


SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. In case of memorandum method when there are three Co-Ventures, each Co-Venturer opens in his books for the Venture;
 - a) One account
 - b) Two accounts
 - c) Three accounts
 - d) All the above
2. The transactions regarding transfer of goods from one venture to another will, under memorandum joint venture a/c
 - a) Affect joint venture a/c
 - b) Affect personal a/c
 - c) Do not affect book-keeping entries
 - d) All the above
3. Closing capital + Drawings - Opening capital = _____.
 - a) Profit or loss
 - b) additional capital
 - c) Opening creditors
 - d) All the above
4. Sales ₹ 8,40,000. Rate of G.P on Cost 20%. Cost of goods sold will be
 - a) ₹ 7,00,000
 - b) ₹ 7,20,000
 - c) ₹ 6,72,000
 - d) ₹ 8,00,000
5. The objective of Branch accounting is to know:
 - a) Profit / Loss of each branch
 - b) Profit / Loss of head office
 - c) Only profits of each branch
 - d) All the above

6. Branch debtors account is a

- a) Real b) Nominal c) Personal d) Natural

7. If the rate of G.P. for Dept. A is 25% on cost and sales of Dept. of A is

₹ 1,00,000, then gross profit will be

- a) ₹ 25,000 b) ₹ 20,000 c) ₹ 33,333 d) ₹ 10,000

8. Share confer fess is to be charged to

- a) Trading a/c b) General profit and loss a/c
c) Profit and loss a/c d) Balance sheet

9. Under sectional balancing Trial Balance can be prepared for

- a) Sales Ledger only b) Creditors ledger only
c) General ledger only d) Debtors ledger only

10. The average clause in a loss of profits policy protects the interest of the

- a) Insured b) Insurer c) Workers d) both (a) and (b)

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What is joint venture?

12. How joint venture differs from partnership?

13. Define single entry

14. What is conversion method in single entry?

15. Mention the different kind of branches?

16. What are departmental accounts?

17. What is the purpose of fire insurance?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) R&S completed a joint venture and earned ₹ 45,000. The profit is to be shared in the ratio of 3:1. Pass necessary journal entries in the books of R&S.

[OR]

b) Explain the features of joint venture?

19. a) Find out profit from the following data

Particulars	₹
Capital at the beginning of the year	8,00,000
Drawing during the year	1,80,000
Capital at the end of the year	9,00,000
Capital introduced during the year	50,000

[OR]

b) Explain the limitations of single-entry system?

20. a) Pass the journal entries in the books of head office under debtors' system for the following transaction.

Goods sent to branch at cost ₹ 50,000

Remittance received from branch ₹ 61,000

[OR]

b) From the following particulars, calculate closing balance debtor balance.

Branch debtor (1-1-2000) ₹ 6,300

Credit sales ₹ 39,000

Cash received from debtors ₹ 41,200

21. a) A Company has two departments A & B Dept. a supplies goods to dept. B. at its usual selling price. From the following figures prepare departmental trading a/c for the year 1982.

Particulars	₹	₹
Opening stock 1-1-82	30,000	----
Purchase	2,10,000	----
Transfer to B	50,000	50,000
Sales	2,00,000	60,000
Closing stock	40,000	10,000

[OR]

- b) Explain the Advantages of departmental accounts?

22. a) From the following information prepare sales ledger adjustment accounts.

1-1-99 balance of debtors	20,000
31.1.99 sales	50,000
Cash received from debtors	15,000
Bills received from debtors	5,000
Sales return	1,000
Discount allowed	500
Transfer to bought ledger	100

[OR]

- b) Explain the needs of fire insurance?

SECTION – D

Answer any THREE Questions:

(3 × 10 = 30)

23. Ramu and Chand enter in to a joint venture to share results as to 2:1 the joint venture transactions are as under:

Particulars	Ramu ₹	Chand ₹
Goods supplied	60,000	30,000
Expenses paid	8,000	2,000
Sales proceeds received	80,000	56,000

Show the journal entries in the books of both the parties.

24. Find out purchase and sales from the following details by making necessary accounts:

Particulars	₹
Opening balance of debtors	30,000
Opening balance of creditors	10,000
Collections from debtors	1,60,000
Discount received	2,500
Bad debts	1,000
Payment to creditors	14,000
Discount allowed	1,500
Returns inward	2,000
Return outwards	3,000
Cash purchase	6,000
Cash sales	10,000
Closing balance of debtors	35,000
Closing balance of creditors	15,000

25. Loyal shoe companies opened a branch at madras on 1.1.89. from the following particulars, the madras branch account for the year 1989 and 1990

Particulars	1989 ₹	1990 ₹
Goods sent to the madras branch	15,000	45,000
Cash sent to branch for		
Rent	1,800	1,800
Salaries	3,000	5,000
Other expenses	1,200	1,600
Cash received from the branch	24,000	60,000
Stock on 31 st December	2,300	5,800
Petty cash in hand on 31 st December	40	30

26. The proprietor of a large retail store wished to ascertain approximately the net profit of the x y and z departments separately for the three months ended 31st March 1996. It is found impracticable actually to take stock on the date, but an adequate system of departmental accounting is in use, and the normal rates of gross profit for the three departments concerned are respectively 40%, 30% and 20% on turnover before charging the direct expenses. The indirect expenses are charged in proportion to departmental turnover.

The following are the figures for the departments:

Particulars	X - ₹	Y - ₹	Z - ₹
Opening stock (1-1-96)	10,000	14,000	7,000
Purchase	12,000	13,500	9,700
Sales	20,000	18,000	16,000
Direct expenses	2,000	1,500	700

The total indirect expenses for the period (including those relating to other departments) Were ₹ 5,400 on the total turnover of ₹ 1,08,000

Prepare a statement showing the approximate net profit, making a stock reserve of 10% for each department on the estimated value on 31-3-96

27. A fire occurred at the premises of a trader on.31.5.94 destroying a great part of his goods. His stock at 1.1.94 was ₹ 60,000. the value of stock salvaged was ₹ 13,500. The gross profit on sales was 30% and sales amounted to ₹ 1,53,000 from January to date of fire, while for the same period the purchases amounted to ₹ 1,03,500. prepare a statement of claims.




SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. Which types of banks are formed for savings?

a) Exchange Bank	b) Saving Bank
c) Deposits Bank	d) Agricultural Bank
2. Which Bank is known as a Central Bank of India?

a) Reserve Bank of India	b) State Bank of India
c) Punjab National Bank	d) Canara Bank
3. Bailor-Bailee relationship is applicable in:

a) Cash deposited with cashier by customer	b) Safe deposit locker
c) Demand draft issued by bank	d) Keeping articles in safe custody
4. Right to combine two accounts by banks is called_____

a) Garnishee	b) lien	c) set-off	d) rating
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5. The minimum period for which a fixed deposit can be accepted is_____

a) 26 days	b) 30 days	c) 45 days	d) 50 days
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6. A Customer's letter of instructions, without any stamp, in connection with the operations of his account is known as_____

a) Power of attorney	b) Authority letter
c) Probate	d) Mandate

7. Not negotiable crossing in the wording to the _____

- a) Paying banker
- b) collection banker
- c) Holder
- d) (a) and (b) together

8. Material alteration of a cheque refers to _____

- a) Alteration in drawer's signature
- b) Difference in the quality of cheque paper
- c) Any alteration in the writing of the cheque
- d) Any alteration which has an effect on the operation of the instrument or liabilities of parties thereto.

9. To get statutory protection, the paying banker must make:

- a) Payment to a holder
- b) payment to a holder in due course
- c) Payment in due course
- d) payment to a drawee in case of need

10. _____ alone has the right to countermand a cheque.

- a) Drawer
- b) Drawee
- c) Payee
- d) Bearer

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. Define Banking.
- 12. Who is a customer?
- 13. Recall the features of ATM.
- 14. What do you understand by current A/c?
- 15. Define negotiable instrument.
- 16. Who is a Holder of Value?
- 17. Who is a paying banker?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Illustrate the difference between Unit Banking and Branch Banking.

[OR]

b) Outline the role of commercial banks in the economic development of a nation.

19. a) Summarize the obligations of a banker.

[OR]

b) Summarize the general relationship between banker and customer.

20. a) Explain the precautions to be taken before opening an account in the name of a new customer.

[OR]

b) Compare and contrast Current A/c and Saving A/c.

21. a) Explain the different kinds of endorsement.

[OR]

b) Summarize the features of negotiable instruments.

22. a) Illustrate the rights and duties of a Collecting banker.

[OR]

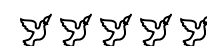
b) Explain the precautions to be taken while collecting cheques.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

- 23. Enumerate and explain the functions of RBI.
- 24. Illustrate the Rights of Banker and Customer.
- 25. Enumerate and explain the various types of deposits.
- 26. What is crossing of cheques? Explain the different types of crossing.
- 27. Summarize the various duties and rights of a paying banker.




B.Com. (Computer Applications) Degree (Semester) Examinations, April 2022

Part – III: Ability Enhancement Course: Second Semester: Paper – I

OBJECT ORIENTED PROGRAMMING WITH C++

Under CBCS and LOCF – Credit 5

 Time: **3 Hours**

 Max. Marks: **75**

SECTION – A

Answer ALL Questions:
(10 × 1 = 10)

1. Which of the following is a correct comment?

a) <code>*/comments*/</code>	b) <code>**comments**</code>
c) <code>/*comment*/</code>	d) <code>{comment}</code>
2. Choose the correct default return value of function.

a) int	b) void	c) char	d) Float
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3. Which of the following operators cannot be overloaded?

a) []	b) ->	c)?:	d) *
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4. Maximum number of template argument in a function template is _____

a) One	b) two	c) three	d) many
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5. In which access should a constructor be defined, so that object of the class can be created in any function?

a) Public	b) Protected
c) Private	d) Any access specifier will work
6. Which of the following statement is correct about destructors?

a) A destructor has void return type	b) A destructor has integer return type
c) A destructor has no return type	d) A destructors return type is always same as that of main ().

7. Under which pillar of OOPS does base class and derived class relationship come?

- a) Polymorphism
- b) Inheritance
- c) Encapsulation
- d) Abstraction

8. How many abstract classes can a single program contain?

- a) At most 1
- b) At least 1
- c) At most 127
- d) As many as required

9. Polymorphism classified into _____ types.

- a) 3
- b) 4
- c) 2
- d) 1

10. Iostream is a subclass of

- a) Istream
- b) Instream
- c) Ostream
- d) Both A and C

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. Define dynamic initialization of variables.
- 12. What do you mean by inline function?
- 13. List the types of constructors with its syntax.
- 14. Define Hierarchical Inheritance with its example.
- 15. How a pointer is initialized in C++.
- 16. Comment on Local and Global scope of a variable.
- 17. Define member function in C++.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Discuss various Data types in C++.

[OR]

b) Briefly explain the Scope resolution operators.

19. a) Explain functions with default arguments with suitable examples.

[OR]

b) Demonstrate Arrays of objects.

20. a) Summarize the constructor with its types.

[OR]

b) Explain the unary operator with suitable examples.

21. a) Illustrate inheritance with its types.

[OR]

b) Explain in detail about the abstract classes.

22. a) Explain This pointer with an example.

[OR]

b) Illustrate formatted console I/O operations.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

- 23. Explain the various elements of object-oriented programming (OOP).
- 24. Write a C++ Program to prepare the student's details using classes and objects.
- 25. Demonstrate operator overloading with suitable examples.
- 26. Develop a C++ program using Multilevel inheritance,
- 27. Discuss in detail about the virtual functions in C++




B.Com. (Computer Applications) Degree (Semester) Examinations, April 2022

Part – IV: Generic Elective Course: Second Semester: Paper – I

SALESMANSHIP

Under CBCS and LOCF – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. _____ fragmentation has resulted in media fragmentation
 a) Market b) Purchasing c) Product d) Public relations
2. _____ is an independent middleman.
 a) Selling Agent b) Broker
 c) Manufacture's Agent d) Television
3. Market value at which the asset can be _____ in the market.
 a) Sold b) Buying c) Book d) Appear
4. Sample distribution is a part of
 a) Advertisement b) Sales promotion
 c) Salesmanship d) production
5. _____ is a major promotion function whose objective is to build good relations with the company's various publics
 a) Discount b) Direct marketing
 c) Public relations d) Specialty events
6. Salesman should be _____
 a) Rigid b) Flexible c) Mechanic d) Proprietor

7. Broker is an _____

- a) Commission Agent b) Agent
c) Wholesaler d) Consumers

8. _____ is an intermediary between the producer and consumer or a seller and a buyer in a market.

- a) Middleman b) Consumers c) Manufacture d) Retailer

9. The advantages of audience selectivity, no ad competition and personalization apply to which type of media?

- a) Newspapers b) Television c) Direct mail d) Radio

10. Salesmanship is a _____

- a) Science b) Arts c) Arts and Science d) None of these

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What is meant by ‘Salesmanship’?
12. State the meaning of marketing channel.
13. What is Departmental Store?
14. What is meant by Brand name?
15. What do you understand the personal selling?
16. What do you mean by whole seller?
17. What are direct sales?

SECTION – C

Answer ALL Questions

(3 × 9= 27)

18. a) Discuss the duties of salesman.

[OR]

b) State the nature and scope of salesmanship.

19. a) State the differences between Whole seller and Retailer.

[OR]

b) Discuss the importance of Salesmanship.

20. a) What are the qualities of good salesman?

[OR]

b) What are the features of personal selling?

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

21. Explain the classification of salesman?
22. Discuss the various Marketing Channels.
23. Explain the merits and demerits Salesmanship.
24. Explain the advantages and disadvantages of ‘Advertisement’.




SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. रामायण ' क्या लिंग हैं?

a) पुल्लिंग एकवचन	b) पुल्लिंग बहुवचन
c) स्त्रीलिंग एकवचन	d) स्त्रीलिंग बहुवचन
2. Seventy-six के लिए हिन्दी में क्या है?

a) तिहत्तर	b) चौहत्तर	c) पचहत्तर।	d) छिहत्तर
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3. गुलाब का अर्थ English में क्या है?

a) Lotus	b) Rose	c) Jasmine	d) Sunflower
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4. उत्तर का उल्टे अर्थवाले शब्द क्या है?

a) दक्षिण	b) पश्चिम	c) पूरब	d) उत्तर पश्चिम
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5. रंग ' का अर्थ अंग्रेजी में क्या है?

a) Colour	b) Rangoli	c) Many colours	d) Tri colours
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6. ठंडा ' के लिए अंग्रेजी में क्या है?

a) Hot	b) Cool	c) Heavy	d) Light
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7. साल ' का अर्थ अंग्रेजी में क्या है?

a) Day	b) Weak	c) Month	d) Year
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8. नमूना ' का अर्थ अंग्रेजी में क्या है ?

- a) Whole b) Part c) Sample d) Division

9. _____ यह काम करना चाहिए।

- a) मेरा b) मुझे c) मुझमें d) मुझपर

10. Midday केलिए हिन्दी में क्या है?

- a) सबेरे b) दोपहर c) शाम d) रात

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Use the following words in separate sentences: (Any Two)

- a. पवित्र b. घोंसाला c. आसान d. आकाश

12. Change the voice:

- a. हम खाना खाते हैं। b. मुझसे दूध पिया गया।

13. Write the Opposites:

- a. पूरब b. धीरे-धीरे c. विशाल d. आसान

14. Match the following:

- a. महाराष्ट्र में तमिल बोली जाती है।
b. तमिलनाडु में तेलुगु बोली जाती है।
c. केरल में मराठी बोली जाती है।
d. आंध्र में मलयालम बोली जाती है।

15. Write 'Yes' or 'No'

- a) हमारे देश का राष्ट्रीय पशु शेर है। b) आदिम मनुष्य शहरों में रहता था।
c) जंगल और पेड़ हमारे रक्षक हैं। d) आजकल जन-संख्या घट रही है।

16. भारत की पवित्र नदियाँ कौन-कौन सी हैं?

17. उत्तर भारत के लोग क्या खाते हैं?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Convert the following words into Numbers:

- i) बावन ii) चौंसठ iii) छिहत्तर iv) अठासी v) पौने सौ

[OR] (या)

b) Translate into Hindi: (any Five)

i)	We ate four fruits.	நாங்கள் நான்கு பழங்கள் சாப்பிட்டோம்.
ii)	She wrote two lessons.	அவள் இரண்டு பாடங்கள் எழுதினாள்.
iii)	I want to see Taj Mahal.	நான் தாஜ்மஹால் பார்க்க விரும்புகிறேன்.
iv)	I wanted to buy a mirror.	நான் ஒரு முகம் பார்க்கும் கண்ணாடி வாங்க விரும்பினேன்.
v)	Father could not send money.	தந்தையால் பணம் அனுப்ப முடியவில்லை.
vi)	When will you finish reading this book?	நீ எப்பொழுது இந்தப் புத்தகத்தை படித்து முடிப்பாய்?
vii)	They must write legibly.	அவர்கள் தெளிவாக எழுத வேண்டும்.

19. a) Make the sentences in Hindi: (any Five)

- i) प्रायद्वीप ii) दुनिया iii) छूप iv) पर्यावरण v) रक्षक
vi) जन संख्या vii) साधन

[OR] (या)

b) Choose the correct answer: Choose the correct answer :

1. दिल्ली हमारे देश की है। (क्षेत्र, गाँव, राजधानी)
2. हमारे देश का राष्ट्रीय पक्षी है। (गुलाब, मोर, शेर)
3. उत्तर भारत के लोग खाते हैं। (गेहूँ, तरकारी, अनाज)
4. हमारे देश में आजाद हुआ। (1952, 1947, 1950)
5. केरल में बोली जाती है। (तमिल, कन्नड, मलयालम)

20. Explain in English or Tamil

- a) आओ पेड़ लगाएँ हम धरती हरी बनाएँ हम।
पेड़ रहे जीवन साथी,
हम रहें उनके अंतरी।।
- b) सच पूछने तो बड़ा आदमी होना सब से आसान काम।
शील व गुणों से होता
सदा बड़े लोगों में नाम।।b)

[OR] (या)

21. a) Write a letter to M/s. Ram Textiles, Mumbai requesting them to send the samples.

नमूने की माँग करते हुए सर्वश्री राम टेक्सटाइल्स मुम्बई को पत्र लिखिए।

[OR] (या)

b) Combine the sentences:

1. पानी बंद हुआ। वे घर से बाहर निकले।
2. मैं इन्दिरा गाँधी से मिला। मैं बहुत खुश हुआ।
3. कुत्ता उठा। वह भाग गया।
4. मेरा स्कूल दूर नहीं है। मैं पैदल जाता हूँ।
5. सोना महंगा है। औरतें उसका मोह नहीं छोडतीं।

22. a) Translate into English or Tamil:

1. उस स्त्री ने काम नहीं किया।
2. ये लडकियाँ मंदिर देखना चाहती हैं।
3. वह तालाब में तैर सकता है।
4. हम पाठ पढ चुके।
5. लडकों को खूब खेलना चाहिए।

[OR] (या)

b) Translate into English or Tamil:

1. सीता ने चार आम खरीदे।
2. बालक ने चाँद को चाहा।
3. वह उतनी दूर चल नहीं सकता।
4. वे रामायण पढ चेके।
5. सबको मिलकर रहना चाहिए।

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Convert the following numbers in the Hindi words:

- | | | | | |
|--------|---------|----------|---------|--------|
| i) 55 | ii) 59 | iii) 61 | iv) 67 | v) 70 |
| vi) 73 | vii) 78 | viii) 80 | ix) 55½ | x) 90¼ |

24. Answer any Two Questions:

1. पर्यायवरण के बिगडनेसे क्या-क्या हानियाँ होती है?
2. थल-यात्रा कब आसान बनी?
3. बिल्ली के बारे में तीन वाक्य लिखिए।

25. Read the following Passage and answer the Questions:

राजू और मोती नामक दो सौदागर थे। वे दोनों दोस्त थे। एक दिन दोनों जंगल से होकर जा रहे थे। अचानक उनके सामने एक भालू आते दिखाई दिया। सजू को पेड़ पर चढना मालूम था।

1. राजू और मोती कौन थे?
2. वे दोनों कौन थे?
3. एक दिन उन दोनों कहाँ जा रहे थे?
4. अचानक उनके सामने क्या दिखाई दिया
5. राजू को क्या मालूम था?

26. Write a letter to M/s. Rajan Stores, Chennai informing them that they can give credit up to ₹ 5000/- Shri Raghu raj the bearer of the letter.

आप सर्वश्री राजन स्टोर्स, चेन्नै के नाम पर लिखकर पत्र बाहक श्री रघुराज को पाँच हजार तक ऋण देने की प्रार्थना करके पत्र लिखिए।

27. Develop the following Story.

एक गरीब लडका। उसके गाँव से कुछ व्यापारी व्यापार करने चले। ..
..... साथ यह लडका भी चला। माँ ने चालीस रुपए कपडों में सी दिए। वह बोली, बेटा हमेशा सच बोलना। को रास्ते में डाकूओं ने घेर लिया सब माल लूट गये। तुम्हारे पास कितना धन है? हैं। लडके ने अच सच सच बता दिया। विश्वास नहीं हुआ। सरदार के पास ले गए। लडके के कपडों में तलाशी ली गयी। बात सच निकली सरदार को आश्चर्य हुआ। तूने सच कैसे कहा? कि माँ की आज्ञा सरदार खुश हुआ बहुत-सा धन देकर घर भेज दिया।



**B.Com./B.Com. (CA) Degree (Semester) Examinations, April 2022**

Part – III: Core Course: Fourth Semester: Paper – I

CORPORATE ACCOUNTING

Under CBCS and LOCF – Credit 5

Time: **3 Hours**Max. Marks: **75****SECTION – A****Answer ALL Questions****(10 × 1 = 10)**

1. To the extent divisible profits are used for redemption of preference shares, an equal amount should be transferred to _____
 - a) Capital Redemption Reserve
 - b) General Reserve
 - c) Debenture Redemption Reserve
 - d) Capital Reserve
2. After redemption of debentures, the balance in the sinking fund account is transferred to
 - a) Profit and loss account
 - b) General Reserve account
 - c) Capital Reserve account
 - d) Statutory reserve account
3. Audit fess should be divided between pre and post incorporation periods in _____
 - a) Time ratio
 - b) Either Time ratio or Sales ratio
 - c) Sales ratio
 - d) Adjusted time ratio
4. Preliminary expenses written off is shown in the Statement of Profit and Loss under the heading _____
 - a) Employees Benefits Expenses
 - b) Other Expenses
 - c) Finance Costs
 - d) Depreciation and Amortisation Expenses

5. A business had a capital of ₹ 80,000 at the end. It had earned profit of ₹ 10,000 during the year. The average capital employed of the business will be_____
- a) ₹ 85,000 b) ₹ 75,000 c) ₹ 70,000 d) ₹ 90,000
6. The relationship between normal rate of return and Price Earnings Ratio is
- a) Inverse b) Direct c) Irregular d) Regular
7. The capital reduction scheme can be implemented only after getting permission from_____
- a) Central govt. b) Controller of capital issues
- c) Shareholders d) The competent court
8. Capital reduction account is prepared in the event of_____
- a) Internal reconstruction b) External reconstruction
- c) Amalgamation d) Absorption
9. The proceeds of assets not specifically pledged and the surplus of the assets specifically pledged is first available for_____
- a) Preferential creditors b) Unsecured creditors
- c) Legal charges, Liquidator's remuneration and Liquidation expenses
- d) Preference shareholders.
10. The List H prepared on the liquidation of a company is called_____
- a) Cash Book b) Deficiency or Surplus Account
- c) Statement of Affairs d) Receipts and Payment Account

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Jaiwin Co. Ltd., issued 50,000 equity shares of ₹ 10 each to the public on condition that full number of shares will be paid in a lump sum. All these shares were taken up and paid by the public. Pass journal entries in the books of company when shares are issued at a premium of 10%.
12. What is meant by re – issue of shares?
13. How do you treat pre and post incorporation profit?
14. Write a short note on the dividend.
15. Explain the Yield Methods of valuing shares.
16. State the meaning of Purchase Consideration.
17. Who is a liquidator?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) X Ltd., issued 75,000 equity shares of ₹ 10 each and 5,000 redeemable preference shares of ₹ 100 each all shares being fully called and paid up on 31/03/2020. Profit and loss account showed undistributed profits of ₹ 3,00,000 and general reserve ₹ 2,50,000. On 01/04/2020, the directors decided to redeem the existing preference shares of ₹ 105 utilizing as much profits as would be required for the purpose. You are required to pass the Journal entries in the books of the company.
- [OR]
- b) Distinguish between a share and a debenture.
19. a) Describe the method of finding out profit prior to and after corporation.
- [OR]
- b) You are required to calculate the weighted time ratio for pre and post incorporation periods from the following particulars:
- i) Date of incorporation 1/4/2021,
- ii) Period of financial corporation period 10
- iii) post incorporation period 25.

20. a) Discuss the various methods of valuation of shares.

[OR]

b) Balance sheet of Jaiwin & C., as on 31/12/2021

Liabilities	₹	Assets	₹
2000 Equity shares of ₹ 10 each	2,00,000	Goodwill	10,000
6% pref. shares of ₹ 100 each	50,000	Machinery	1,00,000
Reserve Fund	50,000	Stock	30,000
P & L A/c	20,000	Debtors	60,000
Debentures	12,000	Cash	1,00,000
Creditors	8,000	Preliminary Expenses	40,000
	3,40,000		3,40,000

Depreciate machinery by ₹ 25000. Average profit of last five years ₹ 15,000. Take goodwill on the basis of 3 years purchases. Calculate the value of equity shares.

21. a) Evaluate the different types of Amalgamation.

[OR]

b) Following in the Balance Sheet of Abi Ltd., Calculate purchase consideration under Net Asset Method & Net Payments Method on the following basis:

Liabilities	₹	Assets	₹
Share Capital:		Fixed Assets	16,25,000
10% preference shares of ₹ 100 each.	3,75,000	Investments	3,00,000
Equity shares of ₹ 10 each.	7,50,000	Current Assets	2,50,000
General Reserve	4,50,000		
7% Debentures	3,50,000		
Current Liabilities	2,50,000		
	21,75,000		21,75,000

Calculate purchase consideration under Net Assets method on the basis of the following:

- i) The vendee company agrees to discharge the 7% debentures at a premium of 10% by issuing 9% debentures of vendee company.
 ii) Fixed assets are to be valued at 10% above book value, the investments at par, current assets at 10% discount and current liabilities at book value.

22. a) Explain the various mode of winding up.

[OR]

b) From the following information, prepare liquidator's final statement of account.

Cash at bank	1,00,000
Surplus from securities	10,10,000
Expenses of liquidations	30,000
Liquidator's remuneration	7,000
Preferential creditors	2,00,000
Unsecured creditors	7,00,000
Preference shareholders	1,00,000
Equity shareholders	1,00,000

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Nalli & Co. Ltd., was registered with an authorized capital of ₹ 20, 00,000 divided into 20,000 shares of ₹ 100 each. The company offered 12000 shares to the public which were able to ₹ 20 per shares on application, ₹ 40 per shares on allotment and ₹ 40 on call Applications for 18000 shares were received on which the directors allotted as follows:

Applicants for 10000 shares – full

Applicants for 5000 shares - 2000 shares = (3000 shares allotment adjust)

Applicant for 3000 shares - nil

The Excess applications money was adjusted towards allotment. All the money due on allotment and call was fully received. Make the necessary in this in the company's book.

24. Moon and Star Co. Ltd., is a company with an authorised capital of ₹ 5,00,000 divided into 5,000 equity shares of ₹ 100 each on 31.12.2003 of which 2,500 shares were fully called up. The following are the balances extracted from the ledger as on 31.12.2003.

Trial balances of Moon & Star Co. Ltd.

Debit	₹	Credit	₹
Opening stock	50,000	Sales	3,25,000
Purchases	2,00,000	Discount received	3,150
Wages	70,000	Profit & Loss A/c	6,220
Discounted allowed	4,200	Creditors	35,200
Insurance (up to 31.3.04)	6,720	Reserves	25,000
Salaries	18,500	Loan from managing director	15,700
Rent	6,000	Share capital	2,50,000
General expenses	8,950		
Printing	2,400		
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plant	1,80,500		
Furniture	17,100		
Bank	34,700		
Bad debts	3,200		
Calls in arrears	5,000		
	6,60,270		6,60,270

You are required to prepare Profit & Loss Account for the year ended 31.12.2003 and a balance sheet as on that date. The following further information is given:

a) Closing stock was valued at ₹ 1,91,500

b) Depreciation on plant at 15% and on furniture at 10% should be provided.

c) A tax provision of ₹ 8,000 is considered necessary.

d) The directors declared an interim dividend on 15.8.03 for 6 months ending June 30, 2003 @ 6%.

e) Provide for corporate tax @17%

25. Discuss the various methods of valuation of goodwill.

26. M Ltd., & N Ltd., Agree to amalgamate on the basis of the following balance sheet as on 31/03/2020

Liabilities	M (₹)	N (₹)	Assets	M (₹)	N (₹)
Share Capital	75,000	50,000	Good will	30,000	-
P & L A/c	7,500	2,500	Fixed Asset	31,500	38,800
Creditor	3,500	3,500	Stock	15,000	12,000
Depreciation	-	2,500	Debtors	8,000	5,200
Fund			Bank	1,500	2,500
	86,000	58,500		86,000	58,500

The Assets & Liabilities are to be taken over by new a company formed called P Ltd., At Book value P Ltd., Capital ₹ 2,00,000 divided into 10,000 equity shares of ₹ 10 each & 10,000 9% Preference share of ₹ 10 each. P ltd., issued the equity shares equally to the Vendor Company & preference shares were issued for any balance of purchase price. Pass Journal entries in the books of P Ltd., & prepared balance sheet if the amalgamation is in the nature of purchase.

27. What do you mean by the term "Contributory"? Describe the various types of contributories.




B.Com./B.Com. (CA) Degree (Semester) Examinations, April 2022

Part – III: Core Course: Fourth Semester: Paper – II

INCOME TAX LAW & PRACTICE – II

Under CBCS and LOCF – Credit 5

 Time: **3 Hours**

 Max. Marks: **75**
SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. A businessman spent ₹ 50,000 on advertisement in a souvenir of political party. He will get deduction from:

a) Profits and gains of business	b) Income from other sources
c) Gross total income	d) None of these
2. The income tax rate on long-term capital gain for an individual is:

a) 10%	b) 20%	c) 15%	d) 30%
--------	--------	--------	--------
3. Ram transferred 100 shares of an Indian company to HUF in 2016. Dividend received during previous year shall be included in the income of:

a) Ram	b) HUF
c) Neither Ram nor HUF	d) 50% in income of Ram and 50% in income of HUF
4. Loss of card game can be set-off from:

a) Income of card game	b) Lottery income
c) Income from other sources	d) None of these
5. For the Assessment Year 2021-22 the maximum permissible deduction U/s 80C is:

a) ₹ 79,000	b) ₹ 1,12,000	c) ₹ 1,50,000	d) ₹ 80,000
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6. Deduction admissible under Section 80E:

- a) In relation to Donation
- b) In relation to Medical Expenses
- c) In relation to interest on Loan for higher education paid
- d) None of these

7. Which income is rounded off?

- a) Gross Total Income
- b) Total Income
- c) (a) & (b) both
- d) None of these

8. An individual, resident in India, is liable to pay Income Tax if his income is more than:

- a) ₹ 1,00,000
- b) ₹ 1,50,000
- c) ₹ 2,00,000
- d) ₹ 2,50,000

9. Determining the tax liability is called

- a) Assessment
- b) Scrutiny
- c) Enquiry
- d) Evaluation

10. Section of Self-Assessment is:

- a) 140
- b) 140A
- c) 143
- d) 144.

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What do you mean by Profession?

12. What is a long-term capital asset?

13. Name the losses which can be carried forward.

14. What is Section 80G of Income tax Act?

15. What is Gross Total Income?

16. Who is an Assessing Officer?

17. What do you mean by Assessment?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Discuss the provisions relating to expenses on scientific research.

[OR]

b) Explain the types of Capital Assets with an example.

19. a) Following are the particulars of Income Shri Sainath for the previous year ending 31st Mar 2021:

Income from HP (loss)	6,000
Interest on sundry loans (Income)	3,000
Cloth business income	2,90,000
Share of loss from firm	18,000
Speculation Loss	3,200
Dividend	5,000
Short term Capital Gains	1,500
Long term capital gains	6,000
Loss from small scale industry	14,000
Income from Agriculture	4,500

Set off various losses and compute Gross Total Income. Find out the amount which can be carried forward.

[OR]

b) Describe the procedures for computing Total Income.

20. a) Explain the provisions relating to 80D and 80E.

[OR]

b) Calculate the amount of deduction u/s 80G:

Gross total income	3,00,000
Deduction under 80C to 80U (except 80G)	50,000
Donations by cheque:	
a) P.M National Relief Fund	3,00,000
b) Allahabad University – National Eminence	20,000
c) Technology development and Application Fund	10,000
d) P.M Drought Relief Fund	10,000
e) Charitable Society	10,000
f) Family Planning	15,000
g) Sports Association	20,000

21. a) Narrate the rates of income tax for individuals

[OR]

b) An Individual has submitted the following particulars for the Assessment Year 2021-2022:

i) income under the head salaries	95,000
ii) Income from HP (computed)	44,000
iii) Income from business	4,20,000
iv) long term capital gains	20,000
v) Agricultural Income	15,000
vi) Income from Lottery and Betting's	69,000

You are required to compute his gross tax liability.

22. a) Explain the powers of CBDT.

[OR]

b) What are the duties of an Assessing Officer.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Mr. Bhagwan is a registered medical Practitioner. He keeps his book on a cash basis and his summarized cash account for the year ended 31st Mar 2021 is as under:

To balance b/d	12,000	By cost of medicines	10,000
To Loan from bank for private purposes	3,000	By Surgical Equipment's	8,000
To sale of medicines	25,250	By Motor Car	1,20,000
To Consultation Fees	1,55,000	By Car expenses	6,000
To Visiting Fees	24,000	By Salaries	4,600
To Interest on Govt. Securities	4,500	By Rent of Dispensary	1,600
To Rent from the property (not subject to local tax)	3,600	By General Expenses	300
		By Personal Expenses	1,11,800
		By LIC Premium	3,000
		By Interest on Loan from bank	300
		By Insurance of property	200
		By Balance c/d	71,550
	3,37,350		3,37,350

Compute his income from professional and house property for the Assessment Year 2021-2022 taking into account the following further information:

- a) One third of motor car expenses are in respect of his personal use.
- b) Depreciation allowable on the motor car and surgical equipment's is @ 15%

24. Explain the provisions regarding set off and carry forward of losses.
25. From the following information compute eligible deductions from the GTI of Mr.X for the Assessment Year 2021-2022:

LIC Premium (sum assured ₹ 2,00,000 policy taken on 10.2.2018)	30000
Deposit in PPF	60000
Repayment of housing loan to SBI	50000
Payment to LIC Pension Fund	30000
Medical Insurance premium paid by cheque for parents (aged 75 years)	25000

Not dependent on Assesse

26. You are required to compute the net tax liability or tax refundable, if any, from the following particulars of income of an assessed for the Assessment Year 2021-2022:

- a) Salary 600000
- b) DA 122000
- c) Received rent of property 80000
- d) Interest on loan taken to repair the property 30000
- e) Interest received on time deposit with PNB (1.5.2020) 54000
- f) He contributed to RPF @ 10% of his salary and paid ₹ 10000 as premium on his LIC policy
- g) He paid medical insurance premium for self by cheque 20000

27. Explain briefly the different types of Assessment.




B.Com./B.Com.(CA) Degree (Semester) Examinations, April 2022

Part – III: Allied Course: Fourth Semester: Paper – I

BUSINESS STATISTICS

Under CBCS and LOCF – Credit 5

 Time: **3 Hours**

 Max. Marks: **75**
SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. Statistics deals with aggregates of
 - a) Data
 - b) Numbers
 - c) Facts
 - d) Individuals
2. Diagrams and graphs are tools of
 - a) Collection of data
 - b) Analysis
 - c) Presentation
 - d) Summarization
3. Given Mean-25, Mode-24, then the Median would be
 - a) 25.3
 - b) 26.7
 - c) 24.67
 - d) 23.48
4. Which of the following cannot found out graphically?
 - a) median
 - b) mean
 - c) mode
 - d) skewness
5. Mean Deviation can never be
 - a) Negative
 - b) Zero
 - c) Positive
 - d) More than Zero
6. When the two regression lines coincide then r is
 - a) 0
 - b) -1
 - c) 1
 - d) 0.5
7. The method of least square can be used to explain
 - a) linear trend
 - b) non – linear trend
 - c) parabolic trend
 - d) all the above
8. In the least square linear trend equation $Y = a + bX$ if b is positive, it indicates
 - a) Declining trend
 - b) Rising trend
 - c) no trend at all
 - d) All the above
9. The circular test is satisfied by:
 - a) Simple aggregative index
 - b) Passche's index
 - c) Laypeyre's
 - d) Kelly's index
10. Fishers price index number is given by the geometric mean of
 - a) Laspeyre's and Paasche's
 - b) Bowley's and Dorfish's
 - c) Kelly's and Paasche's
 - d) Fisher's and Bowley's

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. What is Cartogram?
- 12. Name the types of averages commonly used.
- 13. What is Regression?
- 14. List the components of time series.
- 15. Find the uses of Index numbers.
- 16. Show any two differences between diagram and graph.
- 17. How do you calculate deciles?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

- 18. a) Outline the limitations of statistics.

[OR]

- b) Summarize the differences between classification and tabulation of data.

- 19. a) Show the Harmonic mean of the following: 5,10,20.

[OR]

- b) Infer the missing values of the variate for the following distribution whose mean is 31.87.

x	12	20	27	33	?	54
f	8	16	48	90	30	8

- 20. a) Demonstrate the standard deviation from the following data;

14, 22, 9, 15, 20, 17, 12, 11

[OR]

- b) From the marks secured by 120 students in Sections A and B of a class of 120 students, the following measures are obtained:

Section A: \bar{x} = 46.83, σ = 14.8, Mode = 51.67

Section B: \bar{X} = 47.83, σ = 14.8, Mode = 47.07

Rephrase which distribution of marks is more skewed.

- 21. a) The following figures relate to the profits of a commercial concern for 8 years. Extend the 3 yearly moving average.

Years	Profits (₹)
2000	15,420
2001	14,470
2002	15,520
2003	21,020
2004	26,120
2005	31,950
2006	35,370
2007	35,670

[OR]

- b) Draw a trend line by the method of semi-averages.

Year	2002	2003	2004	2005	2006	2007
Sales ('000)	60	75	81	110	106	120

- 22. a) Illustrate a price index for the following by a simple aggregate.

Commodity:	A	B	C	D	E	F
Price in 2005 (₹)	20	30	10	25	40	50
Price in 2006 (₹)	25	30	15	35	45	55

[OR]

- b) Show the Index Number using Fishers Ideal formula and relate that it satisfies time-reversal test.

Quantity	Base year price	Quantity	Current year price
12	10	15	12
15	7	20	5
24	5	20	9
5	16	5	14

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

- 23. Identify the various methods of collecting primary data.
- 24. Find the median and the quartiles by make use of the following series:

Size	Frequency
4	40
5	48
6	52
7	57

8	60
9	63
10	57
11	55
12	50
13	52
14	41
15	57
16	63
17	52
18	48
19	40

25. Utilizing the following data, find Karl Pearson's coefficient of correlation

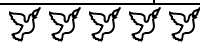
Wages:	100	101	102	102	100	99	97	98	96	95
Cost of Living:	98	99	99	97	95	92	95	94	90	91

26. Build a straight-line trend by the method of least squares to the following data:

Year	2002	2003	2004	2005	2006	2007
Production (Tonnes)	24	25	29	26	22	24

27. Applying i) Laspeyre's method ii) Paasche's method and iii) Fisher's method, Calculate quantity index.

Commodity	Price P_0	2004 Total value (p_0q_0)	Price p_1	2006 Total value (p_1q_1)
A	10	100	12	144
B	12	144	14	196
C	14	196	16	256
D	16	256	18	324
E	18	324	20	400




B.Com. (Computer Applications) Degree (Semester) Examinations, April 2022

Part – IV: Skill Based Courses: Fourth Semester: Paper – I

COREL DRAW

Under CBCS and LOCF – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. Which submenu converted the .cdr file in jpeg format?
 a) Import b) filter c) export d) Text
2. _____ tool removes overlapping segments in the objects
 a) Knife b) Crop Tool
 c) Virtual Segment Tool d) Eraser
3. Apply add perspective from _____ menu.
 a) Effects b) File c) Help d) Window
4. Zoom to all objects, use _____
 a) Shift + F2 b) F2 c) F4 d) F3
5. Bitmap images are made up of _____
 a) Pixels b) Vectors c) Particles d) lines
6. Zoom to all objects, use _____
 a) Shift + F2 b) F2 c) F4 d) F3
7. Check the odd term out _____
 a) Internet b) Linux c) Unix d) Window
8. What tool is the quickest and easiest way to add a row of bubbles to a 2D vector design?
 a) Bezier or pen b) Spiral to contour
 c) Artistic media or paint brush d) Rectangle or shape

9. The zoom tool is used for _____ objects.
- a) Magnifying
 - b) Cropping
 - c) Marquee selecting
 - d) Embedding

10. Where we from insert the 'Insert character'?

- a) File
- b) Edit
- c) View
- d) Text

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. What is drawing spiral?
- 12. What is live text preview?
- 13. Give the meaning of Drawing cure?
- 14. What is Selecting and deselecting objects?
- 15. What is Artistic Text?
- 16. What is Paragraph Text
- 17. What are Bitmap Images?

SECTION – C

Answer ALL Questions

(3 × 9 = 27)

18. a) List out the using two colour pattern fills.

[OR]

- b) Explain the different steps in drawing calligraphic lines.

19. a) Write short note on: i) Rotating objects ii) Grouping objects
iii) Deleting objects.

[OR]

- b) Enumerate the different using special effects to Bitmaps.

20. a) Write short note on Applying bulleted list?

[OR]

- b) Explain the different steps to define lines and outlines in Corel Draw.

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

- 21. What are the components of workspace of Corel Draw X4?
- 22. Explain the converting vector Images into Bitmap Images.
- 23. What are the steps in adding a page?
- 24. What are the steps to be applying a drop cap?




B.Com./B.Com. (CA) Degree (Semester) Examinations, April 2022

Part – III: Core Course: Sixth Semester: Paper – I

AUDITING

Under CBCS and LOCF – Credit 5

 Time: **3 Hours**

 Max. Marks: **75**
SECTION – A
Answer ALL Questions:
(10 × 1 = 10)

1. Institute of Chartered Accountants of India (ICAI) is a_____
 - a) Autonomous body
 - b) Co-operative body
 - c) Private body
 - d) None of these
2. The detection and prevention of frauds
 - a) Misappropriation of cash
 - b) Misappropriation of goods
 - c) Misappropriation of accounts
 - d) all the above
3. Who appoint Internal Auditor?
 - a) Management
 - b) Shareholders
 - c) Government
 - d) Stock Exchange.
4. Which of the following statements is not true about continuous audit?
 - a) It is conducted at regular interval
 - b) It may be carried out on daily basis
 - c) it is expensive
 - d) It is needed when the organization has a good internal control system
5. The concealment of a shortage by deleting the recording of cash receipts
 - a) Teeming and lading
 - b) Embezzlement
 - c) Looping
 - d) Hacking

6. The opening balance of various accounts may be checked with the previous year balance sheet.

- a) Bought ledger b) Closing ledger
c) Rectification entries d) Share capital ledger

7. Valuation is a part of _____

- a) Vouching b) Verification c) Internal control d) None of these

8. The assets which cannot be seen or touched but can be felt

- a) Good will b) copyright c) Trademarks d) all the above

9. The auditor issues or signs any certificate which by law is admissible in evidence, knowing or believing that such certificate is false in any material points shall be punishable

- a) I.P.C sec197 b) I.B.C sec197 c) I.P.C sec179 d) I.B.C sec179

10. In case the auditor gives a disclaimer of opinion in the audit report which of the following paragraph(s) of a standard unqualified audit report are modified?

- a) Scope paragraph b) Opinion paragraph
c) Scope and opinion paragraphs
d) introductory, scope and opinion paragraph

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Define Auditing.
12. Why do auditors prepare Audit Notebook?
13. Name the process involved in Internal Control
14. List out any two importance of a Voucher.
15. Show two attributes towards vouching of transaction for Payment of wages?
16. Tell about any two advantages of verification of assets.
17. Show how Contractual Liabilities are valued by an auditor.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Explain the Objectives of Auditing.

[OR]

b) Give short notes on Working Papers

19. a) Outline the uses of Internal Check in an organization.

[OR]

b) Illustrate Internal check in respect of credit purchases.

20. a) Infer the requisites for a valid voucher?

[OR]

b) Examine 'Teeming and Lading'.

21. a) Summarize the Process of verification of cash Sales.

[OR]

b) Demonstrate about the verification of reserves and surplus of a concern?

22. a) Compare the civil and criminal liabilities of an auditor.

[OR]

b) Auditor is a watch dog but not a blood hound. Interpret?

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. How do you make use of merits of an audit Programme in a justified manner?
24. Build the duties of an auditor that supports for easy auditing.
25. What points would you keep in mind while vouching different receipts and payments?
26. Construct the general principles of verification and valuation of Assets and Liabilities.
27. Develop the contents of an audit report after auditing of accounts by an auditor.




B.Com./B.Com. (CA) Degree (Semester) Examinations, April 2022

Part – III: Elective/Core Course: Sixth Semester: Paper – I

MANAGEMENT ACCOUNTING

Under CBCS and LOCF – Credit 5

 Time: **3 Hours**

 Max. Marks: **75**
SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. Horizontal Analysis is also known as Dynamic or _____ analysis.
 - a) Trend analysis
 - b) ABC analysis
 - c) VET analysis
 - d) Current analysis
2. Current Ratio Indicates
 - a) Ability to meet short term obligations
 - b) Efficiency of Management
 - c) Profitability
 - d) Decision Management
3. Income Tax paid is
 - a) Current Liability
 - b) Current Asset
 - c) An application of Funds
 - d) Income
4. Increase in a current asset _____ cash and vice versa.
 - a) Decreases
 - b) Increases
 - c) Non fund
 - d) Income
5. Break even chart is a chart of
 - a) Sales
 - b) Total cost
 - c) Profit
 - d) Sales and total cost
6. The best sales mix is a mix with the highest _____
 - a) Break-even point
 - b) P/V Ratio
 - c) Contribution
 - d) Current Liabilities

7. A standard cost is a

- a) Determined cost
- b) pre-determined costs
- c) ascertainment
- d) Profit

8. Material Usage Variance = Standard price (_____)

- a) Standard Usage + Actual Usage
- b) Standard Mix + Actual Mix
- c) Standard Usage – Actual Usage
- d) Production Mix

9. Performance Budget is

- a) Laying down of objectives
- b) Measurement of output in relation to input
- c) Flexible budgeting
- d) Fixed budget

10. The difference between fixed and variable cost has a special significance in the preparation of

- a) flexible budget
- b) master budget
- c) cash budget
- d) sales budget

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. Define management accounting.
- 12. What is current ratio?
- 13. What is cash flow statement?
- 14. Define angle of incidence.
- 15. What do you understand by contribution?
- 16. What is variance analysis?
- 17. What is budgetary control?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) From the following information, find out Gross Profit Ratio, Net Profit Ratio and Operating Ratio. Sales ₹ 5,00,000; Cost of goods sold ₹ 3,00,000; Operating Expenses ₹ 1,00,000; Non - Operating Expenses ₹ 20,000.

[OR]

b) Discuss the functions of management accounting.

19. a) Explain briefly the different sources of working capital.

[OR]

b) Calculate cash flow from operating activities from the following information.

Particulars	2018 (₹)	2019 (₹)
Bills Receivable	20,000	25,000
Debtors	1,00,000	80,000
Outstanding Expenses	1,600	2,000
Creditors	50,000	40,000
Accrued Income	12,000	14,000
Bills Payable	80,000	50,000
Profit & Loss Account	1,00,000	3,60,000

20. a) From the following information calculate: i) P/V ratio ii) Break Even Point and iii) Margin of safety. Total Sales ₹ 3,60,000; Selling Price per unit ₹ 100; Variable cost per unit ₹ 50 and Fixed Cost ₹ 1,00,000

[OR]

b) Describe the advantages of marginal costing.

21. a) Calculate material usage or quantity variance from the following: Standard: 400 units at ₹ 10 each, Actual: 360 units at ₹ 7 each

[OR]

b) Calculate labour variances from the following data:

Particulars	Standard	Actual
Output in units	2,000	2,500
Number of workers employed	50	60
Number of working days in a month	20	22
Average wage per man per month	280	330

22. a) Explain the limitations of Budgetary Control.

[OR]

b) With the following data for a 60% capacity, prepare a budget for production at 80% capacity.

Production at 60% capacity	600 units
Materials	₹ 100 per unit
Labour	₹ 40 per unit
Direct expenses	₹ 10 per unit
Factory overheads	₹ 40,000 (40% fixed)
Administration	₹ 30,000 (60% fixed)

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. The following information is given about M/s. S Ltd., for the year ending Dec.31.2021

- a) Stock turnover ratio = 6 times
- b) Gross profit ratio = 20% on sales
- c) Sales for 2021 = ₹ 3,00,000
- d) Closing stock is ₹ 10,000 more than the opening stock
- e) Opening creditors = ₹ 20,000
- f) Closing creditors = ₹ 30,000
- g) Trade debtors at the end = ₹ 60,000
- h) Net working capital = ₹ 50,000

Find out: i) Average stock ii) Purchases iii) Creditors Turnover ratio
iv) Average Payment ratio v) Average Collection Period
vi) Working Capital Turnover ratio

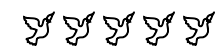
24. From the following balance sheets as on 31st December 2020 and 31st December 2021, you are required to prepare cash flow statement:

Liabilities	2020 ₹	2021 ₹	Assets	2020 ₹	2021 ₹
Share capital	65,000	78,000	Fixed assets	83,000	86,000
P&L A/c	4,000	6,500	Inventories	29,000	37,000
Debentures	30,000	25,000	Goodwill	1,000	-
Bills payable	4,000	5,000	Prepaid expenses	1,000	1,500
Creditors	17,000	16,000	Cash	8,000	9,000
Outstanding expenses	2,000	3,000			
	1,22,000	1,33,500		1,22,000	1,33,500

25. From the following information relating to Vishnu Ltd., you are required to find out: a) P/V ratio b) BEP c) Volume of sales to earn profit of ₹ 6,000. Fixed cost - ₹ 4,500; Variable Cost - ₹ 7,500 and Sales - ₹ 15,000.
26. Examine the various types of variances used in standard costing.
27. Raja company wishes to arrange overdraft facilities with its Bankers during the period April to June, when it will be manufacturing mostly stock. Prepare Cash budget for the above period from the following data:

Months	Sales (₹)	Purchases (₹)	Wages (₹)
February	1,80,000	1,24,800	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

- i) 50% of credit sales is realized in the month following the sale and the other 50% in the second month following. Creditors are paid in the month following the month of purchase.
- ii) Wages are paid at the end of the respective month.
- iii) Cash at bank on 1st April ₹ 25,000.




SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. A webpage displays a picture. What tag was used to display that picture?
 a) Picture b) image c) img d) src
2. There are _____ different of heading tags in HTML
 a) 4 b) 5 c) 6 d) 7
3. Which tag is used to create body text in HTML?
 a) <Head> b) <text> c) <title> d) <body>
4. HTML markup language is a set of Markup _____.
 a) groups b) Sets c) Tags d) Attributes
5. The first tag inside <TABLE> tag is _____.
 a) <HEAD> b) <CAPTION> c) <TH> d) <TD>
6. For adding caption to the table, we use _____.
 a) <caption> b) <thead> c) <th> d) <tr>
7. A group of frames is called a _____.
 a) Frameset b) Form c) Index d) List
8. Which HTML element is used to define a multi-line input field?
 a) <text> b) <textarea> c) <blocktext> d) <textfields>

9. CSS stands for?

- a) Cascading Style Sheets b) Copy Style Sheet
c) Cascading Screen Sheets d) None

10. In css what does “font-size” can be called as

- a) Selector b) Rule c) Property d) Property-Name

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Expand HTML and write its meaning.
12. How to create a Hyperlink in HTML?
13. What are the HTML tags used to display the data in the tabular form?
14. Define nested frameset.
15. What is DHTML? What are the Features of DHTML?
16. Write a HTML program for background change using tags.
17. Write any two differences between checkboxes and radio buttons.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Briefly explain the significance of HTML generations.

[OR]

b) Explain Anchor tag with its suitable example.

19. a) Demonstrate structure of HTML with suitable examples.

[OR]

b) Write a HTML program for Newspaper articles with any five formatting tags

20. a) Discuss Ordered list and unordered list with example.

[OR]

b) Write a HTML program to prepare a college time table using appropriate table tags.

21. a) Describe frames in HTML.

[OR]

b) b) How to create forms in HTML? Explain with example.

22. a) Compare HTML with DHTML.

[OR]

b) Explain in detail about the Multiple styles DHTML.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Design a webpage for Madurai Tourism using HTML Links.
24. Explain in detail about the formatting tags in html with suitable examples.
25. Discuss various table handling techniques in HTML.
26. Design a College Application form using forms in HTML.
27. Explain the various style sheets available in DHTML.




B.Com. (Computer Applications) Degree (Semester) Examinations, April 2022

Part – IV: Skill Based Courses: Sixth Semester: Paper – I

ADVANCED EXCEL OPERATIONS

Under CBCS and LOCF – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. To multiply items in Excel, you would use:
 - a) /
 - b) X
 - c) *
 - d) _
2. The short cut key Ctrl + R is used in Excel to
 - a) Right align the content of cell
 - b) Remove the cell contents of selected cells
 - c) Fill the selection with active cells to the right
 - d) None of above
3. The spelling tool is placed on _____ toolbar
 - a) Standard
 - b) Formatting
 - c) Drawing
 - d) Reviewing
4. What is the intersection of a column and a row on a worksheet called?
 - a) Column
 - b) Value
 - c) Address
 - d) Cell
5. The basic unit of a worksheet into which you enter data in Excel is called a
 - a) cell
 - b) table
 - c) box
 - d) column
6. If you press _____, the cell accepts your typing as its contents?
 - a) Tab
 - b) Ctrl+Enter
 - c) Enter
 - d) Alt+Enter
7. Which of the following is not a worksheet design criterion?
 - a) Efficiency
 - b) Auditability
 - c) Description
 - d) Clarity

8. Macros are “run” or executed from the _____ menu.
a) Insert b) Format c) Tools d) Data
9. Which of the following is not an option of the spelling dialog box?
a) Ignore b) Ignore all c) Edit d) Change
10. You want to track the progress of the stock market on a daily basis.
Which type of chart should you use?
a) Pie chart b) Row chart c) Line chart d) Column chart

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What is SMALL Function?
12. What is the easiest solution to reduce the file size?
13. How can we view the values in the right most columns in Excel?
14. What is a Pie chart?
15. How many report formats are available in Excel and what are their names?
16. Give any six short keys in MS Excel.
17. What is Pivot table?

SECTION – C

Answer ALL Questions

(3 × 9 = 27)

18. a) Discuss the uses of MS Excel

[OR]

- b) Explain MS Excel in brief.

19. a) How to create a conditional formatting rule using a formula?

[OR]

- b) What are the tools of MS Excel?

20. a) Explain Pivot tables along with their features?

[OR]

- b) What are the various chart types in Excel that you can use in a dashboard?

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

21. Explain the different data formats in Excel?
22. Explain the Insert tab and its uses.
23. What are the limitations of the VLOOKUP function?
24. Discuss the various Components of MS Excel.




B.Com. (Computer Applications) Degree (Semester) Examinations, April 2022

Part – IV: Skill Based Courses: Sixth Semester: Paper – II

HARDWARE & NETWORKING

Under CBCS and LOCF – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. What is the mean of the Booting in the system?
 - a) Restarting Computer
 - b) Install the Program
 - c) To Scan
 - d) To Turn Off
2. System software acts as a bridge between the hardware and _____
 - a) Management
 - b) Processing
 - c) Utility
 - d) Application
3. Which of the following has the highest storage?
 - a) Megabyte
 - b) Gigabyte
 - c) Terabyte
 - d) Kilobyte
4. Which of the following storage devices directly interacts with the CPU?
 - a) Tertiary Storage
 - b) Secondary Storage
 - c) Primary Storage
 - d) Hard Disk
5. The most commonly used input device is
 - a) Mouse
 - b) Keyboard
 - c) Scanner
 - d) Printer
6. The device which is used to position the screen cursor
 - a) Mouse
 - b) Joystick
 - c) Data glove
 - d) Bothe a and c
7. Which among the following network topologies has the highest transmission speed?
 - a) LAN
 - b) WAN
 - c) MAN
 - d) Both LAN and WAN

8. What is the full form of 'LAN'?

- a) Line Area Network
- b) Linear Area Network
- c) Local Area Network
- d) Land Area Network

9. The computer network is

- a) Network Computer with Cable
- b) network computer without cable
- c) Bothe of the Above
- d) None of the Above

10. Ethernet system uses which of the following technology

- a) Bus
- b) Ring
- c) Stare
- d) Tree

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Define Computer.

12. What is Hardware?

13. What is Connector?

14. What is Cache Memory?

15. Mention the uses of Output Devices of the Computer.

16. What is Network?

17. Define Protocol.

SECTION – C

Answer ALL Questions

(3 × 9= 27)

18. a) Explain different types of Ports in Computer.

[OR]

b) Distinguished Primary and Secondary Storage Medium.

19. a) Classify the Functions of Input Devices.

[OR]

b) Distinguish RAM and ROM.

20. a) Identify the Merits and Limitations of Network.

[OR]

b) Classify different Layers in Network.

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

21. Briefly explain the Components of Motherboard.

22. Discuss different kinds of Input and Output Devices of the Computer?

23. Describe various Kinds of Keyboards.

24. Enumerate the different Types of Protocols.




B.Com. (Computer Applications) Degree (Semester) Examinations, April 2022

Part – IV: Skill Based Courses: Sixth Semester: Paper – III

PHP AND MYSQL

Under CBCS and LOCF – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A
Answer ALL Questions
(10 × 1 = 10)

1. Who is known as the father of PHP?
 - a) Drek Kolkevi
 - b) List Barely
 - c) Rasmus Lerdrof
 - d) None of the above
2. Variable name in PHP starts with _____
 - a)! (Exclamation)
 - b) \$ (Dollar)
 - c) & (Ampersand)
 - d) # (Hash)
3. Which of the following is used to display the output in PHP?
 - a) Echo
 - b) write
 - c) print
 - d) Both (a) and (c)
4. PHP's numerically indexed array begin with position _____
 - a) 1
 - b) 2
 - c) 0
 - d) -1
5. Which two predefined variables are used to retrieve information from forms?
 - a) \$GET & \$SET
 - b) \$_GET & \$_SET
 - c) \$__GET & \$__SET
 - d) GET & SET
6. The filesize() function returns the file size in _____
 - a) bits
 - b) bytes
 - c) kilobytes
 - d) gigabytes
7. A period of time during which a particular person, views a number of web pages at a particular machine is called as _____
 - a) Session
 - b) Cookies
 - c) Parsing
 - d) None of them

8. What is the default expire time of a cookie, if not specified in the setcookie() function?
 a) 1 day b) 1 week c) 8 hours d) When session expires
9. What is data in a MySQL database organized into?
 a) Objects b) Tables c) Networks d) File systems
10. How is communication established with MySQL?
 a) SQL b) Network calls
 c) A programming language like C++ d) APIs

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What is PHP?
 12. Define Operator with example.
 13. What is the use of Function?
 14. How to create an array in PHP?
 15. What is Form?
 16. Write the syntax of Create Cookies.
 17. Define Insert Command.

SECTION – C

Answer ALL Questions

(3 × 9 = 27)

18. a) Explain Data Types in PHP.

[OR]

- b) Difference between For Loop and Do-While Loop Statement with example.

19. a) Write the brief note on types of arrays in PHP with example.

[OR]

- b) Write the html code for following form output.

The image shows a web form with the following elements:

- Firstname:
- Middlename:
- Lastname:
- Course: (dropdown menu)
- Gender:
 - Male
 - Female
 - Other
- Phone: +91
- Address:
- Email:
- Password:
- Re-type password:
- Submit:

20. a) Discuss the concept of Session with example.

[OR]

- b) Write any five SQL commands with example.

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

21. Write the PHP program for String Handling Functions with output.

22. Explain Concept of function in PHP with example.

23. Write the brief note on following:

i) Type and Save Program ii) Run PHP Program

iii) WAMP Server

24. To create order table for the following fields: Order Id, Order Date,
Order Item, Order Quantity, Order Price, Customer Name.

To perform following operations:

i) Insert Three Rows ii) Alter iii) Update iv) View



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B.A., B.Sc., B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2022
COMPUTER FUNDAMENTALS OF COMPETITIVE EXAMINATIONS

Time: 2 Hours

CERTIFICATE COURSES

Max. Marks: 50

SECTION – A**Answer ALL Questions****(10 × 1 = 10)**

1. What is Computer?
2. Define Software.
3. Mention any two Ports of Mother Board.
4. What is MS Office.
5. What is Database?
6. Expand RAM.
7. What is Internet?
8. Writ a Shortcut key for CUT.
9. What is Computer Virus?
10. What is Machine Language?

SECTION – B**Answer ALL Questions****(4 × 5 = 20)**

- 11.a) Discuss the Input and Output Devices of the Computer?

[OR]

- b) Distinguished between Hardware and Software.

- 12.a) Explain the Functions of MS Office.

[OR]

- b) Identify the Importance of MS Word and Excel.

- 13.a) Summarize the Advantages and Limitations of Database?

[OR]

- b) Briefly explain Primary and Secondary Storage Devices of Computer.

- 14.a) Explain the functions of Operating System.

[OR]

- b) List the impacts of Computer Virus.

SECTION – C**Answer any TWO Questions****(2 × 10 = 20)**

15. Briefly Explain the Generations of Computers.
16. Enumerate the Components of Motherboard.
17. Explain the Characteristics of Data Base Management System.

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**B.A., B.Sc., B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2022****E - COMMERCE**Time: **2 Hours****CERTIFICATE COURSES**Max. Marks: **50****SECTION – A****Answer ALL Questions****(10 × 1 = 10)**

1. What is Internet?
2. What is E - mail Address?
3. Stands for HTTP, LAN.
4. What are web pages?
5. Define E - Commerce
6. Mention any two e – transaction.
7. What is EMI?
8. What is Smart card?
9. What is E – banking?
10. Mention any two advantages of Debit card.

SECTION – B**Answer ALL Questions****(4 × 5 = 20)**

11.a) What is the use of internet?

[OR]

b) List out ant six disadvantages of internet.

12.a) What are the disadvantages of E – Commerce?

[OR]

b) Difference between Traditional commerce and E - Commerce.

13.a) What are the functions of E - Commerce

[OR]

b) What are the advantages of EDI system?

14.a) Discuss the challenges of an EDI system.

[OR]

b) Difference between Debit Card and Credit card.

SECTION – C**Answer any TWO Questions****(2 × 10 = 20)**

15. What are the advantages of E - banking?
16. Explain the different types of E - Commerce
17. What are the advantages and disadvantages of Debit card?

R R R R R

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B.A., B.Sc., B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2022

**COMPUTATION OF INCOME TAX
 CERTIFICATE COURSES**

Time: 2 Hours

Max. Marks: 50

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. What are Direct Taxes?
2. What is meant by Assessment Year?
3. What do you mean by Assessment?
4. Define: Gross Total Income.
5. Define: Person.
6. What is meant by Heads of Income?
7. Write short note on Professional Tax.
8. Define the term "Profession".
9. What do you mean by Agricultural Income?
10. Write a short note on 'PAN'.

SECTION – B

Answer ALL Questions

(4 × 5 = 20)

- 11.a) Discuss about the characteristics of good tax system.

[OR]

- b) Mr. Ramji is a Govt. employee given following information to compute Gross salary for the A.Y 2021-22.

Particulars	₹
Basic Salary	50,000 p.m.
Dearness Allowances	10,000 p.m.
Commission	200 p.m.
Bonus	500 p.m.
Entertainment Allowances	5,000 p.m.

- 12.a) How will you ascertain residential status of an individual assessee?

[OR]

- b) Mr. Rathinam are working as officer in private company. Compute taxable House Rent Allowance for the A.Y 2021-22 from the following information given below.

Particulars	₹
Basic Salary	8,000 p.m.
Dearness Allowances	6,000 p.m.
City Compensatory Allowance	500 p.m.
HRA received	2,000 p.m.
Actual rent paid in Delhi	1,000 p.m.

13.a) Explain the five heads of income in income tax.

[OR]

b) Mr. Dhanush given following details pertaining to a house property which is let-out for residence.

Particulars	₹
Municipal Value	1,00,000
Fair rent value	80,000
Standard rent	75,000
Actual rent	90,000
Municipal Tax paid	5,000
Interest on Loan	8,000

Compute taxable income from house property for the A.Y 2021-22.

14.a) What is the Rate of income tax for individual assessee for the A.Y 2021-22?

[OR]

b) Mr. Samith given following information for his income and payments of previous year 2018-19.

Particulars	₹
Salary	2,00,000
Income from House Property (computed)	1,50,000
Income from Business or Profession	85,000
Income from Capital Gain	60,000
Income from Other Sources	40,000
Life Insurance Premium paid to himself	95,000
Donations	60,000

Compute the Taxable income of Mr.Samith for the A.Y. 2021-22.

SECTION – C

Answer any TWO Questions

(2 × 10 = 20)

15.Explain the merits and demerits of Direct tax.

16.Mr. Hari given following details for the P.Y 2020-21.

Particulars	₹
Income from salary	80,000
Income from House property	House I 50,000
	House II (Loss) 30,000
Income from Business:	Business I 20,000
	Business II (Loss) 40,000
Capital gain	STCG 30,000
	STCL (Loss) 10,000
	LTCL (Loss) 20,000
Income from other sources: Interest on Securities	30,000
Winning from Lottery	60,000
Loss from card games	20,000

Compute taxable total income of Mr. Mari for the A.Y 2019-20.

17.Determine the tax liability of Mr. Naren in the following cases Taxable total income is ₹ 15,00,000.

RRRRR

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**B.A., B.Sc., B.Com. & B.Com.(CA) Degree (Semester) Examinations, April 2022****PHP AND MYSQL****CERTIFICATE COURSES**Time: **2 Hours**Max. Marks: **75****SECTION – A****Answer ALL Questions****(10 × 1 = 10)**

1. What is HTML?
2. Define the term “Variable”.
3. Write the syntax of Function.
4. List out the types of arrays.
5. What is File?
6. How to create Radio Button?
7. What is the use of Cookies?
8. How to start PHP Session?
9. What is Table?
10. Write the syntax of Delete Query in SQL.

SECTION – B**Answer ALL Questions****(4 × 5 = 20)**

- 11.a) Explain Looping Statements.

[OR]

- b) Write a PHP program to add three numbers with output.

- 12.a) Describe the concept of Functions.

[OR]

- b) Write a PHP program using Arrays with output.

- 13.a) Explain the various File Modes with examples.

[OR]

- b) Write the Code for following form output.

Registration form

First Name

Last Name

Nick Name

e-mail

Password

Date of Birth

Gender Male Female Others

Mobile

Address

14.a) Write the importance of Session with example.

[OR]

b) To Create Employee table for the following fields Emp Id, Emp name, Emp Salary, Emp Department, Emp Experience.

SECTION – C

Answer any TWO Questions

(2 × 10 = 20)

15. Explain the various menus in Wamp Server.

16. Write the PHP program for String Handling Functions with output.

17. Write the query for following SQL commands with example.

i) Insert

ii) Rename

iii) Alter

iv) Drop

RRRRR