VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625234
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Course Code:	11CT11	**Programme:**	B.Com (CA)	**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 X 1 = 10 Marks)**

1 Find out the correct accounting equation from the following: **CO1**
    a) Capital = Assets + Liabilities   b) Capital= Assets - Liabilities
    c) Liabilities= Capital + Assets   d) Liabilities= Cash + Capital

2 Rent A/c is a **CO1**
    a) Real A/c   b) Personal A/c   c) Nominal A/c   d) Bothe a and b

3 The system of recording transactions based on dual aspect concept is called **CO1**
    a) Double Accounting system   b) Double entry system
    c) Single entry system   d) Single accounting system

4 The return of goods to a supplier should be credited to **CO1**
    a) Supplier A/c   b) Goods A/c
    c) Purchase Returns A/c   d) Sales Return A/c

5 Cash withdrawn by the proprietor from business is credited to **CO1**
    a) Drawings A/c   b) Capital A/c   c) Cash A/c   d) Goods A/c

6 Trial Balance is **CO1**
    a) A Revenue Statement   b) Statement of Ledger Balance
    c) Ledger account   d) Purchase statement

7 A Trial Balance shows: **CO1**
    a) Flows of Funds   b) Arithmetical accuracy of posting
    c) Value of assets and liabilities   d) Tally

8 Bank Reconciliation statement is a **CO2**
    a) Ledger A/c   b) Separate statement
    c) Subsidiary record   d) cashbook

9 Double sided errors affect **CO2**
    a) One side   b) One account
    c) Two account   d) Two or more account

10 Which account is generally used for rectification of errors? **CO2**
    a) Rectification a/c   b) Suspense a/c
    c) Adjustment a/c   d) Trial balance

SECTION – B (Remembering)

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

11 What is Book Keeping? **CO1**
12 Define: Ledger **CO1**
13 What is double column cash book? **CO1**
14 What is Sales Return Book? **CO1**
15 Define: Trial Balance **CO1**
16 Write short note on BRS. **CO2**
17 What is Capital Receipts? **CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions: **(3 X 6= 18 Marks)**

18 Journalise the following transactions as on 31st Dec 2015 **CO1**

December 2015		₹.
1	Started business with a capital of	50,000

	2	Purchased furniture	10,000
	3	Bought goods on credit from Vinoth	5,000
	14	Sold goods to Suresh	2,000
	15	Purchased goods for cash	3,000
	16	Paid Rent	1,500
	17	Paid Salaries	2,500

19 Prepare Trial balance from the following transactions   **CO1**

Name of Account	₹.
Capital	9,000
Plant and Machinery	12,000
Purchases	8,000
Sales	12,000
Sundry Creditors	8,000
Bank Loan	22,000
Rent outstanding	1,000
Opening Stock	2,000
Sales Return	4,000
Investments	14,000
Debtors	12,000

20 Enter the following transactions of Kumar in a Single Column Cash Book.   **CO1**

2016 Jan.			₹.
	1	Commenced business with	15,000
	3	Paid into Bank	13,000
	7	Purchased goods for cash	1,500
	10	Sold goods for cash	1,100
	13	Paid for stationery	60
	16	Received from Nagaraj	1,500
	18	Paid to Ramesh	800
	19	Purchased office furniture	600

21 Distinguish between Capital Receipts and Revenue Receipts.   **CO2**

22 What are the differences between cash book and pass book?   **CO2**

SECTION – D (Applying)

Answer any **ONE** Question: **(1X 12= 12 Marks)**

23 Journalise the following transactions and post to proper ledger accounts.   **CO1**

2018 Jan.			₹.
	1	Balan started business with a capital of	10,000
	4	Bought goods from Velan	6,750
	7	Cash purchases	3,000
	10	Cash sales	4,000
	13	Bought goods from Velan	2,000
	16	Sold goods to Gopi	5,000
	18	Paid cash to Velan	2,850
	19	Sold goods to Gopi	500
	24	Paid Velan on account	2,400
	26	Received cash from Gopi	1,650
	27	Paid salaries	1,250
	30	Received cash from Gopi	200

24 Distinguish between Capital expenditure and Revenue expenditure.   **CO2**

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625234
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Course Code:	11CT12	Programme:	B.Com (CA)	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 Which part of the letter identifies the person who is preferred to address the concerns of the letter?   **CO1**
(a) Signatory   (b) Designation   (c) Attention line   (d) Complimentary close

2 In communication the language is   **CO1**
(a) The verbal code   (b) Intrapersonal   (c) The symbolic code   (d) The non – verbal code

3 The term 'grapevine; is also known as_____.   **CO1**
(a) Downward communication   (b) Informal communication
(c) Upward communication   (d) Horizontal communication

4 Qualities of good business letter is_____.   **CO1**
(a) Composition   (b) Clarity   c) Correctness   (d) All the above

5 The _____ of business letter is called layout.   **CO1**
(a) Body   (b) Content   (c) Pattern   (d) All of the above

6 Which one of the following not a barriers of communication?   **CO1**
(a) Poor retention   (b) Inattentiveness   (c) Emotions   (d) Body language

7 Semantic barriers refer to_____.   **CO1**
(a) Interpretation of words   (b) Bypass instruction   (c) Denotations   (d) All the above

8 Most often the teacher – Students communication is_____.   **CO2**
(a) Spurious   (b) Critical   (c) Utilitarian   (d) Confrontational

9 Body language is also called_____.   **CO2**
(a) Kinesics   (b) Lateral   (c) Horizontal   (d) Grapevine

10 The exact communication is _____.   **CO2**
(a) Body of letter   (b) Date   (c) Subject   (d) none of the above

SECTION – B (Remembering)

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

11 Define Communication.   **CO1**
12 What do you mean by Business Correspondence?   **CO1**
13 Define Paralanguage.   **CO1**
14 What do you understand by Gestures?   **CO1**
15 What is meant by non-verbal communication?   **CO1**
16 What is Quotation?   **CO2**
17 What do you understand by solicited and unsolicited enquiry?   **CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions: **(3 X 6= 18 Marks)**

18 State the importance of a business letter.   **CO1**
19 Explain about the characteristics of an effective business letter.   **CO1**
20 What are the main barriers to business communication?   **CO1**
21 Explain the terms used in offer and quotations.   **CO2**
22 State the features of a circular letter.   **CO2**

SECTION – D (Applying)

Answer any **ONE** Question: **(1X 12= 12 Marks)**

23 Describe the qualities of good business letter.   **CO1**
24 Draft a circular letter announcing the death of a partner, who was the backbone of the business.   **CO2**

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Course Code:	11AE11	Programme:	B.Com (CA)	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:		COMPUTER APPLICATIONS IN BUSINESS			

SECTION – A (Remembering)

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

1 Using Microsoft word we can simply ___
   a) Paste picture   b) Type   c) Format a text   d) All the above functions   **CO1**

2 A computer program used for business application is
   a) LOGO   b) COBOL   c) BASIC   d) FORTRAN   **CO1**

3 _____ converts the programs written in assembly language into machine instructions.
   a) Machine compiler   b) Interpreter   c) Assembler   d) Converter   **CO1**

4 Who created the first DBMS?
   a) Edgar Frank Codd   b) Charles Bachman   c) Charles Babbage   d) Sharon B. Codd   **CO1**

5 Which of the following instructs the computer hardware, what to do and how to do it?
   a) Hardware   b) Operating system   c) Software   d) Device driver   **CO1**

6 Which of the following is an essential process in which the intelligent methods are applied to extract data patterns?
   a) Warehousing   b) Data Mining   c) Text Mining   d) Data Selection   **CO1**

7 The term Data Warehouse was first coined by?
   a) Roger Mougalas   b) Arthur Samuel   c) Bill Inmon   d) Herbert Simon   **CO1**

8 The structure or format of data is called _____
   a) Syntax   b) Semantics   c) Struct   d) Formatting   **CO2**

9 A _____ is the physical path over which a message travels.
   a) Path   b) Medium   c) Protocol   d) Route   **CO2**

10 Bluetooth is an example of _____
   a) personal area network   b) local area network   **CO2**
   c) virtual private network   d) wide area network

SECTION – B (Remembering)

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

11 What is Software?   **CO1**
12 List out any four Web Applications.   **CO1**
13 Define Data.   **CO1**
14 Write the full of DBMS and List out any two Database Names.   **CO1**
15 What is mean by Data Mining?   **CO1**
16 What are the components of data communication?   **CO2**
17 Define Network.   **CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions: **(3 X 6= 18 Marks)**

18 Explain the concept of Computer Applications with examples.   **CO1**
19 Write a brief note on Data Base Management System.   **CO1**
20 Discuss about Compilers with neat diagram.   **CO1**
21 Explain Data Communication in detail.   **CO2**
22 Describe the uses of Computer Networks in detail.   **CO2**

SECTION – D (Applying)

Answer any **ONE** Question: **(1X 12= 12 Marks)**

23 Explain various Methods of Data Processing   **CO1**
24 Discuss the types of Networks with diagram.   **CO2**

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Course Code:	P1LH31	**Programme:**	B.Com. / B.Com(CA)	**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 ? **CO1**

   (1) बारह   (2) चौदह   (3) तेरह   (4) ग्यारह

2 गाड़ी का वचन क्या है ? **CO1**

   (1) गाडिया   (2) गाड़ी   (3) गाडि   (4) गाडियाँ

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**

   (1) Four   (2) Twelve   (3) Six   (4) Eight

8 पुराना का उल्टे अर्थवाले शब्द क्या है ? **CO2**

   (1) असुविधा   (2) असुंदर   (3) नया   (4) सूर्यास्त

9 'मकान' के लिए अंग्रेजी में क्या है ? **CO2**

   (1) wall   (2) building   (3) upstairs   (4) floor

10 समुद्रतट के लिए अंग्रेजी में क्या है ? **CO2**

   (1) wave   (2) water   (3) river   (4) seashore

SECTION – B (Remembering)

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

11 Change the gender:- **CO1**

   (1) देवर   (2) दूल्हा   (3) शेर   (4) कुत्ता   (5) मोर   (6) पुत्र   (7) सेवक   (8) अध्यापक

12 Change the number:- **CO1**

   (1) पेड़   (2) बिल्ली   (3) गुरु   (4) पहाड़   (5) घर   (6) चिड़िया   (7) भाषा   (8) कागज़

13 Fill in the blanks with suitable words:- **CO1**

   1) मैं लड़का _____ । (हो, हूँ , हैं(

   2) पेड़ _____ बन्दर है । (में, पर, के लिए)

   3) हम विवेकानंद _____ में पढ़ते हैं । (विद्यालय, कालेज, विश्व विद्यालय)

   4) मेरा नाम _____ है ।

14 Write the figures for following Hindi Number words:- **CO1**

   1) साढे तीन   2) सवा दस   3) बारह   4) पौने ग्यारह

15 Fill in the blanks with imperative:- **CO1**

    1) कण्णन, यहाँ जल्दी _____ । (आ)

    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) बढ़ई   2) लहर   3) तरकारी   4) चट्टान   5) विवाह   6) चुनाव   7) संगणक   8) पढ़ाई

17 Match the following:- CO2 **CO2**

    1) किसान   ---- सोनिया से हुआ ।

    2) राज   ---- फ़िरोज़ गाँधी 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**

    (1) $1\frac{1}{4}$ (2) $2\frac{1}{2}$ (3) $23\frac{3}{4}$ (4) $17\frac{1}{4}$ (5) $35\frac{3}{4}$ 6) 43

19 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 हूँ ।   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 गाँधी को _____ की उपाधि दी गई ।

    6) राजीव गाँधी की माता का नाम _____ है ।

22 Write the opposites:- **CO2**

    1) पुराना   2) खरीदना   3) सुंदर   4) बनाना   5) अपना   6) जन्म

SECTION – D (Applying)

Answer any **ONE** Question: **(1X 12= 12 Marks)**

23 Write the Name of English Months in Hindi **CO1**

24 Give e answer for following questions:- **CO2**

    1) किसान कहाँ रहते हैं ?

    2) चट्टान पर किसका स्मारक भवन स्थापित है ?

    3) राजीव गाँधी ने इंजीनियरिंग की पढ़ाई कहाँ की ?

    4) कन्याकुमारी भारत के किस छोर पर है ?

    5) हमें किन किन चीज़ों की जरूरत है ?

    6) राजीव गाँधी की प्रारंभिक शिक्षा कहाँ हुई ?

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Course Code:	11CT32	**Programme:**	B.Com.(CA)	**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. Income tax was passed in: **CO1**
   - (a) 1961
   - (b) 1971
   - (c) 1981
   - (d) 1951

2. How many heads of income are there to compute Gross Total Income of an assessee? **CO1**
   - (a) Three
   - (b) Four
   - (c) Five
   - (d) Six

3. . Rate of income-tax are fixed under: **CO1**
   - (a) The Income-tax Act
   - (b) The Finance Act
   - (c) An Ordinance
   - (d) Notification of C.B.D.T.

4. The term previous year means: **CO1**
   - (a) Financial year
   - (b) Calendar year
   - (c) Accounting year
   - (d) Financial year before the assessment year

5. The term income includes **CO1**
   - (a) Legal income only
   - (b) Legal and Illegal incomes
   - (c) Illegal income only
   - (d) None of these

6. Sum of various heads of income is called: **CO1**
   - (a) Gross total income
   - (b) Total income
   - (c) Taxable income
   - (d) Aggregate income

7. The year in which tax on income is computed and determined is called **CO1**
   - (a) Previous year
   - (b) Current year
   - (c) Assessment year
   - (d) Tax year

8. As per the first basic condition to determine residential status, a person should have been in India during the previous year concerned for **CO2**
   - (a) 60 days or more
   - (b) 120 days or more
   - (c) 182 days or more
   - (d) 240 days or more

9. Income received in India is taxable in the hands of **CO2**
   - (a) Resident only
   - (b) Resident and ordinarily resident only
   - (c) Non-resident only
   - (d) All assesses

10. Income accrued and received outside India is taxable in the hands of **CO2**
    - (a) Non-resident
    - (b) Resident and ordinarily resident
    - (c) Resident and not ordinarily resident
    - (d) None of these

SECTION – B (Remembering)

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

11	What do you mean by an Assessee?	**CO1**
12	Define the term "Previous Year".	**CO1**
13	What is the Gross Total Income?	**CO1**
14	Define the term "Person".	**CO1**
15	What is Total Income?	**CO1**
16	What is Residential Status?	**CO2**
17	Who is a non-resident?	**CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions: **(3 X 6= 18 Marks)**

18 Define the term Income. Distinguish between the Gross Total Income and Total Income.   **CO1**

19 Discuss the evolution of Income Tax Law in India.   **CO1**

20 Define : (i) Assessment Year, (ii) Income, (iii) Deemed Assessee, (iv) Casual Income   **CO1**

21 Mr. Samith a citizen of the U.K. came to India for the first time on 1-5-2015. He stayed here   **CO2**
without any break for 3 years and left for Bangladesh on 1-5-2018. He returned to India on 1-4-2019 and went back to the U.K. on 1-12-2019. He was posted back to India on 20-01-2022.
Determine his residential status for the Assessment Year 2022-23.

22 Shri Hanuman has the following incomes for the Previous Year ending on 31st March 2022:   **CO2**

Particulars	₹.
Income from Salary in India from a company (computed)	50,000
Dividend from an Indian Company received in England and spent there	10,000
Income from house property in India received in Pakistan	20,000
Dividend from a foreign company received in England and deposited in a bank there	10,000
Income from business in Kolkata managed from U.S.A.	20,000
Income from a business in the U.S.A.(Controlled from Kanpur Head Office)	12,000
Income was earned in Australia and received there, but brought into India	25,000
His maternal uncle sent a Bank Draft from France as a gift to him on his marriage	20,000

Compute the gross total income of Shri. Hanuman for the Assessment Year 202-23, if he is:
(i) Ordinary Resident, (ii) Not Ordinary Resident, (iii) Non Resident.

SECTION – D (Applying)

Answer any **ONE** Question: **(1X 12= 12 Marks)**

23 Explain the basis and procedure of charging Income Tax.   **CO1**

24 The following are the Incomes of Shree Deepak for the Previous Year 2021-22:   **CO2**
1.   Dividend from Indian Company ₹. 10,000
2.   Profit from business in Japan received in India ₹. 12,000
3.   Profit from business in Pakistan deposited in a bank there. This business is controlled from India ₹. 20,000
4.   Profit from business in Indore (Controlled by London Head Office) ₹. 11,000
5.   Interest received from a non-resident Mr. Abdul, on the loan provided to him for a business carried on in India ₹. 5,000
6.   Income was earned in America and received there, but brought in India ₹. 8,000
7.   Share of income from Indian Partnership firm ₹. 15,000
8.   Income from house property in India received in America (Calculated) ₹. 12,000
9.   Interest on debentures of an Indian company received in Dubai ₹. 5,000
10. Capital Gain on sale of agricultural land situated in Ajmer (Urban area) ₹. 8,000
     Ascertain the total income of Shree Deepak if he is
     (a) Resident and ordinary resident
     (b) Resident and but not ordinary resident
     (c) Non-Resident.

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Course Code:	11SE31	**Programme:**	B.Com (CA)	**CIA:**	I
Date:	30.08.2022	**Part:**	IV	**Semester:**	III
Duration:	1 Hour	**Academic Year:**	2022 - 23	**Max. Marks:**	25
Study Component:		Skill Enhancement Course			
Course Title:		BUSINESS MATHEMATICS			

SECTION – A

Answer **ALL** the Questions: **(5 X 1 = 5 Marks)**

1 A Set contains infinite number of elements is called **CO1**
(a) finite set   (b) infinite set (c) null set   (d) universal set

2 A set consisting of just one element is called **CO1**
(a) null set   (b) single ton set   (c) finite set   (d) super set

3 Set of all even prime number is **CO1**
(a) single ton set   (b) infinite set   (c) null set   (d) universal set

4 If an annuity is made at the end of each period it is called **CO2**
(a) Annuity certain   (b) Immediate annuity
(c) Annuity due   (d) Deferred annuity

5 What is the formula for present value when compound interest is considered **CO2**

a) $P = \dfrac{A}{\left(1+\frac{r}{100}\right)n}$ b) $P = \dfrac{1}{\left(1+\frac{r}{100}\right)}n$ c) $P = \dfrac{i}{\left(1+\frac{r}{100}\right)}n$ d) $P = \dfrac{l}{\left(1+\frac{r}{100}\right)}-n$

SECTION – B

Answer any **TWO** Questions: **(2 X 2 = 4 Marks)**

6 If A, B, C are three sets, then using Venn diagram prove that **CO1**
$A \cap (B \cup C) = (A \cap B) \cup (A \cap C)$

7 Find $A \cup B$, $A \cap B$, $A – B$, $B – A$, if A= {1, 2, 3}, B= {2, 3, 4, 5} **CO1**

8 If A = {1, 2}, B = {2, 3} and U = {1, 2, 3, 4} find $(A \cap B)'$ and $(A \cup B)'$ **CO1**

9 What do you mean by Perpetuity? **CO2**

SECTION – C

Answer any **ONE** Question: **(1 X 6= 6 Marks)**

10 Verify distributive law if U = {0, 1, 2, 3, 4, 5, 6, 7, 8}, **CO1**
A={0, 1, 2}, B = {2, 3, 4, 5}, C = {1, 2, 3}

11 If a person saves Rs.300 p.a. at 9% p.a. compound interest for 10 years find the amount he gets. **CO2**

SECTION – D

Answer any **ONE** Question: **(1 X 10= 10 Marks)**

12 Verify the Demorgan's law by Venn diagram. **CO1**

13 Mr. X decides to make a gift of Rs.50,000 to his son after 5 years. He decides to save this amount by making equal annual payment, which gives 6% compound interest. Calculate the amount of each annual payment. **CO2**

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Course Code:	11CT51	Programme:	B.Com (CA)	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			

SECTION – A (Remembering)

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

1 Basic objective of cost accounting is : **CO1**
a) Tax compliance b) Financial audit c) Cost ascertainment d) None of these

2 Cost classification can be done in **CO1**
a) Two ways   b)Three ways   c) Four ways   d) Several ways

3 Direct expenses are also called **CO1**
a) Major expenses   b) Sundry expenses
c) Overhead expenses   d) Chargeable expenses

4 Factory overhead is also termed as manufacturing overhead or **CO1**
a)Office overhead b) Selling overhead c) Distribution overhead d) Production overhead

5 Total of Direct costs is termed as ---------------- cost**.** **CO1**
a)   Prime   b)   Indirect   c)   Overheads   d) None of these

6 Depreciation of Plant and machinery is a part of -------------- overhead. **CO1**
a) Factory   b) Office   c)   Distribution   d) None of these

7 A bad debt written off is a part of ----------------overhead. **CO1**
a) Factory   b) Office   c) Selling   d) None of these

8 ABC analysis is **CO2**
a) always better control   b) Advantage of better control
c) At best control   d) None of the above

9 LIFO method of pricing of material issues is more suitable when **CO2**
a) Material prices are rising   b)Material prices are falling
c) Material prices are fluctuating   d) Material prices are unchanging

10 Material is issued by storekeeper against ------------------ requisitions. **CO2**
a)   Purchase   b)   Labour   c) Material   d) None of these

SECTION – B (Remembering)

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

11 Define Costing. **CO1**
12 Give the meaning of direct expenses. **CO1**
13 What is cost sheet? **CO1**
14 What do you mean by cost centre and cost unit? **CO1**
15 Give the meaning of Labour. **CO1**
16 What do you mean by material control? **CO2**
17 Give the meaning of EOQ. **CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions: (3 X 6= 18 Marks)

18 Difference between Cost accounting and financial Accounting **CO1**
19 From the following particulars prepare a statement showing the components of the total sales **CO1** and the profit for the year ended 31st December.

Particulars	₹
Stock of finished goods(1st Jan)	6,000
Stock of raw materials(1st Jan)	40,000
Work in progress(1st Jan)	15,000
Purchase of raw materials	4,75,000
Carriage inwards	12,500
Factory rent, taxes	7,250
Other production expenses	43,000

Stock of finished goods(31st Dec)	15,000
Wages	1,75,000
Works manager's salary	30,000
Factory employees salary	60,000
Power expenses	9,500
General expenses	32,500
Sales for the year	8,60,000
Stock of raw materials(31st Dec)	50,000
Work in progress (31st Dec)	10,000

20   The following data relate to the manufacturing of a standard product during the month of   **CO1**
March 2006. Prepare a cost sheet to show.

Raw materials consumed	₹ 80,000
Direct wages	₹ 48,000
Machine hour worked	8,000 hours
Machine hours rate	₹ 4 per hour
Office overhead	10% on works cost
Selling overhead	₹ 1.50 per unit
Units Produced	4,000 units
Units sold at ₹ 50 each	3,600 units

(a) Prime cost (b) Work cost (c) Cost of production (d) Cost of production of goods sold (e)
Cost of sales (f) Profit

21   **Material 'A' is used as follows:**   **CO2**
Maximum usage in a month 600 Units.
Minimum usage in a month 400 Units.
Average or Normal usage in a month 450 Units.
Lead time: Maximum 6 months, minimum 2 months.
Reorder Quantity: 1,500 Units.
Maximum reorder period for emergency purchases 1 month Calculate (a) Reorder level (b)
Maximum level (c) Minimum level (d) Average stock level (e) Danger level

22   **i)** Calculate economic order quantity from the following particulars   **CO2**
       Annual usage 90000 units
       Buying cost per order   ₹ 10 per order
       Cost per unit   ₹ 50
       Cost of Carrying inventory 10% of cost

   ii) Ascertain the cost and selling price from the following.
       Material consumed ₹ 6,000
       Wages paid ₹ 9,000
       Works on cost 50% on wages
       Office on cost 20% Works on cost
       Selling on cost 10% on works cost
       Profit 20% on cost

SECTION – D (Applying)
Answer any **ONE** Question: **(1X 12= 12 Marks)**

23   Prepare a statement showing cost and profit from the following details clearly showing   **CO1**
(a) Prime cost (b) Work cost (c) Cost of production (d) Cost of sales and (e) Profit.

Particulars	₹	Particulars	₹
Direct wages	1,50,000	Direct materials	5,00,000
Power	2,500	Oil and water	2,500
Storekeeper's wages	5,000	Transfer to general reserve	5,000
Factory rent	25,000	Foremen's salary	12,500
Office rent	12,500	Factory lighting	7,500

Repairs factory plant	17,500	Office lighting	2,500
Repairs office building	2,500	Dep .Factory plant	2,500
Goodwill written off	2,500	Dep office building	6,250
Consumable stores	12,500	Manager's salary	25,000
Directors Fees	6,250	Office stationery	2,500
Telephone rent	625	Postage	1,250
Salesmen's salaries	6,250	Travelling expenses	2,500
Advertising	6,250	Warehouse rent	2,500
Income tax	50,000	Dividend paid	10,000
Sales	9,47,500		

24 From the following particulars prepare the stores ledger by adopting **FIFO & LIFO** method   **CO2**
March 2015.

        1. Purchased 300 units@ ₹ 2. Per unit
        2. Purchased 600 units @ ₹ 3. Per unit
        5. Issued 400 units
        8. Issued 200 units
        10. Purchased 600 units@ ₹ 5. Per unit
        12. Issued 400 units.

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	DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)				
	Course Code:	11CT52	**Programme:**	B.Com (CA)	**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 X 1 = 10 Marks)

1 ------------------ is levied on inter-state supply of goods and services. **CO1**
    a) CGST   b) SGST   c) IGST   d) VAT

2 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

3 Authority to levy and collect taxes in India is given to the Central and State Government by **CO1**
    a) Article 246 of Constitution of India   b) Article 265 of Constitution of India
    c) Article 269 of Constitution of India   d) Article 279A of Constitution of India

4 Goods and service tax is a – tax system **CO1**
    a) Single point tax   b) Multipoint tax   c) Regressive tax   d) Progressive tax

5 The following suppliers cannot opt for composition scheme_____ **CO1**
    a) Inter – State supplier
    b) Person supplying goods through an electronic commerce operator
    c) Supplier of services other than restaurant service   d) All of the above

6 _____was first country to adopt GST as indirect system of taxation. **CO1**
    a) France   b) Germany   c) UK   d) India

7 GST has rolled out with effect from _____ **CO1**
    a) 01-07-2017   b) 15-07-2017   c) 01-04-2017   d) 01-09-2017

8 _____supply shall attract IGST **CO2**
    a) Intra-State   b) Inter-State   c) Intra state and inter-state   d) Local

9 What is rate of tax of IGST? **CO2**
    a) CGST rate   b) SGST rate   c) CGST + SGST rated   d)VAT rate

10 The value of supply of goods and services shall be the **CO2**
    a) Transaction value   b) MRP   c) Market Value   d) None of above

SECTION – B (Remembering)

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

11 What is GST? **CO1**
12 What is Direct Tax? **CO1**
13 What is Indirect Tax? **CO1**
14 Write short note on Tax. **CO1**
15 What is a constitutional amendment? **CO1**
16 What do you mean by Manufacture? **CO2**
17 Define: Business. **CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions: (3 X 6= 18 Marks)

18 Explain the need for GST in India. **CO1**
19 Explain the Framework of GST as introduced in India. **CO1**
20 What are the disadvantages of indirect taxes? **CO1**
21 Explain the scope of the supply under GST. **CO2**
22 Discuss the time of supply under GST. **CO2**

SECTION – D (Applying)

Answer any **ONE** Question: (1X 12= 12 Marks)

23 Explain the Genesis of GST in India. **CO1**
24 Discuss the Composite and Mixed Supplied under GST. **CO2**

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Course Code:	11EP5A	Programme:	B.Com (CA)	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:		**JAVA PROGRAMMING**			

SECTION – A (Remembering)

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

1 Java is an _____ language   **CO1**
   A.weakly typed   B.Strongly typed   C.Moderate typed   D.None of these

2 Size of float and double in Java is   **CO1**
   A.32 & 64 bit   B. 64 and 64   C. 32 and 32   D. 64 and 32

3 Which of the following is not a Java features?   **CO1**
   A.Dynamic   B. Architecture Neutral C. Use of pointers   D. Object-oriented

4 _____command to execute a compiled java program is   **CO1**
   A.javac   B. java   C. run   D. execute

5 The _____ statement is called as multi branch statement.   **CO1**
   A.While   B. for   C. else if ladder   D. if

6 Decrement operator, ++, increases value of variable by what number?   **CO1**
   A. 1   B. 2   C. 3   D. 4

7 The new operator _____   **CO1**
   A.returns a pointer to a variable   B.creates a variable called new
   C.obtains memory for a new variable   D.tells how much memory is available

8 A class can be created using _____ keyword   **CO2**
   A.class   B. struct   C.int   D.none of the mentioned

9 What is the return type of a method that does not returns any value?   **CO2**
   A.int   B. float   C. void   D. double

10 What is true about constructor?   **CO2**
   A. It can contain return type   B. It can take any number of parameters
   C. It can have any non-access modifiers   D. Constructor cannot throw an exception

SECTION – B (Remembering)

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

11 What is Variable and give example.   **CO1**
12 Define Array.   **CO1**
13 Difference between String and Character.   **CO1**
14 What is Type Conversion?   **CO1**
15 What is Data Type?   **CO1**
16 Define the term "Classes".   **CO2**
17 What is this Keyword?   **CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions: **(3 X 6= 18 Marks)**

18 Discuss about Loop statements with example.   **CO1**
19 Explain Data Types in Java.   **CO1**
20 Explain any four Operator types with example.   **CO1**
21 Write the short note on following with example: **CO2**
   (a) Method   (b) Field Declaration
22 Demonstrate Method Overloading with example.   **CO2**

SECTION – D (Applying)

Answer any **ONE** Question: **(1X 12= 12 Marks)**

23 Explain OOPS Concepts in Java   **CO1**
24 Write the brief note on Constructors with example.   **CO2**

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Course Code:	11SB51	Programme:	B.Com.(CA)	CIA:	I
Date:	30.08.2022	Part:	IV	Semester:	V
Duration:	1 Hour	Academic Year:	2022-23	Max.Marks:	50
Study Component:		Skill Based			
Course Title:		COMMERCE FOR COMPETITIVE EXAMINATIONS			

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

1. $(48.5 \times 16 \times 4) \div 8 - 356 = ?$
   A. 42   B. 34   C. 58   D. 32

2. ? % of 540 - 8.9 = 55.9
   A. 10   B. 14   C. 12   D. 16

3. 53612 + 5463 - 2648 = ? x 30
   A. 1808.9   B. 1088.9   C. 1890.9   D. 1880.9

4. $(4438-2874-559) \div (269-106-83) = ?$
   A. 55   B. 13   C. 47   D. 29

5. 5437 - 3153 + 2284 = ? x 50
   A. 96.13   B. 91.36   C. 93.16   D. 96.13

6. 23*15-60+?/31=292
   A. 218   B. 186   C. 217   D. 201

7. 36% of 420 - 56% of 350=? - 94
   A. 48.2   B. 49.2   C. -138.8   D. -158.8

8. 4433.764 – 2211.993 – 1133.667 + 3377.442 = ?
   A. 4466   B. 4377   C. 3633   D. 4144

9. 4563 / 63 * 2.5 = ?
   A. 165   B. 180   C. 185   D. 200

10. 6561 / (10.8*2.5) / 3= ?
    A. 27   B. 54   C. 72   D. 81

11. Find the highest common factor of 36 and 84.
    A. 4   B. 6   C. 8   D. 12

12. The greatest integer that divides 358, 374, 334 leaving the same remainder in each case is
    A. 5   B. 6   C. 7   D. 9

13. The greatest common divides of 1.08, 0.36 and 0.9 is:
    A. 0.03   B. 0.9   C. 0.18   D. 0.108

14. Find the lowest common multiple of 24, 36 and 40.
    A. 120   B. 240   C. 360   D. 480

15. The Smallest number which when diminished by 7, is divisible 12, 16, 18, 21 and 28 is:
    A. 1008   B. 1015   C. 1022   D. 1032

16. Which number should come next in the series, 48, 24, 12, ...?
    A. 8   B. 6   C. 4   D. 2

17. What should come next in the following letter series?
    H G F E D C B A G F E D C B A F E D C B A ?
    A. E   B. F   C. G   D. B

18. If '/' means '+', '*' means '-', '+' means '*' and '-' means '+', then
    24 – 4 / 6 *3+4=?
    A. 36   B. 24   C. 0   D. 7

19. Which of the following interchange of signs would make the equation correct?
    (15*5) + 2 / 3 = 9
    A. + and -   B. / and -   C. + and *   D. / and *

20. If in a certain language, NOIDA is coded as OPJEB, how is DELHI coded in that language?
    A. CDKGH   B. EFMIJ   C. FGNJK   D. IHLED

21. 0, 3, 8, 15, 24, ?, 48
   A. 41   B. 29   C. 37   D. 35

22. AC, FH, KM, PR, ?
   A. UX   B. TV   C. UW   D. VW

23. In a coded language, BRINJAL is written as LAJNIRB. How will LADYFINGER be written in that code?
   A. RNEGIFYDAL   B. RINEGIFYDAL
   C. REGNIFYDAL   D. RGENIFYDAL

24. AC, FH, K_, PR, UW
   A. L   B. J   C. M   D. N

25. 8, 16, 28, 44, ?
   A. 62   B. 64   C. 66   D. 60

26. All of the following are examples of input devices EXCEPT a:
   A. Scanner   B. mouse   C. printer   D. keyboard

27. A small single site network is nothing but a
   A. RAM   B. MAN   C. LAN   D. WAN

28. What is the full form of URL?
   A. Unicode research locator   B. Uniform read locator
   C. United research locator   D. Uniform resource locator

29. _____ is a search engine
   A. Flash   B. Google   C. Internet explorer   D. Fire Fox

30. RAM is also called as
   A. Read/Write Memory   B. Long Memory
   C. Permanent Memory   D. None of the above

31. RAM is an example of
   A. Secondary memory   B. Primary memory
   C. Both (a) and (b)   D. None of the above

32. CPU is an abbreviation for—
   A. Central Programming Unit   B. Central Processing Unit
   C. Computer Processing Unit   D. Computer Protocol Unit

33. The………file format is a method of encoding pictures on a computer.
   A. HTML   B. JPEG   C. FTP   D. URL

34. What digits are representative of all binary numbers?
   A. 0   B. 1   C. Both (A) and (B)   D. 3

35. What do you mean by the term Wi-Fi in computer hardware?
   A. Wireless network   B. Wire-fire   C. With wire network   D. With fiction

36. A computer _____ is a set of program instructions that can attach itself to a file, reproduce itself and spread to other file.
   A. worm   B. virus   C. Trojan horse   D. phishing scam

37. In Excel, _____ contains one or more worksheets.
   A. Template   B. Workbook   C. Active cell   D. Label

38. OCR stands for
   A. Optical Character Recognition   B. Optical CPU Recognition
   C. Optical Character Rendering   D. Other Character Restoration

39. A word in a web page that, when clicked opens another document
   A. Anchor   B. URL   C. Hyperlink   D. Reference

40. Data (information) is stored in computers as
   A. files   B. directories   C. floppies   D. matter

41. The _____ of software contains lists of commands and options.
   A. Menu bar   B. Title bar   C. Formula bar   D. Tool bar

42. Identify the device through which data and instructions are entered into a computer
   A. Software   B. Input device   C. Output device   D. Memory

43. The output shown on the computer monitor is called
   A. VDU   B. Hard Copy   C. Soft Copy   D. Screen Copy

44. A standard computer keyboard has how many keys?
   A. 84   B. 94   C. 104   D. 114

45. Where is RAM located?
  A. Expansion Board   B. External Drive   C. Mother Board   D. All of above
46. Who was the Founder of Bluetooth?
  A. Ericson   B. Martin Cooper   C. Steve Jobs   D. Apple
47. Which is most common language used in web designing?
  A. C   B. C++   C. PHP   D. HTML
48. What is used to make computer chips?
  A. Copper   B. Steel   C. Silicon   D. Iron
49. 1 Mega Byte is equal to
  A. 1024 Bytes   B. 1024 Kilo Bytes   C. 1024 Giga Bits   D. 1024 Bits
50. Verification is process of?
  A. Access   B. Login   C. Logout   D. Authentication

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