



**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 Cash withdrawn by the proprietor from business is credited to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 31<sup>st</sup> July 2014.

- i) cheques paid into Bank on the 28<sup>th</sup> 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 30<sup>th</sup> 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 31<sup>st</sup> July 2014 amounted to ₹ 30000.

20. a) A machine purchased on 1<sup>st</sup> 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 31<sup>st</sup> December each year. The machine was sold for ₹ 9500 on 31<sup>st</sup> 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 <sup>th</sup> April
April 21	1500	Due 24 <sup>th</sup> May
April 27	500	Due 30 <sup>th</sup> June
March 15	600	Due 18 <sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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		
	<b>402600</b>		<b>402600</b>

#### **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 31<sup>st</sup> 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	<b>Revenue payments:</b>	
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
	<b>67840</b>		<b>67840</b>

**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.





**B.Com. / B.Com. (CA)** Degree (Semester) Examinations, November 2021

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

**BUSINESS CORRESPONDENCE & OFFICE METHODS**

Under CBCS and LOCF – Credit 5

Time: **3** Hours

Max. Marks: **75**

**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.



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

- A computer consists of
  - A central processing unit
  - A memory
  - Input and output unit
  - All of the above
- The information stored in \_\_\_\_\_ is erased when the computer is turned off
  - ROM
  - RAM
  - BIOS
  - CPU
- How many characters can a string hold when declared as follows?  
char name[20]:
  - 18
  - 19
  - 20
  - 22
- Example of iteration in C.
  - for
  - while
  - do-while
  - all of the mentioned
- Elements of user defined functions have \_\_\_\_\_ parts
  - 5
  - 2
  - 3
  - 4
- An array element are always stored in \_\_\_\_\_ memory locations.
  - Sequential
  - Random
  - Sequential and Random
  - None of the above

7. Which of the following return-type cannot be used for a function in c?  
 a) Char\*                      b) struct                      c) void                      d) none of the mentioned
8. Structure within structure is called \_\_\_\_\_  
 a) array of structure                      b) nesting of structure  
 c) array within structure                      d) All the above
9. \_\_\_\_\_ function compares between two strings.  
 a) strcat()                      b) strcpy()                      c) strcmp()                      d) strlen()
10. Property which allows to produce different executable for different platforms in C is called?  
 a) File inclusion                      b) Selective inclusion  
 c) Conditional compilation                      d) Recursive macros

### **SECTION – B**

#### **Answer any FIVE Questions**

**(5 × 2 = 10)**

11. How would you define MS Dos?
12. What is the meaning of storage device?
13. What is the function of break statement?
14. What is meant by function in C?
15. Spell the meaning of Parameters in Function
16. How would you define Structure?
17. Can you spell the term of ifndef?

### **SECTION – C**

#### **Answer ALL Questions**

**(5 × 5 = 25)**

18. a) How would you summarize the Basic components of computer with diagram?

**[OR]**

- b) Explain the Evolution of computer

19. a) How would you illustrate the passing arguments to function?

**[OR]**

- b) How would you compare local and global variables?

20. a) How would you classify if and if- else statements in C?

**[OR]**

- b) How would you illustrate relational operator in C? Give Example.

21. a) Examine in your own example to way of Accessing structure members?

**[OR]**

- b) Relate the array of structure in C.

22. a) How would you compare putchar and getchar in C?

**[OR]**

- b) Explain how the static and auto classes are contrast in C

### **SECTION – D**

#### **Answer any THREE Questions**

**(3 × 10 = 30)**

23. Choose and explain the different types of computers.
24. Select the while looping statement and find the sum of digits.
25. How would you construct two dimensional arrays in c? Give Example.
26. How would you apply structure in function? Give Example.
27. What example can you make the following string handling function?

a) strlen

b) strcpy

c) strcmp





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

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

## **PC SOFTWARE**

Under CBCS and LOCF – Credit 2

Time: **2Hours**

Max. Marks: **75**

### **SECTION – A**

#### **Answer ALL Questions**

**(10 × 1 = 10)**

1. Microsoft word is \_\_\_\_\_ software.
  - a) Application
  - b) Compiler
  - c) System
  - d) Programming
2. Which is not an edition of MS Word?
  - a) MS Word 2003
  - b) MS Word 2007
  - c) MS Word 2010
  - d) MS Word 1020
3. Formatting is performed on \_\_\_\_\_.
  - a) Text
  - b) Table
  - c) Menu
  - d) Both (a) and (b)
4. Which of the following software is used for making resume?
  - a) MS Excel
  - b) MS Word
  - c) Dev C
  - d) Java
5. Which of the following identifies a cell in Excel?
  - a) Address
  - b) Formula
  - c) Name
  - d) Label
6. Which term is used to join the selected cells in to one cell?
  - a) Filter
  - b) Wrap
  - c) Pivot
  - d) Merge
7. A formula in Excel always begins with an \_\_\_\_\_.
  - a) Equal sign
  - b) Colon
  - c) Comma
  - d) Space

8. Which feature is not in MS PowerPoint?

- a) Scan a virus                      b) Zoom
- c) Background colour              d) Slide show

9. How to Open a presentation in PowerPoint?

- a) Ctrl + K      b) Ctrl + O      c) Ctrl+ A      d) None of these

10. Which type of view is not present in MS PowerPoint?

- a) Extreme animation              b) Slide show
- c) Slide sorter                      d) Normal

### **SECTION – B**

**Answer any FIVE Questions**

**(5 × 2 = 10)**

- 11. Define MS Office.
- 12. What do you understand by Title Bar?
- 13. List any two short cut keys and its functions of MS Office.
- 14. What do you understand by MS Excel Spread Sheet?
- 15. What is the use of Data Filter?
- 16. Define Power Point.
- 17. List the views of Power Point.

### **SECTION – C**

**Answer ALL Questions**

**(3 × 9= 27)**

18. a) What are the different components of MS Word?

**[OR]**

b) List and brief the contents of the Formatting Toolbar.

19. a) Explain different features of MS Excel.

**[OR]**

b) Write in detail the parts of MS Excel window with picture.

20. a) Enumerate the method of adding animated text in the MS Power Point.

**[OR]**

b) What are the advantages of using MS Power Point?

### **SECTION – D**

**Answer any TWO Questions**

**(2 × 14 = 28)**

- 21. What are the different formatting tools of MS Word?
- 22. What are the different operations associated with MS Excel?
- 23. Write in detail the method of adding sound to the animation in MS Power Point.
- 24. What is Mail Merge? What are its advantages?





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**B.Com. / B.Com. (CA)** Degree (Semester) Examinations, November 2021

Part – I: Language Course: Third Semester: Paper – I

**BUSINESS HINDI – I**

Under CBCS and LOCF – Credit 3

Time: 3 Hours

Max. Marks: 75

## SECTION – A

**Answer ALL Questions**

**(10 × 1 = 10)**

1. 'हाथी' का Plural क्या है ?  
a) हथिनी      b) हाथियों      c) हाथी      d) हाथ
2. 'पचास' के लिए अंग्रेजी में क्या है ?  
a) Twenty five      b) Fifty      c) Twenty      d) Fifty one
3. \_\_\_\_\_ पहनने के लिए कपड़े चाहिए ।  
a) तुम्हें      b) हमें      c) मुझे      d) उसे
4. 'बहुत' के लिए उल्टे अर्थवाले शब्द क्या है ?  
a) कम      b) बेचना      c) लेना      d) बिगाड़ना
5. प्रेम का अर्थ अंग्रेजी में क्या है ?  
a) hate      b) unlike      c) courage      d) love
6. 'poem' के लिए हिन्दी में क्या है ?  
a) गद्य      b) उपन्यास      c) नाटक      d) पद्य
7. 'Import' के लिए हिन्दी में क्या है ?  
a) निर्यात      b) आयात      c) अनुदान      d) अवधि
8. 'Plans' के लिए हिन्दी में क्या है ?  
a) योजनारं      b) निधि।      c) मकान      d) घर

9. 'Sparrow' के लिए हिन्दी में क्या है ?

- a) मकड़ी      b) तितली      c) गौरैया      d) बया

10. मेज़ \_\_\_\_\_ कलम है ।

- a) पर      b) में      c) को      d) का

### SECTION – B

#### Answer any FIVE Questions

(5 × 2 = 10)

11. Change the Gender:

- a) कुत्ता      b) विद्यार्थी      c) सेवक      d) बादशाह

12. Write in Numerals:

- a) तेरह      b) बीस      c) पच्चीस      d) उनचालीस

13. Write the Meanings in English or Tamil:

- a) पेशेवर      b) बाजार      c) जन्म      d) परिवार

14. Write the antonyms:

- a) पुराना      b) उन्नती      c) बडा      d) ज्यादा

15. Fill in the blanks:

- i) மழையை பொழியச் செய்தது \_\_\_\_\_  
ii) தாய்நாட்டிற்காக உயிரை விட \_\_\_\_\_ இடமிருந்து கற்றுக்கொள்.  
iii) \_\_\_\_\_ அனைவரின் தாகம் தீர்க்கும்.  
iv) ஆற்றுநீர் நிலவொளியில் \_\_\_\_\_ போல தெளிவாக உள்ளது.

16. Write the equivalent words in English:

- a) खाता      b) आवेदक      c) प्रमाण पत्र      d) वाणीज्य

17. Write in English:

- a) कुत्ता      b) दर्जी      c) मुरगी      d) गणित

### SECTION – C

#### Answer ALL Questions

(5 × 5 = 25)

18. a) वचन बदलिए:

कुत्ता, बात, घोडा, कान, भाषा

थैली, माता, गुरु, बच्चा, डाकू

[OR] (या)

b) Write the number names in Hindi : 16 to 20

19. a) Fill in the blanks:

- 1) सोनार \_\_\_\_\_ के सामान भी बनाते हैं।  
2) राजीव गाँधी को \_\_\_\_\_ की उपाधि दी गयी।  
3) रत्नाकर के शरीर पर \_\_\_\_\_ लगी।  
4) दाँत के निकलते समय \_\_\_\_\_ होती है।  
5) समुद्र तट पर देवी कन्याकुमारी का एक पुराना \_\_\_\_\_ है।

[OR] (या)

b) Match the following:

- 1) किसान - लकड़ी की चीजें बनाते हैं।  
2) बढई - सोनिया से हुआ।  
3) राजीव का विवाह - खेत जोतते हैं।  
4) मुझे मारने से - बडा निर्दयी था।  
5) रत्नाकर - तुम्हें पाप लगेगा।

20. Explain in English or Tamil:

a) दीपक से सीखो

जितना हो सके अंधेरा हरना।

पृथ्वी से सीखो

प्राजी को सच्ची सेवा करना ।।

[OR] (या)

- b) ठंडी-ठंडी हवा बह रही,  
लोरी-सी कुछ गाती ।  
अभी नहीं सोएगा कोई  
नींद किसे है आती ।।

21. a) Write the equivalent English commercial terms for following Hindi

words (any Five):

- 1) औसत      2) वार्षिक      3) मूलवेतन      4) नकद      5) संचार  
6) वितरण      7) प्रभाग      8) आपात      9) पूछताछ      10) शीर्षक

[OR] (या)

b) Write the equivalent English commercial terms for following Hindi

words (All):

- 1) स्वीकृति      2) विज्ञापन      3) लेखा परीक्षा      4) कारोबार      5) पूँजी  
6) अवधि      7) निर्यात      8) सूद      9) जानकारी      10) अनुज्ञा पत्र

22. a) Translate into English or Tamil:

- 1) तुम किताब लाओ ।      2) तुम क्या करते हो?  
3) लडका पाठ सीख रहा है ।      4) मैं कल पाठ लिखूँगा ।  
5) गोपाल आया ।

[OR] (या)

b) Translate into English or Tamil:

- 1) तुम दूध पिओ ।      2) मैं पाठशाला जाता हूँ ।  
3) पिताजी खत लिख रहे हैं ।      4) लडकियाँ गाना गाएँगी ।  
5) गाडी दस बजे निकली ।

## **SECTION – D**

### **Answer any THREE Questions**

**(3 × 10 = 30)**

23. Write the name of the days in Hindi.

24. Answer the questions:

- 1) आभूषण बनानेवाले को क्या कहते हैं?
- 2) कन्याकुमारी का पुराना नाम क्या है?
- 3) राजीव गाँधी की प्रारंभिक शिक्षा कहाँ हुई?
- 4) किसकी संगति से रत्नाकर महात्मा बना?
- 5) धूप से कौन-सा विटामिन मिलता है?

25. "सीखो" பாடலில் இருந்து நீ அறிந்து கொண்டவை 10 வரிகளில் தமிழ் அல்லது ஆங்கிலத்தில் எழுது.

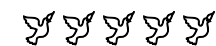
Write your views on the poem "सीखो" either in Tamil (or) English.

26. Write an application letter to The Editor, The Hindu for the post of Accountant.

लेखाकार पद के लिए संपादक, दि हुन्दु को अपनी योग्यता, अनुभव आदि का उल्लेख करते हुए एक आवेदन पत्र हिन्दी में लिखिए।

27. Write the equivalent Hindi Commercial terms for the following English words (any 10):

- |                |                   |                   |                |
|----------------|-------------------|-------------------|----------------|
| 1) Accountancy | 2) Administration | 3) Amount         | 4) Bill        |
| 5) Cabinet     | 6) Certificate    | 7) Director       | 8) Employee    |
| 9) Factory     | 10) Foreign       | 11) Head Quarters |                |
| 12) Journalist | 13) Publication   | 14) Member        | 15) Parliament |







**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		
	<b>40000</b>		<b>40000</b>

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 31<sup>st</sup> 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:

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

C is admitted into partnership for 1/5<sup>th</sup> 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
	<b>14600</b>		<b>14600</b>

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

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 1<sup>st</sup> March, 2019 and came back to India on 1<sup>st</sup>

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.

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

- Which of the following has something to do with information?
  - Communication
  - Decision making
  - Data
  - All the above
- Which of the following is a component of a computer?
  - Central processing unit
  - Input/ output devices
  - Auxiliary storage devices
  - All the above
- What is a collection of bytes stored as an individual entity?
  - Record
  - Field
  - File
  - None of the above
- Which of the following is a database element?
  - Data
  - Relationships
  - Constraints and schema
  - All the above
- Which of the following is recognized criterion of software?
  - Functionality
  - Reliability
  - Timeliness
  - All the above
- What is the name of the database language introduced by chamberlain and boyce in 1974?
  - QUEL
  - QBE
  - SEQUEL
  - SQL

7. What was the main drawback of the hierarchical model?
- a) Lack of standardization                      b) Poor performance  
c) High cost    d) none of the above
8. Which data model is independent of both the DBMS software and the hardware?
- a) Conceptual      b) External      c) Internal                      d) All the above
9. Which of the following is the root directory for oracle?
- a) Oracle Home    b) Oracle Root    c) Oracle base                      d) Oracle server
10. How many different types of triggers can exist in a table in Oracle?
- a) 10                      b) 12                      c) 15                      d) 16

### **SECTION – B**

#### **Answer any FIVE Questions**

**(5 × 2 = 10)**

11. What is the role of information processing?
12. What is Magneto optical drives?
13. Define Hashing.
14. Different between System and Acceptance testing.
15. What do you mean by Entity List?
16. Give the purpose of Join Command.
17. Write the query about Drop command.

### **SECTION – C**

#### **Answer ALL Questions**

**(5 × 5 = 25)**

18. a) Illustrate the quality of information and their attributes.

**[OR]**

- b) Write short notes on secondary storage device.

19. a) What are the characteristics of data that affect the choice of file organization?

**[OR]**

- b) Compare the different database models.

20. a) What is a business model and how is it prepared?

**[OR]**

- b) Explain about Requirement analysis in database design

21. a) Summarize the Third Normal Form with example.

**[OR]**

- b) Discuss about Tuple relational calculus in DBMS.

22. a) Write down the query about creating and altering table with example.

**[OR]**

- b) Explain about Group by and Having Clause with example.

### **SECTION – D**

#### **Answer any THREE Questions**

**(3 × 10 = 30)**

23. Briefly explain the Magnetic Disk with neat diagram.
24. Write down different types of variable length records with Example.
25. Describe about Relational Data Integrity with Example.
26. What are components of ER-Model? Explain.
27. Discuss about Aggregate functions in oracle and give suitable example.





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

**BUSINESS MATHEMATICS**

Under CBCS and LOCF – Credit 2

Time: 2Hours

Max. Marks: 75

## SECTION – A

**Answer ALL Questions**

**(10 × 1 = 10)**

- A Set contains infinite number of elements is called  
a) finite set      b) infinite set      c) null set      d) universal set
- Set of fixed collection of all elements needed for the analysis  
a) universal set      b) finite set      c) empty set      d) universal set
- The time gap between two successive payments is called the \_\_\_\_\_  
a) Annuity      b) Payment interval      c) Annuity due      d) Deferred annuity
- If the annuity is deferred for 5 years then the first payment is made at the end of the \_\_\_\_\_ year  
a) Six      b) Seven      c) Eight      d) Four
- Decrease in value of fixed assets due to wear and tear or efflux of time is called  
a) Appreciation      b) Growth      c) Depreciation      d) Scrap
- The quarterly interest due on ₹ 1000/- at 12% rate of interest is  
a) ₹ 120      b) ₹ 40      c) ₹ 30      d) ₹ 100
- A square matrix in which all the elements are zero except the leading diagonal elements is called  
a) null matrix      b) diagonal matrix      c) scalar matrix      d) unit matrix

8. If A and B are two matrices which satisfies  $A+B=B$  then A is  
 a) row matrix    b) column matrix    c) null matrix    d) unit matrix
9. The value of  $\log_{10} 1$   
 a) 0                      b) 1                      c)  $\log_{10}$                       d) 10
10. The whole part of the logarithm of a number is called  
 a) characteristics                      b) mantissa  
 c) decimal                      d) exponent logarithm

### **SECTION – B**

#### **Answer any FIVE Questions**

**(5 × 2 = 10)**

11. If  $A = \{7, 8\}$ ,  $B = \{8, 9\}$ ,  $U = \{7, 8, 9, 10\}$  Find  $(A \cap B)$  and  $(B \cup C)$
12. What do you mean by Singleton Set?
13. What do you mean by Annuity?
14. What is Banker's Discount?
15. Define: Matrix
16. What is Column Matrix?
17. Define: Logarithm.

### **SECTION – C**

#### **Answer ALL Questions**

**(3 × 9 = 27)**

18. a) Explain the various types of Sets?

**[OR]**

- b) If A, B, C are three sets, then using Venn diagram prove that  
 $(A \cap B) \cap C = A \cap (B \cap C)$

19. a) What are the various types of Annuity?

**[OR]**

- b) What is the actual rate of interest which a banker gets for the money when he discounts a bill legally, due in 6 months at 5% p.a.?

20. a) Find the all submatrices of the matrix  $\begin{bmatrix} 6 & 7 & 8 \\ 5 & 4 & 3 \\ 0 & 1 & 2 \end{bmatrix}$

**[OR]**

- b) Explain the various types of logarithms?

### **SECTION – D**

#### **Answer any TWO Questions**

**(2 × 14 = 28)**

21. Verify the Demorgan's law by a Venn diagram.
22. . Find the present value of ₹ 1000 due in three years at 6% compounded  
 i) Quarterly                      ii) Six monthly  
 iii) Yearly                      iv) When simple interest is considered.
23. Find the principal if the difference between S.I and C.I is ₹ 122 at 5% p.a. in 3 years

24. 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  $(AB)^T = B^T \cdot A^T$





**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 31<sup>st</sup> 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 31<sup>st</sup> 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 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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**College with Potential for Excellence**

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Re-accredited (3<sup>rd</sup> Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC  
[Affiliated to Madurai Kamaraj University]

**B.Com. (Computer Applications)** Degree (Semester) Examinations, November 2021

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

## **JAVA PROGRAMMING**

Under CBCS and LOCF – Credit 5

Time: **3** Hours

Max. Marks: **75**

### **SECTION – A**

#### **Answer ALL Questions**

**(10 × 1 = 10)**

1. Which one of the following is true for Java
  - a) Java is object oriented and interpreted
  - b) Java is efficient and faster than C
  - c) Java is the choice of everyone.
  - d) Java is not robust.
2. The java compiler
  - a) creates executable
  - b) translate java source code to byte code
  - c) creates classes
  - d) produce java interpreter
3. In Java programming language, the code is placed inside \_\_\_\_\_
  - a) Classes, Interfaces
  - b) Methods
  - c) Blocks
  - d) All the above
4. What is process of defining two or more methods within same class that have same name but different parameters declaration?
  - a) method overloading
  - b) method overriding
  - c) method hiding
  - d) none of the mentioned

5. What is not type of inheritance?

- a) Single inheritance                      b) Double inheritance
- c) Hierarchical inheritance              d) Multiple inheritance

6. When does Exceptions in Java arises in code sequence?

- a) Run Time                                  b) Compilation Time
- c) Can Occur Any Time                  d) None of the mentioned

7. How many threads can be executed at a time?

- a) Only one thread                      b) Multiple threads
- c) Only main (main()) metho thread      d) Two threads

8. \_\_\_\_\_ method Which will contain the body of the thread?

- a) main();              b) stop();              c) start();              d) run();

9. Which of these method of class String is used to compare two String objects for their equality?

- a) equals()              b) Equals()              c) isequal()              d) Isequal()

10. String str1="Kolkata".replace('k','a');

- a) The first occurrence of k is replaced by a
- b) All characters a are replaced by k
- c) All characters k are replaced by a
- d) Displays error message

## **SECTION – B**

### **Answer any FIVE Questions**

**(5 × 2 = 10)**

11. What do you mean by Code Blocks?

12. Define Array.

13. What is Garbage Collection in java?

14. Give the purpose of 'this' keyword.

15. Why is inheritance used?

16. What are the two ways to create thread?

17. How to find the string Length?

## **SECTION – C**

### **Answer ALL Questions**

**(5 × 5 = 25)**

18. a) Illustrate the Simple Data types in java. Give example.

**[OR]**

b) Summarize the Bitwise operators with example

19. a) Examine in details function Overloading and Method Overloading with example.

**[OR]**

b) Explain about Static keyword in java. Give example.

20. a) How to finding the packages and CLASSPATH with example.

**[OR]**

b) Write short notes on method overriding with example.

21. a) Classify the is Alive() and join() methods in java.

**[OR]**

b) Compare the reading characters and strings with example



22. a) What are ways to extract the Characters in java? Discuss.

[OR]

b) Narrate the Data conversion using value of ( ) method in java.

### **SECTION – D**

**Answer any THREE Questions**

**(3 × 10 = 30)**

23. Elaborate the Control Statements in Java programming with example.

24. Distinguish the constructor and parameterized constructors. Explain.

25. Discuss in detail about using try and catch in Exception.

26. Describe about the fundamentals of Applets. Give example.

27. Briefly explain String Comparisons and string length with example.





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**B.com. (Computer Applications)** Degree (Semester) Examinations, November 2021

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

**COMMERCE FOR COMPETITIVE EXAMINATIONS**

Under CBCS and LOCF – Credit 2

Time: **2 Hours**

Max. Marks: **75**

## SECTION – A

**Answer ALL Questions**

**(75 × 1 = 75)**

- The term 'FTZ' stands for
  - Fast track zone
  - Free trade zone
  - Foreign trading zone
  - Fast trade zone
- World environment is celebrated on
  - June 4
  - June 5
  - July 4
  - July 5
- Riyal is a currency of
  - Kuwait
  - Bahrain
  - Iraq
  - Saudi Arabia
- Who appoints the judges of the Indian Supreme Court?
  - President
  - Chief Justice
  - Prime Minister
  - Council of Ministers
- Donation is deductible u/s\_\_\_\_\_
  - 80C
  - 80D
  - 80G
  - 80U
- How many numbers of Red Balls are in Snooker?
  - 13
  - 15
  - 17
  - 20
- The terms "Technical foul" and "Flagrant Foul" are most commonly associated with which of the following sports?
  - Table Tennis
  - Badminton
  - Basket Ball
  - Football

8. What is the full form of M.R.F.?

- a) Madras Rubber Factory      b) Mexico Rubber Factory  
c) Macedonia Rubber Factory      d) Manhattan Rubber Factory

9. India's first railway university "National Rail and Transportation Institute (NRTI)" is located in which city?

- a) Ahmedabad    b) Kanpur      c) Patna      d) Vadodara

10. Which is the world's first district with 5G coverage?

- a) Washington    b) Seoul      c) Tokyo      d) Shanghai

11. Who was the Founder of Bluetooth?

- a) Ericson      b) Martin Cooper    c) Steve Jobs      d) Apple

12. When is world population day celebrated?

- a) 10th July      b) 11th July      c) 12th July      d) 13th July

13. Golden Revolution' is related to?

- a) Food grain Production      b) Fruit Production  
c) Honey and Horticulture Production  
d) Fish Production

14. Name the country which will host the ICC World Cup 2023?

- a) India      b) NewZealand  
c) Pakistan      d) Sri Lanka

15. Crypto currency is a \_\_\_\_\_ .

- a) Plastic Money      b) Digital Medium of Exchange  
c) Digital payment      d) Both A & B

16. If the loss on an article is 5% and its cost price is ₹ 90, find the selling price.

- a) ₹ 95.50      b) ₹ 85.50      c) ₹ 85      d) ₹ 95

17. A defective TV costing ₹ 5000 is being sold at a loss of 50%. If the price is further reduced by 50%, then its selling price is

- a) ₹ 1225      b) ₹ 1250      c) ₹ 1025      d) ₹ 1200

18. Raju can do a piece of work in 20 days, while Ram can do it in 30 days. If both of them work at it together, then the number of days in which they will be able to finish the work is

- a) 50      b) 25      c) 12      d) 10

19. A Railway train 100 m long is running at the speed of 30 km/h. In what time does it pass a man standing near a line?

- a) 12 second    b) 15 second      c) 10 second      d) 13 second

20. Ram earns ₹ 125 in 8 days and Shyam earns ₹ 140 in 10 days, the ratio of their earnings is

- a) 125 : 110    b) 112 : 125      c) 125 : 112      d) 100 : 112

21. Rekha purchased a scooter for ₹ 20000 and sold it for ₹ 22000. The percentage of profit is

- a) 15%      b) 12%      c) 10%      d) 20%

22. If the compound interest on a certain sum for 2 years at 4% is ₹ 102, what would be the simple interest at the same rate for 2 years?

- a) ₹ 75      b) ₹ 100.50      c) ₹ 100      d) ₹ 98

23.  $(48.5 \times 16 \times 4) \div 8 - 356 = ?$

- a) 42      b) 34      c) 58      d) 32

24. Average of first five odd multiple of 3 is

- a) 12      b) 16      c) 15      d) 21

25. What is 170% of 1140?

- a) 1938      b) 1824      c) 1995      d) 1881

26.  $5437 - 3153 + 2284 = ? \times 50$

- a) 96.13      b) 91.36      c) 93.16      d) 96.13

27.  $23 \times 15 - 60 + ? / 31 = 292$

- a) 218      b) 186      c) 217      d) 201

28.  $4433.764 - 2211.993 - 1133.667 + 3377.442 = ?$

- a) 4466      b) 4377      c) 3633      d) 4144

29. 4, 5, 12, 39, 160, 805, ?

- a) 4836      b) 3224      c) 5642      d) 4030

30. 36% of 420 - 56% of 350 = ? - 94

- a) 48.2      b) 49.2      c) -138.8      d) -158.8

31. 0, 3, 8, 15, 24, ?, 48

- a) 41      b) 29      c) 37      d) 35

32. AC, FH, KM, PR, ?

- a) UX      b) TV      c) UW      d) VW

33. In a coded language, BRINJAL is written as LAJNIRB. How will

LADYFINGER be written in that code?

- a) RNEGIFYDAL      b) RINEGIFYDAL  
c) REGNIFYDAL      d) RGENIFYDAL

34. Introducing Asha to guests, Bhaskar said, "Her father is the only son of my father". How is Asha related to Bhaskar?

- a) Niece      b) Grand-daughter      c) Mother      d) Daughter

35. Pointing to an old man, Kunal said, "His son is my son's uncle". How is the old man related to Kunal?

- a) Brother      b) Uncle      c) Father      d) Nephew

36. Which of the following interchange of signs would make the equation correct?  $(15*5) + 2 / 3 = 9$

- a) + and -      b) / and -      c) + and \*      d) / and \*

37. Mani walks 6 km to South, then he walks 4 km turning to his right. Again he turns to his right and walks 6 km. After this, turning to his left he walks 6 km. In which direction is he now from the starting point?

- a) North      b) South      c) West      d) East

38. Dress : Tailor :: ? : Carpenter

- a) Wood      b) Furniture      c) Leather      d) Cloth

39. AC, FH, K\_, PR, UW

- a) L      b) J      c) M      d) N

40. 8, 16, 28, 44, ?

- a) 62      b) 64      c) 66      d) 60

41. If '/' means '+', '\*' means '-', '+' means '\*' and '-' means '+', then  $24 - 4 / 6 * 3 + 4 = ?$

- a) 36      b) 24      c) 0      d) 7

42. What should come next in the following letter series?

H G F E D C B A G F E D C B A F E D C B ?

- a) E      b) A      c) G      d) B

**Directions (Q.43-45) Study the following arrangement carefully and answer the questions given below.**

Y 4 8 A @ D F 3 # R N 1 M © W P & J 2 E 5 Z \* 6 Q B 7 \$ H 9 I K

43. Which of the following is the seventh to the right of the nineteenth from the right end of the above arrangement?

- a) 1      b) D      c) Z      d) \$

44. Four of the following five are alike in a certain way based on their positions in the above arrangement and so form a group. Which is the one that does not belong to that group?
- a) D#A      b) JWE      c) 562      d) \$9B
45. How many such numbers are there in the above arrangement each of which is immediately preceded by a letter and immediately followed by a symbol?
- a) Seven      b) One      c) Two      d) Three
46. A computer \_\_\_\_\_ is a set of program instructions that can attach itself to a file, reproduce itself and spread to other file.
- a) worm      b) virus      c) Trojan horse      d) phishing scam
47. In Excel, \_\_\_\_\_ contains one or more worksheets.
- a) Template      b) Workbook      c) Active cell      d) Label
48. Data (information) is stored in computers as
- a) files      b) directories      c) floppies      d) matter
49. The \_\_\_\_\_ of software contains lists of commands and options.
- a) Menu bar      b) Title bar      c) Formula bar      d) Tool bar
50. The desktop contains small graphics called \_\_\_\_\_.
- a) Windows      b) logos      c) Icons      d) pictures
51. All of the following are examples of input devices EXCEPT a:
- a) Scanner      b) mouse      c) printer      d) keyboard
52. \_\_\_\_\_ is a search engine
- a) Flash      b) Google      c) Internet explorer      d) Fire Fox
53. The \_\_\_\_\_ file format is a method of encoding pictures on a computer.
- a) HTML      b) JPEG      c) FTP      d) URL
54. The brain of any computer system is
- a) ALU      b) Memory      c) CPU      d) None
55. The printed output from a computer is called
- a) Copy      b) Hard Copy      c) Soft Copy      d) Paper
56. Which part of the computer helps to store information?
- a) Disk drive      b) Keyboard      c) Monitor      d) Printer
57. \_\_\_\_\_ is the process of carrying out commands.
- a) Fetching      b) Storing      c) Executing      d) Decoding
58. Any data or instruction entered into the memory of a computer is considered as:
- a) Storage      b) Output      c) Input      d) Information
59. \_\_\_\_\_ is processed by the computer into information.
- a) Numbers      b) Processor      c) Input      d) Data
60. A word in a web page that, when clicked, opens another document is called \_\_\_\_\_
- a) Anchor      b) Hyperlink      c) Reference      d) URL
61. AZ, GT, MN, ?, YB
- a) KF      c) RX      c) SH      d) TS
62. AZ, BY, CX, ?
- a) EF      b) GH      c) IJ      d) DW
63. DKY, FJW, HIU, JHS, ?
- a) KGR      b) LFQ      c) KFR      d) LGQ
64. Find the missing term of the following series:  
DCXW, HGTS, ....., POLK, TSHG
- a) KLOP      b) LKOP      c) KLPO      d) LKPO
65. If BAD is written as YZW and SAME as HZNV, then LOVE will be coded as
- a) ROWN      b) OJUC      c) OLEV      d) NOPL

66. Pointing to a photograph of a boy Suresh said, "He is the son of the only son of my mother." How is Suresh related to that boy?  
a) Brother      b) Uncle      c) Cousin      d) Father
67. Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle." How is the boy related to the girl?  
a) Brother      b) Nephew      c) Uncle      d) Son-in-law
68. Pointing to a photograph Lata says, "He is the son of the only son of my grandfather." How is the man in the photograph related to Lata?  
a) Cousin      b) Uncle      c) Brother      d) Data is inadequate
69. Deepak said to Nitin, "That boy playing with the football is the younger of the two brothers of the daughter of my father's wife." How is the boy playing football related to Deepak?  
a) Son      b) Brother      c) Cousin      d) Brother-in-law
70. Pointing a photograph X said to his friend Y, "She is the only daughter of the father of my mother." How X is related to the person of photograph?  
a) Son      b) Nephew      c) Daughter      d) Cannot be decided
71. Amit said - "This girl is the wife of the grandson of my mother". How is Amit related to the girl?  
a) Brother      b) Grandfather      c) Husband      d) Father-in-law
72. If  $P \$ Q$  means P is the brother of Q;  $P \# Q$  means P is the mother of Q;  $P * Q$  means P is the daughter of Q in  $A \# B \$ C * D$ , who is the father?  
a) D      b) B      c) C      d) Data is inadequate
73. Introducing Sonia, Aamir says, "She is the wife of only nephew of only brother of my mother." How Sonia is related to Aamir?  
a) Wife      b) Sister      c) Sister-in-law      d) Data is inadequate
74. Introducing a woman, Shashank said, "She is the mother of the only daughter of my son." How that woman is related to Shashank?  
a) Daughter      b) Sister-in-law      c) Wife      d) Daughter-in-law
75. P is the mother of K; K is the sister of D; D is the father of J. How is P related to J?  
a) Mother      b) Grandmother      c) Aunt      d) Data inadequate





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**CERTIFICATE COURSE EXAMINATIONS, November 2021**

**ACCOUNTING PRACTICE**

Time: **2 Hours**

Maximum Marks: **50**

## SECTION – A

**Answer ALL Questions**

**(10 × 1 = 10)**

1. Define the term Accounting.
2. What are the classification of Accounts?
3. What is Ledger?
4. Define Sales.
5. What is Purchase Book?
6. What is Business?
7. What is Cheque?
8. What do you mean by Double Entry System?
9. What is Trading Account?
10. Define Balance Sheet.

## SECTION – B

**Answer ALL Questions**

**(4 × 5 = 20)**

- 11.a) What are the golden rules of double entry system?

**[OR]**

- b) What is matching concept? Why should a business concern follow this concept?

- 12.a) Classify the following into personal, real and nominal accounts.

Capital, Building, Carriage Inwards, Cash, Commission Received and Bank

**[OR]**

- b) What are the difference between journal and ledger.

- 13.a) Prepare necessary ledger accounts in the books of Joy from the following opening entry:

**In the books of Joy**

**Journal entries**

Date	Particulars	Debit ₹	Credit ₹
2017 Jan 1	Cash A/c Dr.	45,000	
	Stock A/c Dr.	50,000	
	Sohan A/c Dr.	35,000	
	Furniture A/c Dr.	50,000	
	To Ram A/c		20,000
	To Joy's capital A/c		1,60,000
	(Balances of assets and liabilities brought forward)		

**[OR]**

- b) Mention the advantages of double entry system.



14.a) The following balances are extracted from the books of Prabhu, as on 31<sup>st</sup> March, 2020 Prepare trial balance and transfer the difference if any to suspense account.

Particulars	₹	Particulars	₹
Discount allowed	250	Loan borrowed	7,000
Cash in hand	4,200	Lighting	12,000
Capital	50,000	Commission paid	3,000
Salaries	12,000	Purchases	29,050
Furniture	7,500	Sales	35,000

[OR]

b) What are the objectives of preparing trial balance?

### SECTION – C

Answer any TWO Questions

(2 × 10 = 20)

15. Pass journal entries for the following transactions and post them in the ledger accounts 2020.

June 1 Bala started business with cash ₹ 50,000

4 Purchased furniture by paying cash for ₹ 6,000

7 Purchased machineries on credit from Harish ₹ 10,000

10 Bought goods for cash ₹ 4,000

18 Paid insurance premium ₹ 100

16. Prepare trading account from the following ledger balances presented by P. Sen as on 31st March, 2020.

Particulars	₹	Particulars	₹
Stock (1-4-2015)	10,000	Sales	3,00,000
Purchases	1,60,000	Returns inward	16,000
Wages	30,000	Returns outward	10,000
Carriage inwards	10,000	Gas and Fuel	8,000
Freight inwards	8,000		

Additional Information:

i) Stock on 31st March, 2020 ₹ 20,000

ii) Outstanding wages amounted to ₹ 4,000

iii) Gas and fuel was paid in advance for ₹ 1,000

17. Give the format of company Balance Sheet.

RRRRR



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**CERTIFICATE COURSE EXAMINATIONS, November 2021**

**E-FILING AND XBRL**

Time: **2 Hours**

Maximum Marks: **50**

## SECTION – A

**Answer ALL Questions**

**(10 × 1 = 10)**

1. What is E-Filing?
2. What is an E-Filing Portal?
3. What is an ITR-V?
4. What is XBRL?
5. Write a short note on digital signature?
6. What is Taxonomy?
7. What is an electronic signature?
8. What is an example of a tax credit?
9. How is XBRL used around the world?
10. How to E-Verify Income Tax Return?

## SECTION – B

**Answer ALL Questions**

**(4 × 5 = 20)**

- 11.a) What are the steps for filing an Income Tax Return?

**[OR]**

- b) Distinguish between XBRL tags and XBRL taxonomy.

- 12.a) What is the general structure of the e-filing process under MCA-21?

**[OR]**

- b) Explain the various types of e-filing

- 13.a) What are the benefits of XBRL?

**[OR]**

- b) Explain the financial statement in XBRL

- 14.a) What are the different types of digital signature?

**[OR]**

- b) What are the various modes of e-verification?

## SECTION – C

**Answer any TWO Questions**

**(2 × 10 = 20)**

15. What are the advantages and disadvantages of e-filing?
16. Explain the important terms in e-filing of forms on MCA portal.
17. Explain the features of XBRL.

*BBBBBB*



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**CERTIFICATE COURSE EXAMINATIONS, November 2021**

**INTERNET APPLICATIONS**

Time: **2 Hours**

Maximum Marks: **50**

## SECTION – A

**Answer ALL Questions**

**(10 × 1 = 10)**

1. What is the Internet?
2. Define Computer.
3. What is meant by ISP?
4. Define E-mail.
5. Give any four examples of output device?
6. Write a short note on browser?
7. List out any four web browsers name?
8. What is HTML?
9. Define the WWW.
10. What is Web navigation?

## SECTION – B

**Answer ALL Questions**

**(4 × 5 = 20)**

- 11.a) How to create an E-mail address?

**[OR]**

- b) Discuss the various functions of E-mail?

- 12.a) How to book train ticket reservation in online?

**[OR]**

- b) Explain the steps for online mobile recharge.

- 13.a) Explain various types of Internet connections.

**[OR]**

- b) Explain the Advantages of online shopping.

- 14.a) Discuss about the Characteristics of a Computers.

**[OR]**

- b) Explain the world is your class room.

## SECTION – C

**Answer any TWO Questions**

**(2 × 10 = 20)**

15. What are the merits and demerits of Internet?
16. Explain the features of Internet Explorer.
17. How can internet facilitate the student's community to their education?

RRRRR



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**CERTIFICATE COURSE EXAMINATIONS, November 2021**

**PHOTOSHOP**

Time: **2 Hours**

Maximum Marks: **50**

## SECTION – A

**Answer ALL Questions**

**(10 × 1 = 10)**

1. Define move Tool.
2. What is pixel?
3. Mention any two single marquee tools.
4. What is Eyedropper Tool?
5. What is layer?
6. What is Bit map?
7. Stands for TIFF, JPEG
8. How to create new layer?
9. How to use vector images?
10. What is a Foreground color?

## SECTION – B

**Answer ALL Questions**

**(4 × 5 = 20)**

- 11.a) How to working with layer in Photoshop

**[OR]**

- b) What are the hidings for the working with tool box?

- 12.a) How to use background eraser Tool?

**[OR]**

- b) Write short note on: i) resembling on images ii) editing images

- 13.a) Write short note on eye dropper tool and hand tool?

**[OR]**

- b) What are the hiding and showing layers?

- 14.a) Write short note on healing brush tool?

**[OR]**

- b) How to create Photoshop and Explain the different tools?

## SECTION – C

**Answer any TWO Questions**

**(2 × 10 = 20)**

15. Explain the how to create new document.
16. What are the various blending modes?
17. Explain the different types of lasso tool?

*RRRRRR*



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## **CERTIFICATE COURSE EXAMINATIONS, November 2021** **SPOKEN HINDI**

Time: 2 Hours

Maximum Marks: 50

### SECTION – A

#### Answer ALL Questions

(10 × 1 = 10)

1. मैं \_\_\_\_\_ हूँ। (प्राध्यापक, छात्र, कर्मचारी)
2. पा च, छे, \_\_\_\_\_, आठ (दस, चार, सात, नौ)
3. म, \_\_\_\_\_, मि, \_\_\_\_\_, मु, \_\_\_\_\_, मृ, \_\_\_\_\_ में
4. आकाश का रंग नीला है। (सही (True)/गलत (False))
5. पंद्रह का अर्थ English में क्या है ?
6. आज \_\_\_\_\_ वार है।
7. Write the vowels in Hindi.
8. यह \_\_\_\_\_ है।
9. Write the missing consonants letters. क, \_\_\_\_\_, \_\_\_\_\_, घ, \_\_\_\_\_ च, \_\_\_\_\_, ज, \_\_\_\_\_, ञ
10. तुम्हारा नाम क्या है ?

### SECTION – B

#### Answer ALL Questions

(4 × 5 = 20)

- 11.a) Write the Name of Directions in Hindi.

[OR]

- b) Write the Name of Days in Hindi.

- 12.a) Fill in the blanks:

- 1) कौए का रंग \_\_\_\_\_ है।
- 2) नींबू का रंग \_\_\_\_\_ है।
- 3) टमाटर का रंग \_\_\_\_\_ है।
- 4) दूध का रंग \_\_\_\_\_ है।
- 5) तोते का रंग \_\_\_\_\_ है।

[OR]

- b) Write the Name of Animals in Hindi.

- 13.a) Write the Consonants in Hindi (क to ह)

[OR]

- b) Write the Name of Flowers in Hindi.

- 14.a) Write the Name of Fruits in Hindi.

[OR]

- b) Write in Hindi words for following numbers: 4, 8, 12, 16, 20

(PTO)

## SECTION – C

### Answer any TWO Questions

(2 × 10 = 20)

15. Write the Name of English Months in Hindi.

16. Choose the correct answer:

- 1) भारत के उत्तर में \_\_\_\_\_ है । (अरब समुद्र, हिमालय पहाड़, कन्याकुमारी)
- 2) गणतंत्र दिवस \_\_\_\_\_ महीने में मनाते हैं । (जनवरी, अगस्त, दिसंबर)
- 3) भारत के पूरब में \_\_\_\_\_ है । (हिन्द महासागर, अरब समुद्र, बंगाल की खाड़ी)
- 4) उत्तर भारत में \_\_\_\_\_ बोली जाती है । (अंग्रेजी, तमिल, हिन्दी)
- 5) स्वतंत्र दिवस \_\_\_\_\_ महीने में मनाया जाता है । (अगस्त, जनवरी, अप्रैल)

17. True or False:

- 1) हमारी मातृभाषा तमिल है ।
- 2) तमिलनाडु की राजधानी मदुरै है ।
- 3) कलम का meaning है pen.
- 4) हमारे कालेज का नाम विवेकानंद कालेज है ।
- 5) तमिलनाडु की राजधानी चेन्नई है ।
- 6) क्या तुम स्कूल में पढ़ते हो ?
- 7) किताब का meaning है chair.
- 8) मदुरै में वैगै नदी बहती है ।
- 9) भारत की राजधानी बंगलूरु है ।
- 10) बिल्ली का meaning है cat.

ररररर



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**CERTIFICATE COURSE EXAMINATIONS, November 2021**

**WEB DESIGNING**

Time: **2 Hours**

Maximum Marks: **50**

## SECTION – A

**Answer ALL Questions**

**(10 × 1 = 10)**

1. Define Home Page.
2. What is the importance of Hyperlinks?
3. How to apply background image in webpage?
4. Write the syntax of inserting pictures.
5. What is Ordered list?
6. List out the various attributes of Table.
7. Define the term “Frame.”
8. How to create Checkboxes in Webpages?
9. What is Style Sheets?
10. List the three types of Style Sheets.

## SECTION – B

**Answer ALL Questions**

**(4 × 5 = 20)**

11. a) Explain html header tags with example.

**[OR]**

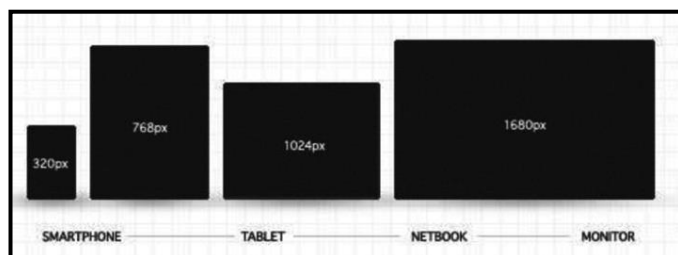
- b) Write the html code for following output.



12. a) Difference between background color and text color with example.

**[OR]**

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



13.a) Write the html code for following output.

1. Tamil
2. Telugu
3. English
4. Computer Application
5. Commerce
6. Accountancy
7. Economics

[OR]

b) Write the html code for following table output.

STUDENTS MARK SHEET					
Name	Maths	Science	English	Physics	General Knowledge
David	85	87	88	92	88
Richard	91	81	78	71	74
John	81	86	88	84	92
Tony	84	86	87	82	81
Scott	71	79	82	88	89

14.a) Write the html code for following frame output.

**Frame 1**  
Contents of Frame 1

**Frame 2**  
Contents of Frame 2

**Frame 3**  
Contents of Frame 3

**Frame 4**  
Contents of Frame 4

This is first frame

This is Second frame

This is Third frame

[OR]

b) Write the brief note on External Style Sheets.

### SECTION – C

Answer any TWO Questions

(2 × 10 = 20)

15.Explain any 10 html tags with example.

16. Write the html code following output.

ID	Name	Subject	Marks
1	David	Maths	80
		Physics	90
		Computers	70
2	Alex	Maths	80
		Physics	70
		Computers	90

**Mobile Operating System**

- Android
- Bkberry
- iPhone
- Windows Phone

**Mobile Manufacturers**

- Samsung
- HTC
- Micromax
- Apple

17. Write the html code following form output.

### STUDENT REGISTRATION FORM

FIRST NAME

LAST NAME

DATE OF BIRTH

Day: ▾

Month: ▾

Year: ▾

EMAIL ID

MOBILE NUMBER

GENDER

Male ☐

Female ☐

ADDRESS

CITY

PIN CODE

STATE

COUNTRY

India

HOBBIES

Drawing ☐

Singing ☐

Dancing ☐

Sketching ☐

Others ☐

R R R R R