


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

	Course Code:	11CT11	Programme:	B.Com (CA)	CIA:	II
	Date:	13.10.2022	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 The credit balance in the Bank A/c in cashbook is **CO2**
 - a) An assets
 - b) A liabilities
 - c) An expense
 - d) Capital
- 2 Favourable balance as per cashbook means **CO2**
 - a) Debit balance in the bank column of the cash book
 - b) Credit balance in the cash book
 - c) Debit balance in the pass book
 - d) Amount payable by the bank
- 3 A customer's bank passbook contains a copy of **CO2**
 - a) The bank column of the customer's cashbook
 - b) The customer's account in the bank's books
 - c) The cash column of the customer's cashbook
 - d) Cash payable by the bank
- 4 A bank reconciliation statement is **CO2**
 - a) Part of Pass book
 - b) Part of cash book
 - c) Ledger A/c
 - d) neither of the above three
- 5 Under diminishing balance method, depreciation is calculated on **CO3**
 - a) Original cost
 - b) Written down value
 - c) The Scrap value
 - d) Annuity method
- 6 Depreciation is charged on the following **CO3**
 - a) Assets
 - b) Liabilities
 - c) Outstanding Expenses
 - d) Income
- 7 Interest is debited to asset A/c in **CO3**
 - a) Annuity method
 - b) Depreciation fund method
 - c) WDV
 - d) Insurance method
- 8 Due date of a bill payable one month after sight should be computed **CO3**
 - a) From the date of transaction
 - b) From the date of drawing the bill
 - c) From the date of acceptance of the bill
 - d) From the month of transaction
- 9 If payment is made on the average due date it results in **CO3**
 - a) Loss of interest to the creditors
 - b) Loss of interest to the debtors
 - c) No loss of interest to anyone
 - d) Profit of interest to the debtors
- 10 Balance Sheet is prepared to **CO4**
 - a) Know the financial position
 - b) know the profit or loss
 - c) Know the net profit
 - d) Trading account

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 What is an error? **CO2**
- 12 What is pass book? **CO2**
- 13 What do you mean by error of commission? **CO2**
- 14 What is meant by Depreciation? **CO3**
- 15 Write short note on written down value method. **CO3**
- 16 A company purchased a plant for ₹.50,000. The useful life of the plant is 10 years and the residual value is ₹.10,000. Find out the rate of depreciation under the straightline method. **CO3**
- 17 What is Final Accounts? **CO4**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18** Prepare a bank reconciliation statement from the following data as on 31-12-2018.

CO2

	₹.
a) Balance as per cash book	12,500
b) Cheques issued but not presented for payment	900
c) Cheques deposited in bank but not collected	1,200
d) Bank paid insurance premium	500
e) Direct deposit by a customer	800
f) Interest on investment collected by bank	200
g) Bank charges	100

- 19** A machine purchased on 1st July 1983 at a cost of ₹.14,000 and 1,000 was spent on its installations. The depreciation is written off at 10%. On the original cost every year. The books are closed on 31st December each year. The machine was sold for ₹.9,500 on 31st March 1986. Show the machinery account for all the years. **CO3**
- 20** A firm purchases a 5 years' lease for ₹.80,000 on 1st January. It decides to write off depreciation on the Annuity method, presuming the rate of interest to be 5% p.a. The annuity tables show that a sum of ₹.18,478 should be written off every year. Show the lease account for five years. Calculations are to be made to the nearest rupee. **CO3**
- 21** Distinguish between Straight Line Method and Written Down Value Method. **CO3**
- 22** Find out the Average due date of the following bills accepted by a trader who wishes to settle them with one single payment. **CO3**

Date of bill	Amount of bill ₹.	Due date
01-4-1990	800	06-6-1990
30-4-1990	1,000	03-8-1990
03-6-1990	400	06-7-1990
15-6-1990	600	18-9-1990

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23** A company, whose accounting year is the calendar year, purchased on 1.1.93 a machine for ₹.40,000. It purchased further machinery on 1st Oct.1993 for ₹.20,000 and on 1st July1994 for ₹.10,000. on 1.7.1995, 1/4th of the machinery installed on 1.1.1993 became obsolete and was sold for ₹.6,800. **CO3**

Show how the machinery account would appear in the books of the company for all the 3 years under Diminishing Balance method. Depreciation is to be provided at 10% p.a.

- 24** From the following balances extracted at the close of the year ended 31st Dec.2019, prepare Profit and Loss account of Mr.Raj as at that date: **CO4**

	₹.		₹.
Gross Profit	1,10,000	Repairs	1,000
Carriage on sales	1,000	Telephone expenses	1,040
Office Rent	1,000	Interest (Dr.)	960
General expenses	1,800	Fire Insurance premium	1,800
Discount to customer	720	Bad debts	4,200
Interest from bank	400	Apprentice Premium (Cr.)	3,000
Travelling expenses	1,400	Printing & Stationery	5,000
Salaries	1,800	Trade expenses	600
Commission	600		

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

Course Code:	11CT12	Programme:	B.Com (CA)	CIA:	II
Date:	14.10.2022	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 Sales letters are also called _____. CO2
a) Passive messages b) Persuasive Message c) Permitting Messages d) Pessimistic Messages
- 2 Discounts, coupons, contests, free samples and offering extra quantity, etc., are the examples of _____. CO2
(a) Channels of Distribution b) Personal Selling c) Sales Promotion d) Advertising
- 3 Solicited enquiry means an enquiry made in response to the _____. CO2
a) Seller advertisement and Publicity b) Publicity and Seller advertisement
c) Customer to seller d) Seller to customer
- 4 Date format in Business letter is _____. CO2
a) 3 August 2021 b) 03/08/2021 c) 03- 08 -2021 d) 5th Sep, 2021
- 5 Which of the following not essential characteristics of banking correspondence? CO3
a) Briefness b) Clearness c) Inattentiveness d) Accuracy
- 6 This type of deposits are made for a certain fixed period _____. CO3
a) Fixed deposits b) Current deposits c) Recurring deposits d) All the above
- 7 How many types of bank correspondence _____. CO3
a) 2 b) 4 c) 3 d) 5
- 8 It happens sometimes that policy – holder may not be able to remit the premium regularly _____. CO3
a) Marine Insurance b) Fire insurance c) Surrender value d) General Insurance
- 9 The important fire insurance policies in use are _____. CO3
a) valued Policy b) Specified Policy c) Blanket Policy d) All the Above
- 10 Modern office requires many _____. CO4
a) Tools b) Machines and Equipment's c) Steel d) All the Above

SECTION – B (Remembering)Answer any **FIVE** Questions: **(5 X 2 = 10 Marks)**

- 11 What is meant by Letter of Complaints? CO2
- 12 Write a short note on Circular Letter. CO2
- 13 Define the terms Offers and Quotations. CO2
- 14 What do you mean by Banking Correspondence? CO3
- 15 What is Insurance Correspondence? CO3
- 16 Define Life Insurance. CO3
- 17 Write a short note on Office Manuals. CO4

SECTION – C (Understanding)Answer any **THREE** Questions: **(3 X 6= 18 Marks)**

- 18 Explain the terms used in Offers and Quotations. CO2
- 19 Write a letter for dishonor of a cheque. CO3
- 20 State the advantage of Life Insurance. CO3
- 21 Describe the terms used in Insurance Correspondence. CO3
- 22 Draft a letter. CO3
a) For asking loan against insurance policy.
b) For claim of death policy amount form insurance company.

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

- 23 A businessman write to the local bank in order to sanction for an overdraft amounting ₹50,000 in his favor, owing to the local festival. Draft his letter to the bank. CO3
- 24 Explain the functions of office in details. CO4

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Course Code:	11AE11	Programme:	B.Com (CA)	CIA:	II
Date:	15.10.2022	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)**

- The packet of information at the application layer is called _____
- 1 a) Packet b) Message c) Segment d) Frame **CO2**
- Application layer offers _____ service.
- 2 a) End to end b) Process to process **CO2**
 c) Both End to end and process to process d) None of the mentioned
- Pick the odd one out.
- 3 a) File transfer b) File download c) E-mail d) Interactive games **CO2**
- A device that connects networks with different protocols _____
- 4 a) Switch b) Hub c) Gateway d) Proxy Server **CO2**
- Which of the following is not a valid C variable name?
- 5 a) int number; b) float rate; c) int variable_count; d) int \$main; **CO3**
- Who is father of C Language
- 6 a) Bjarne Stroustrup b) James A. Gosling **CO3**
 c) Dennis Ritchie d) Dr. E.F. Codd
- C Program are converted into machine language with help of
- 7 a) An Editor b) A compiler c) An operating system d) None of these **CO3**
- Which among the following is NOT a logical or relational operator?
- 8 a) != b) == c) || d) = **CO3**
- Which keyword can be used for coming out of recursion?
- 9 a) break b) return c) exit d) Both break and return **CO3**
- Any C Program _____
- 10 a) Must contain at least one function. b) Need not contain any function. **CO4**
 c) Needs input data. d) None of the above

SECTION – B (Remembering)

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

- 11 Define Switching? **CO2**
- 12 What is OSI Model? **CO2**
- 13 List out types of Switching? **CO2**
- 14 What is Variable? **CO3**
- 15 Define Data Type? **CO3**
- 16 What is Operator? **CO3**
- 17 Write the syntax of Function. **CO4**

SECTION – C (Understanding)

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

- 18 Explain OSI Reference Model with block diagram. **CO2**
- 19 Write the brief note on Data Types. **CO3**
- 20 Write the short note on following: **CO3**
 (a) Printf () (b) Scanf () (c) Variable Declaration
- 21 Explain Simple If Statement and Nested If Else Statement with example. **CO3**
- 22 Discuss about Loop Statements with example. **CO3**

SECTION – D (Applying)

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

- 23 Explain Operator Types with example **CO3**
- 24 What is an Array and its Types? Explain One Dimensional Array. **CO4**

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**DEPARTMENT OF COMMERCE AND COMMERCE (CA)**

Course Code:	P1LH31	Programme:	B.Com/B.Com(CA)	CIA:	II
Date:	12.10.2022	Part:	I	Semester:	III
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Hindi				
Course Title:	BUSINESS HINDI - I				

SECTION – A (Remembering)Answer **ALL** the Questions:**(10 X 1 = 10 Marks)**

- 1 'घर' का वचन क्या है ? CO1
(1) घर (2) घरों (3) घरे (4) घर
- 2 पचास के लिए अंग्रेजी में क्या है ? CO1
(1) Twenty five (2) Fifty (3) Twenty (4) Fifty-one
- 3 'बहुत' के लिए उल्टे अर्थवाले शब्द क्या है ? CO2
(1) कम (2) बेचना (3) लेना (4) बिगाड़ना
- 4 'मस्तिष्क' का अर्थ अंग्रेजी में क्या है ? CO2
(1) brain (2) body (3) bone (4) blood
- 5 'lazy' के लिए हिन्दी में क्या है ? CO3
(1) चुस्त (2) आलस (3) जागृति (4) पर्याय
- 6 'पृथ्वी' के लिए अंग्रेजी में क्या है ? CO3
(1) earth (2) star (3) sky (4) world
- 7 'learn' के लिए हिन्दी में क्या है ? CO3
(1) सीखो (2) पढो (3) पढाओ (4) लिखो
- 8 'निरीक्षक' के लिए English Commercial Term क्या है ? CO4
(1) Inspector (2) Director (3) Clerk (4) Manager
- 9 'Emergency' के लिए हिन्दी में क्या है ? CO4
(1) आयात (2) आपात (3) प्रचार (4) लागत
- 10 'खत' का अर्थ अंग्रेजी में क्या है ? CO5
(1) letter (2) paper (3) note (4) book

SECTION – B (Remembering)Answer any **FIVE** Questions:**(5 X 2 = 10 Marks)**

- 11 Change the Gender:- CO1
(1) भैंस (2) मुर्गा (3) बाघ (4) विद्वान
- 12 Match the following:- CO2
(1) दीमक को। - वल्मीक कहते हैं।
(2) वाल्मीकि ने। - बड़ा निर्दयी था।
(3) रत्नाकर - तुम्हें पाप लगेगा।
(4) मुझे मारने से। - रामायण लिखी।
- 13 Explain the poem in Tamil or English:- CO3
गीत प्रेम के गाता झरना,
अपनी खुशी लुटाता झरना।
नदियों का बचपन है झरना,
धरती की धड़कन है झरना।।

- 14 Fill in the blanks with suitable words:- (तड़पतड़प ,से,धीरज) CO3
 मछली ___ सीखो,
 स्वदेश के लिए ___ तड़पकर मरना ।
 ___ के पेड़ों से सीखो,
 दुःख में ___ धरना ॥
- 15 Explain the poem in English or Tamil:- CO3
 देखो धीमे-धीमे झूमों,
 फूलों की ये पांखें ।
 जुही, चमेली चमकी जैसे
 बगिया की सौ आंखें ॥
- 16 Write the meanings in English or Hindi:- CO4
 1) 'Principal' के लिए हिन्दी में क्या है ?
 2) 'प्रभाग' के लिए अंग्रेजी में क्या है ?
 3) 'Applicant' के लिए हिन्दी में क्या है ?
 4) 'पूछताछ' के लिए अंग्रेजी में क्या है ?
- 17 Translate into Tamil or English:- CO5
 1) तुम दूध पिओ । 2) मैं पाठशाला जाता हूँ ।
 3) लड़के मैदान में खेलते हैं । 4) आप यहां आइए ।

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 Write the words in Hindi for following numbers:- CO1
 (1) 283/4 (2) 321/2 (3) 471/4 (4) 19 (5) 241/2 (6) 413/4
- 19 Change the Plurals:- CO1
 (1) कथा (2) रुपया (3) फल (4) किताबें (5) चिड़िया (6) भाषा
- 20 Write the opposites:- CO2
 (1) पाप (2) ज्यादा (3) टेढ़ा (4) कमजोर (5) पकड़ना (6) बाँधना
- 21 Write the answers for following questions:- CO2
 (1) वाल्मीकि ने क्या लिखा ?
 (2) रत्नाकर क्या करता था ?
 (3) सबसे महत्वपूर्ण विटामिन कौन-सा है ?
 (4) कैलरी किसे कहते हैं ?
- 22 Explain the poem in Tamil or English:- CO3
 (1) जिसने सारा जगत बनाया ,
 उसी ने उसमें प्राण जगाया ।
 उसका ही गुण गाएं हम ,
 उसी को शीश नवाएं हम ॥
 (2) झर-झर, झर झर झरना,
 आलस कभी न करता झरना ।
 थककर कभी न सोता झरना,
 प्यास सभी की भरता झरना ॥

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23 Write a letter to the Manager, Sarvodaya Ilakkiya Pannai, Madurai for supply of text books.

CO4

पाठ्य पुस्तकें वितरण करने केलिए व्यवस्थापक, सर्वोदय इलक्किय पण्णै, मदुरै को एक पत्र हिन्दी में लिखिए ।

CO4

24 Translate into Hindi:-

CO5

1) பேனாவை கொண்டு வா.

Bring a pen.

2) நான் காலை 5 மணிக்கு எழுந்திருக்கிறேன்.

I get up at 5 O' clock in the evening.

3) குதிரை வேகமாக ஓடுகிறது.

The horse runs fast.

4) நீ பாடம் எழுது.

(You) Write a lesson.

5) அவன் பாடம் எழுதுகிறான்.


He writes a lesson.

6) நீங்கள் உள்ளே வாருங்கள்.

Please come in .

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

	Course Code:	11CT31	Programme:	B.Com (CA)	CIA:	II
	Date:	14.10.2022	Part:	III	Semester:	III
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	Core Course				
	Course Title:	ADVANCED ACCOUNTING				

SECTION – A (Remembering)Answer **ALL** the Questions:**(10 X 1 = 10 Marks)**

- 1 General reserve appearing in the balance sheet of a firm at the time of dissolution is transferred **CO2**
a) Capital accounts b) Realisation a/c c) Cash a/c d) Drawings a/c
- 2 Under dissolution of a firm, the sale of assets for cash is credited to____. **CO2**
a) Profit and Loss a/c b) Partner's capital a/c c) Realization a/c d) Liability a/c
- 3 The nature of Realization account is____. **CO2**
a) Nominal a/c b) Real a/c c) Natural Personal d) Representative Personal a/c
- 4 The balance in the Joint life policy account at the time of dissolution of a firm is transferred to____ **CO2**
a) Revaluation a/c b) Realization a/c c) Profit and Loss a/c d) Partners capital a/c
- 5 In the books of lessor, the irrecoverable short workings are credited to____. **CO3**
a) Trading A/c b) Profit and Loss a/c c) Royalty A/c d) Production a/c
- 6 When short workings are to be recovered, in the books of lessee, the account to be debited is ____ **CO3**
a) Landlord A/c b) Short working A/c c) P&L A/c d) None of the above
- 7 Royalty is the agreement between the following persons____. **CO3**
a) Seller and buyer b) Banker & customer c) Trustee and beneficiaries d) Landlord and tenant
- 8 In case of sub-lease, royalty earned by the lessor is credited to____. **CO3**
a) Sub-lessee A/c b) Profit and Loss A/c c) Royalty receivable A/c d) Royalty payable A/c
- 9 The excess of minimum rent over the actual royalties is known as____. **CO3**
a) Rock rent b) Short workings c) Profit d) Loss
- 10 Hire purchase price includes____. **CO4**
a) Cash price + interest b) Cash price + Down payment
c) Down payment + Interest d) Cash price - interest

SECTION – B (Remembering)Answer any **FIVE** Questions:**(5 X 2 = 10 Marks)**

- 11 Define Realization Account. **CO2**
- 12 What is Piecemeal Distribution? **CO2**
- 13 What do you mean by proportionate Capital Method of distribution? **CO2**
- 14 What is Royalty? **CO3**
- 15 What do you understand by Short working? **CO3**
- 16 Give a short note on Sub-Lease. **CO3**
- 17 Define the term Hire Purchase. **CO4**

SECTION – C (Understanding)Answer any **THREE** Questions:**(3 X 6= 18 Marks)**

- 18 From the following distribute cash under proportionate capital method. **CO2**
Capital of partners: A - ₹ 20,000 and B - ₹ 10,000
Profit Sharing Ratio: 3:2
1st Instalment (Cash) - ₹ 5,000
2nd Instalment (Cash) - ₹ 2,000
3rd Instalment (Cash) - ₹ 1,000

- 19** S.K. Collieries Co. Ltd. Took form Punja Bros. a lease of a coal-field for a period of 30 years from 1-1-2000 on a royalty of .25 paise per tonne of coal got with a dead rent of ₹2,200 a year and power to recoup short workings during the first 5 years of the lease. The annual outputs were as follows:
 2000 – 2,000 tonnes; 2001 – 3,600 tonnes; 2002 – 9,000 tonnes ; 2003 – 15,000 tonnes; 2004 – 25,000 tonnes;
 Give journal entries for the five years in the books of the Colliery Company. **CO3**
- 20** What do you mean by recoupment of short working? Explain its types. **CO3**
- 21** The coal India Ltd. are lessees of a mine on royalty of 50 paise per tonne of coal raised with a dead rent of ₹40,000 p. a. with power to recoup short workings during the first five years of the lease. The output for the first five years was as follows:
 1st Year 10,000 Tonnes, 2nd Year 48,000, 3rd Year 80,000, 4th Year 1,20,000, 5th Year 1,20,000.
 Write up the short working A/c in the books of the coal India Ltd. **CO3**
- 22** Mr. A purchased a machine on hire purchase basis. The cash price of the machine was ₹18,000. As per the terms, the buyer had to pay ₹4,000 on signing the agreement and the balance in four instalments of ₹4,000 each, payable at the end of each year. Calculate the interest chargeable at the end of each year. **CO3**

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23** A colliery worked coal under a lease which provided for the payment of royalties at 50 paise per tonne with a minimum rent of ₹17,000 per annum. Each year's excess of minimum rent over the actual royalties were recoverable during the subsequent three years. **CO3**
 The lease however stipulated that if in any year the normal rent was not attained due to strike, the minimum rent was to be regarded as having been reduced proportionately having regard to the length of the stoppage.
 The output was as follows: For the year ended
 1988 – 4,000 tonnes ,1989 – 28,000 tonnes, 1990 – 38,000 tonnes, 1991 – 46,000 tonnes
 1992 - 30,000 tonnes, 1993 – 50,000 tonnes
 During the year 1992, there was stoppage due to strike lasting three months. Give the necessary accounts in the books of the colliery for each of the above years.
- 24** Knight purchased a truck for ₹1,60,000 from S. Waugh on 1-1-1993 payment to be made ₹40,000 down and ₹46,000 at the end of first year, ₹44,000 at the end of second year and ₹42,000 at the end of third year. Interest was charged at 5%. **CO4**
 Knight, after having paid down payment and first instalment at the end of the first year, could not pay second instalment. The seller took possession on the truck, and after spending ₹4,000 on repairs of the asset, sold it away for ₹91,500.
 Give journal entries and ledger accounts in the books of both the parties.

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

Course Code:	11CT32	Programme:	B.Com (CA)	CIA:	II
Date:	15.10.2022	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 Agricultural income in Pakistan is assessable for: **CO2**
 (a) Resident (b) Not ordinarily resident
 (c) Non-resident (d) Not taxable
- 2 Past untaxed income brought to India is taxable in the hands of: **CO2**
 (a) Resident and not ordinarily resident (b) Resident and ordinarily resident
 (c) Non-resident (d) None of these
- 3 State, which of the following income is exempted from tax? **CO3**
 (a) Agricultural income in Kolkata (b) Interest on Government securities
 (c) Income from Salary (d) Capital Gains
- 4 Agricultural income is: **CO3**
 (a) Taxable (b) Exempted
 (c) Partly exempted (d) None of these
- 5 Tax free income from the following is: **CO3**
 (a) Agriculture income (b) Foreign allowance
 (c) Dividend from Indian company (d) All of these
- 6 Exempted incomes are defined under section: **CO3**
 (a) 15 of income tax Act (b) 18 of income tax Act
 (c) 10 of income tax Act (d) 20 of income tax Act
- 7 Exempted limit of HRA in metropolitan cities is: **CO4**
 (a) 50% of salary (b) 40% of salary
 (c) 15% of salary (d) None of these
- 8 Education allowance is exempted up to a maximum of: **CO4**
 (a) One child (b) Two children
 (c) Three children (d) Four children
- 9 Value of RFA in case of Govt. employee shall be taxable up to: **CO4**
 (a) 15% of employee's salary (b) 7.5% of employee's salary
 (c) License fee fixed by Govt (d) 10% of employee's salary
- 10 Employer's contribution to RPF is exempted up to: **CO4**
 (a) 10% of salary (b) 13% of salary
 (c) 12% of salary (d) 11% of salary

SECTION – B (Remembering)Answer any **FIVE** Questions:**(5 X 2 = 10 Marks)**

- 11 What is residential status? **CO2**
- 12 Who is an ordinary resident? **CO2**
- 13 Define Tax free incomes. **CO3**
- 14 What do you mean by Casual Income? **CO3**
- 15 Write short notes on Tax free securities. **CO3**
- 16 What is Allowances? **CO4**
- 17 Write a short note on Perquisites? **CO4**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

18 Explain the different categories of assessee according to their residential status. **CO2**

19 Sri. Arivu has the following incomes for the Financial Year 2021-22: **CO2**

Particulars	₹.
Income from house property situated in London	40,000
Income from salary received in India for services rendered in London (Computed)	28,000
Profit from business in London controlled from India	1,20,000
Profit from Kanpur business	1,10,000
Agricultural income in India	10,000

Compute the gross total income of Sri. Arivu for the Assessment Year 2022-23, if he is:

(i) Ordinary Resident, (ii) Not Ordinary Resident, (iii) Non Resident.

20 Describe the exempted incomes for the employees. **CO3**

21 Compute taxable salary of Veni: **CO4**

Particulars	₹.
Salary	5,00,000
Dearness Allowance (not forming part of salary)	20,000
House rent allowance	1,20,000
Actual rent paid	1,50,000
Place of service	Chennai
CCA	200 p.m.
Medical allowance	100 p.m.

22 Ravi is employed as an Engine Driver in Indian Railways. He is getting ₹. 15,000 p.m. as Basic pay; ₹. 2,500 as dearness pay and ₹. 2,500 per month as dearness allowance. During 2021-22, he received the following allowances also: **CO4**

- i. ₹. 16,500 as Running allowance.
- ii. ₹. 200 p.m. per child as educational allowance for his two children.
- iii. One of his sons is staying in a hostel on which Raman is spending ₹. 800 p.m. He is getting ₹. 500 p.m. for his son as hostel allowance for meeting these expenses.
- iv. ₹. 250 p.m. as C.C.A.
- v. ₹. 400 p.m. as uniform allowance fully spent for employment purposes.
- vi. ₹. 2,500 p.m. as H.R.A. He pays ₹. 3,000 p.m. as rent to the house owner.

Compute his Taxable Salary for the Assessment Year 2022-23.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23 Explain any fifteen incomes which are exempted from Income Tax. **CO3**

24 On the basis of the following information compute the taxable income of Somu under the head Salaries for the Assessment Year 2022-23: **CO4**

Particulars	₹.
Basic Salary	50,000 p.m.
Dearness Allowance	12,000 p.m.
Entertainment allowance	300 p.m.
Hill area compensatory allowance	450 p.m.
Tribal area allowance	350 p.m.
His own contribution towards statutory provident fund	4,000 p.m.
Employer's contribution	4,000 p.m.
House rent allowance	10,000 p.m.
Interest credited to provident fund	26,500 p.m.

Somu is an officer of the forest department of the Government of U.P. He is employed at a place at a height of 1,100 metre above the sea level. He is paying ₹. 12,500 p.m. as house rent.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)



Course Code:	11SE31	Programme:	B.Com (CA)	CIA:	II
Date:	10.10.2022	Part:	III	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)

- What is the formula to calculate the immediate annuity CO2
a) $\frac{a}{i} [1 + i]^n - 1$ b) $\frac{A}{(1+i)^n}$ c) $a(1+i)^n$ d) $[1 + i]^n - 1$
- Decrease in value of fixed assets due to wear and tear or efflux of time is called CO3
(a) appreciation (b) Growth (c) depreciation (d) scrap
- Interest charged on the face value of the bill is called CO3
(a) banker's discount (b) true discount
(c) banker's gain (d) All of the above
- A matrix that consists of only one column is called CO4
(a) row matrix (b) column matrix
(c) square matrix (d) Identity matrix
- A matrix in which all the elements are zero is called CO4
(a) null matrix (b) diagonal matrix
(c) scalar matrix (d) Identity matrix

SECTION – B

Answer any TWO Questions:

(2 X 2 = 4 Marks)

- A person desires to create an endowment fund to provide for a prize of ₹.300 every year. CO2
If the fund can be invested at 10% p.a. compound interest, find the amount of the endowment.
- At what rate will ₹.625 amount to ₹.700 in 4 years? CO3
- If the True discount is ₹.120 and Banker's discount is ₹.135. Find out the amount of the bill. CO3
- What do you mean by Triangular Matrix? CO4

SECTION – C

Answer any ONE Question:

(1 X 6 = 6 Marks)

- The present worth of a certain sum of money due 6 months later is ₹.10,000 at 15% p.a. CO3
What is the sum due?
- The value of machinery depreciates steadily by 5% per annum of its value at the beginning CO3
of each year. Find its value after 2 years, if its present value is ₹.4,00,000

SECTION – D

Answer any ONE Question:

(1 X 10 = 10 Marks)

- Find the compound Interest for ₹.7500 for $3\frac{1}{2}$ years at $5\frac{1}{2}$ per annum. CO3
- Find all submatrices of the matrix $\begin{bmatrix} 6 & 7 & 8 \\ 3 & 4 & 5 \\ 2 & 1 & 9 \end{bmatrix}$. CO4

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

Course Code:	11CT51	Programme:	B.Com (CA)	CIA:	II
Date:	13.10.2022	Part:	III	Semester:	V
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Core				
Course Title:	COST ACCOUNTING				

SECTION – AAnswer **ALL** the Questions:**(10 X 1 = 10 Marks)**

- 1** Difference between attendance time and job time is **CO2**
a) Job time b) Over time c) Idle time d) Production time
- 2** Bonus under Halsey plan is paid **CO2**
a) At 100% of Time saved b) At 75% of Time saved
c) At 80% of Time saved d) At 50% of Time saved
- 3** Differential piece wages means **CO2**
a) Differential wages for different levels of performance
b) Wages for different times consumed
c) Wages for time saved d) Wages for idle time
- 4** Overtime is **CO2**
a) Actual hours being more than normal hours
b) Actual hours being more than standard hours
c) Actual hours being more than actual hours d) None of these
- 5** Overhead is also known as **CO3**
a) On cost b) Basic cost c) Extra cost d) Chargeable expense
- 6** Allocation and apportionment of overhead to all the departments is known as ----- **CO3**
distribution.
a) Primary b) Secondary c) Lastly d) All the above
- 7** Reconciliation is usually done between **CO3**
a) Gross profit and net profit b) previous year's profit and current year's profit
c) Costing profit and financial accounts profit d) None of these
- 8** Reconciliation is to be between the profits disclosed by cost accounts and ----- **CO3**
accounts
a) Financial b) Costing c) Management d) None of these
- 9** Comprehensive machine hour rate includes **CO3**
a) Machine operator's wages b) Managing directors' salary
c) Income tax d) Office rent
- 10** Contract costing is the most appropriate method of costing for **CO4**
a) Construction industry b) banking industry
c) Textile mills d) cement industry

SECTION – BAnswer any **FIVE** Questions:**(5 X 2 = 10 Marks)**

- 11** What is merit rating? **CO2**
- 12** Define Idle Time. **CO2**
- 13** Give the meaning of Halsey Plan. **CO2**
- 14** Differentiate between Allocation and Appropriations. **CO3**
- 15** What do you mean by Machine hour rate? **CO3**
- 16** What is "Over head absorption" of overheads? **CO3**
- 17** Define Contract costing. **CO4**

SECTION – C

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18** i) Calculate the earnings of a worker from the following as per Halsey plan CO2
 Standard time – 12 hours; Actual time “A” 10 hours ‘. Hourly rate ₹ 8
 ii) From the following data given by the personnel department calculate the labour turnover rate by applying.
 a) Separation Method
 b) Replacement Method
 c) Flux Method

No .of workers on the payroll

At the beginning of the month 900

At the end of the month 1,100

During the month 10 workers left 40 workers were discharged and 150 workers were recruited. Of these 25 workers are recruited in the vacancies of those leaving while the rest were engaged for an expansion scheme.

- 19** The following particulars relate to a manufacturing company which has three departments A, B, C and two service departments X and Y. CO3

Particulars	Manufacturing Dept			Service Dept	
	A	B	C	X	Y
Total departmental O/H as per primary distribution	6300	7400	2800	4500	2000

The company decided to charge the service dept cost on the basis of the following percentage:

Particulars	Manufacturing Dept			Service Dept	
	A	B	C	X	Y
X	40%	30%	20%	--	10%
Y	30%	30%	20%	20%	--

- 20** The following details are furnished by a manufacture of a product CO3

Direct materials ₹ 75,000

Direct wages ₹ 30,000

Machine hours 20,000

Labour hours 50,000

Works overhead ₹ 15,000

Calculate the different overhead absorption rates.

- 21** Calculate Machine Hour rate from the following CO3

- i) Cost of machine ₹ 19,200
 ii) Estimated scrap value ₹ 1,200
 iii) Repairs charges per month ₹ 150
 iv) Standing charges allocation to machine per month ₹ 50
 v) Effective working life of machine 10000 hours
 vi) Running time per month 166 hours
 vii) Power used by machine = 5 units per hour at 19 paise per unit.

- 22** From the following particulars ascertain the amount of profit shown in profit and loss account by preparing necessary reconciliation account: CO3

a) Profit shown as per cost books	1,40,000
b) Depreciation shown excess in cost books	2,000
c) Interest on investment received	1,000
d) Provision made for Income Tax	40,000
e) Income received for share transfer	150
f) Factory overhead under recovered in cost books	3,000
g) Office expenses under recorded in financial books	1,000

SECTION – D

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23** The Modern Co, is divided into four departments A,B,C are producing departments and D is Service Department. The actual costs for a period are as follows: **CO3**

Rent	1,000
Repairs to plant	600
Depreciation on plant	450
Employer's liability for insurance	150
Supervision	1,000
Fire insurance in respect of stock	500
Power	900
Lighting	120

The following data are also available in respect of the four departments.

	Dept A	Dept B	Dept C	Dept D
Area (Sq. meters)	1,500	1,100	900	500
No. of employees	20	15	10	5
Total wages	6,000	4,000	3,000	2,000
Value of Plant (₹)	24,000	18,000	12,000	6,000
Value of Stock (₹)	15,000	9,000	6,000	--
H.P of plant (kwh)	24	18	12	6

Apportion the costs to the various departments on the most equitable method

- 24** The following information relates to contract No. 123. You are required to prepare the contract account and contractee's account assuming that the amount due from the contractee was fully received. **CO4**

Direct material	20,250
Direct wages	15,500
Stores issued	10,500
Loose tools	2,400
Tractor expenses	
Running materials	2,300
Wages of drivers	3,000
Other direct charges	2,650

The contract price was Rs. 90,000 and the contract took 13 weeks in its completion. The value of loose tools and stores returned at the end of the period were Rs. 200 and Rs. 3,000 respectively. A plant was also used and returned at a value of Rs. 16,000 after charging depreciation at 20%. The value of tractor was Rs. 20,000 and depreciation was to be charged to the contract at 15% per annum. The administration and office expenses are to be provided at 10% on works cost.

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

Course Code:	11CT52	Programme:	B.Com (CA)	CIA:	II
Date:	14.10.2022	Part:	III	Semester:	V
Duration:	2 Hours	Academic Year:	2022 - 23	Max. Marks:	50
Study Component:	Core Course				
Course Title:	GOODS AND SERVICES TAX LAW				

SECTION – A (Remembering)Answer **ALL** the Questions:**(10 X 1 = 10 Marks)**

- GST is levied on _____ of goods and services **CO2**
a) transfer b) buying c) surrender d) supply
- Under GST law SAC refers to – **CO2**
a) Systematic Accounting Code b) Service Accounting Code
c) System administration code d) scientific accounting code
- Composite tax is applicable for dealer with turnover upto **CO2**
a) Rs. 1.5 Crore b) Rs. 20 lakh c) Rs. 1 Crore d) Rs. 10 Crore
- Who shall be empowered to levy and collect GST on supplies in the course of Inter-Stat trade or commerce **CO2**
a) Government of India b) State Governments c) Union Territories d) All the above
- _____ Act provide un-intercepted ITC chain on inter-state transaction **CO3**
a) IGST b) CGST c) VAT d) SGST
- Input tax credit is not available for **CO3**
a) services b) zero rated supplies c) taxable supplies d) exempt supplies
- Input tax credit can be taken by _____ **CO3**
a) Registered dealer not opting for composition scheme
b) Registered dealer opting for composition scheme c) Unregistered dealer d) All of the above
- The recipient must issue an invoice in the following cases: **CO3**
a) The supplier fails to issue an invoice b) The supplier is unregistered
c) The goods or services received notified for tax on reverse charge basis d) All of the above
- The value of supply of goods and services shall be the **CO3**
a) Transaction value b) Retail sale price c) Wholesale price d) None of the above
- The Tax invoice should be issued _____ the date of supply of service: **CO4**
a) within 1 month from b) within 30 days from c) within 15 days from d) within 60 days from

SECTION – B (Remembering)Answer any **FIVE** Questions:**(5 X 2 = 10 Marks)**

- Define the term goods. **CO2**
- What do you mean by voucher? **CO2**
- Mention any six special category states for registration under GST. **CO2**
- What is aggregate turnover? **CO3**
- What is integrated tax? **CO3**
- What is Input tax credit? **CO3**
- Who are subject to compulsory registration under GST? **CO4**

SECTION – C (Understanding)Answer any **THREE** Questions:**(3 X 6= 18 Marks)**

- How do you determine the rate of tax in case there is a change in tax rate? **CO2**
- Narrate the Power of Grant Exemption from Tax under GST. **CO3**
- Determine the eligibility conditions for availing ITC. **CO3**
- Discuss the availability of ITC in special circumstances. **CO3**
- Describe the terms Apportionment of Credit and Blocked Credits in GST. **CO3**

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

- Describe the provisions relating to collection and levy of tax of u/s 9 of GST Act. **CO3**
- Enumerate the procedure and forms applicable to registration under GST. **CO4**



Course Code:	11EP5A	Programme:	B.Com (CA)	CIA:	II
Date:	15.10.2022	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)

- Which is the file extension used for a compiled Java class file?
- 1 a) .j b) .java c) .class d) .cls **CO2**
- Which of these can be overloaded?
- 2 a) Methods b) Constructors c) All of the mentioned d) None of the mentioned **CO2**
- How many maximum numbers of objects can be created from a single Class in Java?
- 3 a) 32 b) 64 c) 256 d) None **CO2**
- Which is the modifier when there is none mentioned explicitly?
- 4 a) protected b) private c) public d) default **CO2**
- _____ keyword must be used to inherit a class.
- 5 a) super b) this c) extent d) extends **CO3**
- Which of these keywords is used to manually throw an exception?
- 6 a) try b) finally c) throw d) catch **CO3**
- When does Exceptions in Java arises in code sequence?
- 7 a) Run Time b) Compilation Time **CO3**
c) Can Occur Any Time d) None of the mentioned
- Attempting to access a character that is outside the bounds of a StringBuffer results in a
- 8 a) ArrayIndexOutOfBoundsException b) StringOverflowException **CO3**
c) StringException d) StringIndexOutOfBoundsException
- Which keyword is used for accessing the features of a package?
- 9 a) package b) import c) extends d) export **CO3**
- What is the name of the method used to start a thread execution?
- 10 a) run(); b) init(); c) start(); d) resume(); **CO4**

SECTION – B (Remembering)

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

- 11 What is Recursion? **CO2**
- 12 List out the access Specifiers in Java **CO2**
- 13 What is Final Class with example? **CO2**
- 14 Define Inheritance. **CO3**
- 15 What is Packages? **CO3**
- 16 List out types of Errors. **CO3**
- 17 What is mean by Thread? **CO4**

SECTION – C (Understanding)

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

- 18 Write the short note on following. **CO2**
(a) Nested Class (b) Command Line Argument
- 19 Explain types of Inheritance with diagram. **CO3**
- 20 Discuss about Method Overriding with example. **CO3**
- 21 Explain Java API Packages with example. **CO3**
- 22 Explain Compile Time Errors with example. **CO3**

SECTION – D (Applying)

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

- 23 Describe the concept of Exception Handling with example. **CO3**
- 24 Explain Life Cycle of Thread with neat diagram. **CO4**

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)



Course Code:	11SB51	Programme:	B.Com (CA)	CIA:	II
Date:	10.10.2022	Part:	IV	Semester:	V
Duration:	1 Hour	Academic Year:	2022-23	Max.Marks:	50
Study Component:	Skill Based				
Course Title:	COMMERCE FOR COMPETITIVE EXAMINATIONS				

SECTION – A

Answer **ALL** the Questions:

(50 X 1 = 50 Marks)

- 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
- In Excel, _____ contains one or more worksheets.
a) Template b) Workbook c) Active cell d) Label
- Data (information) is stored in computers as
a) files b) directories c) floppies d) matter
- The _____ of software contains lists of commands and options.
a) Menu bar b) Title bar c) Formula bar d) Tool bar
- The desktop contains small graphics called _____
a) Windows b) logos c) Icons d) pictures
- All of the following are examples of input devices EXCEPT a:
a) Scanner b) mouse c) printer d) keyboard
- _____ is a search engine
a) Flash b) Google c) Internet explorer d) Fire Fox
- The.....file format is a method of encoding pictures on a computer.
a) HTML b) JPEG c) FTP d) URL
- The brain of any computer system is
a) ALU b) Memory c) CPU d) Mouse
- The printed output from a computer is called
a) Copy b) Hard Copy c) Soft Copy d) Paper
- 14% of 255+?% of 405=124.8
a) 22 b) 24 c) 18 d) 15
- 4, 5, 12, 39, 160, 805, ?
a) 4836 b) 3224 c) 5642 d) 4030
- (?)³ =729
a) 14 b) 9 c) 7 d) 16
- 36% of 420 - 56% of 350=? - 94
a) 48.2 b) 49.2 c) -138.8 d) -158.8
- 4433.764 – 2211.993 – 1133.667 + 3377.442 = ?
a) 4466 b) 4377 c) 3633 d) 4144
- 4563 / 63 * 2.5 = ?
a) 165 b) 180 c) 185 d) 200
- 6561 / (10.8*2.5) / 3= ?
a) 27 b) 54 c) 72 d) 81
- 12, 12, 18, 36, 90, 270, ?
a) 945 b) 810 c) 1080 d) 1215
- Among P, Q, R, S and T each having scored different marks, R scored more marks than P and T. Q scored less marks than T. S did not score the highest marks. Who among them scored the highest marks?
a) P b) T c) R d) None of these
- 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 *

- 21 In a coded language, BRINJAL is written as LAJNIRB. How will LADYFINGER be written in that code?
a) RNEGIFYDAL b) RINEGIFYDA c) REGNIFYDAL d) RGENIFYDAL
- 22 0, 3, 8, 15, 24, ?, 48
a) 41 b) 29 c) 37 d) 35
- 23 Average of first five odd multiple of 3 is
a) 12 b) 16 c) 15 d) 21
- 24 If the compound interest on a certain on a certain sum for 2 years at 4% is Rs.102, what would be the simple interest at the same rate for 2 years?
a) Rs.75 b) Rs.100.50 c) Rs.100 d) Rs.98
- 25 Raju can do a piece of work in 20 days, while Ram can do it in 30 days. If both of them work at it together, then the number of days in which they will be able to finish the work is
a) 50 b) 25 c) 12 d) 10
- 26 Pointing to a photograph of a boy Suresh said, "He is the son of the only son of my mother." How is Suresh related to that boy?
a) Brother b) Uncle c) Cousin d) Father
- 27 Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle." How is the boy related to the girl?
a) Brother b) Nephew c) Uncle d) Son-in-law
- 28 Pointing to a photograph Lata says, "He is the son of the only son of my grandfather." How is the man in the photograph related to Lata?
a) Cousin b) Uncle c) Brother d) Data is inadequate
- 29 Deepak said to Nitin, "That boy playing with the football is the younger of the two brothers of the daughter of my father's wife." How is the boy playing football related to Deepak?
a) Son b) Brother c) Cousin d) Brother-in-law
- 30 Pointing a photograph X said to his friend Y, "She is the only daughter of the father of my mother." How X is related to the person of photograph?
a) Son b) Nephew c) Daughter d) Cannot be decided
- 31 Amit said - "This girl is the wife of the grandson of my mother". How is Amit related to the girl?
a) Brother b) Grandfather c) Husband d) Father-in-law
- 32 If P \$ Q means P is the brother of Q; P # Q means P is the mother of Q; P * Q means P is the daughter of Q in A # B \$ C * D, who is the father?
a) D b) B c) C d) Data is inadequate
- 33 Introducing Sonia, Aamir says, "She is the wife of only nephew of only brother of my mother." How Sonia is related to Aamir?
a) Wife b) Sister c) Sister-in-law d) Data is inadequate
- 34 Introducing a woman, Shashank said, "She is the mother of the only daughter of my son." How that woman is related to Shashank?
a) Daughter b) Sister-in-law c) Wife d) Daughter-in-law
- 35 P is the mother of K; K is the sister of D; D is the father of J. How is P related to J?
a) Mother b) Grandmother c) Aunt d) Data inadequate
- 36 World environment is celebrated on
a) June 4 b) June 5 c) July 4 d) July 5
- 37 Riyal is a currency of
a) Kuwait b) Bahrain c) Iraq d) Saudi Arabia
- 38 Who appoints the judges of the Indian Supreme Court?
a) President b) Chief Justice c) Prime Minister d) Council of Ministers
- 39 Donation is deductible u/s.....
a) 80C b) 80D c) 80G d) 80U
- 40 How many numbers of Red Balls are in Snooker?
a) 13 b) 15 c) 17 d) 20
- 41 The terms "Technical foul" and "Flagrant Foul" are most commonly associated with which of the following sports?
a) Table Tennis b) Badminton c) Basket Ball d) Football

- 42 What is the full form of M.R.F.?
a) Madras Rubber Factory b) Mexico Rubber Factory
c) Macedonia Rubber Factory d) Manhattan Rubber Factory
- 43 India's first railway university "National Rail and Transportation Institute (NRTI)" is located in which city?
a) Ahmedabad b) Kanpur c) Patna d) Vadodara
- 44 Which is the world's first district with 5G coverage?
a) Washington b) Seoul c) Tokyo d) Shanghai
- 45 Who was the Founder of Bluetooth?
a) Ericson b) Martin Cooper c) Steve Jobs d) Apple
- 46 When is world population day celebrated?
a) 10th July b) 11th July c) 12th July d) 13th July
- 47 Golden Revolution' is related to?
a) Food grain Production b) Fruit Production
c) Honey and Horticulture Production d) Fish Production
- 48 Name the country which will host the ICC World Cup 2023?
a) India b) NewZealand c) Pakistan d) Sri Lanka
- 49 Crypto currency is a _____.
a) Plastic Money b) Digital Medium of Exchange
c) Digital payment d) Both A & B
- 50 The term 'FTZ' stands for
a) Fast track zone b) Free trade zone c) Foreign trading zone d) Fast trade zone

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