

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)



Course Code:	11CT11	Programme:	B.Com (CA)	CIA:	III
Date:	17.11.2022	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 Amount received in advance is: CO4
 - a) A liability
 - b) an asset
 - c) An expenditure
 - d) a contingent liability
- 2 Which of the following is an example of current asset? CO4
 - a) Land & Buildings
 - b) Plant & Machinery
 - c) Cash
 - d) Bank OD
- 3 Which one of the following is intangible asset? CO4
 - a) Machinery
 - b) Goodwill
 - c) Stock
 - d) Bank
- 4 Closing Stock is recorded in CO4
 - a) Balance Sheet only
 - b) P&L A/c
 - c) Balance Sheet and Trading A/c
 - d) Trial Balance
- 5 A non-trading concern prepares CO5
 - a) P & L A/c
 - b) Trading and P & L A/c
 - c) Income & Expenditure A/c
 - d) Trial balance
- 6 Income and expenditure A/c reveals CO5
 - a) Cash in hand
 - b) Surplus or deficiency
 - c) Capital
 - d) Inefficiency
- 7 Receipts and payments A/c is prepared by CO5
 - a) Trading concerns
 - b) Manufacturing concerns
 - c) Non-trading concerns
 - d) Trial balance
- 8 Rent received is a CO5
 - a) Capital income
 - b) Revenue Income
 - c) Revenue expenditure
 - d) Capital expenditure
- 9 Income & Expenditure A/c is prepared by CO5
 - a) Trading concerns
 - b) Non-trading concerns
 - c) Manufacturing concerns
 - d) Profit and loss account
- 10 Sale of Fixed asset is CO5
 - a) Capital receipt
 - b) Revenue receipt
 - c) Cash receipts & payments
 - d) Payments for assets

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 What is meant by Gross profit? CO4
- 12 What is Tangible Assets? CO4
- 13 What are Non-Trading concerns? Give examples. CO5
- 14 What is Receipts and Payments Accounts? CO5
- 15 What is Income and Expenditure? CO5
- 16 What is Balance Sheet? CO5
- 17 Find out the amount of salaries to be debited to income and expenditure account for 1999 CO5
from the details given below:

	₹.
Payments made for salaries during 1999	48,000
Outstanding salary as on 31-12-1998	2,000
Outstanding salary as on 31-12-1999	3,200
Prepaid salary as on 31-12-1998	1,200
Prepaid salary as on 31-12-1999	1,600

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18** Prepare Trading Account of Mr.Ram for the year ending 31-12-2019 from the following information. **CO4**

	₹.
Opening Stock	16,0000
Purchases	1,72,0000
Freight Inward	1,04,000
Wages	48,000
Sales	2,88,0000
Purchases Returns	20,000
Sales Returns	6,32,000
Closing Stock	2,00,000
Import duty	60,000

- 19** The following are the balances in the Ledger of Mr.Sundar for the year ended 31st March 2018. **CO4**

	₹.
Opening Stock:	
Raw materials	20,000
Work-in-progress	3,000
Finished goods	10,800
Purchase of raw materials	50,000
Sales	2,40,000
Fuel and coal	1,000
Wages	32,000
Factory expenses	40,000
Office expenses	30,000
Depreciation on Plant & Machinery	3,000
Closing Stock:	
Raw materials	20,000
Work-in-progress	4,000
Finished goods	8,000

Prepare manufacturing and Trading Account for the year ended 31st March 2018

- 20** Prepare Receipts and Payments A/c of a club for the year ended 31st Dec/1999 from the following particulars: **CO5**

	₹.		₹.
Opening balance of Cash	20,000	Rent paid	600
Receipt of entrance fees	4,000	Payment for Purchase of Cricket ball	250
Subscriptions received for 1999	8,000	Payment for Purchase of Cricket bats	800
Previous Year's subscriptions received	800	Payment for stationery in Cash	50
Paid salaries	1,000		
Paid for Miscellaneous expenses	100		

- 21** Distinguish between Receipts and Payments A/c and Income and Expenditure A/c. **CO5**
- 22** The following details ascertain the amount of subscriptions to be credited to income and expenditure account for the year 1999. Subscriptions received in 1999-₹.48,000 which include ₹.4,000 for 1998 and ₹.8,000 for 2,000. Subscriptions due but not received at the end of the year 1999 were ₹.20,000. Subscriptions received in 1998 in advance for 1999 were ₹.12,000. **CO5**

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23** After considering the following adjustment with the trial balance as on 31.12.2019. Prepare **CO4** Trading, Profit and Loss Account for the year ended 31.12.2006 and Balance Sheet as on that date:

Debit Balance	₹.	Credit Balance	₹.
Purchases	15,000	Capital	40,000
Salaries	2,000	Sales	25,000
Rent	1,500	Creditors	1,000
Insurance	300		
Drawings	5,000		
Machinery	28,000		
Bank	4,500		
Cash	2,000		
Opening Stock	5,200		
Debtors	2,500		
	66,000		66,000

Adjustment:

- Stock on hand at 31.12.2019 ₹.4,900
 - Outstanding Salaries ₹.300
 - Prepaid Rent ₹.200 and Insurance ₹.90
 - Depreciate Machinery at 10%
- 24** The following is the Receipts and Payments A/c of Delhi football association for the first **CO5** year ending 31st Dec.2020

Receipts & Payments A/c

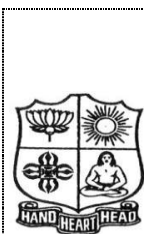
	₹.		₹.
To Donation	50,000	By Pavilion office (constructed)	40,000
To Reserve fund (Life membership fees and entrance fees received)	4,000	By Expenses in connection with matches	900
To Receipts from football matches	8,000	By furniture	2,100
Revenue Receipts:		By Investments at cost	16,000
To Subscriptions	5,200	Revenue payments:	
To Locker Rents	50	By Salaries	1,800
To Interest on Securities	240	By Wages	600
To Sundries	350	By Insurance	350
		By Telephone	250
		By Electricity	110
		By Sundry Expenses	210
		By Balance on hand	5,520
	67,840		67,840

Additional Information:

- Subscriptions outstanding for 2020 are ₹.250
- Salaries unpaid for 2020 are ₹.170
- Wages unpaid for 2020 are ₹.90
- Outstanding bill for Sundry expenses is ₹.40
- Donations received have to be capitalized.

Prepare from the details given above an Income and Expenditure A/c for the year ended 31-12-2020 and the Balance sheet of the Association as on that date.

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

Course Code:	11CT12	Programme:	B.Com (CA)	CIA:	III
Date:	18.11.2022	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)**

- Factors considered for selection of office machines _____. **CO4**
 (a) Office requirements (b) Saving times and energy
 (c) Life of machine (d) all the above
- Which one of the following not included office machines? **CO4**
 (a) Telephone (b) Type writers
 (c) Dictaphone (d) Furniture
- The cash receipts of an office is recorded and checked with the help of a machine _____. **CO4**
 (a) Cash register (b) Machine register
 (c) Billing register (d) Binding machine
- There is stagnation in the performance of work if machines are _____. **CO4**
 (a) Break down (b) slow running
 (c) High speed (d) Create goodwill
- What are the types of coin handling machines? **CO5**
 (a) Sorting machine (b) Counting machine
 (c) Changing machine (d) All the above
- Filing is a form of _____. **CO5**
 (a) Record keeping (b) File arrangement
 (c) Storing record (d) Easy available
- The records of all the departments of the business organization are maintained at one place **CO5**
 (a) Centralized filing (b) Decentralized filing
 (c) Horizontal filing (d) Compactness
- Record management is the management of _____. **CO5**
 (a) Control of record (b) Flexible record
 (c) Planning record (d) Organizational Record
- Keeping up to date accurate records can minimize errors and prevent frauds _____. **CO5**
 (a) Legal evidence (b) Reduction of errors
 (c) Future reference (d) Barometer
- The system should be _____ for expansion. **CO5**
 (a) Elastic (b) Inelastic
 (c) Neutral (d) Microfilm

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

- Write a short note on office manuals. **CO4**
- What is flow of work? **CO4**
- Define the term filling. **CO5**
- What do you mean by record management? **CO5**
- What is vertical filling system? **CO5**
- What do you mean by centralized filling? **CO5**
- State any two advantages of decentralized filling. **CO5**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6 = 18 Marks)

- | | | |
|-----------|--|------------|
| 18 | Describe the functions and importance of an Office. | CO4 |
| 19 | What are the uses of an office manuals? Stated the significance and limitations. | CO4 |
| 20 | Briefly explain the functions of filing system? | CO5 |
| 21 | Explain the essentials of a good filing system. | CO5 |
| 22 | Discuss the merits and demerits of decentralized filing. | CO5 |

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12 = 12 Marks)

- | | | |
|-----------|--|------------|
| 23 | Explain the basic principles in the selection of office equipment. | CO4 |
| 24 | Describe the classifications of filing system. | CO5 |

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DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)



Course Code:	11AE11	Programme:	B.Com (CA)	CIA:	III
Date:	19.11.2022	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)

- What is right way to initialize array?
- 1 A) int num[6] = { 2, 4, 12, 5, 45, 5 }; B) int n{ } = { 2, 4, 12, 5, 45, 5 }; CO4
C) int n{6} = { 2, 4, 12 }; D) int n(6) = { 2, 4, 12, 5, 45, 5 };
- Prior to using a pointer variable, it should be
- 2 A) Declared B) Initialized C) Both declared and initialized D) None of these CO4
A pointer variable can be
- 3 A) Passed to a function B) Changed within a function CO4
C) Returned by a function D) Can be assigned an integer value
- In C a pointer variable to an integer can be created by the declaration
- 4 C) int p*; B) int *p; C) int +p; D) int \$p; CO4
Which operator connects the structure name to its member name?
- 5 A) _ B) <- C) . D) both <- and . CO5
The structure template ending with _____
- 6 A): (colon) B) .(dot) C) ; (semicolon) D) & (AND) CO5
Variables inside the structure are called _____.
- 7 A) members of the structure B) elements of the structure CO5
C) variable of the structure D) all the above
- The format %s to display _____
- 8 A) Decimal value B) Integer value C) Array of Character D) None of the above CO5
#include statement must be written _____
- 9 A) Before main() B) Before any scanf/printf CO5
C) After main() D) It can be written anywhere
- #include are _____ files and #include "somefile.h" _____ files.
- 10 A) Library, Library B) Library, user-created header CO5
C) User-created header, library D) They can include all types of file

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Define Recursion. CO4
12 What is Pointer with example? CO4
13 Define Structure. CO5
14 What is String with example? CO5
15 List out the Structure elements. CO5
16 What is Preprocessor? CO5
17 What is Register variable? CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 Discuss about Scope of Variables with example. CO4
19 Explain the concept of Pointers. CO4
20 Write the short note on following: CO5
(a) Structure Initialization (B) Structure in Function
- 21 Explain Array of Structure with example. CO5
22 Write a brief note on String Function with example. CO5

SECTION – D (Applying)

Answer any **ONE** Question:


(1X 12= 12 Marks)

- 23 Discuss the various types of Arrays with example. CO4
24 Explain C Preprocessor directives with example. CO5

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

	Course Code:	11GE11	Programme:	B.A. / B.Sc.	CIA:	III
	Date:	17.11.2022	Part:	IV	Semester:	I
	Duration:	2 Hours	Academic Year:	2022-23	Max.Marks:	50
	Study Component:	Generic Elective Course				
	Course Title:	PC SOFTWARE				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- Microsoft word is ____ software. CO1
 A) Application B) Compiler C) System D) Programming
- What is the blank space outside the printing area on a page? CO1
 A) Clipart B) Margins C) Header D) Footer
- Each line represents how many letters in WordStar? CO2
 A) 20 B) 35 C) 65 D) 75
- ____ cannot be used to work in MS Office. CO2
 A) Joystick B) Scanner C) Light Pen D) Mouse
- Press ____ to open the help window in the MS Word document. CO3
 A) F1 B) F2 C) F9 D) F11
- How many rows are there in old version of MS Excel? CO3
 A) 65536 B) 65535 C) 65534 D) 65533
- ____ appear at the bottom of the Excel window. CO4
 A) Title bar B) Formula bar C) Work sheet tabs D) Name box
- What is the extension of saved file in MS Excel? CO4
 A) .xls B) .xks C) .xos D) .xbs
- ____ is a presentation program. CO5
 A) U-torrent B) Mozilla Firefox C) MS PowerPoint D) Slide Panel
- PowerPoint presentation(s) is/are widely used as _____. CO5
 A) Project presentations by students B) Communication of planning
 C) Note outlines for teachers D) All of the above

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- What do you mean by Hardware? CO1
- Write the shortcut key for Undo and Redo. CO1
- What is Mail Merge? CO1
- Define MS Word. CO2
- What is formula bar? CO2
- State any two objectives of MS Power Point? CO3
- What are the views of Power Point? CO3

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6 = 18 Marks)

- State the components of a Window. CO1
- What are the advantages of Word processing. CO2
- Enumerate the steps involved in Mail Merge. CO3
- Explain various functions available in MS Excel. CO4
- Explain the features of MS Power Point. CO4

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12 = 12 Marks)

- Briefly explain about editing and formatting the text in Word documents. CO1
- Describe in detail how the usage of Excel differs form another program. CO3

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

Course Code:	11CT31	Programme:	B.Com(CA)	CIA:	III
Date:	18.11.2022	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)**

- The difference between the hire purchase price and cash price is _____. **CO4**
a) Interest b) Down payment c) Advance payment d) Profit
- In the books of hire purchaser, depreciation on the asset purchased is charged on _____. **CO4**
a) Hire Purchase price b) Cash price
c) Either Hire Purchase Price or Cash Price d) None of the above
- Under Hire Purchase System, the interest is calculated on the _____. **CO4**
a) Total Cash Price b) Hire Purchase Price
c) MRP d) Outstanding Balance of Cash Price
- After sale of repossessed goods, the balance in the goods repossessed a/c is transferred to _____. **CO4**
a) Hire Purchaser a/c b) Profit and Loss a/c
c) Interest a/c d) Hire Purchase Trading a/c
- Under Hire Purchase system, the relationship between the hirer and hire vendor is that of a _____. **CO5**
a) Buyer and Seller b) Bailor and Bailee
c) Pawner and Pawnee d) Debtor and Creditor
- The reasons for deficiency of insolvent person are explained in _____. **CO5**
a) List A b) List B c) List C d) List H
- List 'A' in the Statement of Affairs gives details of payment to _____. **CO5**
a) Preferential creditors b) Partly secured creditors
c) Unsecured creditors d) Fully creditors
- Under the Presidency Towns Insolvency Act, rent due to the landlord is preferential for a period of _____. **CO5**
a) One month b) Two months c) Three months d) Four months
- Under the Provincial Insolvency Act, the wages due for each labourer are preferential to the extent of _____. **CO5**
a) 100 b) 20 c) 80 d) 120 _____.
- Amount lent by wife out of her personal property will be ranked as _____. **CO5**
a) Preferential claim b) Secured claim
c) Unsecured claim d) Partly secured claim

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

- Write a short note on a) Hire Purchase Price and b) Instalment **CO4**
- What is Repossession? **CO4**
- What do you mean by default? **CO5**
- Who is a Preferential Creditors? **CO5**
- What is meant by a statement of affairs? **CO5**
- State the list in the statement of affairs. **CO5**
- Write A Short Note on Deficiency Account. **CO5**

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

- Distinguish between Hire Purchase and Instalment System. **CO4**
- On January 1, 2020 Mr. A sells on hire purchase a machine to Mr. B. Besides the down payment of ₹4,00,000, it is agreed by Mr. B to pay first instalment of ₹8,78,460 on 31st December 2020, and the last instalment of ₹8,05,255 on 31st December 2021. The rate of interest charged is 10% p.a. Determine the cash price of the machine. **CO4**

20 Mr. Elon Musk has been adjusted insolvent on January 1 2005. His creditors are as under: Trade creditors ₹1,00,000; Income Tax ₹1,000; Municipal due ₹800; Salary for 8 clerks for two months ₹3,000; Wages of four laborers for two months ₹360; Private creditors ₹8,000. Rent due to landlord for two months ₹2,400. Find out the amount due to unsecured creditors and preferential creditors according to Provincial insolvency Act and Presidency Towns, Insolvency Act. **CO5**

21 On June 30, 2021, the assets and liabilities of Mr. Mark Zuckerberg were ₹70,000 and ₹60,000. He estimated his deficiency to be ₹40,000. He found subsequently that the following were not taken into account. **CO5**

- Interest on her capital at 6% from 1st January, 2021.
- Of the bills discounted for ₹12,000, ₹3,000 are expected to be dishonored.
- Wages ₹300, salaries ₹800, Rent ₹300 and rates and taxes ₹200 are due for payment.

Prepare his statement of Affairs.

22 Following is the trial balance of Mr. Jeff Bezos (an insolvent) **CO5**

Particulars	₹	Particulars	₹
Cash	230	Unsecured Creditors	18,000
Stock	666	Secured Creditors	2,500
Debtors – Good	13,000	Preferential Creditors	190
Furniture	282	Capital	1,350
Investments	500	Profit	5,554
Value of securities held by secured creditors	3,500		
Loss	2,500		
Drawings	6,916		
	27,594		27,594

Prepare statement of affairs and deficiency a/c.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12 = 12 Marks)

23 The Madras Trading Co. purchased a motor car from Bombay Motor Co. on hire purchase agreement on 1.1.80, paying cash ₹10,000 and agreeing to pay further three installments of ₹10,000 each on 31st December each year. The cash price of the car is ₹37,250 and the Bombay Motor Co. charges interest at 5% p.a. **CO4**

The Madras Trading Co. writes off 10% p.a. as depreciation on the reducing balance method. Journalize the above in the books of both the parties.


24 From the following particulars, prepare the statement of affairs and deficiency account of Mr. Tim Cook who is an insolvent debtor: **CO5**

he started business five years ago with a capital of ₹50,000, The trading after charging interest on capital at ₹2,000 per year resulted in a profit of ₹1,204 for the first year and losses of ₹740, ₹900, ₹1,000 and ₹1,400 for the subsequent years. His drawings were at the rate of ₹1,800 a year and there was a speculation loss of ₹3,180 during the whole period of five years.

Particulars	₹
Unsecured creditors	30,100
Partly secured creditors (Holding security of the value of ₹36,200 which is estimated to realize only ₹12,000)	38,160
Preferential creditors	1000
Bills receivable discounted (Upon which it is estimated that there will be liability of ₹560)	4,120
Stock in trade (estimated to realize ₹16,000)	20,020
Book debts - Good	15,720
Doubtful and bad (estimated to realize ₹356)	1,300
Land and Buildings (estimated to realize ₹10,000)	16,000
Plant and machinery (estimated to realize ₹ 11,000)	25,000
Cash in hand	4

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

	Course Code:	11CT32	Programme:	B.Com.(CA)	CIA:	III
	Date:	19.11.2022	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 Deduction allowed from gross salary: CO4
 - (a) Professional Tax
 - (b) Entertainment Tax
 - (c) Income Tax
 - (d) Insurance Premium
- 2 Gratuity received by a Government employee is: CO4
 - (a) Fully exempted
 - (b) Partly taxable
 - (c) Fully taxable
 - (d) Exempted upto ₹ 20,00,000
- 3 Maximum amount of exemption in case of compensation on voluntary retirement is: CO4
 - (a) ₹ 4,00,000
 - (b) ₹ 5,00,000
 - (c) ₹ 8,00,000
 - (d) ₹ 10,00,000
- 4 Leave encashment received during service by a govt. or non govt. employee is CO4
 - (a) Fully exempted
 - (b) Partially exempted
 - (c) Fully taxable
 - (d) employer has to pay tax on it
- 5 The basis of charge for Tax on Income from house property is CO5
 - (a) Annual Value
 - (b) Rental Value
 - (c) Municipal Value
 - (d) Market Value
- 6 Standard deduction u/s 24 CO5
 - (a) 1/4 of NAV
 - (b) 1/5 of NAV
 - (c) 30 % of NAV
 - (d) ₹ 10,000
- 7 Maximum deduction of interest on loan borrowed after 1.4.99 in case of self-occupied house is: CO5
 - (a) ₹ 30,000
 - (b) ₹ 1, 50,000
 - (c) ₹ 2, 00,000
 - (d) ₹ 3.00, 000
- 8 Out of the following, which expense is not an admissible expense? CO5
 - (a) Bad Debts
 - (b) Valued Added Tax
 - (c) Income Tax
 - (d) Excise Duty
- 9 Pick out the inadmissible expense: CO5
 - (a) GST
 - (b) Expenses on assessment of Income Tax
 - (c) Income Tax
 - (d) Depreciation on machine
- 10 The rate of depreciation on furniture is: CO5
 - (a) 5%
 - (b) 10%
 - (c) 15%
 - (d) 20%

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Write a short note on Pension. CO4
- 12 What do you meant by Gratuity? CO4
- 13 What is Annual Value? CO5
- 14 Define the term “Business”. CO5
- 15 Write short notes on Profession. CO5
- 16 What is Book Profit? CO5
- 17 Give any Five Inadmissible Expenses in Business. CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 A retired from service on 31.3.2021 and started getting pension of ₹. 30,000 monthly. On 1.1.2022, A commuted one-fourth of pension and received ₹. 7,00,000. Compute the taxable amount of pension for the Assessment Year 2022-23 if the assessee has not received gratuity at the time of retirement. CO4
- 19 Mr. Ravi has retired from a private company on 30th November, 2021. He was working since 1st March, 1995. He received ₹. 8,00,000 as gratuity. His salary grade was ₹. 20,000-400-32,000-800-60,000, since 1st March, 2010. He was also getting D.A. @ 25% of basic salary. Compute his taxable gratuity: (i) if he comes under the Payment of Gratuity Act, (ii) if he doesn't come under the Gratuity Act. CO4

20 Compute taxable income from house property from the following particulars:

CO5

Particulars	₹.
Fair Market Value	80,000
Actual Rent Received	72,000
Municipal Valuation	50,000
Standard Rent	60,000
Municipal Taxes	20%
Interest paid	18,000

21 From the following information compute the Income from House Property of the house:

CO5

Particulars	₹.
Municipal value	4,00,000
Fair rent value	3,60,000
Actual rent	50,000 p.m.
Standard rent	4,50,000

The building remained vacant for two months during the previous year.

Unrealised rent ₹. 50,000. Conditions of Rule 4 are satisfied.

Municipal Tax paid by the owner ₹. 25,000 and by the tenant ₹. 25,000.

22 .From the following P & L A/c of a merchant for the year ended 31st March, 2022 compute his taxable Income from Business.

CO5

Particulars	₹.	Particulars	₹.
To Office Salary	4,800	By Gross Profit	4,35,532
To General Expenses	2,550	By Commission	1,205
To Bad debts	2,100	By Discount	751
To Reserve for Bad debts	3,000	By Sundry Receipts	202
To Fire Insurance Premium	450	By Rent of Building	52,640
To Advertisement	2,500	By Capital gain	3,000
To Interest on Capital	1,000		
To Interest on Bank Loan	1,550		
To Donations by Cheque	3,875		
To Depreciation	1,200		
To Net Profit	4,70,305		
	4,93,330		4,93,330

The amount of Depreciation allowable is ₹. 1,000.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23 Mr. Abdul Rahim was appointed in a factory on 1st January, 2012 in the pay scale of ₹. 12,000-1,000-24,000. On 1st September, 2021 his services were terminated at the time of retrenchment on account of closure of business and he received a compensation of ₹. 2,00,000 from his employer under the Industrial Disputes Act and he also received gratuity ₹. 1,50,000 under the Payment of Gratuity Act, 1972. He was entitled to avail earned leave of 30 days each year. At the time of termination of his service, he was also paid ₹. 1,68,000 for 8 months earned leave not availed of by him during the period of service. On 1st February, 2022 in order to meet the expenses for repair of his home, he received an advance of 4 months' salary and also took a loan of ₹. 20,000 from his employer for the purpose. Compute his taxable income under the head Salaries for the Assessment Year 2022-23 assuming that the salary is due on the first of the next month.

CO4

- 24 Shri. Nehru is the proprietor of a business. His Profit and Loss Account for the year ended March, 2022, is as follows: CO5

Particulars	₹.	Particulars	₹.
To Establishment Expenses	4,800	By Gross Profit	3,50,840
To Rent, Rates & Taxes	2,900	By Interest on Govt. Securities	5,400
To General Charges	750	By Rent from house property	5,400
To Household Expenses	51,730		
To Commission	1,500		
To Discount & Allowances	450		
To Provision for Bad debts	1,200		
To Postage Charges	270		
To Law Charges	450		
To Advertising	1,550		
To Fire Insurance Premium (for goods)	360		
To Goods and Services Tax paid	1,450		
To Repairs & Renewals (not for business premises)	630		
To Loss on Sale of Motor-car (used for private purpose)	1,800		
To Life Insurance Premium	1,790		
To Interest on Capital	1,090		
To Audit fee	300		
To Interest on Bank Loan	1,380		
To Provision for Depreciation	2,500		
To Provision for Income tax	3,900		
To Net Profit	2,80,840		
	3,61,640		3,61,640

Following further information are given:

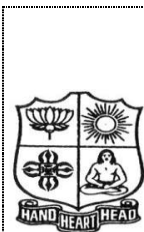
- Actual Bad debts written-off during the year amount to ₹. 550.
- Amount of Income tax actually paid during the year is ₹. 4,200.
- Depreciation allowable is ₹. 1,700 as per Income tax Rules.
- Advertising Expenses include ₹. 550 spent on special advertising campaign to open a new shop in the market.
- Law charges are in connection with the protection of a trademark.
- Shri Nehru carries on his business from rented premises, half of which is used as his residence. Rent, Rates and Taxes include ₹. 2,400 paid as the rent of the premises during the year.
- A bank loan is taken for business purpose.

Compute the income from business of Shri. Nehru and his Gross total income for the Assessment Year 2022-23.

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)



Course Code:	11SE31	Programme:	B.Com(CA)	CIA:	III
Date:	21.11.2022	Part:	III	Semester:	III
Duration:	1 Hour	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Skill Enhancement Course				
Course Title:	BUSINESS MATHEMATICS				

SECTION – A

Answer **ALL** the Questions:

(5 X 1 = 5 Marks)

- 1 A matrix obtained by inter changing rows and columns is called **CO4**
 - (a) transpose of matrix
 - (b) symmetric matrix
 - (c) equal matrix
 - (d) skew symmetric matrix
- 2 If we get a new matrix by deleting a few rows and columns the new matrix is called **CO4**
 - (a) sub-matrix
 - (b) power matrix
 - (c) orthogonal matrix
 - (d) triangular matrix
- 3 If A and B are two matrices which satisfies $A+B=B$ then A is **CO4**
 - (a) row matrix
 - (b) column matrix
 - (c) null matrix
 - (d) unit matrix
- 4 Logarithms of a number to the base 'e' is called **CO5**
 - (a) logarithms
 - (b) common logarithm
 - (c) natural logarithm
 - (d) Briggsian logarithm
- 5 The fractional part or decimal part of the logarithm of a number is called **CO5**
 - (a) characteristic
 - (b) mantissa
 - (c) integer
 - (d) exponent logarithm

SECTION – B

Answer any **TWO** Questions:

(2 X 2 = 4 Marks)

- 6 Define: Matrices. **CO4**
- 7 Find the inverse of $\begin{bmatrix} -6 & -12 \\ -8 & -8 \end{bmatrix}$ **CO4**
- 8 Find Antilog, the value of 743.25×68.49 **CO5**
- 9 Write short notes on i) Exponential form ii) Logarithmic form **CO5**

SECTION – C

Answer any **ONE** Question:

(1 X 6 = 6 Marks)

- 10 If $A = \begin{bmatrix} 1 & 1 & 3 \\ 3 & 2 & -1 \end{bmatrix}, B = \begin{bmatrix} 2 & 4 \\ 1 & 3 \\ 3 & -1 \end{bmatrix}$ verify that $(AB)^T = B^T \cdot A^T$ **CO4**
- 11 Show that $\log_2 x + \log_4 x + \log_{16} x = \frac{21}{4} = \text{find } x$ **CO5**


SECTION – D

Answer any **ONE** Question:

(1 X 10 = 10 Marks)

- 12 If $A = \begin{bmatrix} 1 & 0 \\ 2 & 1 \end{bmatrix}$ find A^2, A^3 and A^5 **CO4**
- 13 Explain the different types of logarithms. **CO5**

&&&&&

	Course Code:	P1LH31	Programme:	B.Com/B.Com(CA)	CIA:	III
	Date:	16.11.2022	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 'Fourtynine' के लिए हिन्दी में क्या है ? CO1
 (1) अडतालीस (2) उनचास (3) चालीस (4) पचास
- 2 'सास' का Gender क्या है ? CO1
 (1) माता (2) आदमी (3) औरत (4) ससुर
- 3 'संगणक' का अर्थ अंग्रेजी में क्या है ? CO2
 (1) Laptop (2) Tab (3) Government (4) Computer
- 4 'Forest' के लिए हिन्दी में क्या है ? CO2
 (1) स्थान (2) गाँव (3) जंगल (4) नगर
- 5 गगन का अर्थ अंग्रेजी में क्या है ? CO3
 (1) Earth (2) Sky (3) Floor (4) Ocean
- 6 'Fish' के लिए हिन्दी में क्या है ? CO3
 (1) गाय (2) मछली (3) बिल्ली (4) कुत्ता
- 7 'डाली' का अर्थ अंग्रेजी में क्या है ? CO3
 (1) Branch (2) Stem (3) Tree (4) Leaves
- 8 'पूँजी' के लिए अंग्रेजी में क्या है ? CO4
 (1) Capital (2) Amount (3) Cash (4) Fund
- 9 'Plans' के लिए हिन्दी में क्या है ? CO4
 (1) योजनाएं (2) निधि (3) घर (4) मकान
- 10 'नारंगी' के लिए अंग्रेजी में क्या है ? CO5
 (1) Orange (2) Apple (3) Branch (4) Grapes

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Change the Gender:- CO1
 (1) पुरुष (2) युवक (3) मोर (4) सेवक
- 12 Fill in the blanks:- CO2
 (1) दांत निकलते समय _____ होती है ।
 (2) पाप बांटने को _____ तैयार नहीं हुआ ।
 (3) स्वस्थ शरीर में स्वस्थ _____ रहता है ।
 (4) रत्नाकर ने एक दिन एक _____ को पकड़ा ।

- 13 Explain the poem in Tamil or English:- CO3
जिसने सूरज - चांद बनाये,
उसी ने धरती गगन बनाये ।
जिसने जल धारा बरसायी,
उसी ने हवा - बयार बहाती ॥
- 14 Fill in blanks with suitable words:- CO3
(तारे, डाली, चांदी, चांद)
अरे _____, तुम कौन बताओ,
_____ की थाली - से ।
प्यारे _____, झरे फूलसे-
बोलो, किस _____ से ॥
- 15 Write the meanings in English or Tamil:- CO3
(1) हवा (2) खुशी (3) तथा (4) शीश (5) हंसना (6) प्राण (7) अंधेरा
(8) बचपन
- 16 Write the meanings in English for following Commercial Terms:- CO4
1) नकद (2) अनुदान (3) निरीक्षक (4) अनुस्मारक (5) सदस्य (6) राजनीति (7) क्रय
(8) अवधि
- 17 Translate into Tamil or English:- CO5
1) लड़कियां गाना गाएंगी । (2) मेरी बहन नारंगी लायी ।
3) राम पढ़ रहा है । (4) गाड़ी दस बजे निकली ।

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 Change the Number:- (Singular into Plural) CO1
(1) हाथी (2) पेड़ (3) माला (4) कागज़ (5) कुत्ता (6) डाकू
(7) आदमी (8) फल (9) माता। (10) नदी (11) घर (12) स्त्री
- 19 Write in the figures for following Hindi words:- CO1
(1) साढ़े आठ (2) सवा अठारह (3) पौने तेईस (4) चालीस
(5) सवा बयालीस (6) साढ़े पैंतीस (7) पौने पचास (8) छब्बीस
(9) सवा पांच (10) पौने चवालीस (11) सोलह (12) साढ़े उन्तीस
- 20 Write the answers for following questions:- CO2
(1) दीमक की बांबी को संस्कृत में क्या कहते हैं ?
(2) धूप से कौनसा- विटामिन मिलता है ?
(3) विटामिन 'सी' किन किन चीजों से मिलता है ?
(4) किसकी संगति से रत्नाकर महात्मा बना ?
- 21 Write the meanings in Tamil or English:- CO2
1) ग्रन्थ (2) परिवार (3) शरीर (4) हड्डी (5) बीमारी (6) मिलना
7) निर्दयी (8) डाकू (9) संगति (10) दीमक (11) खून (12) तन्दुरुस्ती
- 22 Explain the poem in Tamil or English:- CO3
(1) खूब भरी है नदी दूध से, (2) फूल से नित हंसना सीखो,
दूध भरा है झरना । भौरों से नित गाना ।
अच्छा लगता आज सभी को, तरु की झुकी डालियों से,
दूर दूर तक फिरना ॥ नित सीखो शीश झुकाना ॥

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23** Write a letter to Ashok Textiles, Bombay complaining that you have not received the goods as ordered by you. **CO4**

आपसे अशोक टेक्सटाइल्स, मुंबई दिया हुआ आर्डर के अनुसार सामान न मिलने के कारण बताते हुए एक


शिकायत पत्र लिखिए ।

- 24** Translate into Hindi:- **CO5**

- 1) கமலா வீணை வாசித்துக் கொண்டு இருக்கிறாள்.
Kamala is playing on the Veena.
- 2) நாங்கள் தோட்டத்தில் வேலை செய்வோம்.
We shall work in the field.
- 3) குதிரை வேகமாக ஓடிற்று.
The horse ran fast.
- 4) நான் சபையில் பேசினேன்.
I spoke in the meeting.
- 5) இந்த பூனை பால் குடிக்கும்.
This cat will drink milk.
- 6) தையற்காரன் துணி தைத்துக் கொண்டிருக்கிறான்.
The tailor is stitching cloth.

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

	Course Code:	11CT51	Programme:	B.Com (CA)	CIA:	III
	Date:	17.11.2022	Part:	III	Semester:	V
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	Core				
	Course Title:	COST ACCOUNTING				

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

- Cost of a contract and profit or loss thereon are determined by preparing **CO4**
 - Cost sheet
 - P& L A/c
 - Trading A/c
 - Separate ledger accounts
- Profit to be transferred to P& L A/c. if a contract is complete to the extent of only 20% **CO4**
 - 2/3
 - Partial Profit
 - 1/3
 - Full profit
- In contract costing payment of cash to the contractor is made on the basis of -----work. **CO4**
 - Certified
 - Uncertified
 - Contract price
 - Estimated loss
- Profit is the basis for computing profit on incomplete contracts. **CO4**
 - Notional loss
 - Notional
 - Escalation clause
 - All the above
- Process cost is ascertained and recorded in **CO5**
 - Balance sheet
 - P&L A/c
 - Separate statement
 - separation account in ledger
- Scrap value of normal loss is **CO5**
 - Credited to P&L A/c
 - Show in balance sheet
 - Credited to process A/c
 - debited to process A/c
- Abnormal loss and Gain units are valued at **CO5**
 - Market value
 - scrap value
 - Realizable value
 - cost per unit of the process just like good output.
- Process costing production is **CO5**
 - Continuous
 - homogenous
 - anticipated
 - None of these
- Abnormal gain or effectives and its cost are shown on the -----side of process account. **CO5**
 - Credit
 - Debit
 - Income
 - None of these
- When actual loss is more than the estimated loss, the difference between the two is considered to be ----- **CO5**
 - Normal loss
 - Abnormal gain
 - Abnormal loss
 - All of these

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

- Give the meaning of work certified. **CO4**
- What do you mean by incomplete contracts? **CO4**
- What is process costing? **CO5**
- State the meaning of wastages? **CO5**
- Give the meaning of Scrap **CO5**
- What is Abnormal loss? **CO5**
- What do you mean by abnormal gain? **CO5**

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

- The contract ledger of a company showed the following expenditure on account of contract number 123 at 31 March 2018. **CO4**

Materials	1,88,000
Plant	24,000
Wages	2,06,000
Establishment charges	13,400

The contract commenced on 1st April 2018 and the contract price is ₹ 8, 00,000. The value of work certified by the architect is ₹ 4, 30,000 of which 80% has been received in cash to date. The value of material on hand is ₹ 9,000 and the work uncertified is ₹ 8,000.

Assuming depreciation on plant at 10 % per annum, prepare the contract account showing the profit the firm would be justified in taking to the credit of profit and loss account of the year.

- 19 The following expenses were incurred on a contract still unfinished on 31 March 2019.

CO4

Materials	40,000
Wages	35,000
Other expenses	25,000

₹ 2, 00,000 was received from the contractee being 80% of work certified. Work uncertified was ₹ 10,000. You are required to calculate the profit to be credited to profit and loss account.

- a) If the contract price was ₹ 4, 00,000
b) If the contract price was ₹ 8, 00,000
c) If the contract price was ₹ 20, 00,000

- 20 Prepare Process Accounts from the following details:

CO5

	I ₹	II ₹
Materials	40,000	6,000
Labour	15,000	16,000
Direct expenses	5,000	3,000

Production overhead ₹ 60,000 to be allocated to process I and II on the basis of 150% of direct wages. Production during the period 2,000 units

- 21 Product requires three distinct processes and after the third process the product is transferred to the finished stock. You are required to prepare process accounts from the following information.

CO5

	Process I ₹	Process II ₹	Process III ₹
Direct Materials	8,000	1,200	800
Direct Labour	3,000	3,200	1,800
Direct expenses	1,000	600	--

The total production overheads were ₹ 12,000 and it must be allocated to different processes on the basis of 150% of direct wages. Production during the period was 400 units but there is no opening and closing stock.

- 22 From the following figures show the cost the three processes of manufacture. The production of each process is passed on to the next till completion.

CO5

	Process A ₹	Process B ₹	Process C ₹
Wages and Materials	60,800	24,000	58,500
Works on cost	11,200	10,500	12,000
Production (in units)	72,000	75,000	96,000
Stock (Units from preceding process 1 st July 2007)	--	8,000	33,000
Stock (Units from preceding process 31 st July 2007)	--	2,000	11,000

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

- 23** The following particulars relating to contract 'A' are obtained at the year end. Date of commencement April 1. **CO4**

Contract price	6,00,000
Materials delivered direct to site	1,20,000
Materials issued from store	40,000
Materials returned to store	4,000
Materials at site, on Dec. 31	22,000
Direct labour	1,40,000
Direct expenses	60,000
Architect's fees	2,000
Establishment charges	25,000
Plant installed at cost	80,000
Value of plant on Dec. 31	65,000
Accrued wages on Dec. 31	10,000
Accrued expenses on Dec. 31	6,000
Cost of contract not yet certified	23,000
Value of contract certified	4,20,000
Cash received from contractee	3,78,000
Materials transferred to contract 'B'	9,000

You are required to show:

- (1) Contract Account
- (2) Contractee's Account
- (3) Extracts from the balance sheet as at 31st Dec., clearly showing the calculate work-in-progress.


- 24** A product passes through 3 processes. The following relate to the 3 processes during Sep.2018. **CO5**

	Total	Process I	Process II	Process III
Material Consumed	5,625	2,600	2,000	1,025
Labour (₹)	7,330	2,250	3,680	1,400
Production overheads (₹)	7,330	-	-	-
Output (units)	-	450	340	270
Normal loss (%) of input	-	10	20	25
Scrap value (₹ per unit)	-	2	4	5

500 units @ ₹ 4 per unit were introduced in process I. Production overheads is to be distributed as 100% on wages. Prepare process accounts.

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

	Course Code:	11CT52	Programme:	B.Com (CA)	CIA:	III
	Date:	18.11.2022	Part:	III	Semester:	V
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	Core				
	Course Title:	GOODS AND SERVICES TAX LAW				

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

- A registered person supplying taxable goods shall issue a tax invoice showing____ **CO4**
 - a) the description
 - b) quantity and value of goods
 - c) the tax charged thereon
 - d) All the above
- The receipt voucher must contain____ **CO4**
 - a) details of goods or services
 - b) invoice reference
 - c) full value of supply
 - d) none the above
- Migrating from old registration to GST registration to New in case of Composition need to fill **CO4**
 - a) Form GST CMP-05
 - b) Form GST CMP-08
 - c) Form GST CMP-01
 - d) Form GST CMP-10
- Details of outward supplies shall include____ **CO4**
 - a) invoice
 - b) credit and debit notes
 - c) revised invoice issued in relation to outward supplies
 - d) all the above
- Refund will not be allowed in cases of: **CO5**
 - a) Exports made on payment of tax
 - b) Exports made without payments of tax
 - c) Inverted duty structures where tax on inputs are higher than tax on outputs
 - d) All of the above
- The recommendation of the GST Council will be _____ **CO5**
 - a) Mandatory
 - b) Only Advisory Power
 - c) Mandatory and sometimes Advisory
 - d) Mandatory on States only
- TAN refers to **CO5**
 - a) Tax Deduction and Collection Account Number
 - b) Tax acknowledgement number
 - c) Tax accounting Number
 - d) Tax Assessment Number
- Interest on refund amount is required to be paid after expiry of _____ from the date of receipt of the application **CO5**
 - a) 60 days
 - b) 90days
 - c) 30 days
 - d) 180 days
- The basic nature of assessment in GST will be_____ **CO5**
 - a) provisional assessment
 - b) self-assessment
 - c) best judgment
 - d) protective assessment
- Every registered person is required to keep and maintain books of account or other records for a period of _ years **CO5**
 - a) 2
 - b) 3
 - c) 5
 - d) 6

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

- What is tax invoice? **CO4**
- What is E-way bill? **CO4**
- Enlist the various modes of payment of tax in GST. **CO5**
- Define the term agent. **CO5**
- What are the various books of accounts to be maintained by an assessed under GST? **CO5**
- What is refund of tax? **CO5**
- What is final return? **CO5**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- | | | |
|-----------|---|------------|
| 18 | Differentiate debit and credit note in GST. | CO4 |
| 19 | Explain the procedure for amendment of registration. | CO4 |
| 20 | State the powers of GST officers. | CO5 |
| 21 | What are the books of accounts to maintain by the assessee prescribed by the GST? | CO5 |
| 22 | State the refund rules under GST. | CO5 |

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- | | | |
|-----------|---|------------|
| 23 | Describe the provisions relating to TDS and TCS. | CO4 |
| 24 | Explain the provisions relating to payment of tax, interest, penalty under GST. | CO5 |

&&&&&



Course Code:	11EP5A	Programme:	B.Com (CA)	CIA:	III
Date:	19.11.2022	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)

- Thread priority in Java is _____
- 1 a) Integer b) Float c) double d) long CO4
- If a thread goes to sleep _____
- 2 a) It releases all the locks it has. b) It does not release any locks. CO4
c) It releases half of its locks. d) It releases all of its lock except one.
- What decides thread priority?
- 3 a) Process b) Process scheduler c) Thread d) Thread scheduler CO4
- Which is the modifier when there is none mentioned explicitly?
- 4 a) protected b) private c) public d) default CO4
- Applet does not need a _____ method()
- 5 a) start() b) init() c) main() d) read() CO5
- Which of these is an incorrect statement?
- 6 a) String objects are immutable, they cannot be changed
b) String object can point to some other reference of String variable CO5
c) StringBuffer class is used to store string in a buffer for later use
d) None of the mentioned
- Which of these operators can be used to concatenate two or more String objects?
- 7 a) + b) += c) & d) || CO5
- String str1="abcde";
- 8 String.out.println(str1.substring(1,3));
a)Abc b)bc c)bcd d)abcd CO5
- The class string belongs to _____ package
- 9 a)java .string b)Java.awt c)Java.applet d) Java.lang CO5
- Which of these class is used to create an object whose character sequence is mutable?
- 10 a) String() b) StringBuffer() c) Both of the mentioned d) None of the mentioned CO5

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Define Interface? CO4
- 12 List out any three java built-in exceptions. CO4
- 13 What is Nested try Statement with example? CO5
- 14 How to Change Case of Character? CO5
- 15 What is Mutable String in Java? CO5
- 16 Define Character with example. CO5
- 17 How to find the length of String? CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 Difference between Multithreading and Multitasking. CO4
- 19 Explain Inter-thread Communication. CO4
- 20 Write a brief note on String Constructors with example. CO5
- 21 Describe Character Extraction with example. CO5
- 22 Explain String Buffer Methods with example. CO5


SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23 Draw the Life Cycle of Applet with neat diagram. CO4
- 24 Explain Special String Methods with example. CO5

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

	Course Code:	11SB51	Programme:	B.Com (CA)	CIA:	III
	Date:	21.11.2022	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 – AAnswer **ALL** the Questions:**(50 X 1 = 50 Marks)**


- In the first 10 overs of a cricket game, the run rate was only 3.2. What should be the run rate in the remaining 40 overs to reach the target of 282 runs?
A.5.5 B.6.25 C.5 D.7.4
- The average of 20 numbers is zero. How many of them may be greater than zero, at the most?
A.20 B.19 C.0 D.1
- The average age of husband, wife and their child 3 years ago was 27 years and that of wife and the child 5 years ago was 20 years. What is the present age of the husband?
A.30 B.32 C.40 D.28
- Arun obtained 76, 65, 82, 67 and 85 marks (out of 100) in English, Mathematics, Chemistry, Biology and Physics. What is his average mark?
A.75 B.54 C.72 D.53
- Average of five numbers is 27. If one number is excluded, average becomes 25. What is the excluded number?
A.30 B.32.5 C.35 D.40
- The average score of a cricketer for ten matches is 38.9 runs. If the average for the first six matches is 42, what is the average for the last four matches?
A.36.4 B.34.25 C.40.2 D.32.25
- The average weight of A, B and C is 45 kg. If the average weight of A and B be 40 kg and that of B and C be 43 kg, what is the weight of B?
A.31 kg B.28 1/2 kg C.32 kg D.30 1/2 kg
- If the average marks of three batches of 55, 60 and 45 students respectively is 50, 55, 60, What is the average marks of all the students?
A.54.68 B.50 C.53.23 D.51.33
- The average weight of 8 persons increases by 2.5 kg when a new person comes in place of one of them weighing 65 kg. What is the weight of the new person?
A.75 kg B.85 kg C.50 kg D.80 kg
- Ten years ago, P was half of Q's age. If the ratio of their present ages is 3:4, what will be the total of their present ages?
A.30 B.45 C.35 D.40
- 7 men can do a work in 52 days. In how many days can 13 men finish the same work?
A. 21 days B. 28 days C. 24 days D. 30 days
- The missing term of the following sequence is
4 5 ? 40 104 229
A. 6 B. 13 C. 14 D. 22
- Find the next term of 4 in the series 1, 1, 2, 8, 3, 27, 4,
A.31 B.29 C.16 D. 64
- If 22 men can build a wall of 110 meters in 10 days. The length of a similar wall built by 30 men in 6 days is
A.100mts B.90mts C.80mts D. 70 mts

15. A can do a piece of work in 20 days and B can do it in 25 days. Both of them finished the work and earned Rs. 3600. Then A's Share is
A. Rs.1,600 B. Rs.2,000 C. Rs.3,000 D. Rs. 3,100
16. Which number should come next in the series, 48, 24, 12,?
A. 8 B. 6 C. 4 D. 2
17. If Suresh borrows Rs. 36000 from Mahesh at rate of interest 6% S.I, at the end of four years how much interest Suresh has to pay along with principal amount?
A. Rs. 12560 B. Rs. 12960 C. Rs. 13500 D. Rs. 14500
18. 40 % of 280 =?
A. 112 B. 116 C. 115 D. 120
19. Whose 35% is 280?
A. 700 B. 750 C. 800 D.850
20. If in a certain language, NOIDA is coded as OPJEB, how is DELHI coded in that language?
A. CDKGH B. EFMIJ C. FGNJK D. IHLED
21. The speed of a boat in still water is 5km/hr. If the speed of the boat against the stream is 3 km/hr, what is the speed of the stream?
A. 1.5 km/hr B. 2 km/hr C. 2.5 km/hr D. 1 km/hr
22. A man rows downstream at 20 km/hr and rows upstream at 15 km/hr. At what speed he can row in still water?
A. 17.5 km/hr B. 18 km/hr C. 20.5 km/hr D. 22 km/hr
23. If January 1, 1996, was Monday, what day of the week was January 1, 1997?
A. Thursday B. Wednesday C. Friday D. Sunday
24. A mother is twice as old as her son. If 20 years ago, the age of the mother was 10 times the age of the son, what is the present age of the mother?
A. 38 years B. 40 years C. 43 years D. 45 years
25. Find the Missing Number 8, 24, 12, 36, 18, 54, ____
A. 108 B. 27 C. 68 D. 72
26. Find the odd man out. 1, 3, 9, 12, 19, 29
A. 12 B. 9 C. 1 D. 3
27. In 100m race A covers the distance in 36 seconds and B in 45 seconds in this race A beats B by
A. 20m B.25m C.22.5m D.9m
28. 2,6,12,30,42,56
A.61 B.64 C.70 D.72
29. Introducing a man,a woman said "his wife is the only daughter of my father . "how is that man related to the woman
A.Husband B.Brother C.Father-in -law D.Maternal uncle
30. What is largest 4 digit numbers exactly divisible by 88
A. 9944 B.9900 C.9988 D.9999
31. What will come at the place of question mark?
1, 9, 25, 49, ?, 121.
A.100 B. 91 C. 64 D. 81
32. What will come at the place of question mark?
4, 7, 12, 19, 28,?
A.49 B. 36 C. 30 D. 39
33. What will come at the place of question mark?
6, 11, 21, 36, 56,
A.91 B. 51 C. 81 D. 42
34. Which word does NOT belong with the others?
A. parsley B. basil C. dill D. mayonnaise

35. Which word does NOT belong with the others?
A. tyre B. steering wheel C. engine D. car
36. A man walks 1 km to East and then he turns to South and walks 5 km. Again he turns to East and walks 2 km. After this he turns to North and walks 9 km. Now, how far is he from his starting point?
A. 3 km B. 4 km C. 5 km D. 7 km
37. If South-East becomes North and South becomes North-East and all the rest directions are changed in the same manner, the what will be the direction for West?
A. North-East B. North-West C. South-East D. South-West
38. A and B are brothers. C and D are sisters. A's son is D's brother. How is B related to C?
A. Father B. Brother C. Uncle D. Grandfather
39. Pointing at a photo, Dinesh said, "His father is only son of my mother." The photo belongs to:-
A. Dinesh B. Dinesh's brother C. Dinesh's father D. Dinesh's son
40. A man said to a lady, "The son of your only brother is the brother of my wife." What is the lady to the man?
A. Mother B. Sister C. Sister of father-in-law D. Grandfather
41. What is the HCF of 1095 and 1168?
A. 37 B. 73 C. 43 D. 83
42. A shopkeeper sold an article for Rs. 2500. If the cost price of the article is 2000, find the profit percent.
A. 23% B. 25% C. 27% D. 29%
43. If Suresh borrows Rs. 36000 from Mahesh at rate of interest 6% S.I, at the end of four years how much interest Suresh has to pay along with principal amount?
A. Rs. 12560 B. Rs. 12960 C. Rs. 13500 D. Rs. 14500
44. A train moving at speed of 80 km/hr crosses a pole in 7 seconds. Find the length of the train.
A. 150 m B. 165 m C. 175 m D. 170 m
45. In a kilometer race, A beats B by 40 meters or by 5 seconds. What is the time taken by A over the course?
A. 1 minute 57 seconds. B. 2 minutes. C. 1.5 minutes. D. 3 minutes
46. If A + B means A is the brother of B; A - B means A is the sister of B and A x B means A is the father of B. Which of the following means that C is the son of M?
A. M - N x C + F B. F - C + N x M C. N + M - F x C D. M x N - C + F
47. If A lends Rs. 4500 to B at 8% per annum and B lends the same sum to C at 10% per annum, find the gain of B in a period of 3 years.
A. Rs. 220 B. Rs. 240 C. Rs. 250 D. Rs. 270
48. A man purchases a TV for Rs. 8000 and sells it at 10% loss. What is the selling price of T.V?
A. Rs. 7200 B. Rs. 7000 C. Rs. 6900 D. Rs. 6500
49. Ramesh bought a chair for Rs. 1540 and sold it to Suresh. If Ramesh earned a profit of 25%, find the selling price of chair.
A. Rs. 1875 B. Rs. 1900 C. Rs. 1925 D. Rs. 1950
50. What is the amount for a sum of money Rs. 7500 at 6% rate of interest C.I. for 2 years?
A. Rs. 8427 B. Rs. 8417 C. Rs. 8400 D. Rs. 8390

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

	Course Code:	ESUG51	Programme:	B.A/B.Sc./B.Com. /B.Com CA	CIA:	III
	Date:	17.11.2022	Part:	V	Semester:	V
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	EVS				
	Course Title:	ENVIRONMENTAL STUDIES				

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

- June 5 is celebrated as:
 - World environment day
 - World water day
 - World forest day
 - World ocean day
- During photosynthesis plants produce
 - Nitrogen
 - Methane
 - Oxygen
 - Hydro carbons
- The organisms, which feed on dead organisms, wastes of living organisms are called
 - Chemotrophes
 - Carnivores
 - Detritivores
 - Decomposers
- The over nourished lakes with 'algal blooms' are called
 - Eutrophic
 - Oligotrophic
 - Dystrophic
 - Meromictic
- Western Ghats are rich in endemic species of
 - Birds
 - Lions
 - Amphibians
 - Turtles
- Red Data Book giving the list of endangered species of plants and animals is published by.....
 - IUCN
 - BNHS
 - ZSI
 - SACON
- Oil in water affects fish by affecting
 - Gills
 - Scales
 - Eyes
 - None of these
- Bhopal gas tragedy occurred due to leakage of
 - MIC
 - DDT
 - SO₂
 - Dioxins
- Which of the following gases has maximum contribution to enhanced greenhouse effect?
 - CFC's
 - CH₄
 - CO₂
 - N₂O
- The 3-R approach of resources use stands for Reduce, Reuse and
 - Repair
 - Recycle
 - Recover
 - Recommend

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

- Define the term "Environment"
- Bring out the abiotic components of ecosystem.
- What are herbivores?
- Define the term "Biodiversity"
- What are pollutants? Cite examples.
- What do you mean by population explosion?
- Expand: HIV.

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

- Summarise the benefits of environmental education.
- Define and explain the term food web.
- Write a brief account on biodiversity hotspots of India.
- Discuss briefly the adverse effects and control of water pollution.
- Give a short note on AIDS and its transmission.

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

- Write an essay on renewable and non-renewable resources
- Discuss your own contribution and perspectives to save the environment.

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