					
	a) 19:11:10	b) 3:2:1	c) Equ	ial d)	5:3:2	
7	The interest on cap	oital of a partner is	shown on the	credit side of		CO <sub>1</sub>
	a) Capital A	<b>A</b> /c	b) P&L A/c			
	c) Interest of	on Capital A/c	d) Drawings A	<b>A</b> /c		
8					itted as a partner for	CO <sub>1</sub>
	3/7 <sup>th</sup> share of profi	it which he takes 2	2/7 <sup>th</sup> from P ar	nd 1/7 <sup>th</sup> from Q. Th	e new profit-sharing	
	ratio is					
	a) 4:3:2	b) 2:2:3	3	c) 3:3:2	d) 3:2:2	
9	P, Q and R are part	tners sharing profi	ts in the ratio	of 3:2:1. Q retires a	nd his share is taken	CO <sub>1</sub>
	up by P and R in th					
10	Joint life policy A	c after the matur	ity of the poli	icy should be trans	ferred to the capital	CO <sub>2</sub>
	accounts of the par					
	<ul><li>a) Sacrificing</li></ul>	<u> </u>		b) Capital ratio		
	c) Profit Sh	naring ratio		d) Gaining ratio		
			ON – B (Reme	embering)	/= 40 P	
	any <b>FIVE</b> Question		<b>C</b> .	1.	$(5 \mathbf{X} 2 = 10 \mathbf{M})$	
11	State the rules appl		ice of partners	hip agreement amo	ng partners.	CO1
12	What is Super Prof		ainina Dadia			CO1
13	Differentiate Sacrit	_	_			CO1
14	What is the purpos					CO1
15	How the goodwill is					CO1
16	What is the signific					CO <sub>2</sub>
17	Give the accounting	ig treatment for go	oawiii brough	ı ın by the new part	ner in casn.	CO <sub>1</sub>

Answer any **THREE** Questions:

(3 X 6 = 18 Marks)

- 18 On 1<sup>st</sup> January 2020, X and Y entered into partnership and contributed ₹ 1,60,000 and ₹ 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<sup>st</sup> 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 CO1 paying a premium of ₹ 4,000 for 1/4<sup>th</sup> share of profit. The new profit-sharing ratio is 3:3:2. Goodwill account appears in the books at ₹ 5,000. Give journal entries.
- a. A and B are partners sharing profit in the ratio of 5:3. C is admitted for 1/5<sup>th</sup> 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<sup>th</sup> of his share and B contributed 1/4<sup>th</sup> of his share to C. Find the new ratio and sacrificing ratio.
- A and B are partners sharing profits in the ratio of 3:2. They insure their lives jointly for ₹ CO1 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.

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:

(1X 12= 12 Marks)

23 A and B are partners sharing profits in the ratio of 3:1. Their Balance Sheet as on 1<sup>st</sup> CO1 January 2020 was as follows:

Liabilities	₹	Assets	₹
Capital Accounts: A	80,000	Buildings	1,00,000
В	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
	2,40,000		2,40,000

C is admitted into partnership for 1/5<sup>th</sup> 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.

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	<u>500</u>	17,500
Capitals:		Stock		25,000
A	30,000	Furniture		10,000
В	40,000	Plant & Machinery		40,000
C	25,000	Bundling		50,000
	1,51,000			1,51,000

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.

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POST G	RADUATE AN	ID RESEARCH DI	EPARTMENT (	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 Compo	nent:	Core Course			
Course Title	INCOME TA	Y I AW AND DDA			

Course Title: | INCOME TAX LAW AND PRACTICE - I

	SECTION – A (Rem	embering)	
Answe	r ALL the Questions:	(10  X  1 = 10  M)	larks)
1.	Rate of income-tax are fixed under:		CO <sub>1</sub>
	(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:		<b>CO1</b>
	(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:		CO1
	(a) Capital	(b) Fixed Assets	
	(c) Income	(d) Business Gains	
4.	Income tax department works under:		CO1
	(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 Assess	ment Year 2022-23:	CO1
	(a)12% of tax payable		
	(b) 12% of tax payable if total income exce	eeds ₹ 10 lakh	
	(c) 12% of tax payable if total income exce	eds ₹ 50 lakh	
	(d) 15% of tax payable if total income exce	eeds ₹ 1 crore	
6.	In which section of the Income-tax Act exempted		<b>CO1</b>
	(a) Sec. 10	(b) Sec. 80C	
	(c) Sec. 13	(d) Sec. 2	
7.	Exempted income of a partner from the firm is:		<b>CO1</b>
	(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 pu	rpose of employment, and whose total	CO <sub>2</sub>
	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:		CO <sub>2</sub>
	(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 pro-	evious year:	CO <sub>2</sub>
	(a) Ordinary resident	(b) Non-resident	
	(c) Not ordinary resident	(d) Resident	
	SECTION – B (Rem	embering)	
Answe	r any FIVE Questions:	$(5 \times 2 = 10 \text{ M})$	(arks)
11	What is Income Tax? Who is liable to pay Income	Tax?	CO1
12	Define the terms 'Person' and 'Assessee'.		CO <sub>1</sub>
13	How the residential status of an individual is deter	mined?	CO <sub>1</sub>

14	When a company is a resident?	CO1
15	What is Agricultural Income?	CO1
16	Write the items of non-agricultural incomes from land.	CO <sub>2</sub>
17	What do you mean Tax-Free Incomes?	CO <sub>2</sub>
	SECTION – C (Understanding)	
	er any <b>THREE</b> Questions: $(3 \times 6 = 18 \times 10^{-5})$	
18	Explain the basis and procedure of charging Income Tax u/s 4 of IT Act 1961.	CO <sub>1</sub>
19	Define the terms:	001
	A. Previous Year B. Assessment Year C. Gross Total Income	CO1
	D. Total Income E. PAN F. TAN	
20	State the Rates of Income Tax for the Assessment Year 2022-23.	CO <sub>1</sub>
21	Ascertain the residential status of the assessee in the following cases for the assessment year 2022-23:	CO2
	(a) Shri Ramesh, who was born and brought up in India, went for further studies to	
	U.K. on 1 <sup>st</sup> March, 2020 and came back to India on 1 <sup>st</sup> 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.	CO2
22	SECTION – D (Applying)	CO2
Answe	er any ONE Question: (1X 12= 12 M	(Jarks)
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:	CO <sub>2</sub>
	(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	
	(vii) Silvit of intoine from markin parameters to to to	
	(viii) Income from house property in India received in America (Calculated) ₹ 12,000	
	(viii) Income from house property in India received in America (Calculated) ₹ 12,000	
	<ul> <li>(viii) Income from house property in India received in America (Calculated) ₹ 12,000</li> <li>(ix) Interest on debentures of an Indian company received in Dubai ₹ 5,000</li> </ul>	
	<ul> <li>(viii) Income from house property in India received in America (Calculated) ₹ 12,000</li> <li>(ix) Interest on debentures of an Indian company received in Dubai ₹ 5,000</li> <li>(x) Capital Gain on sale of agricultural land situated in Ajmer (Urban area) ₹ 8,000</li> </ul>	

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	(A)

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE           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					
POST G	RADUATE AN	ID RESEARCH D	EPARTMENT (	OF COMMERCE	
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 Compo	nent:	Core Course			

Course Title: COMPANY LAW AND SECRETARIAL PRACTICE

# SECTION – A (Remembering)

	SECTION – A (Remembering)	
Answei	r ALL the Questions: $(10 \times 1 = 10 \times 1)$	(Iarks
1	Minimum paid up share capital in case of a public company is	COI
	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
	calledCompany.	
	a)Registered b) Unregistered c) Holding d) Subsidiary	
3	Generally, Company liability is	CO1
	a) Limited b) Unlimited c) Situation does not arise d) None of these	001
4	In case of Public Company, the quorum should be	CO1
	a) 5 members b) 7 members c) 2 members d) 10 members	001
5	Which company shares can be freely transferable	CO1
	a) Private Company b) Public Company c) Both (a) & (b) d) All of these	COI
6	The companies which are formed under special Act. Those companies are called as	CO1
O	a) Chartered companies b) Statutory companies	COI
	c) Registered companies d) None of these	
7	Which new type of company was introduced in Companies Act 2013?	CO1
,	a) One Person Company b) Associate Company	COI
	c) Small Company d) All of the above	
8	The is a fundamental document of a company.	CO2
Ü	a) Memorandum of Association b) Articles of Association	CO2
	c) Agreement d) MOU	
9	Address of the registered office is situated in	CO2
	a) MOA b) AOA c) Prospectus d) None of these	CO2
10	Shareholders are	CO2
10	a) Owners b) Creditors c) Debtors d) None of the above	
	SECTION – B (Remembering)	
Answei	r any FIVE Questions: $(5 \times 2 = 10 \text{ N})$	(Iarks
	Define the term "Company Secretary".	CO1
	What do you mean by company?	CO1
	List out any two documents submitted for the registration of a company.	CO1
	What is mean by perpetual succession?	CO1
	What is meant by Promotion?	CO1
16	What is Articles of Association?	CO <sub>2</sub>
17	What is called 'Share'?	CO <sub>2</sub>
	SECTION – C (Understanding)	
Answei	r any <b>THREE</b> Questions: (3 <b>X</b> 6= 18 <b>N</b>	Iarks)
18	State the characteristics of Joint Stock Company.	COI
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.	CO <sub>2</sub>
22	Explain the alterations to Articles of Association.	CO <sub>2</sub>
	SECTION – D (Applying)	
Answer	r any ONE Question: $(1X 12= 12 N)$	(arks)
23	Explain the various kinds of companies.	CO <sub>1</sub>
24	Describe the different types of meetings.	CO <sub>2</sub>

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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE							
Course Code:04CT51Programme:B.Com.CIA:							
Date:	03.09.2022	Part:	III	Semester:	V		
Duration:	2 Hours	Academic Year:	2022 -23	Max. Marks:	50		
Study Compos	nent:	Core					
					A		

Course Title: | COST ACCOUNTING

	SECTION – A (Remembering)	
Ansv	ver <b>ALL</b> the Questions:	(10 X 1 = 10 Marks)
1	Prime cost includes direct materials, Direct labour and Direct	CO1
	a) Expenses b) Losses c) Incomes d) None of these	
2	Direct expenses are also called	CO1
2	a) Sundry expenses b) Overhead expenses	COI
	c) Chargeable expenses d) Major expenses	
_		
3	Bad debts written off is a part of	CO1
	a) Distribution overheads b) Selling Overheads	
	c) Factory overheads d) None of these	004
4	Cost of sales plus profit is selling price is	CO1
	a) Value of goods produced b) Value of stocks	
_	c) Selling price d) Value of finished goods	001
5	Process costing is suitable for	CO1
6	a) Hospital b) Transport firms c) Brick laying firms d) Oil refining firm Overhead cost is the Total of	
6		CO1
7	a) Direct and Indirect costs b) Specific costs c) All Indirect costs d) All direct Works cost is a total of	CO1
,	a) direct material, direct labour, direct expenses and works expenses	COI
	b) works cost and administrative overheads	
	c) prime cost and factory overheads	
	d) none of these	
8	The material having lower number of times is known as	CO2
O	a) Slow moving material b) Fast moving material	C02
	c) Economic order quantity  d) None of these	
9	Re- order level=Maximum consumption x	CO2
	a) Maximum re-order period b) Normal consumption	
	c) Normal re-order period d) None of these	
10	ABC analysis is	CO2
	a) Always better control b) Advantage of better control	
	c) At best control d) None of these	
	SECTION – B (Remembering)	
Answ	ver any <b>FIVE</b> Questions:	(5 X 2 = 10 Marks)
11	What is Direct cost?	CO1
12	Define 'Cost accounting'	CO1
13	Cost price ₹ 60,750 and profit is 20% on sales. Calculate profit.	CO1
14	From the following calculate of raw material consumed:	CO1
	Raw materials purchased ₹ 80,000; Opening stock of Raw materials ₹12,000,	Closing stock
	of Raw materials ₹ 21,000, Sale of material scrap ₹ 1,000.	
15	State the any two objectives of cost accounting.	CO1
16	What is Material turnover ratio? How is it calculated?	CO <sub>2</sub>
17	What is Economic Ordering Quantity?	CO2
	SECTION – C (Understanding)	
Ansv	ver any <b>THREE</b> Questions:	$(3 \times 6 = 18 \text{ Marks})$
	List out the any six differences between Financial Accounting and Cost Accounting.	CO1

- List out the any six differences between Financial Accounting and Cost Accounting.
- (a) From the following information calculate (a) Economic Order Quantity, and (b) the number of **CO1** 19 orders to be placed in one quarter of the year:

i) Quarterly consumption of material 2,000 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. **CO1** 2003-March 1 Purchased 300 units at Rs. 2 per unit 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 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 kgs 66,000 kgs 800 kgs Material Y 4,000 kgs 7,200 kgs 4,800 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. The following details are available in respect of a consignment of 1250 kgs of material 'X': CO<sub>2</sub> 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: (1X 12= 12 Marks)Mr.Balan furnishes the following data relate to the manufacture of a product during the month of CO<sub>1</sub> April 2021: Raw Materials consumed ₹ 15,000 ₹ 9,000 Direct labour charges 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 Two components A and B are used as follows: CO<sub>2</sub> Average consumption 40 units

20

Normal usage 50 units per week each Minimum usage 25 units per week each 75 units per week each Maximum usage Re-order quantity A: 300 units B: 500 units Re-order period A:4 to 6 weeks B:2 to 4 weeks.

Maximum lead time for emergency purchases 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



1		ID RESEARCH DI			
Course Code:	T	Programme:	B.Com.	CIA:	I
Date:	05.09.2022	Part:	III	Semester:	V
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Compo	Study Component: Core				
Course Title:	GOODS ANI	SERVICES TAX	LAW		

	SECTION - A (Remembering)	
Answer	ALL the Questions: $(10 \times 1 = 10 \times 1 =$	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	CO1
	a) Tax Cascading b) Tax Pyramiding c) Tax evasion d) Indirect tax	
3	Significant Benefits of GST could be stated as:	CO1
	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	CO1
	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?	CO1
	a) CGST rate b) SGST rate c) CGST + SGST rated d) VAT rate	
6	is levied on imports of goods and services.	CO1
	a) SGST b) CGST c) SGST d) VAT	
7	Import/Export is treated asin GST.	CO1
	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	CO2
	a) Transaction value b) MRP c) Market Value d) None of above	
9	GST is levied on of goods and services.	CO2
	a) transfer b) buying c) surrender d) supply	
10	Activities or transactions specified in shall be treated neither as a supply of goods nor	CO2
	a supply of services	
	a) Schedule I b) Schedule II c) Schedule III d) Schedule 8	
	SECTION – B (Remembering)	
Answer	any FIVE Questions: $(5 \times 2 = 10 \times 10^{-5})$	Marks)
	Define the term business.	CO1
	What is reverse charge under GST?	CO1
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
	What are the taxes that are levied on an intra-state supply?	CO2
	SECTION – C (Understanding)	002
Answer	any THREE Questions: (3 X 6= 18 M	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)	002
Answer	any ONE Question: $(1X 12=12 \text{ M})$	Marks)
23	Briefly explain the various kinds of tax rates/ tax slabs in GST and mention the various	CO1
	products coming under each category.	231
24	What is composition levy? Also mention the features and the rate of tax applicable to it. Can	CO2
2.	every taxable person opt to pay tax under it?	002
	&&&&&&	



POST G	POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE							
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 Compo	nent:	Elective						
		~=						

Course Title: E-COMMERCE

	<b>ALL</b> the Questions:		(110	(10	X 1 = 10 Marks)
1	The parts of a IP address is	s separated by	·		CO1
	(a) Dots	(b) Commas	(c) Dollars	(d) Equals	
2	Internet is a network of				CO1
			(c) Servers		S
3	The last three letters of lett	er address for a prof	essional organisation	are	CO1
	(a) .com		(c) .org		
4	is			rom one to anoth	er. <b>CO1</b>
	, ,	) Internet Protocol		(d) Gopher	
5	is used to convert ar		_		CO1
	` '	` '	(c) Switch	(d) Ethernet	
6	The communication protoc				CO1
	, ,	, ,	$^{\prime}$ IP (d) H	ITML	
7	The last three letters of the				CO1
	(a) Kinds of organization	on (b) Country cod	e (c) User code	(d) Server code	
8	EDI stands for				CO2
	(a) Electronic		(c) Electronic		ıta
	•	Digit Interface	<b>Dual Information</b>	Information	
9	B2B stands for				CO2
		(b) Business To	* *	(d) Business To	)
		Business	Brunet	benignant	
10	The concept of e-Commerc	•			CO2
	(a) EDII	(b) EDC	(c) EDU	(d) EDI	
		SECTION – B	(Remembering)		
	any <b>FIVE</b> Questions:			(5	X 2 = 10 Marks)
	What is Network?				CO1
	What is Web Browsers?				CO1
13	Write short note on: WWV	V.			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)		
	any <b>THREE</b> Questions:				X 6= 18 Marks)
18	What are the different type		Explain each with ar	n example.	CO1
19	What are the useful service				CO1
20	Explain the common termi	_	VWW.		CO1
21	What are the objectives of				CO2
22	What are the different type		_ ,,		CO2
		SECTION -	D (Applying)		
	any <b>ONE</b> Question:	C.1 T		(12	X 12= 12 Marks)
	Explain the Applications o		15.0		CO1
24	Distinguish between Tradit	tional Commerce an	d E-Commerce.		CO2

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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE							
Course Code:04EP5CProgramme:B.Com.CIA:							
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 AC	COUNTING				

	SECTION – A (Remembering)	
Answer	ALL the Questions: $(10 \times 1 = 10 \text{ Mg})$	arks)
1	A holding company is one which holdsof the shares of subsidiary company,	CO <sub>1</sub>
	a) Whole b) Majority c) Whole or Majority d) None	
2	The term 'Minority Interest' represents	CO <sub>1</sub>
	(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		CO <sub>1</sub>
	Subsidiary company is transferred to	
	(a) Capital Reserve (b) Goodwill A/c (c) Revenue Reserve (d) None of the above	
4	<b>7</b> 1	CO <sub>1</sub>
	(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	~~1
5	7 7	CO <sub>1</sub>
	of the Balance sheet.	
	a) Asset b) Liability c) Credit side of profit and loss a/c d) None	001
6	Any profit which arises due to revaluation of assets and liabilities of the subsidiary company	COI
	is known as	
7	a) Capital loss b) Capital Profit c) Revenue profit d) None	CO1
7		CO1
0	a) Assets b) P & L A/c in Balance sheetc) Profit and Loss A/c d) None The Percentage of Profit to be transferred to statements reserve by the banking company is:	CO2
8	(a) 25% (b) 15% (c) 20% (d) 10%	CO <sub>2</sub>
9	An asset which does not generate income to the banker is termed as:	CO2
	(a) Performing asset (b) Fixed Assets (c) Non-Performing Asset (d) Current Assets	UU <b>2</b>
10		CO <sub>2</sub>
	a) Saving account only b) Current account only c) Special account only d) All of the above	
	SECTION – B (Remembering)	
Answer	any FIVE Questions: $(5 \times 2 = 10 \text{ Mg})$	arks)
	$\mathcal{E}$ 1 3	CO <sub>1</sub>
		CO <sub>1</sub>
13	What do you understand by 'Capital Profits'?	CO <sub>1</sub>
14	What is meant by unrealized Profit?	CO <sub>1</sub>
15	What is Statutory Reserve'?	CO <sub>1</sub>
16	What is bonus share?	CO <sub>2</sub>
17	Give any two legal provisions relating to the final accounts of a banking company?  SECTION – C (Understanding)	CO2
Answer	any THREE Questions: (3 X 6= 18 Ma	arks)
	What are steps for Preparing Consolidated Balance Sheets of Holding Company and its	COÍ
	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.	S Ltd.	Assets	H Ltd.	S Ltd.
	₹.	₹.		₹.	₹.
Share capital:	2500000	1250000	Fixed assents	1810000	1575000
Shares of					
Rs.10 each					
fully paid					
Reserves	750000	500000	Investments	1100000	
			(1100000 shares in S		
			Ltd.)		
Creditors	225000	200000	Current assets.	565000	3750000
	3475000	1950000		3475000	1950000

H Ltd. purchased the shares in S Ltd. on 1<sup>st</sup> January 2020, when reserves in S Ltd. state 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. C

Liabilities	H Ltd ₹.	S Ltd ₹.	Assets	H Ltd ₹.	S Ltd ₹.
Shares of `.10	20,00,000	10,00,000	Sundry Assets	25,00,000	12,00,000
each	15,00,000	2,00,000	Investments:		
Liabilities			1,00,000 shares in S	10,00,000	
			Ltd		
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

CO<sub>2</sub>

the Profit and loss Account of a Commercial Bank.
Assets: Rs. in lakhs

Assets:

Standard assets

Sub-Standard assets

Doubtful assets:

Upto one year

One to three years

More than three years

Loss assets

Rs. in lakhs

8000

1000

1000

1000

1000

1000

1000

1000

1000

1000

1000

22 Describe the legal provisions of preparation of bank accounts.

CO<sub>2</sub>

### **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	H Ltd	S Ltd	Assets	H Ltd	S Ltd
	₹.	₹		₹	₹
Share capital	1000000	200000	Fixed Assets	800000	120000
(Rs.10 each)			Stock	610000	240000
Profit and Loss	400000	120000	Debtors	130000	170000
A/c Reserves	100000	60000	Bills receivable	10000	-
Creditors	200000	120000	Shares in 'S'	150000	-
Bills payable	-	30000	Ltd at cost		
			(15000 shares)		
	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		Directors' and Auditor's	
customers	9	fees	4
Establishment expenses	56	Interest on savings bank	
Discount on bills		A/c's	70
discounted	200	Postage and telegrams	2
Interest on current		Sundry charges	2
accounts	45		
Printing and			
advertisements	3		

&&&&&&

VIVERNAMEN COLLEGE, TIKO VEDAMMI WEST - 02020-							
	POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE						
	Course Code:	04SB51	Programme:	B.Com.	CIA:	Ι	
0 0	Date:	30.08.2022	Part:	IV	Semester:	V	
	Duration:	1 Hour	Academic Year:	2022-23	Max. Marks:	25	
HAND HEART HEAD	Study Compo	nent:	Skill Based				
	Course Title:	BUSINESS MATHEMATICS					

	$\mathbf{SECTION} - \mathbf{A}$	
Answer	r ALL the Questions: $(5 \times 1 = 5)$	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	CO1
	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	CO <sub>1</sub>
	a) equal set b) equivalent set c) subsets d) Disjoint sets	
4	The set of all subsets of a given set is called	CO1
	a) Family of set b) Sub set c) Power set d) Universal set	
5	A set which contains its elements as sets is called	CO <sub>1</sub>
	a) Sub set b) Family of set c) Power set d) Super set	
	SECTION – B	
	r any TWO Questions: $(2 \times 2 = 4)$	
_	Define "Set".	CO1
	Difference between the Equal set and Equivalent set.	CO1
	What is meant by 'Disjoint set'?	CO1
9	Define "Complement of a set".	CO1
	SECTION – C	
	r any ONE Question: $(1 \times 6 = 6)$	,
10	A soap manufacturing company interviewed 141 people in a city. It was found out that 90	CO1
	use Brand X soap, 80 use Brand Y soap, 50 use Brand Z soap, 40 use both X and Y, 28	
	use both Y and Z, 26 use both Z and X, and 15 use all these three soaps. Find how may	
11	use, i. X and Y not Z ii. Y only and iii. Z and X and not Y.	CO1
11	Verify the demorgan's law regarding set difference by venn diagram.  SECTION – D	COI
Ληςτισ	r any ONE Question: (1 X 10= 10 )	Morks)
	Explain the various types of sets.	CO1
	In a survey of concerning the smoking habits of consumers, it was found that 55% smoke	CO1
13	cigarette A, 50% smoke B, 42% smoke C, 28% smoke A and B, 20% smoke A and C,	COI
	12% smoke B and C and 10% smoke all the three cigarettes.	
	a) What percentage do not smoke?	
	b) What percentage and not smoke: b) What percentage smoke exactly two brands of cigarettes?	
	of that percentage smoke exactly two orange of eightenes:	



POST GI	POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE							
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 Compo	nent:	Skill Enhanceme	ent Course					

# Course Title: QUANTITATIVE APTITUDE

# SECTION - A

Answer	ALL the Questions: $(50 \times 1 = 50 \text{ M})$	(arks
1	97 *97*97 = ?	CO1
	a) 753571 b) 579340 c) 79282 d) None	
2	13 + 33 + 333 + 3.33 = ?	CO1
	a) 362.3 b) 372.33 c) 702.33 d) None	
3	8563-246-345=251=?	CO1
	a) 6566 b) 7721 c) 6517 d) None	
4	The H.C.F. of 1.75,5.6 and 7 is:	CO1
	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	CO1
-	a) 1.8 b) 0.18 c) 0.018 d) None	CO1
6	Find the L.C.M 16, 24, 36 and 54	CO1
7	a) 435 b) 444 c) 432 d) None	CO1
/	L.C.M. of 1/3, 5/6, 2/9, 4/27, is: a)1/54 b) 10/27 c) 20/3 d) None	CO1
8	The L.C.M of 5 <sup>-2</sup> ,5 <sup>-4</sup> is	CO1
O	a) $5^{-2}$ b) $5^{-4}$ c) $5^{-6}$ c) $5^{-0}$	COI
9	$\sqrt{6084} = ?$	CO1
	a)70 b) 75 c) 78 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	CO1
	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?	CO1
1.4	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	001
14	If the marks obtained by Mohan in history, Sanskrit, English are 76,65and 87	CO1
	respectively, then his average score is	
15	a)73 b) 66.2 c) 68 c) None Ram obtained 86,75,82,67, and 80 marks in different subjects. What are his average	CO1
13	marks?	COI
	a) 65 b) 69 c) 78 d) None	
16	2 is what percent of 50 ?	CO1
	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	
18	45%  of  750 - 25%  of  480 = ?	CO1
	a)216 b) 217.50 b) 236.50 c) None	
19	Express 56% as a fraction	CO1
	a) 15/20 b) 14/2 c) 1/1150 d) None	

2	0 If a, b, c, d, e, are five consecutive odd numbers, their average is a) $5(a+4)b)\frac{abcds}{5}$ c) $5(a+b+c+d+e)$ d) None	CO1
2		CO1
	a) 39.8 b) 40.1 c) 40.5 d) None	
2	2 Find the average of first 40 natural numbers a) 19.5 b) 20 c) 20.5 d) None	CO1
2	3 56 x 79 =?	CO
2	a) 4420 b) 4320 c) 4424 d) None	CO1
2	4 064+3.98+.7036+7.6+.3+2 a) 19.6477 b) 19.6576 c) 1.6555 d) None	CO1
2	5 5978+6134+7014	CO1
2	a) 16226 b) 19126 c) 19216 d) 19226	CO2
2	6 9358-6014+3127=? a) 6381 b) 6471 c) 6561 d) 6741	CO2
2	7 9572-4018-2164=?	CO2
_	a) 3300 b) 3390 c) 3570 d) 7718	
2	8 587*999=? a) 586413 b) 587523 c) 614823 d) 615173	CO2
2	9 Find the highest common factor of 36 and 84:	CO2
	a) 4 b) 6 c) 12 d) 18	
3	0 The H.C.F of 204,1190 and 1445 is: a) 17 b) 18 c) 19 d) 21	CO2
3	Find the lowest common multiple of 24,36 and 40:	CO2
	a) 120 b) 240 c) 360 d) 480	
3	2 The L.C.M of 148 and 185 is:	CO2
3	a) 680 b) 740 c) 2960 d) 3700 3 The two numbers 6 and 8, the H.C.F is 2 find the L.C.M:	CO2
	a) 20 b) 22 c) 24 d) 23	002
3	4 Which of the following fractions is the smallest?	CO2
3	a) 13/16 b) 15/19 c) 17/21 d) 7/8  5 The value of (1+.1+.01+.001) is:	CO2
3	a) 1.001 b) 1.011 c) 1.003 d) 1.111	CO2
3	6 Evaluate: 35/.07	CO2
3	a) 500 b) .500 c) 5.00 d) 50.0 7 337.62+8.591+34.4=?	CO2
3	a) 370.611 b) 380.511 c) 380.611 d) 426.97	CO2
3	8 Find the missing figures: $9\%$ of $? = 63$	CO2
3	a) 65 b) 68 c) 70 d) None 9 A man buys an article for Rs.27.50 and sells it for Rs. 28.60. Find his gain percent	CO2
3	a) 2% b) 3%, c) 4% d) None	CO2
4	0 If a radio is purchased for Rs. 490 and sold for Rs. 465.50, find the loss percent	CO2
4	a) 5% b) 4% c) 3% d) None 1 Find Selling Price., when Cost price= Rs.80.40, loss = 5 %	CO2
7	a) Rs.65.5 b) Rs.66.5 c) Rs.68.34 d) None	CO2
4	2 Find the Cost Price., when Selling price = Rs.40.60 Gain = 16%	CO2
1	a) Rs. 35 b) Rs. 45 c) Rs.46 d) None 3 Divide Rs.2324 among A,B,C in the ratio 70:56:40	CO2
7	a) 980:784:560 b) 490:280:392 c) 392:490:280 d) None	CO2
4	4 Divide Rs.672 In the ratio 5: 3	CO2
4	a) 255:255 b) 253 :392 c) 420:252 d) None 5 X, Y and Z started a business by investing Rs. 120000, Rs. 135000 and Rs.150000	CO2
4	respectively. Find the share of each, out of annual profit of Rs. 56700.	CO2
	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	CO2
17	P and Q started a business investing Rs.170000 and Rs.30000 respectively. In what ratio	CO2
<del></del> /	the profit earned after 2 years be divided between P and Q respectively?	CO2
	a) 3:4 b) 3:5 c) 17:23 d) None	
18	A and B invest in a business in the ratio 3 : 2. If 5% of the total profit goes to charity and	CO2
+0	A's share is Rs. 855, the total profit is:	CO2
	a) Rs.1425 b) Rs.1500 c) Rs.1537.50 d) None	
40		000
49	,	CO <sub>2</sub>
	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		CO2
	complete the same work in 12 days, in how many days can B alone complete that work?	
	a) $\frac{1}{6}$ b) $\frac{1}{6}$ c) $\frac{2}{5}$ d) None	

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HANDHE	ARITHEAD

DEPARTMENT OF COMMERCE & COMMERCE CA							
Course Code:	P1LH31	Programme:	B.Com. / B.Com(CA)	CIA:	I		
Date:	02.09.2022	Part:	Ι	Semester:	III		
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50		
Study Component:		Hindi					
Course Title:	RIISINESS I	HINDI _1					

Answei	r 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 (२) गाड़ी (३) गाडि (४) 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 ?	CO1					
	(1) Ear (2) Nose (3) Head (4) Hand						
7	बारह के लिए अंग्रेजी में क्या है ?	CO1					
0	(1) Four (2) Twelve (3) Six (4) Eight	CO4					
8	3.	CO2					
	(1) असुविधा (2) असुंदर (3) नया (4) सूर्यास्त	G0.					
9	'मकान' के लिए अंग्रेजी में क्या है ?	CO2					
10	(1) wall (2) building (3) upstairs (4) floor	CO2					
10	समुद्रतट के लिए अंग्रेजी में क्या है ? (1) wave     (2) water       (3) river        (4) seashore	CO2					
	(1) wave (2) water (3) fiver (4) seasifore						
	SECTION – B (Remembering)	( <b>-</b>					
	r any <b>FIVE</b> Questions: Change the gender:-	(5 X 2 = 10 Marks) $CO1$					
11	(1) देवर (2) दूल्हा (3) शेर (4) कुत्ता (5) मोर (6) पुत्र (7) सेवक (8) अध्य						
12	Change the number:-	CO1					
	(1) पेड़ (2) बिल्ली (3) गुरु (4) पहाड़ (5) घर (6) चिड़िया (7) भाषा (8) कार्य						
13	Fill in the blanks with suitable words:-	CO1					
	1) मैं लड़का ।  (हो, ह्ॅं ,  हैं ( 2) पेड            बन्दर है । (में, पर, के लिए)						
	2) प्रज्ञ बन्दर है । (में, पर, के लिए) 3) हम विवेकानंद में  पढ़ते हैं । (विद्यालय, कालेज, विश्व विद्यालय)						
	3) हम विवकानद म पढ़त है । (विधालय, कालज, विश्व विधालय) 4) मेरा नाम है ।						
14	4) मरा नाम ह । Write the figures for following Hindi Number words:-	CO1					
17	1) साढे तीन	201					

15	Fill in the blanks with imperative:-	COI
	1) कण्णन, यहाॅ <b>ं जल्दी । (आ</b> )	
	2) सरला, ज़मीन पर मत । (बैठ)	
	3) आप गरम काफ़ी । (पी)	
	4) आप यह काम । (कर)	
16	Write the meanings in English or Tamil:-	CO2
	1) बढई 2) लहर 3) तरकारी 4) चट्टान 5) विवाह 6) चुनाव 7) संगणक	
17	Match the following:- CO2	CO2
	1) किसान सोनिया से हुआ ।	
	2) राज फ़िरोज़ गा <b>ँ</b> ंधी 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:-	CO1
10	(1) 11/4 (2) 21/2 (3) 233/4 (4) 171/4 (5) 353/4 6) 43 Write the Name of Days in Hindi:-	CO1
20	Translate into Tamil or English:-	CO1
	1) मेज़ पर किताब है ।     2) यह कलम है ।	
	3) मैं छात्र हुँं। 4) हमारे कालेज का नाम विवेकानंद कालेज है।	
21	Fill in the blanks:-	CO2
	1) पहनने के लिए कपड़े चाहिए ।	
	2) पूरब में की खाड़ी है ।	
	3) सोनार के सामान भी बनाते हैं ।	
	4) दक्षिण में महासागर है ।	
	5) राजीव गाॅंधी को की उपाधि दी गई ।	
	6) राजीव गाॅंधी की माता का नाम है ।	
22	Write the opposites:-	CO2
	1) पुराना 2) खरीदना 3) सुंदर 4) बनाना 5) अपना 6) जन्म	
Answer	SECTION – D (Applying)  any ONE Question:	(1X 12= 12 Marks)
	Write the Name of English Months in Hindi	CO1
24	Give e answer for following questions:-	CO2
	1) किसान कहाँं रहते हैं ?	
	2) चट्टान पर किसका स्मारक भवन स्थापित है ?	
	3) राजीव गाॅंधी ने इंजीनियरिंग की पढ़ाई 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 ह्ई ?	
	<b>3</b>	