


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
College with Potential for Excellence

 Residential & Autonomous – A Gurukula Institute of Life-Training
 Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC
 [Affiliated to Madurai Kamaraj University]

B.Com. Degree (Semester) Examinations, November 2021

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

MANAGERIAL ECONOMICS

Under CBCS and LOCF – Credit 5

 Time: **3 Hours**

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

1. A person who is responsible for controlling or administering an organization is called as
 a) buyer b) seller c) consumer d) manager
2. The major goal of a firm is
 a) price determination b) storing of surplus
 c) creation of social awareness d) profit making
3. The law of demand states that when
 a) income increases demand rises b) price rises, demand rises
 c) price falls, demand rises d) price and income rise, demand rises
4. The demand for commodity 'x' changed due to change in the price of other commodity 'y' is called
 a) price demand b) income demand
 c) cross demand d) elasticity of demand
5. Who criticizes the cardinal utility analysis?
 a) Marshall b) Smith c) Edgeworth d) Cournot
6. A rational consumer usually prefers
 a) earning money b) maximum satisfaction
 c) colour of goods d) packing of the commodity

7. Production refers to
 a) creation of utility b) destruction of utility
 c) consumption of goods d) selling of goods
8. Reward paid to capital is
 a) rent b) interest b) profit d) wages
9. Average cost curve is a
 a) horizontal line b) vertical line c) U shaped d) rectangular hyperbola
10. The price prevailing in the very short period is known as
 a) equilibrium price b) economic price
 c) supply price d) market price

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Point out any two differences between managerial economics and economics.
12. What is demand forecasting?
13. Write the meaning of Law of Supply.
14. Distinguish between perfect competition and Monopolistic competition.
15. What is meant by product policy?
16. How will you fix a price for a joint product?
17. What is meant by differential pricing?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Indicate the scope of Managerial Economics.

[OR]

- b) Explain the Opportunity Cost Principle.

19. a) Explain the various types of demand forecasting.

[OR]

- b) What are the factors which determine the price elasticity of demand?

20. a) Explain the concept of production function in detail.

[OR]

- b) Discuss in detail about ISO quant Curve.

21. a) Illustrate the law of variable proportions.

[OR]

- b) Explain Least-Cost Combination the production.

22. a) Classify the different types of oligopoly.

[OR]

- b) Bring out clearly the relationship between Marginal Cost and Average Cost.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. What do you think about the role of Managerial Economist in decision making?
24. Discuss the importance of Time Series Analysis in Business.
25. Examine the Important Properties of Indifference Curve.
26. Explain law of returns in detail.
27. Explain the term price discrimination. How is price determined in a discriminating monopoly?



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B.Com. Degree (Semester) Examinations, November 2021

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

MARKETING

Under CBCS and LOCF – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Market for goods like fruits, milk and vegetables are
 - a) very short period b) short period c) medium period d) long period
2. The person who is the final disposer of a good is called
 - a) producer b) worker c) owner d) consumer
3. The conveyor belts of a Nation is
 - a) road transport b) railway transport
 - c) airways transport d) water transport
4. The warehouse keeper accepts the responsibility based on
 - a) Consumer Act b) Producer Act
 - c) Bailment Act d) Manufacturer Act
5. The name applied to the product to the package is called
 - a) information label b) descriptive label
 - c) grade label d) brand label
6. Bad debts is the form of
 - a) time risk b) place risk
 - c) competition risk d) human risk

7. The final stage of new product planning process is
 a) idea generation b) product development
 b) test marketing c) commercialization
8. The prices of product is increased during _____ period
 a) depression b) recession c) recover d) boom
9. Advertisement about missionary of charities is known as
 a) political advertising b) interactive advertising
 c) social advertising d) institutional advertising
10. Advertising is a
 a) personal selling b) non-personal selling
 c) automatic selling c) public selling

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Define Marketing.
 12. What is Assembling?
 13. List out the kinds of Warehouses.
 14. What is Standardisation?
 15. What is Product Life Cycle?
 16. What is meant by Trade Mark?
 17. Define Advertising.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Summarize the Objectives of Marketing.

[OR]

- b) Explain the features of Marketing.

19. a) What are the functions of Transport?

[OR]

- b) Bring out the Importance of Storage.

20. a) Distinguish between Standardization and Grading.

[OR]

- b) Write a short note on the Indian Standards Institution.

21. a) What is Brand? Explain the types of Brand.

[OR]

- b) Write briefly on Product Diversification.

22. a) Discuss the objectives of Sales Promotion.

[OR]

- b) State the Importance of Personal Selling.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Explain the Importance of Marketing.
 24. Explain the Various Kinds of Buying.
 25. Discuss about the kinds of Marketing Risk.
 26. Distinction between Wholesalers and Retailers.
 27. Describe about the Classification of Advertising Media.





SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. According to which concept the owner who provides capital is treated as a creditor of the business
 - a) Cost concept
 - b) Entity concept
 - c) Realisation concept
 - d) Money measurement concept
2. Cash withdrawn by the proprietor from business is credited to
 - a) Drawings A/c
 - b) Capital A/c
 - c) Cash A/c
 - d) Goods A/c
3. Error of commission arises when
 - a) Any transaction is incorrectly recorded, either wholly or partly
 - b) A transaction is left wholly
 - c) A transaction is recorded in a fundamentally incorrect manner
 - d) A transaction is left partially
4. Bank Reconciliation statement is a
 - a) Ledger A/c
 - b) Separate statement
 - c) Subsidiary record
 - d) cashbook

5. Outstanding expenses appearing in the trail balance are shown in
- P&L A/c only
 - Balance Sheet only
 - P&L A/c and B/S
 - Statement
6. Goods worth Rs.750 taken by the proprietor for domestic use should be credited to
- Drawings A/c
 - Sales A/c
 - Purchases A/c
 - Goods A/c
7. If depreciation is provided under this method, ready cash will be available for replacement of asset
- Straight line method
 - Depreciation fund method
 - Annuity method
 - Insurance method
8. Depreciation is
- A loss due to wear and tear of fixed assets
 - A loss by fire accident
 - A loss by flood
 - A fire
9. Legacies are generally
- Capitalised and taken to B/S
 - Treated as income
 - Treated as expenditure
 - Treated as business income
10. Premium received on issue of shares is a
- Capital receipt
 - Revenue receipt
 - Cash receipts
 - None of the above

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- What is Accounting?
- What is deferred revenue expenditure?
- What is suspense account?
- What are the factors affecting the amount of depreciation?
- What is average due date?
- Explain the features of Manufacturing Account.
- Give examples for Non-Profit Organisation.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

- a) Evaluate the various Accounting Conventions.

[OR]

- Journalise the following transactions of M/s. Radha & Sons.

	₹
2019, Jan 1. Business started with ₹ 2,50,000 and cash deposited with bank	1,50,000
Jan 3. Purchased machinery on credit from Rangan	50,000
Jan 6. Bought furniture from Ramesh for cash	25,000
Jan 12. Goods sold to Yesodha	22,500
Jan 13. Goods returned by Yesodha	2,500
Jan 15. Goods for sold for cash	50,000
Jan 17. Bought goods for cash	25,000
Jan 20. Cash received from Yesodha	10,000

19. a) i) Purchases book is carried forward ₹ 350 less.
ii) Sales book total is carried forward ₹ 500 more.
iii) A total of ₹ 758 in the purchases Book has been carried forward as ₹857.
iv) The total of the sales book ₹ 755 on page 20 was carried forward to page 21 as ₹ 557.
v) Purchase return book was carried forward as ₹ 1520 instead of ₹5120.

[OR]

b) From the under mentioned particulars of Mr. M. Mohan prepare a Bank Reconciliation Statement as on 31st July 2014.

- i) cheques paid into Bank on the 28th July 2014 but credited to Mohan's account in the first week of August 2014.

K.Kalyan ₹ 1000; J.Joy ₹ 800; Raghul ₹ 1200.

- ii) The following cheques were issued by Mohan on 30th July 2014 but presented to bank for payment after the close of the year.

D.David ₹1200; H.Hari ₹ 1000; L.Lal ₹ 800.

- iii) A cheque for ₹ 300 was credited direct to the account and was not passed through the cash book.
iv) The bank balance as per cash book on 31st July 2014 amounted to ₹ 30000.

20. a) A machine purchased on 1st July 2013 at a cost of ₹ 14000 and ₹ 1000 was spent on its installation. 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 ₹ 9500 on 31st March 2016. Show the machinery account for all the years.

[OR]

b) Kannan purchased goods from Raman, the due dates for payment in cash being as follows:

	₹	
March 15	1000	Due 18 th April
April 21	1500	Due 24 th May
April 27	500	Due 30 th June
March 15	600	Due 18 th July

Raman agreed to draw a bill for the total amount due on the average due date. Ascertain that date.

21. a) Prepare Trading Account of Archana for the year ending 31-12-2016 from the following information:

	₹
Opening stock	80000
Purchases	860000
Freight Inward	52000
Wages	24000
Sales	1440000
Purchase Returns	10000
Sales Returns	316000
Closing stock	100000
Import duty	30000

[OR]

b) Distinguish between Balance sheet and Trial balance.

22. a) Find out the amount of salaries to be debited to income and expenditure account for 2019 from the details given below:

Payments made for salaries during 2019	48000
Outstanding salary as on 31-12-2018	2000
Outstanding salary as on 31-12-2019	3200
Prepaid salary as on 31-12-2018	1200
Prepaid salary as on 31-12-2019	1600

[OR]

b) prepare Receipts and Payments A/c of a club for the year ended 31st December 2019 from the following particulars:

	₹		₹
Opening balance of cash	400000	Rent paid	1200
Receipt of entrance fess	8000	Payment for purchase of cricket balls	500
Subscription received for 2019	16000	Payment for purchase of cricket bats	1600
Previous year's subscription received	1600	Payment for stationery in cash	100
Paid salaries	2000		
Paid for Miscellaneous expenses	200		

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. The following balances were extracted from the ledger of Ramakrishna Engineering works on 31st March 2017. You are required to prepare a trial balance as on that date in proper form.

	₹		₹
Drawings	6000	Salaries	9500
Capital	24000	Sales returns	1000
Sundry creditors	43000	Purchase returns	1100
Bills payable	4000	Travelling expenses	4600
Sundry debtors	50000	Commission paid	100
Bills receivable	5200	Trading expenses	2500
Loan from Karthik	10000	Discount earned	4000
Furniture & fixtures	4500	Rent	2000
Opening stock	47000	Bank overdraft	6000
Cash in hand	900	Purchases	70800
Cash at bank	12500		
Tax	3500		
Sales	128000		

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24. Distinction between Capital and Revenue Receipts.

25. A partner has been withdrawing ₹ 600 at the end of each month from January to December for private expenses. According to the partnership deed, interest is charged on drawings @ 12% per annum. Calculate the amount of interest to be charged on drawings by the partner during the year.

26. Prepare trading, profit & loss a/c and balance sheet from the following trial balance of Mr. M. Madan.

Debit balance	₹	Credit balance	₹
Sundry debtors	92000	Madan's capital	70000
Plant & machinery	20000	Purchase returns	2600
Interest	430	Sales	250000
Rent, rates, taxes and Insurance	5600	Sundry creditors	60000
Conveyance charges	1320	Bank overdraft	20000
Wages	7000		
Sales returns	5400		
Purchases	150000		
Opening stock	60000		
Madan's drawings	22000		
Trade expenses	1350		
Salaries	11200		
Advertising	840		
Discount	600		
Bad debts	800		
Business premises	12000		
Furniture & Fixtures	10000		
Cash in hand	2000		
	402600		402600

Adjustments:

- Stock on hand on 31-12-2016 ₹ 90000.
- Provide depreciation on premises at 2.5%; plant & machinery at 7.5% and furniture & Fixtures at 10%.

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- iii) Write off ₹ 800 as further bad debts.
- iv) Provide for doubtful debts at 5% on sundry debtors.
- v) Outstanding rent was ₹ 500 and outstanding wages ₹ 400.
- vi) Prepaid insurance ₹ 300 and prepaid salaries ₹ 700.

27. The following is the receipts and payments a/c of Delhi football association for the first year ending 31st December 2017.

Receipts & Payments A/c

Receipts	₹	Payments	₹
To donations	50000	By pavilion office (constructed)	40000
To reserve fund (life membership and entrance fees received)	4000	By expenses in connection with matches	900
To receipts from football matches	8000	By furniture	2100
Revenue receipts:		By investment at cost	16000
To subscriptions	5200	Revenue payments:	
To locker rents	50	By salaries	1800
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	5520
	67840		67840

Additional information:

- i) Subscriptions outstanding for 2017 are ₹ 250.
- ii) Salaries unpaid for 2017 are ₹ 170.
- iii) Wages unpaid for 2017 are ₹ 90.
- iv) Outstanding bill for sundry expenses is ₹ 40.
- v) Donations received have to be capitalised.

Prepare from the details given above an Income and Expenditure A/C for the year ended 31-12-2017 and the balance sheet of the Association as on that date.





SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Effective communication pre supposes
 - a) Non – alignment
 - b) Domination
 - c) Passivity
 - d) Understanding
2. The handshake that conveys confidence is
 - a) Limp
 - b) Firm
 - c) Loose
 - d) Double
3. Overcoming the barriers is also called _____ Communication
 - a) Two way communication
 - b) One way communication
 - c) Three way communication
 - d) all the above
4. A price quoted means that the goods will be put on board the ship at seller's expenses
 - a) Fees on Board
 - b) First on board
 - c) Free on board
 - d) Awareness
5. This is a bank account from which withdrawals may be made through cheques at any time without notice.
 - a) Fixed deposits
 - b) Current account
 - c) Recurring deposits
 - d) All the above

6. The traders who want to insure his property has to fill up the proposal from giving full particulars of the prosperity

- a) Marine insurance b) Fire insurance
- c) Life insurance d) General insurance

7. The telephone message and conversation are recorded for the business person and repeats the matters when required.

- a) Ipsophone b) Hectograph c) Gelatine d) Binding machine

8. The customers and suppliers can be touched through voice very quickly

- a) Telephone b) Type writers c) machines d) Reflex

9. Filing is done by the various functional departments of an organization according to their requirements.

- a) Centralized filing b) Decentralized filing
- c) Horizontal filing d) all the above

10. Records management _____ is to be prepared for the effective implementation of a records management programme.

- a) Manual b) Programme c) Officials d) Simplicity

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Describe the form of letter head.
12. Quote the few examples of circular letter.
13. List the types of bank correspondence.
14. What is an office?
15. State any two important office machines which are purchased to save the labour at maximum.
16. Identify the objectives of maintaining of records.
17. Tell the difference between centralised and decentralised filing system.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Explain the characteristics of a good business letter.

[OR]

b) Show the format of a business letter.

19. a) Trace a tactful second letter to M/s. Abdul Kaasim & Sons, Cochin for settlement of 2 months old account.

[OR]

b) Inform your customers about the change of address of your firm.

20. a) Write a circular to all banks about loss of draft.

[OR]

b) Draft a letter from Messrs. George & Sons Textile Emporium to New India Assurance Company for claiming damages for loss of stock by fire in your premises.

21. a) Discuss the basic functions of an office.

[OR]

b) Paraphrase the types of office manual.

22. a) Summarise the objectives of form control.

[OR]

b) Estimate the advantages and disadvantages of continuous stationery.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Construct an application letter for the post of Accountant in a MNC, Chennai, with your Bio data.
24. Prepare a suitable quotation on behalf of Messrs. Prakash Trading, Agra, stating that different kinds of pens are available.
25. Write a letter requesting a banker to open an account.
26. Identify the principles should be considered for selection of office machines.
27. Examine the essentials of a good filing system.



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B.Com. Degree (Semester) Examinations, November 2021

Part – III: Core Course: First Semester: Paper – III

PRINCIPLES OF MANAGEMENT

Under CBCS and LOCF – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Henry Fayol was a French_____.
a) Industrialist. b) Writer. c) Manager. d) Actor.
2. The assumptions about future derived from forecasting and used in planning are known as
a) planning premises. b) freehold premises.
c) business premises. d) corporate premises.
3. Plan that establish a required method of handling future activities is called
a) rules b) procedures c) policy d) methods
4. Which type of organization gives importance to people and their relationships?
a) formal organization b) informal organization
c) business organization d) strategic organization
5. Programmed decision is also known as
a) routine decisions b) structured decisions
c) strategic decisions d) operative decisions
6. Departmentation is a part of the _____.
a) organisaiton process b) control process
c) planning process d) staffing process

7. The right of a person to give instructions to his subordinates is known as
 a) responsibility b) authority c) accountability d) line authority
8. _____ is a tool for corporate governance
 a) Management b) Communication
 c) Coordination d) All of the above
9. Communication barrier(s) in the international environment is (are)
 a) Loss by transmission b) Loss by poor retention
 c) Poor listening d) All of the above
10. When new employees are to be recruited, training should be arranged for them
 a) Apprenticeship b) Induction
 c) Vestibule d) superior

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. State any two benefits of Management By Exception.
12. Define the term planning.
13. Relate the formal organisation with an informal organisation.
14. What is delegation of authority?
15. State the meaning of job specification.
16. List out the qualities of a leader.
17. Why we need The measurement of performance?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Outline the 14 principles of Henry Fayol.

[OR]

- b) Describe in detail about Management by Objectives (MBO).

19. a) Paraphrase the important types of decision.

[OR]

- b) Estimate the limitations of planning.

20. a) Write the importance of organisation.

[OR]

- b) Discuss the factors that determine the degree of decentralisation in an organisation.

21. a) Elaborate the different leadership styles.

[OR]

- b) Summarise the barriers of effective communication.

22. a) Explain the procedures for establishing standards.

[OR]

- b) Trace out the steps for effective coordination.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Identify the various approaches to the study of management.
24. Build the steps involved in the planning process in a modern organisation.
25. Estimate the bases for departmentation of an enterprise.
26. Write the training methods of selected employees.
27. Examine the requirements of an effective control system.





SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. The share of goodwill brought in by the new partner is distributed to old partners in
 - a) Gaining Ratio
 - b) Old profit sharing ratio
 - c) Sacrificing Ratio
 - d) New Profit sharing ratio
2. At the time of admission of a new partner, the Reserves and Undistributed Profits or losses will be transferred to capital accounts of
 - a) All the Partners
 - b) The new partner
 - c) Old Partners
 - d) Sacrificing partners
3. The balance in the Joint life policy A/c after the maturity of the policy should be transferred to the capital accounts of the partners in
 - a) Sacrificing ratio
 - b) Capital ratio
 - c) Profit Sharing ratio
 - d) Gaining ratio
4. Payment of an unrecorded liability on dissolution of a firm is debited to
 - a) Realisation a/c
 - b) Capital accounts
 - c) Profit and Loss a/c
 - d) Asset a/c
5. In the books of lessor, the irrecoverable short workings are credited to
 - a) Trading A/c
 - b) Profit and Loss a/c
 - c) Royalty A/c
 - d) Production a/c

6. Royalty paid on units sold is transferred to production A/c
- a) Production a/c b) Profit and loss a/c
- c) Sales a/c d) Purchases a/c
7. The difference between the hire purchase price and cash price is
- a) Interest b) Down payment
- c) Advance payment d) Profit
8. Under Hire Purchase System, the interest is calculated on the
- a) Total Cash Price b) Hire Purchase Price
- c) MRP d) Outstanding Balance of Cash Price
9. The reasons for deficiency of insolvent person are explained in
- a) List A b) List B c) List C d) List H
10. Details of bills of exchange are given under
- a) List A b) List E c) List G d) List F

SECTION – B

Answer any FIVE Questions **(5 × 2 = 10)**

11. How do you calculate Sacrificing Ratio under Admission of Partner?
12. What are the accrued profits?
13. What is dissolution of partnership?
14. What is short workings?
15. What do you mean by Down Payment?
16. Write a short note on “Insolvent”.
17. What is Insolvent Accounts?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) A firm earned net profits during the last three years as follows:

I year – ₹ 36000

II year – ₹ 40000

III year – ₹ 44000 (loss)

The capital investment of the firm is ₹ 120000. A fair return on the capital having regard to the risk involved is 10%. Calculate the value of good will on the basis of 3 years purchase of super profits.

[OR]

- b) Distinction between sacrificing ratio and gaining ratio.

19. a) P, Q and R share profits in proportion of $\frac{1}{2}$, $\frac{1}{4}$ and $\frac{1}{4}$ on the date of dissolution their balance sheet was as follows:

Liabilities	₹	Assets	₹
Creditors	14000	Sundry assets	40000
P's Capital	10000		
Q's Capital	10000		
R's Capital	6000		
	40000		40000

The assets realised ₹ 35500. Creditors were paid in full. Realisation expenses amounted to ₹ 1500. Close the books of the firm.

[OR]

- b) What is joint life policy? Explain its accounting procedure.

20. a) Discuss the various methods of Recoupment.

[OR]

- b) Draw a specimen journal entry for books of Lessee or Tenant.

21. a) Mr. X purchased a machine on hire purchase system ₹ 3000 being paid on delivery and the balance in five instalments of ₹ 6000 each, payable annually on 31st December. The cash price of the machine was ₹ 30000. Calculate the amount of interest of each year.

[OR]

b) Distinction between hire purchase and instalment.

22. a) What are preferential creditors in the following liabilities of insolvent Bhupesh according to Presidency Towns Insolvency Act and Provincial Insolvency Act?

	₹
3 Month's salary for 10 clerks	3600
One-month wages of 12 labourers	1600
Sales tax	400
3 months' rent of landlord	600
Income Tax	1000
Wages of four servants	1400
Salaries	1000
Municipal Tax	400
Wages	6000

[OR]

b) Difference between presidency towns insolvency act, 1909 and provincial insolvency act, 1920.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

A and B are partners in a firm. They share profits and losses in the ratio of 3:1. Their Balance sheet is as follows:

Liabilities	₹	Assets	₹
Capital A	80000	Buildings	100000
Capital B	40000	Plant	25000
Creditors	60000	Stock	40000
Bills payable	20000	Debtors	70000
		Cash	5000
	240000		240000

C is admitted into partnership for 1/5th share of the business on the following terms:

- i) Building is revalued at ₹120000.
- ii) Plant is depreciated to 80%.
- iii) Provision for bad debts is made at 5%.
- iv) Stock is revalued at ₹ 30000.
- v) C should introduce 50% of the adjusted capitals of both A and B.

Open various accounts and the new balance sheet after the admission of C.

24. X, Y and Z are equal partners, whose Balance sheet on 31.12.2012 is as follows:

Liabilities	₹	Assets	₹
Capital A/c's		Plant & Machinery	4000
X	1600	Land & Building	4000
Y	1000	Furniture	1600
X's Loan	2000	Debtors	2000
Sundry creditors	10000	Stock	1600
		Cash in hand	100
		Y's Capital (overdrawn)	1300
	14600		14600

Due to lack of liquidity and weak financial position of the partners, the firm is dissolved. X and Z are not able to contribute anything and a sum of ₹ 400 received from Y. All of them are declared insolvent.

The assets are realised: Stock ₹ 1000; Plant & Machinery ₹ 2000; Furniture ₹ 400; Land & Buildings ₹ 1600; and Debtors ₹ 1100 only. Realisation expenses amounted to ₹ 100. You are required to close the books of the firm.

25. A company leased a colliery on 1-1-2012 at a minimum rent of ₹ 20000 merging into a royalty of ₹ 1.50 per tonne with power to recoup short workings over the first four years of the lease. The output of the colliery for the first four years was 9000 tonnes, 16000 tonnes and 20000 tonnes respectively. Give journal entries and ledger accounts for four years in the books of lessee and lessor.

26. X purchased a machine under hire purchase system. According to the terms of the agreement ₹ 40000 was to be paid on signing of the contract. The balance was to be paid in four annual instalments of ₹ 25000 each plus interest. The cash price was ₹ 140000. Interest is chargeable on outstanding balance at 20% per annum. Calculate interest for each year and the instalment amount.

27. Mr. X is insolvent. He supplies to you the following information as on 31.12.2012.

	₹
Cash in hand	1000
Creditors for goods	525000
Salary due to clerks	7000
Taxes due to Government	21000
Bank loan secured by lien on stock of the book value of ₹ 350000	175000
Furniture (expected to realise ₹ 35000)	70000
Stock (expected to realise 60%)	525000
Book debts (good)	70000
Book debts (doubtful, expected to realise 40%)	175000
Bills receivable (₹ 52000 bad)	87500
Bills discounted (₹ 35000 bad)	105000
Loan from Mrs. X	175000

Mr. X started business six years ago with a capital of ₹ 437500. He drew ₹ 87500 each year for private purposes but did not maintain proper books of accounts. Mrs. X gave up her jewellery valued at ₹ 70000 to the receiver.

Prepare the statement of affairs and deficiency account.





SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Rate of income-tax is fixed under:
 - a) The Income-tax Act
 - b) The Finance Act
 - c) An Ordinance
 - d) Notification of C.B.D.T.
2. Sum of various heads of income is called:
 - a) Gross total income
 - b) Total income
 - c) Taxable income
 - d) Aggregate income
3. In which section of the Income-tax Act, exempted incomes have been mentioned?
 - a) Sec. 10
 - b) Sec. 80C
 - c) Sec. 13
 - d) Sec. 2
4. Incomes that absolutely exempt from Tax are listed under
 - a) Sec 2
 - b) Sec 10
 - c) Sec 38
 - d) Sec 80c
5. As per the first basic condition to determine residential status, a person should have been in India during the previous year concerned for
 - a) 60 days or more
 - b) 120 days or more
 - c) 182 days or more
 - d) 240 days or more

15. Mr. Priyan is employed in a private company at ₹ 7,000 p.m. during the previous year. He received ₹ 2,000 p.m. as House Rent Allowance. He paid ₹ 2,500 p.m. as rent. Compute the House Rent Allowance exempt from tax.
16. Compute the Annual Value from the following:
- Municipal value ₹ 48,000
 - Fair rental value ₹ 60,000
 - Actual Rent ₹ 54,000
 - Standard Rent ₹ 72,000
 - Municipal tax paid ₹ 5,000
17. Compute the income from other sources from the following information.
- i) Income from agricultural land in Bangladesh ₹ 6,000
 - ii) Interest on fixed deposit with bank ₹ 15,000
 - iii) Dividend from Indian company ₹ 3,580
 - iv) Interest on post office saving bank account ₹ 6,700

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Explain the following terms:
- i) Assessee ii) Deemed Assessee iii) Assessee in default
- [OR]**
- b) Show the different kinds of Agricultural Income.
19. a) Mr.Kiran, who was born and brought up in India, went for further studies to the UK on 1st March, 2019 and came back to India on 1st

October, 2020 early in the morning. Find out the residential status for the Assessment year 2021-22.

[OR]

b) Shri. Ragav has the following incomes for the financial year 2020-21:

- i) Income from house property situated in London ₹ 40,000
- ii) Income from salary received in India for services rendered in London ₹ 28,000
- iii) Profit from business in London controlled from India ₹ 1,20,000
- iv) Profit from Kanpur business ₹ 1,10,000
- v) Agricultural income in India ₹ 10,000

Compute the gross total income of Shri. Ragav for the Assessment year 2021-22, if he is a) Resident b) NOR and c) Non resident

20. a) State which of the following incomes are exempted from tax:

- i) Income from agricultural land in Punjab ₹ 6,000
- ii) Lucky draw from Sikkim Lottery ₹ 25,000
- iii) Income from Speculation business of shares ₹ 8,000
- iv) Share in the income of HUF ₹ 8,000
- v) Income from game of playing cards ₹ 2,200

[OR]

b) Describes the exempted incomes of employees.

21. a) Mr. Jagan gets a salary of ₹ 30,000 p.m. He also gets dearness allowance @ 10% of the salary, House rent allowance ₹ 5,000 p.m. and proctor's allowance of ₹ 1,000 p.m. During the previous year 2020-21, he was out of India for three months and the salary and allowances for this period were paid to him abroad. He was not paid any proctor's allowance while he remained out of India. He paid ₹ 4,000 p.m. as the rent of the

house occupied by him for his residence. He also owned a scooter which he used for the purpose of his employment in India for which he did not get any conveyance allowance. Find out his income from salary for the Assessment year 2021-22.

[OR]

b) From the following particulars calculate the salary income of Mr.Mohandas

(an employee of an individual for the Assessment year 2021-22.)

Salary ₹ 11,000 p.m.

House rent allowance ₹ 4,800 p.m.

Dearness allowance ₹ 10,000 p.m.

Entertainment allowance ₹ 2,400 p.m.

Mr.Mohandas and his employer contribute to a RPF 14% of salary. One small car is allowed to him by his employer both for private and official use. Expenses of car are borne by employer. He lives in a rented house, monthly rent being ₹ 6,000. Mr. Mohandas is working at Meerut.

22. a) Compute the taxable income from house property from the particulars given below:

Fair Market rent ₹ 80,000

Actual Rent received ₹ 72,000

Municipal valuation ₹ 50,000

Standard Rent ₹ 60,000

Municipal taxes @ 20%

Interest paid ₹ 18,000

[OR]

b) Calculate income from other sources from the information given below:

- i) Winnings from lottery ₹ 1,00,000
- ii) Amount received from race winnings ₹ 35,000
- iii) Gifts received from friend ₹ 20,000
- iv) Gifts from elder brother ₹ 1,00,000
- v) Gift at the time his marriage ₹ 1,40,000
- vi) Received gift from NRI friend ₹ 80,000
- vii) Another gift of ₹ 18,000 received from his friend.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Describe the concept of income.

24. The following are the income of Mr. Akilan for the previous year.

Calculate his taxable income on the assumption that he is

- a) Resident b) NOR c) Non-resident

- i) Profit from business carried from Bahrain ₹ 1,00,000
- ii) Income accrued in India but received in Japan ₹ 1,50,000
- iii) Past untaxed income brought into India during the previous year ₹ 98,000
- iv) Income from house property situated in Germany ₹ 1,00,000
- v) Income from agriculture in Korea ₹ 1,50,000
- vi) Dividend from an Indian company ₹ 4,00,000
- vii) Income from property in UK and received there ₹ 40,000
- viii) Income from agricultural in Africa and invested in Nepal ₹ 10,000

25. Explain any fifteen exempted incomes for institutions.

26. From the following particulars of Mr. Manoj's income:

i) Salary (after deducting ₹ 28,000 income tax deducted at source) ₹ 3,80,000 p.a.

ii) Dearness allowance (under the term of employment) ₹ 42,000 p.a.

iii) Education allowance for three children ₹ 15,700 p.a.

iv) Medical allowance (actual medical expenses ₹ 14,000) ₹ 37,200 p.a.

v) Rent free house in Jaipur and the company paid ₹ 8,000 p.m. as rent. The house is furnished and the rent of the furniture is ₹ 25,050 p.a.

vi) A domestic servant, a sweeper and a watchman were paid by the company @ ₹ 1,250 per month each.

vii) The company spent ₹ 8,000 on his refresher course

viii) His contribution to RPF ₹ 31,000 and employer's contribution ₹ 36,000

ix) The company has provided a free telephone at Mr. Manoj's residence and paid bill amounting to ₹ 8,000

x) Professional tax ₹ 7,000 paid by Mr. Manoj.

Compute taxable income from salary for the Assessment year 2021-22.

27. Mr. Lal owns a big house, 50% of the floor area is let out for residential purposes on a monthly rent of ₹ 22,500. 25% of the floor area is used by the owner for the purpose of his profession, while remaining 25% of the floor area is utilised for the purpose of his residence. Other particulars of the house are as follows:

Municipal valuation ₹ 6,00,000

Standard rent ₹ 9,00,000

Municipal taxes paid ₹ 80,000

Repairs ₹ 30,000

Interest on loan borrowed for repairs ₹ 3,00,000

Ground rent ₹ 8,000

Annual charges ₹ 10,000

Fire insurance premium paid ₹ 12,000

Compute the taxable income from house property of Mr. Lal for the AY 2021-22.



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B.Com. Degree (Semester) Examinations, November 2021

Part – III: Core Course: Third Semester: Paper – III

COMPANY LAW AND SECRETARIAL PRACTICE

Under CBCS and LOCF – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Minimum paid up share capital in case of a public Ltd. company is_____
 - a) 1 Lakh b) 3 Lakhs c) 5 Lakhs d) 7 Lakhs
2. The companies which are formed under companies Act. 2013. They will be called as
 - a) Chartered companies b) Statutory companies
 - c) Registered companies d) None of these
3. According to Section 48 of Companies Act, 2013, the rights attached to the shares of any class can be varied with the consent of_____ of the shareholders of that class?
 - a) 1/3rd b) ½ c) 1/4th d) 3/4th
4. Debenture payable to the holder of the certificate is_____
 - a) bearer debentures b) registered debentures
 - c) unregistered debentures d). secured debentures
5. In the absence of a quorum the proceedings of the meeting will be
 - a) Valid b) Void c) Voidable d) None of the above
6. Which of the following is not the right/s of the proxy?
 - a) right to speak b) right to vote
 - c) right to be counted d) A and B

7. Which of the following is beyond the powers of the board of directors?

- a) To issue debentures b) To make loans
- c) To remit the payment of any debt due by a director
- d) to issue prospectus.

8. A share certificate is required to be signed by _____

- a) company secretary b) two directors
- c) two directors and company secretary
- d) all directors and company secretary

9. Payment of dividend in proportion to ----- capital.

- a) Paid up b) called up c) calls - in arrears d) None of these

10. The dividend declared but not claimed by the shareholders is known as _____

- a) Unclaimed dividend b) Final dividend
- c) Interim dividend d) All the above

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. What is OPC?
- 12. Define Prospectus.
- 13. What is Quorum?
- 14. Who is called as a director?
- 15. Name the forms of dividend
- 16. List out the types of meeting.
- 17. Find the qualification to become an auditor

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Illustrate the characteristics of a company.

[OR]

b) Outline the different stages in the formation of a company.

19. a) Compare the terms Transfer and Transmission of shares.

[OR]

b) Summarise the contents of prospectus

20. a) Show the essentials of a valid meeting.

[OR]

b) Demonstrate the matters to be transacted at AGM.

21. a) Explain the contents of board's report.

[OR]

b) Compare the Manager and director in the management of companies.

22. a) Outline the provisions relating to dividend.

[OR]

b) Preference shareholders have an inherent right to the fixed dividend. Interpret it.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

- 23. Categorize the types of companies as per 2013 Act.
- 24. Identify the various clauses of MOA.
- 25. Build the cases in which the ordinary resolution is applied.
- 26. Construct the different ways of appointment of directors.
- 27. Organise the duties of company secretary in respect of payment of dividend





SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Overhead cost is the total of
 - a) All indirect costs
 - b) All direct costs
 - c) Direct and indirect costs
 - d) Specific costs
2. Total of Direct costs is termed as _____ cost.
 - a) Prime
 - b) Indirect
 - c) Overheads
 - d) None of these
3. Material requisition is meant for
 - a) Purchase of material
 - b) Supply of materials from stores
 - c) Sale of material
 - d) None of the above
4. Labour turnover means
 - a) Productivity of labour
 - b) Efficiency of labour
 - c) Change in labour force
 - d) None of these
5. Factory overhead is also termed as
 - a) Sundry overhead
 - b) Extra overhead
 - c) works overhead
 - d) none of these
6. In the case of machine dominated activities, rate of absorption is more appropriate.
 - a) Labour hour
 - b) Machine hour
 - c) Working hour
 - d) None

7. Job cost is usually estimated on the basis of

- a) Customers' specifications b) production cost
- c) competitor's prices d) govt. regulations

8. _____ is applied only in small concerns.

- a) Process b) Job costing c) Contract d) Service

9. Process costing is suitable for

- a) Hospitals b) Oil refining firms
- c) Transport firms d) Brick laying firms

10. When actual loss is more than the estimated loss, the difference between the two is considered to be _____

- a) Normal loss b) Abnormal gain c) Abnormal loss d) All of these

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. State the most important needs for cost accounting.

12. How do you value the 'Closing stock of finished goods'?

13. Conclude the 'Overhead Absorption'.

14. Infer the 'Variable Overhead'.

15. What do you mean by cost plus contract?

16. Interpret the applicability of job costing.

17. Justify the split off point.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Distinguish between cost accounting and financial accounting.

[OR]

b) Prepare a statement of cost from the following particulars for the first year 2006 showing the percentage that each individual item of cost bears to the total cost.

	₹
Opening stock of Raw material	30,000
Purchase of Raw material	40,000
Closing stock of Raw material	20,000
Direct wages	20,000
Factory overheads	10,000
Office and Administration overheads	8,000
Selling and Distribution overheads	2,000
Sales value	1,00,000

19. a) Compute the minimum stock level:

Normal usage of material per month: 200 units

Normal reorder period: 2 months

Minimum reorder period: 1 month

Reorder level: 800 units.

[OR]

b) Compute the labour cost per man day of 8 hours from the following details:

a) Basic Wage ₹ 2,000 per month

b) Dearness Allowance @ 20% of the basic wage.

c) Leave pay @ 10% of the basic wage.

d) Contribution to provident fund by the Employer @ 5% of the basic wage.

e) Working days of the month 25 days of 8 hours each.

20. a) Explain the function-wise classification of overheads.

[OR]

b) A Limited Company has the following overheads at the production level of 50,000 units:

Works overhead (60% fixed) ₹ 2.50 per unit

Administrative overhead (80% fixed) ₹ 0.40 per unit

Find out the total overheads for a production level of 1,00,000 units.

21. a) From the following information prepare Job No.236 account in the Job Cost Ledger:

	₹
Direct materials purchased	3,600
Direct materials received from store	25,200
Direct wages	14,400
Other direct expenses	1,500

The works overheads are to be taken at 75% of wages and administrative overheads at 25% of works cost. The contract price of Job No.236 which is completed is fixed as ₹ 82,500.

[OR]

b) The following was the expenditure on a contract for ₹ 12,00,000 commenced in January.

	₹
Materials	2,40,000
Wages	3,28,000
Plant	40,000
Overheads	17,200

Cash received on account of the contract up to 31st December was ₹ 4,80,000 being 80% of the work certified. The value of materials in hand was ₹ 20,000. The plant had undergone 20% depreciation. Prepare contract account.

22. a) Discuss the features of by-products.

[OR]

b) Compute the cost of output and abnormal loss/gain.

Cost of the process	₹ 1,50,000
Input in Units	10,000
Normal loss	5%
Output	9,600 units.
Scrap value of normal loss per unit	₹ 5.50

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Elaborate the elements of cost.

24. Deliberate the essentials of material control.

25. Prepare a statement of reconciliation from the following:

	₹
Net loss as per cost accounts	34,500
Net loss as per financial account	40,950
Works overhead under recovered in costing	6,240
Administrative overhead recovered in excess	3,400
Depreciation recovered in costing	11,200
Depreciation charged in financial accounts	12,500
Interest on investment not included in costing	6,000
Goodwill written off	5,000
Provision for doubtful debts in financial accounts	1,260
Stores adjustment credit in financial accounts	950
Loss of stock charged in financial accounts	3,000

26. Contractors Ltd., undertook a special contract for a total value of Rs.12 lakhs. It was expected that the contract would be completed by 31st March 2004. You are required to prepare a contract account for the year ending 31.12.2004 from the following:

	₹
Wages	3,00,000
Materials sent to site	1,50,000
Materials lying at site on 31.12.04	20,000
Special plant	1,00,000
Overheads	60,000
Works certified	8,00,000

Depreciation at 10% to be provided on plant. Cash received is 80% of work certified. 5% of the value of materials used and 6% of wages may be taken to have been incurred for the portion of work completed but not yet certified. Overheads are charged as a percentage of direct wages.

27. From the following particulars, prepare Process 'X' Account showing cost per ton of output:

Materials (tons)	1,000
Cost of material per ton	₹ 125
Wages	₹ 28,000
Manufacturing expenses	₹ 8,000
Output (tons)	830

Normally 5% of the weight is lost in the process and 10% is scrap which realizes ₹ 80 per ton. There was no stock or work-in-progress.





SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Under _____ Article of the constitution GST on supplies in the course of Inter-state trade or commerce be levied and collected by the Government on India.
a) Article 246 A b) Article 269 A c) Article 234 d) Article 279 A
2. _____ notifies the rate of central tax to be levied under GST Act, 2017
a) Central Government b) State Government c) GST Council
d) Central Government as per the recommendations of the GST Council
3. Under and until notified IGST shall not be levied on the inter-state supply of which of the following
a) Industrial alcohol b) Works contract
c) Petroleum d) None of the above
4. Under GST law SAC refers to _____
a) Systematic Accounting Code b) Service Accounting Code
c) System administration code d) scientific accounting code
5. A registered taxable person is eligible to claim refund of export of goods and services in the following cases;
a) Under bond, without payment of IGST and claim refund of unutilized

input tax credit

b) On payment of IGST and claim refund of IGST paid on such goods and services

c) None of the above

d) Both (a) and (b)

6. A registered person who has paid the central tax and the Union territory tax on a transaction considered by him to be an intra-state supply, but which is subsequently held to be an inter-State supply, shall be_____

a) Refunded

b) Appropriated as integrated tax

c) Allowed as input tax credit

d) Adjusted in future tax liability

7. The Tax invoice should be issued _____ the date of supply of service:

a) within 1 month from

b) within 30 days from

c) within 15 days from

d) within 60 days from

8. A registered person need not issue a tax invoice if the value of supply less than

a) 100

b) 200

c) 500

d) 1000

9. The GST is recommended by the _____ on implementation of the Fiscal Responsibility and Budget Management (FRBM) Act, 2003.

a) Kelkar task force

b) Chidambaram Task force

c) Jaitley task force

d) None of the above

10. The applicant is not required to furnish documentary evidence if the amount of refund claimed is less than

a) ₹ 1 lakhs

b) ₹ 2 lakhs

c) ₹ 5 lakhs

d) ₹ 15 lakhs

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Why is dual GST?

12. Define electronic cash ledger.

13. What is composition levy?

14. What is transaction value?

15. Write a note on GSTR-1 return.

16. Write note on debit note.

17. What is assessment?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Discuss input, input tax and input credit.

[OR]

b) Explain the structure of GST.

19. a) Mention the various products / services coming under 12%, 18% and 28% tax slabs.

[OR]

b) How do you ascertain time of supply goods through e-commerce entities?

20. a) What is input tax credit? Also mention three conditions to avail it.

[OR]

b) Examine the provision relating to availing composition levy.

21. a) Mention the provisions of GST for issuing tax invoice.

[OR]

b) Write a note assessment of unregistered persons and summary assessment.

22. a) Under what circumstances special audit is directed?

[OR]

b) Write a detailed note on refund of tax under GST.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. What is GST? Describe the features or highlights of it.

24. What is composition levy? Also mention the features and the rate of tax applicable to it. Can every taxable person to pay tax under it?

25. Describe the process of amending and cancelled registration under GST.

26. Enumerate the various powers and duties of GST officer's brief.

27. Enumerate the various types of assessment under GST.





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B.Com. Degree (Semester) Examinations, November 2021

Part – III: Elective Course: Fifth Semester: Paper – I

E-COMMERCE

Under CBCS and LOCF – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. ____ high speed phone lines that move data to and from mid-level servers.
a) Front end b) Base line c) Back end d) Back bone
2. The purpose of _____ page is to provide links to other pages
a) Home page b) Web Page c) Summary page d) Browser
3. The concept of e-Commerce has been directly derived from_____
(a) EDII b) EDC c) EDU d) EDI
4. The best products to sell in B2C e-commerce are:
a) Small products b) Digital products
c) Specialty products d) Fresh products
5. Exploring web on net is called _____.
a) Guest b) Visitor c) Net d) Net surfing
6. _____ is the reverse process of encryption, to make the information readable once again.
a) Spoofing b) Decryption c) Sniffing d) Cryptography
7. _____ is simply a communications pathway, where EDI data is passed between trading partners using Internet protocols. **1**
a) Trade EDI b) Health care EDI c) Financial EDI d) Internet EDI

8. Electronic Data Interchange is necessary in
- a) B2C e-Commerce b) C2C e-Commerce
 - c) B2B e-Commerce d) Commerce using internet
9. Money that is exchanged electronically over computer or telecommunications networks means_____
- a) E-wallet b) Smart Wallet c) E-cash d) Paytm
10. TCP/IP is capable of connecting multiple independent networks through _____.
- a) Routers b) Switches c) hubs d) Cables

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. What is internet?
- 12. List out the functions of web browsers.
- 13. What is e-commerce?
- 14. Define Business to Government (B2G).
- 15. What do you mean by router?
- 16. What are the documents used in EDI?
- 17. What is a e-cash?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Outline the origin of internet.

[OR]

- b) Summarize the advantages of E-Mail.

19. a) Explain the benefits of e-commerce.

[OR]

- b) Outline the parties involved in an e-transaction.

20. a) Summarize in detail about HTML.

[OR]

- b) Illustrate essential requirements for safe e-payment transaction (any five).

21. a) Discuss the advantages of internet EDI.

[OR]

- b) How does EDI Work?

22. a) Define debit card. Explain its advantages.

[OR]

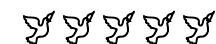
- b) Summarize the disadvantages of payment gateway.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

- 23. Identify the common terminologies related to WWW.
- 24. Compare the conventional commerce and e-commerce.
- 25. Enumerate in detail about networking hardware and software.
- 26. What is EDI? List out its advantages and disadvantages.
- 27. How online payment processing works? Examine.





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B.Com. Degree (Semester) Examinations, November 2021

Part – III: Elective Course: Fifth Semester: Paper – II

ADVANCED CORPORATE ACCOUNTING

Under CBCS and LOCF – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. The excess price paid by a holding company to acquire 'controlling interest' in the subsidiary companies transferred to
 - a) Capital Reserve
 - b) Goodwill A/c
 - c) Revenue Reserve
 - d) None of the above
2. While preparing a consolidated balance Sheet, minority interest is to shown on the _____ side of the Balance Sheet
 - a) Asset
 - b) Liability
 - c) Credit side of profit and loss a/c
 - d) None
3. Provision for income tax is shown in the Bank accounts under the head:
 - a) Borrowings
 - b) Other liabilities
 - c) Operating expenses
 - d) Contingent liabilities
4. Cash Reserves Ratio (CRR) means
 - a) Shall maintain cash reserve
 - b) Shall maintain liquidity reserve
 - c) Shall maintain gold
 - d) All of the above
5. Profit on life insurance business is ascertained by the preparation of
 - a) Balance sheet
 - b) Revenue account
 - c) Valuation Balance sheet
 - d) Profit and Loss account

6. The bonus which is to be paid on maturity of the policy along with the policy amount is known as:
- Reversionary Bonus
 - Annual Bonus
 - Interim Bonus
 - Eventual Bonus
7. _____ reserve is created to meet any loss which may arise due to natural calamities.
- General
 - Catastrophe
 - Specific
 - Unexpired risk
8. A general insurance company carrying on two or more types of business prepares
- Separate revenue account for each type of business and combined P&L a/c
 - Combined Revenue a/c
 - Revenue accounts in respect of different business
 - P&L a/c (including appropriation a/c)
9. Under double account system, Preliminary expenses is shown on:
- Debit side of Revenue A/c
 - Debit side of Net Revenue A/c
 - Debit side of capital A/c
 - Assets side In the General Balance Sheet
10. The double account system is a method of presenting annual financial
- Public undertakings
 - Trading concerns
 - Not trading
 - Banking

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- How the 'Cost of Control' is treated in the accounts of holding company?
- When a company became a holding company?
- State the 'Statutory Reserve' of a banking company?
- Interpret the Non-Performing Assets of a banking company?
- Inference the meaning of 'Double Insurance'?
- How to calculate paid up value of insurance policy?
- Conclude the replacement of assets.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

- a) P Ltd. acquired 65% shares of Q Ltd. on 01.10.2002. Profit and Loss A/C in the books of Q Ltd. showed a debit balance of ₹ 40,000 on 01.04.2002. On 31.03.2003, the Balance Sheet of Q Ltd. showed P&L A/C balance of ₹ 1,20,000. Calculate capital profits and Revenue profits.

[OR]

- On 30-6-12, 2/3rd of the shares of 'S' Ltd. (with a total capital of ₹ 1200000) were acquired by H Ltd. The balance sheet of 'S' Ltd. showed a debit balance of ₹ 600000 on 1-1-12 and a credit balance of ₹ 360000 on 31-12-12. The investment made by 'H' Ltd in 'S' Ltd s shares is ₹ 900000. Calculate the cost of control or Goodwill.
- a) From the information given below, you are required to calculate the amount of provision for tax to be created by Nanda Bank Ltd:

	₹
Interest earned	15,64,000
Other incomes	16,400
Interest expended	7,70,000
Operating expenses	1,64,400
Bad debts	80,000
Provision for tax to be made	55%

[OR]

b) From the following balances prepare the P&L A/c of Canara Bank, in the revised format.

	₹
Interest received	5,42,260
Discount received	2,43,760
Commission received	44,240
Interest on deposits	1,60,520
General expenses	1,82,420
Bad debts	1,28,710
Rebate on bills discounted	64,380

20. a) The Revenue account of a Life Insurance Company shows the Life insurance fund on 31.3.2006 at ₹ 48,78,000 before taking into account the following items.

	₹
a) Claims intimated but not admitted	65,500
b) Bonus utilized in reduction of premiums	6,500
c) Interest accrued on securities	19,500
d) Outstanding premiums	18,000
e) Claims recovered un reinsurance	27,000

Show the life fund at the end of the year 2005-06 after making the above adjustments.

[OR]

b) The following balances are extracted from the books of ABI Life Insurance Corporation:

Life insurance fund as on 31.03.2006 ₹ 1,600 Lakhs

Net Liabilities as per valuation ₹ 1,200 Lakhs

Interim Bonus paid ₹ 150 Lakhs

You are required to show (a) The valuation Balance sheet as on 31.03.2006 and (b) The distribution statement.

21. a) You are required to calculate the claims incurred (Net) by a fire insurance company to be shown in Revenue Account for the year ending 31.3.2005 with the help of the following data: ₹

Claims paid	6,58,815
Claims outstanding (1.4.2004)	1,04,000
Claims outstanding (31.3.2005)	60,000
Medical expenses relating to claims	6,000
Claims covered under reinsurance	10,000

[OR]

b) Discuss the various types of general insurance.

22. a) Distinguish between single account system and double account system.

[OR]

b) From the information furnished below, you are required to calculate Reasonable Return:

Capital Base ₹ 15,39,000

Reserve Fund Investment (4%) ₹ 14,25,000

Loan from Electricity Board ₹ 11,40,000

12% Debentures ₹ 5,70,000

Development Reserve ₹ 2,85,000

Assume Bank Rate as 5%.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Prepare a consolidated Balance Sheet from the following Balance Sheets:

Liabilities	H Ltd ₹	S Ltd ₹	Assets	H Ltd ₹	S Ltd ₹
Capital: ₹ 1 shares	1,400	1,000	Sundry Assets	885	1,510
Creditors	350	190	Shares in 'S' Ltd. 900 shares at cost	1,125	----
P & L A/c	260	320			
	2,010	1,510		2,010	1,510

On the date of acquisition of shares by H Ltd. in S Ltd., the credit balance on latter's Profit and Loss account was ₹ 220. No dividends have been declared since that date.

24. From the following information relating to Lakshmi Bank Ltd., prepare the profit & Loss A/c for the year ended 31st December, 1987.

Particulars	₹	Particulars	₹
Rent received	72,000	Salaries and allowances	2,18,800
Exchange and commission	32,800	Postage	5,600
Interest on fixed deposits	11,00,000	Sundry charges	4,000
Interest on savings bank A/c	2,72,000	Directors & Auditors fees	16,800
Interest on overdrafts	2,16,000	Printing	8,000
Discount on bills discounted	7,80,000	Law charges	3,600
Interest on current accounts	1,68,000	Locker rent	1,400
Interest on cash credits	8,92,000	Transfer fees	2,800
Depreciation on bank property	20,000	Interest on loans	10,36,000

25. From the figures stated below prepare a Revenue A/c and a valuation balance sheet as at 31.3.2006 showing surplus for policy holders:

Particulars	(₹ '000)
Life Assurance fund (Opening)	4,000
Premiums	2,500
Interest, dividends and rents	1,500
Consideration for annuities granted	100
Claims paid	300
Surplus on revaluation of reversions purchased	8
Bonus in reduction of premium	5
Surrenders	100
Commission	50
Net liability on policies in force on 31.3.2006	5,653

26. Elaborate the functions of IRDA.

27. Describe the features of double accounts system.




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B.A / B.Sc. Degree (Semester) Examinations, November 2021

Part – IV: Non-Major Elective Course: First Semester: Paper – I

FUNDAMENTALS OF FINANCIAL ACCOUNTING

Under CBCS and LOCF – Credit 2

 Time: **2 Hours**

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

1. According to which concept the owner who provides capital is treated as a creditor of the business:

a) Cost concept	b) Entity concept
c) Realisation concept	d) Money measurement concept
2. The principle of not taking anticipated profit and providing for all estimated losses arising due to:

a) Convention of consistency	b) Convention of disclosure
c) Convention of conservatism	d) Concepts and Conventions
3. The system of recording transactions based on dual aspect concept is called

a) Double Accounting system	b) Double entry system
c) Single entry system	d) Statement of Affairs
4. The return of goods to a supplier should be credited to

a) Supplier A/c	b) Goods A/c
c) Purchase Returns A/c	d) Sales Return A/c
5. Outstanding rent A/c is a

a) Real A/c	b) Nominal A/c	c) Personal A/c	d) Rent A/c
-------------	----------------	-----------------	-------------

6. Sale of goods on credit to Mr. Ram should be credited to

- a) Goods A/c b) Sales A/c c) Purchases A/c d) Mr. Ram A/c

7. Amount received in advance is:

- a) a liability b) an asset c) an expenditure d) a contingent liability

8. Which of the following expenditure is the personal expenditure of the owner and therefore not charged to P&L A/c?

- a) Carriage outward b) Interest accrued
c) Commission received d) Income tax

9. Goodwill is

- a) a current asset b) an intangible asset
c) a tangible asset d) a fictitious asset

10. Assets convertible into cash easily are:

- a) Floating assets b) Current assets
c) Fixed assets d) Liquid assets

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What is Book Keeping?
12. What is Ledger?
13. What is Credit Note?
14. What is Goodwill?
15. What is Capital Receipts?
16. What is Net Profit?
17. What is Single Entry System?

SECTION – C

Answer ALL Questions

(3 × 9 = 27)

18. a) What are the limitations of accounting?

[OR]

b) From the following transactions of Sri. Ram Kumar, prepare journal entries.

- 2020 Jan 2 Vignesh commenced business with cash ₹ 50,000
6 Purchased goods for cash ₹ 7,000
11 Sold goods to Mr. Vignesh ₹ 1000
15 Bought furniture for cash ₹ 7,500
22 Sold old furniture for cash ₹ 500

19. a) Difference between journal and ledger.

[OR]

b) From the following balances extracted from the books of Gandhi, prepare a Trial Balance as on 31.12.2020.

Particulars	₹	Particulars	₹
Fuel	5,000	Commission Received	5,000
Freight Inwards	3,000	Bank Overdraft	5,500
Office Salary	6,000	Sundry Creditors	6,500
Office Rent	12,050	Bills Payable	16,000
Lighting	3,500	Bank Loan	30,000
Printing & Stationary	1,200	Capital	1,00,000
Postage & Telegrams	250	Plant & Machinery	50,000
Loss by theft	1,500	Furniture, Fittings & Fixtures	3,000
Drawings	3,000	Land & Building	75,000
Opening Stock	10,000	Purchases Returns	3,000
Purchases	2,30,000	Sales	2,55,000

Sales Returns	2,000	Discount earned	2,000
Wages	2,500	Bank Interest	2,500
Factory Rent	10,000	Interest on Investment	1,500
Factory Insurance	12,000	Interest on Fixed Deposits	3,000

20. a) Distinguish between trading account and profit and loss account.

[OR]

b) Prepare a Balance Sheet of Ms. Sasikala as on 31.12.2020 from the following balances extracted from her ledger accounts.

	₹		₹
Bank Loan	75,000	Sundry Debtors	34,500
Loan on Mortgage	35,000	Patents	12,000
Capital	1,50,000	Plant & Machinery	75,000
Drawings	4,500	Furniture & Fixtures	3,500
Freehold & Leasehold Lands	25,000	Land & Building	1,30,000
Bank Overdraft	20,000	Cash in hand	4,500
Sundry Creditors	15,000	Cash at bank	12,500
Bills Payable	5,000	Bills Receivable	8,500

Net Profit in Profit & Loss account was ₹ 13,500 and Closing stock on 31.3.2019 ₹ 3,500

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

21. Explain the accounting concepts and conventions.
22. Difference between Trial Balance and Balance Sheet.
23. Draft a specimen form of Final accounts.
24. Distinguish between Double entry system and Single entry system.




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B.Com. Degree (Semester) Examinations, November 2021

Part – IV: Skill Based Course: Third Semester: Paper – I

QUANTITATIVE APTITUDE

Under CBCS and LOCF – Credit 2

 Time: **2 Hours**

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

1. Which one of the following is not a prime number?

- a) 31 b) 61 c) 91 d) None

 2. $1+2+3+4+ \dots 10$

- a) 55 b) 57 c) 58 d) None

 3. $3 + 33 + 333 + 3.33 = ?$

- a) 362.3 b) 372.33 c) 702.33 d) None

 4. $35 + 15 * 1.5 = ?$

- a) 75 b) 51.5 c) 57.5 d) None

 5. $56 \times 79 = ?$

- a) 4420 b) 4320 c) 4424 d) None

 6. $0.64+3.98+.7036+7.6+.3+2$

- a) 19.6477 b) 19.6576 c) 1.6555 d) None

 7. Find the H.C.F of $\frac{2}{3}, \frac{8}{9}, \frac{16}{81}$ and $\frac{10}{27}$

- a)
- $\frac{3}{81}$
- b)
- $\frac{2}{81}$
- c)
- $\frac{2}{80}$
- d) None

8. The H.C.F. of 1.75, 5.6 and 7 is:

- a) 0.07 b) 0.7 c) 0.35 d) None

9. Find the H.C.F of 0.54, 1.8, and 7.2 is
 a) 1.8 b) 0.18 c) 0.018 d) None
10. Find the L.C.M 16, 24, 36 and 54
 a) 435 b) 444 c) 432 d) None
11. Find the L.C.M. of $\frac{1}{3}$, $\frac{5}{6}$, $\frac{2}{9}$, $\frac{4}{27}$, is:
 a) $\frac{1}{54}$ b) $\frac{10}{27}$ c) $\frac{20}{3}$ d) None
12. Find the L.C.M of 3, 2.7, and 0.09 is:
 a) 27 b) 0.27 c) .027 d) None
13. Express 0.6 % as a fraction
 a) $\frac{2}{500}$ b) $\frac{3}{500}$ c) $\frac{13}{500}$ d) None
14. Half of 1 percent written as a decimal is
 a) 0.005 b) 0.05 c) 0.02 d) None
15. Arrange the fractions $\frac{5}{8}$, $\frac{7}{12}$, $\frac{13}{16}$, $\frac{16}{29}$ and $\frac{3}{4}$ in ascending order of magnitude
 a) $\frac{5}{8}$, $\frac{3}{4}$, $\frac{7}{12}$, $\frac{13}{16}$, $\frac{16}{29}$ b) $\frac{16}{29}$, $\frac{7}{12}$, $\frac{5}{8}$, $\frac{3}{4}$, $\frac{13}{16}$
 c) $\frac{16}{29}$, $\frac{5}{8}$, $\frac{7}{12}$, $\frac{13}{16}$, d) None
16. Which of the following are in descending order in their value?
 a) $\frac{11}{17}$, $\frac{5}{9}$, $\frac{7}{11}$, $\frac{8}{15}$, b) $\frac{5}{9}$, $\frac{7}{11}$, $\frac{8}{15}$, $\frac{11}{17}$
 c) $\frac{11}{17}$, $\frac{7}{11}$, $\frac{5}{9}$, $\frac{8}{15}$ d) None
17. Simplify: $12.05 * 5.4 / 0.6$
 a) 108 b) 108.5 c) 108.45 d) None
18. The value of $\sqrt{10} + \sqrt{25} + \sqrt{108} + \sqrt{154} + \sqrt{225}$ is
 a) 4 b) 6 c) 8 d) None
19. The value of $\sqrt{36} + \sqrt{16} = ?$
 a) 6 b) 8 c) 10 d) None

2

20. The value of $\sqrt{5625} = ?$
 a) 77 b) 75 c) 73 d) None
21. The value of $\sqrt{7225}$ is
 a) 85 b) 84 c) 83 d) None
22. $55^3 = ?$
 a) 165374 b) 166375 c) 167573 d) None
23. If a, b, c, d, e, are five consecutive odd numbers, their average is
 a) 5 (a + 4) b) $\frac{abcde}{5}$ c) 5 (a + b + c + d + e) d) None
24. Find the average of all prime numbers between 30 and 50
 a) 39.8 b) 40.1 c) 40.5 d) None
25. Find the average of first 40 natural numbers
 a) 19.5 b) 20 c) 20.5 d) None
26. If the marks obtained by Mohan in history, Sanskrit, English are 76, 65 and 87 respectively, then his average score is
 a) 73 b) 66.2 c) 68 d) None
27. The average of the first nine prime numbers is
 a) 9 b) $11 \frac{2}{9}$ c) $11 \frac{1}{9}$ d) None
28. A two-digit number is such that the product of the digits is 8. When 18 is added to the number, then the digits are reversed. The number is:
 a) 18 b) 24 c) 42 d) None
29. Rajeev's age after 15 years will be 5 times his age 5 years back. What is the present age of Rajeev?
 a) 10 b) 20 c) 30 d) None
30. 2 is What percent of 50?
 a) 3 % b) 4 % c) 5 % d) None

3

31. Find the missing figures: 9% of? = 63
 a) 65 b) 68 c) 70 d) None
32. 45% of 750 – 25% of 480 =?
 a) 216 b) 217.50 c) 236.50 d) None
33. Express 0.6 % as a fraction
 a) $\frac{2}{500}$ b) $\frac{3}{500}$ c) $\frac{13}{500}$ d) None
34. Half of 1 percent written as a decimal is
 a) 0.005 b) 0.05 c) 0.02 d) None
35. What is 15 percent of ₹ 34?
 a) 3.40 b) 5.10 c) 4.50 d) None
36. A man buys an article for ₹ 27.50 and sells it for ₹ 28.60. Find his gain percent
 a) 2% b) 3% c) 4% d) None
37. If a radio is purchased for ₹ 490 and sold for ₹ 465.50, find the loss percent
 a) 5% b) 4% c) 3% d) None
38. Find Selling Price., when Cost price= ₹ 80.40, loss = 5 %
 a) ₹ 65.5 b) ₹ 66.5 c) ₹ 68.34 d) None
39. Find the Cost Price., when Selling price = ₹ 40.60 Gain = 16%
 a) ₹ 35 b) ₹ 45 c) ₹ 46 d) None
40. Divide Rs.2324 among A, B, C in the ratio 70:56:40
 a) 980:784:560 b) 490:280:392 c) 392:490:280 d) None
41. Divide Rs.672 In the ratio 5: 3
 a) 255:255 b) 253 :392 c) 420:252 d) None

42. X, Y and Z started a business by investing ₹ 120000, ₹ 135000 and ₹ 150000 respectively. Find the share of each, out of annual profit of ₹ 56700.
- a) 4 : 5 : 6 b) 8 : 9 : 10 c) 8 : 10 : 12 d) None
43. A, B and C start a business each investing ₹ 20000. After 5 months A withdrew ₹ 5000, B withdraw ₹ 4000 and C invests ₹ 6000 more. At the end of the year, a total profit of ₹ 69900 was recorded. Find the share of B
- a) ₹ 21200 b) ₹ 20550 c) ₹ 20500 d) None
44. P and Q started a business investing Rs.170000 and Rs.30000 respectively. In what ratio the profit earned after 2 years be divided between P and Q respectively?
- a) 3:4 b) 3:5 c) 17:23 d) None
45. A and B invest in a business in the ratio 3 : 2. If 5% of the total profit goes to charity and A's share is Rs. 855, the total profit is:
- a) ₹ 1425 b) ₹ 1500 c) ₹ 1537.50 d) None
46. Worker A takes 8 hours to do a job. Worker B takes 10 hours to do the same job. How long should it take both A and B, working together but independently, to do the same job?
- a) 40/9 days b) 400/9 days c) 40/10 days d) None
47. A and B together can complete a piece of work in 4 days. If A alone can complete the same work in 12 days, in how many days can B alone complete that work?
- a) $\frac{1}{6}$ b) $\frac{1}{9}$ c) $\frac{2}{5}$ d) None
48. A is twice as good a workman as B and together they finish a piece of work in 18days. In how many days will A alone finish the work?
- a) 27 days b) 28 days c) 29 days d) None

49. A car moves at the speed of 80 km/hr. What is the speed of the car in metres per second?
a) 8 m/sec b) $20 \frac{1}{9}$ c) $22 \frac{2}{9}$ d) None
50. An athlete runs 200 metres race in 24 seconds. His speed of the car in metres per second?
a) 20 km/hr b) 24 km/hr c) 30 km/hr d) None
51. A person crosses a 600 m long street in 5 minutes. What is his speed in km per hour?
a) 3.6 b) 7.2 c) 8.4 d) None
52. Pipes A and B can fill a tank in 5 and 6 hours respectively. Pipe C can empty it in 12 hours. If all the three pipes are opened together, then the tank will be filled in:
a) 15/60 b) 16/60 c) 17/60 d) None
53. Two pipes A and B can fill a tank in 36 hours and 45 hours respectively. If both the pipes are opened simultaneously, how much time will be taken to fill the tank?
a) 18 hours b) 19 hours c) 20 hours d) None
54. A train running at the speed of 60 km/hr crosses a pole in 9 seconds. What is the length of the train?
a) 150 metres b) 160 metres c) 170 metres d) None
55. A train passes a station platform in 36 seconds and a man standing on the platform in 20 seconds. If the speed of the train is 54 km/hr, what is the length of the platform?
a) 120 metres b) 240 metres c) 300 metres d) None
56. A boat can travel with a speed of 13 km/hr in still water. If the speed of the stream is 4 km/hr, find the time taken by the boat to go 68 km downstream
a) 2 hrs b) 3 hrs c) 4 hrs d) None

57. A motorboat, whose speed in 15 km/hr in still water goes 30 km downstream and comes back in a total of 4 hours 30 minutes. The speed of the stream (in km/hr) is:
a) 5 b) 6 c) 7 d) None
58. Find the simple interest on ₹ 68000 at $16\frac{2}{3}\%$ per annum for 9 months.
a) 8000 b) 8250 c) 8500 d) None
59. Find the simple interest on ₹ 3000 at $6\frac{1}{4}\%$ per annum for the period from 4th Feb., 2005 to 18th April, 2005.
a) 37.25 b) 37.30 c) 37.50 d) None
60. A sum of money at simple interest amounts to ₹ 815 in 3 years and to ₹ 854 in 4 years. The sum is:
a) ₹ 650 b) ₹ 690 c) ₹ 698 d) None
61. Find compound interest on ₹ 7500 at 4% per annum for 2 years, compounded annually.
a) 8112 b) 8115 c) 8105 d) None
62. What will be the compound interest on a sum of ₹ 25000 after 3 years at the rate of 12 % p.a?
a) ₹ 9000.30 b) ₹ 9720 c) ₹ 10483.20 d) None
63. The difference between simple and compound interests compounded annually on a certain sum of money for 2 years at 4% per annum is ₹ 1. The sum (in ₹) is:
a) 625 b) 630 c) 640 d) None
64. January 1, 2007 was Monday. What day of the week lies on Jan.1, 2008?
a) Monday b) Tuesday c) Wednesday d) None

65. On 8th Dec, 2007 Saturday falls. What day of the week was it on 8th Dec.2006?
 a) Sunday b) Thursday c) Friday d) None
66. A clock is started at noon. By 10 minutes past 5, the hour hand has turned through
 a) 145^0 b) 150^0 c) 155^0 d) None
67. At 3.40, the hour hand and the minute hand of a clock form an angle of
 a) 120^0 b) 125^0 c) 130^0 d) None
68. Find the cost of: ₹ 7200, 8% stock at 90
 a) ₹ 6500 b) ₹ 6490 c) ₹ 6480 d) None
69. Find the cost of: ₹ 4500, 8.5% stock at 4 premium
 a) ₹ 4680 b) ₹ 5680 c) ₹ 6680 d) None
70. The banker's discount on a bill due 4 months hence at 15% is ₹ 420. The true discount is
 a) ₹ 400 b) ₹ 360 c) ₹ 380 d) None
71. The true discount on ₹ 2562 due 4 months hence is ₹ 122. The rate percent is:
 a) 13% b) 14 % c) 15% d) None
72. Find the odd man out :16,25,36,72,144,196,225
 a) 36 b) 72 c) 196 d) None
73. Find the odd man out: 6,9,15,21,24,28,30
 a) 28 b) 21 c) 24 d) None
74. Find the odd man out: 10,25,45,54,60,75,80
 a) 10 b) 45 c) 54 d) None
75. Find the odd man out: 1,4,9,16,20,36,49
 a) 1 b) 9 c) 20 d) None





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B.Com. Degree (Semester) Examinations, November 2021

Part – IV: Skill Based Course: Fifth Semester: Paper – I

BUSINESS MATHEMATICS

Under CBCS and LOCF – Credit 2

Time: 2 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

- The set of all subsets of a given set is called.
 - Family of set
 - Subset
 - Power set
 - Universal sets
- If $\{15, 21, 24, 27, 29, 30\}$, $P \cap Q = \{24\}$ and $P = \{15, 21, 24, 27\}$ then $Q =$
 - $\{24, 29, 30\}$
 - $\{27, 29, 30\}$
 - $\{24, 27, 29, 30\}$
 - $\{24, 27, 30\}$
- The value of $(0.001)^{1/2}$ is
 - 0.1
 - 0.01
 - 0.001
 - 0.0001
- If $x^2 = 10$, then the value of x^{-4} is
 - 10
 - 100
 - 0.1
 - 1/100
- Find out that wrong number 4, 5, 10, 18, 34, 59, 95
 - 10
 - 18
 - 34
 - 59
- Find the missing number. 1, 2, 6, 24, 120?
 - 350
 - 424
 - 720
 - 500
- In a group of 6 boys and 4 girls, four children are to be selected. In how many different ways can they be selected such that at least one boys should be there?
 - 212
 - 209
 - 159
 - 201
- Out of consonants and 4 vowels, how many words of 3 consonants and 2 vowels can be formed?
 - 25200
 - 21300
 - 24400
 - 210

9. What is the probability of three unbiased coins are tossed getting at least 2 heads?

- a) 1 b) $\frac{1}{2}$ c) 2 d) $2\frac{1}{2}$

10. What is the probability in a single throw of a die of getting a number greater than 4?

- a) $\frac{1}{2}$ b) $\frac{1}{3}$ c) $\frac{2}{3}$ d) $\frac{1}{4}$

SECTION – B

Answer any FIVE Questions:

(5 × 2 = 10)

11. Define ‘Set’

12. Write a short note on family set.

13. State the meaning of Indices.

14. What is meant by the sequences?

15. State the meaning of Geometric mean.

16. Define ‘Combination’ With examples

17. State the advantages of Probability.

SECTION – C

Answer ALL Questions:

(3 × 9 = 27)

18. a) Explain the types of sets.

[OR]

b) If $a^x = b$, $b^y = c$, $c^z = a$ prove that $xyz = 1$.

19. a) Explain the operations with power functions.

[OR]

b) Explain the Verify demorgan’s law.

20. a) How many 4 letter words with or without meaning can be formed by using all the letters of the word ‘LOGARITHMS’, if repetition of letter is not allowed?

[OR]

b) A speaks truth in 75% cases and B in 80% of the cases. In what percentage of cases are they likely to contradict each other, narrating the same incident?

SECTION – D

Answer any TWO Questions:

(2 × 14 = 28)

21. Out of 880 girls in a Class Room, 224 played Cricket, 240 played Hockey and 336 played Basketball of the total 64 played both Basketball and Hockey; 80 played Cricket and Basket and 40 played Cricket and Hockey; 24 played all the three games. How many did not play any of the games and how many played only one game?

22. State whether the following are surds or not with reasons:

- i) $\sqrt{5} \times \sqrt{10}$ ii) $\sqrt{8} \times \sqrt{6}$ iii) $\sqrt{27} \times \sqrt{3}$
iv) $\sqrt{16} \times \sqrt{4}$ v) $5\sqrt{8} \times 2\sqrt{6}$ vi) $\sqrt{125} \times \sqrt{5}$
vii) $\sqrt{100} \times \sqrt{2}$

23. Find the next term of this sequence 3, 6, 18, 90, 630?

24. How many words can be formed by using the letters from the word “DRIVER” such that all the vowels are never together?

