	Course Code:	P1LH31	Programme:	B.Com/B.Com(CA)	CIA:	III
	Date:	16.11.2022	Part:	I	Semester:	III
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	Hindi				
	Course Title:	BUSINESS HINDI - I				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

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

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

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

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

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

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

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

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

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

शिकायत पत्र लिखिए ।

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

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

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE



Course Code:	04AE11	Programme:	B.Com	CIA:	III
Date:	19.11.2022	Part:	III	Semester:	I
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Ability Enhancement Course				
Course Title:	MANAGERIAL ECONOMICS				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- | | | |
|----|---|-----|
| 1 | The Isoquant curve is | CO4 |
| | a) convex to the origin b) parallel curves | |
| | c) vertical line d) horizontal line | |
| 2 | The Iso-product curve slopes | CO4 |
| | a) downward to the left b) downward to the right | |
| | c) upward to the left d) upward to the right | |
| 3 | Reward paid to capital is | CO4 |
| | a) rent b) interest c) profit d) wages | |
| 4 | The law of return to scale is a | CO4 |
| | a) long term phenomenon b) short term phenomenon | |
| | c) market period d) both long run and short run | |
| 5 | Average cost curve is a | CO5 |
| | a) horizontal line b) vertical line | |
| | c) U shaped d) rectangular hyperbola | |
| 6 | Cost of machinery is | CO5 |
| | a) fixed cost b) variable cost | |
| | c) marginal cost d) total cost | |
| 7 | Under perfect completion a firm will be equilibrium when | CO5 |
| | a) $TR = TC$ b) $AR = AC$ c) $MR = MC$ d) $FR = FC$ | |
| 8 | Oligopoly means | CO5 |
| | a) single sellers b) two sellers c) few sellers d) large number of sellers | |
| 9 | The kinked demand curve used in pricing under | CO5 |
| | a) Monopoly b) Duopoly c) Oligopoly d) Monopolistic | |
| 10 | In the long run, a monopolistic firm gains | CO5 |
| | a) earns supernormal profit b) normal profit | |
| | c) incurs loss d) any of these possible | |

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- | | | |
|----|--|-----|
| 11 | List the factors of production. | CO4 |
| 12 | What is production function? | CO4 |
| 13 | Define: Marginal cost. | CO5 |
| 14 | What are variable costs in production? | CO5 |
| 15 | Write a short note on AR. | CO5 |
| 16 | Exemplify the natural monopoly. | CO5 |
| 17 | Define: Oligopoly. | CO5 |

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6 = 18 Marks)

- | | | |
|----|---|-----|
| 18 | Explain the features of land. | CO4 |
| 19 | Draw an Isoquant Map and explain. | CO4 |
| 20 | Analyze the relationship between AC and MC. | CO5 |
| 21 | Discuss the cost and output relationship in the long run. | CO5 |
| 22 | Describe the Kinked Demand curve model. | CO5 |

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12 = 12 Marks)

- | | | |
|----|---|-----|
| 23 | Explain the short-run production function with the diagram. | CO4 |
| 24 | Describe the pricing under monopoly. | CO5 |

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

Course Code:	04AE31	Programme:	B.Com	CIA:	III
Date:	17.11.2022	Part:	III	Semester:	III
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Ability Enhancement Course				
Course Title:	MARKETING				

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

- 1 The ability of the product is described as **CO4**
a) product quality b) product features c) product design d) product policy
- 2 The stage that the sales are at the peak and further increase is not possible is **CO4**
a) introduction b) growth c) maturity d) saturation
- 3 The final stage of new product planning process is **CO4**
a) idea generation b) product development
b) test marketing c) commercialization
- 4 Wrapping of goods before they are transported to a consumer is **CO4**
a) branding b) labeling c) packing d) grading
- 5 Which one of the following is the basis of marketing? **CO5**
a) organisation b) price of the product
c) cost of the product d) communication
- 6 News paper is a (an) **CO5**
a) indoor advertising b) outdoor advertising
c) direct advertising d) promotional advertising
- 7 Painted display is a **CO5**
a) computer work b) press work c) Electric work d) Artist work
- 8 A good salesman should be **CO5**
a) quick auctioned b) self-confidence c) creative talk d) all the above
- 9 The people who do selling is called **CO5**
a) advertiser b) manager c) buyer d) salesman
- 10 The person who do selling is called **CO5**
a) manager b) traveler c) owner d) salesman

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

- 11 What is meant by Product? **CO4**
- 12 What do you understand by Product Modification? **CO4**
- 13 Define : 'Price' **CO5**
- 14 What is Brand. **CO5**
- 15 What do you mean by Sales Promotion? **CO5**
- 16 Write the definition of Advertising. **CO5**
- 17 Write the meaning of Salesmanship. **CO5**

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

- 18 List out the different types of Market Segmentation and the benefits of Segmentation. **CO4**
- 19 Enumerate briefly the functions performed by Packaging. **CO4**
- 20 Discuss the objectives of Sales Promotion. **CO5**
- 21 Enumerate the types of Advertising. **CO5**
- 22 Elaborate the process of Personal Selling. **CO5**


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

- 23 Discuss the various methods of Pricing. **CO4**
- 24 Critically examine the qualities of a successful Salesman. **CO5**

&&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

	Course Code:	04CT11	Programme:	B.Com	CIA:	III
	Date:	17.11.2022	Part:	III	Semester:	I
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	Core Course				
	Course Title:	FINANCIAL ACCOUNTING – I				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- Which of the following is an example of current asset? CO4
 a) Land & Buildings b) Plant & Machinery
 c) Cash d) Bank OD
- Goods worth Rs.750 taken by the proprietor for domestic use should be credited to CO4
 a) Drawings A/c b) Sales A/c
 c) Purchases A/c d) Goods A/c
- Which one of the following is intangible asset? CO4
 a) Machinery b) Goodwill c) Stock d) Bank
- Assets convertible into cash easily are: CO4
 a) Floating assets b) Current assets
 c) Fixed assets d) Liquid assets
- Receipts and payments A/c is a CO5
 a) Real A/c b) Nominal A/c
 c) Personal A/c d) Both a and b
- Income and expenditure A/c reveals CO5
 a) Cash in hand b) Surplus or deficiency
 c) Capital d) Inefficiency
- Excess of income over expenditure is CO5
 a) Added to capital fund in B/S b) Deducted from capital fund in B/S
 c) Capitalised and taken to B/S d) Added to reserve fund
- Donations received by a sports club for conducting a tournament should be shown in CO5
 a) Balance sheet b) Income & Expenditure A/c
 c) Cash receipts & payments d) Trial balance
- Premium received on issue of shares is a CO5
 a) Capital receipt b) Revenue receipt
 c) Cash receipts d) None of the above
- Maintenance expenses are CO5
 a) Revenue expenditure b) Capital income
 c) Revenue income d) Capital expenditure

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- What is meant by 'Outstanding expenses'? CO4
- Define "Trading Account". CO4
- Write a short note on "Non Profit organization". CO5
- What is 'Subscription'? CO5
- Define "Donation". CO5
- What is 'Entrance Fee'? CO5
- What do you understand the 'Receipt and Payments account'? CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- The following particulars are extracted from the books of Kalyani CO4

Provision for bad & doubtful debts	12,000
Provision for discount on debtors	5,600

Discounts allowed during the year	9,300
Bad debts written off during the year	4,700
Bad debts recovered during the year	250
Debtors	1,00,600

Write off further ₹.2,400 (definitely bad). Provision for discount allowed @2% and for doubtful debts @10% are to be maintained.

Show how the relevant items would appear in Balance sheet as on December 31.

- 19 Distinguish between balance sheet and Trial balance. **CO4**
 20 Distinguish between receipts and payments account and Income and Expenditure account. **CO5**
 21 From the following details, **Ascertain the amount of subscriptions to be credited to Income and expenditure account for the year 1999.** **CO5**

Subscription received in 1999 – ₹. 48,000 which include ₹. 4,000 for 1998 and ₹. 8,000 for 2,000. Subscription due but not received at the end of the year 1999 were ₹. 20,000.

Subscription received in 1998 in advance for 1999 were ₹.12,000.

- 22 From the following particulars, **Prepare Income and Expenditure account of the Central sports society** for the twelve months from April 1998 (date of inception) to March 31, 1999. **CO5**

Particulars	Received or Paid	Outstanding on March 31,1999
Subscription from members	4,600	--
Subscription from affiliated societies	1,400	200
Life Subscriptions (10 Years)	2,000	--
Gifts received	3,000	--
Interest received	160	--
Committee Expenditure		
Executive	1,500	200
Planning	1,440	640
Tournament	420	120
Printing, Postage and Stationery	1,140	160
Office furniture	2,000	--
Investments purchased	3,000	--

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23 From the following Trial Balance, **prepare Trading and Profit and Loss Account for the year ended 31.12.2021** **CO4**

	Debit		Credit
Purchases	11,870	Capital	8,000
Debtors	7,580	Bad debts recovered	250
Return inwards	450	Creditors	1,250
Bank deposit	2,750	Return Outwards	350
Rent	360	Bank Overdraft	1,570
Salaries	850	Sales	14,690
Travelling expenses	300	Bills payable	1,350
Cash	210		
Stock	2,450		
Discount allowed	40		
Drawings	600		
	27,460		27,460
Adjustments			
1. Closing stock ₹. 4,200			
2. Write off ₹. 80 as bad debts and create a reserve for bad debts at 5% on sundry debtors.			
3. Three months' rent is outstanding.			

- 24 The following is the Receipts and Payments account of Chennai Cricket association for the first year ending 31st December 1987.

CO5

Receipts & Payments Account

Receipts	Amount	Payments	Amount
To Subscriptions	5,200	By Balance on hand	5,520
To Locker Rents	50	By Expenses in connection with matches	500
To Interest on Securities	240	By Furniture	2,100
To Sundries	350	By Investments at cost	16,000
To Donation	50,000	By salaries	1,800
To Reserve fund	4,000	By Wages	600
To Receipts from Cricket	8,000	By Insurance	350
		By Telephone	250
		By Electricity	110
		By sundry expenses	210
		By Pavilion office(Constructed)	40,000
	67,840		67,840
<p>Additional Information:</p> <p>i. Donations received have to be capitalized.</p> <p>ii. Salaries unpaid for 1987 are ₹. 170.</p> <p>iii. Wages unpaid for 1987 are ₹. 90</p> <p>iv. Outstanding bill for sundry expenses is ₹. 40</p> <p>v. Subscription outstanding for 1987 are ₹.250.</p> <p>Prepare from the details given above an income and expenditure account for the year ended 31.12.1987 and the Balance sheet of the Association as on that date.</p>			

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

Course Code:	04CT12	Programme:	B.Com	CIA:	III
Date:	18.11.2022	Part:	III	Semester:	I
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Core Course				
Course Title:	BUSINESS CORRESPONDENCE & OFFICE METHODS				

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

- 1 Factors considered for the selection of office machines CO4
 - (a) Office requirements
 - (b) Saving time and energy
 - (c) Life of machine
 - (d) all the above
- 2 An executive or a manager can dictate the matter on a moving paper tape CO4
 - (a) Stenographic machines
 - (b) Office machine
 - (c) Computer
 - (d) Telegram
- 3 Which one of the following not included office machines? CO4
 - (a) Telephone
 - (b) Typewriters
 - (c) Dictaphone
 - (d) Furniture
- 4 Blueprinting process is the other name of this method CO4
 - (a) Diffusion
 - (b) Dyeline
 - (c) Reflex
 - (d) Microfilming
- 5 Filing is a form of CO5
 - (a) Record keeping
 - (b) File arrangement
 - (c) Storing record
 - (d) Easy available
- 6 Which of the following not included a Good filing system? CO5
 - (a) Compactness
 - (b) Simplicity
 - (c) Stagnation
 - (d) Indexing
- 7 The decentralized filing system is suitable for only CO5
 - (a) Large size department
 - (b) Small size department
 - (c) Firm
 - (d) Sole trader
- 8 Which of the following is not records management? CO5
 - (a) Correspondence
 - (b) Accounting
 - (c) Legal
 - (d) Material
- 9 The system should be _____ for expansion CO5
 - (a) Elastic
 - (b) Inelastic
 - (c) Neutral
 - (d) Microfilm
- 10 _____ is similar to a report. CO5
 - (a) Minutes of resolution
 - (b) Minutes of narration
 - (c) Minutes of meeting
 - (d) Minutes of discussion

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

- 11 What is the office? CO4
- 12 State the meaning of the office system. CO4
- 13 Give any two characteristics of office systems. CO5
- 14 Define the term “office manual”. CO5
- 15 List any two purposes of records management. CO5
- 16 What is meant by filing? CO5
- 17 What are labor-saving devices? CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- | | | |
|-----------|---|------------|
| 18 | Explain the primary functions of a modern office. | CO4 |
| 19 | Explain the need and importance of systems and procedures. | CO4 |
| 20 | Discuss the various types of calculating machines. | CO5 |
| 21 | Enumerate the essentials of a good filing system. | CO5 |
| 22 | Write a letter to the General Insurance Company, requesting a fire policy for your godown, giving relevant details. | CO5 |

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- | | | |
|-----------|---|------------|
| 23 | Bring out the various types of office machines. | CO4 |
| 24 | Explain the significance of records management. | CO5 |

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

Course Code:	04CT13	Programme:	B.Com	CIA:	III
Date:	15.11.2022	Part:	III	Semester:	I
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Core Course				
Course Title:	PRINCIPLES OF MANAGEMENT				

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

- Which of the following is NOT an internal motivational force? **CO4**
(a) Goals (b) Needs (c) Attitudes (d) Feedback
- Which of the following is NOT a content theory? **CO4**
(a) Maslow's need hierarchy (b) Vroom's expectancy theory
(c) Herzberg's two-factor theory (d) McClelland's acquired needs theory
- The non-financial type of motivators would be _____. **CO4**
(a) Encouragement (b) Freedom (c) Recognition (d) All of the above
- Learning organizations are adaptive to their _____ environment. **CO4**
(a) Internal (b) External (c) Work (d) None of the above
- Communication barrier(s) in the international environment is (are) **CO5**
(a) Loss by transmission (b) Loss by poor retention
(c) Poor listening (d) All of the above
- What does a mission statement specify that the organization will achieve? **CO5**
(a) Goals (b) Profit (c) Both ((a) and ((b) (d) None of the above
- Limitation(s) of business planning is (are) _____. **CO5**
(a) Time Consuming (b) Expensive device
(c) Heavy cost of planning (d) All of the above
- The relationship(s) for selecting the span of control would be: **CO5**
(a) One to one (b) Cross relationship (c) Direct group (d) All of the above
- Which type of strategies do professional managers help organizations in chalking out? **CO5**
(a) Corporate (b) Multi-disciplinary
(c) Both ((a) and ((b) (d) None of the above
- Controlling function finds out how far _____ deviates from standards. **CO5**
(a) Actual performance (b) Improvement
(c) Corrective actions (d) Cost

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

- List the qualities of a leader. **CO4**
- List the functions of a supervisor. **CO4**
- What do you mean by standard? **CO5**
- State the non-budgetary controlling techniques. **CO5**
- Mention the characteristics of coordination. **CO5**
- Write the principles of coordination. **CO5**
- State the requirements of effective control system. **CO5**

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

- Define Leadership and enumerate the importance of leadership. **CO4**
- What are the steps in staffing process? **CO4**
- Differentiate cooperation and coordination. **CO5**
- Explain the merits of coordination. **CO5**
- Explain the theories of motivation. **CO5**


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

- Discuss principles of direction. **CO4**
- Analyze the problems and steps for effective coordination. **CO5**

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

	Course Code:	04CT31	Programme:	B.Com	CIA:	III
	Date:	18.11.2022	Part:	III	Semester:	III
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	Core Course				
	Course Title:	ADVANCED ACCOUNTING				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- Under which system, ownership is transferred on payment of final instalment?
 a) Instalment Purchase system b) Hire Purchase system CO4
 c) Credit Purchase system d) Cash Purchase system
- Under instalment system, the ownership of goods passes on to the buyer on the payment of
 a) Final Instalment b) Down CO4
 c) Both down and First Instalment d) First Instalment
- Under Instalment Purchase system, the relationship between the buyer and seller is that of a
 a) Hirer and Vendor b) Bailor and Bailee CO4
 c) Pawner and Pawnee d) Debtor and Creditor
- Under Hire Purchase system, the relationship between the hirer and hire vendor is that of a
 a) Buyer and Seller b) Bailor and Bailee CO4
 c) Pawner and Pawnee d) Debtor and Creditor
- Down payment is the payment made
 a) At the time of paying the first instalment
 b) At the time of signing the agreement CO4
 c) At the time of paying the last instalment
 d) At the time of delivery of goods
- The sale of goods under the Hire Purchase system is governed by
 a) Hire Purchase Act, 1972 b) Hire Purchase Act, 1973 CO4
 c) Hire Purchase Act, 1974 d) Hire Purchase Act, 1975
- The reasons for deficiency of insolvent person are explained in
 a) List A b) List B c) List C d) List H CO5
- List 'A' in the Statement of Affairs gives details of payment to
 a) Preferential creditors b) Partly secured creditors CO5
 c) Unsecured creditors d) Fully secured creditors
- Under the Presidency Towns Insolvency Act, rent due to the landlord is preferential for a period of
 a) One month b) Two months c) Three months d) Four months CO5
- Amount lent by wife out of her personal property will be ranked as
 a) Preferential claim b) Secured claim CO5
 c) Unsecured claim d) Partly secured claim

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- What do you mean by Down Payment? CO4
- What is Cash Price? CO4
- Write a note on 'Default and Repossession' under Hire Purchase System. CO4
- How would ascertain the Hire Purchase Price? CO4
- Who is an insolvent person? CO5
- Who are preferential creditors under Presidency Towns Insolvency Act? CO5
- Who are preferential creditors under Provincial Insolvency Act? CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 Aravind Ltd. agreed to purchase a machine on hire purchase system for ₹ 46,000. ₹ 6,000 was to be paid on taking the machine and the balance was to be paid in two instalments of ₹ 20,000 each plus interest at 5% p.a. Depreciation was charged on Machinery at 20% p.a. under WDV Method by the buyer. Prepare the Hire Vendor account in the books of Aravind Ltd. CO4
- 19 Sathya Ltd. purchased a machine under hire purchase system. The cash price of the machine was ₹ 1,40,000. Interest is chargeable on the outstanding balance at 20% per annum. According to the terms of the agreement ₹ 40,000 was to be paid on signing the agreement. The balance was to be paid in four annual instalments of ₹ 25,000 each plus interest. Give Journal entries in the books of the buyer. CO4
- 20 Ravi purchased a Motor Car on Hire Purchase system on the following terms. ₹ 12,000 to be paid on signing the agreement. ₹ 17,000 at the end of the first year; ₹ 16,000 at the end of the second year and ₹ 55,000 at the end of third and last year. The Hire Vendor charged interest at 10% p.a. on the cash price of the Motor Car. Ascertain the Cash Price of the Motor Car and interest payable in each instalment. CO4
- 21 On June 30, 2021, the assets and liabilities of Ajith were ₹ 70,000 and ₹ 60,000. He estimated her deficiency to be ₹ 40,000. He found subsequently that the following were not taken into account.
- a) Interest on his capital at 6% from 1st January 2021.
 - b) Of the bills discounted for ₹ 12,000, ₹ 3,000 are expected to be discharged.
 - c) Wages ₹ 300, Salaries ₹ 800, Rent ₹ 300 and Rates and Taxes ₹ 200 are due for payment.
- Prepare Statement of Affairs and Deficiency account of Ajith.
- 22 Differentiate Statement of Affairs and Balance Sheet. CO5

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23 Manisha Ltd. purchased a truck for ₹ 1,60,000 from Vivek & Co. on 1.1.2014 under Hire Purchase system and agreed to pay ₹ 40,000 down and ₹ 46,000 at the end of first year, ₹ 44,000 at the end of second year and ₹ 42,000 at the end of third year. Interest was charged at 5% p.a. Manisha Ltd. depreciates the truck at 10% p.a. on written down value method. CO4
- Manisha Ltd., after having paid down payment and first instalment at the end of the first year, could not pay the second instalment. The Vendor took possession of the truck and after spending ₹ 4,000 on repairs of the asset, sold it away for ₹ 91,500.
- Prepare the necessary ledger accounts in the books of both the parties.
- 24 Mr.Mallaya filed his petition on 31.03.2021 and his statement of affairs was made of the following particulars:

	₹	
Cash in hand	200	
Salary due to clerks	800	
Taxes owing to government	2,400	
Creditors for goods	60,000	
Bank Loan secured by lien on stock of the book values of ₹ 40,000	20,000	
Furniture (expected to realise ₹ 4000)	8,000	
Stock (expected to realise 60%)	60,000	CO5
Book debts – Good	8,000	
Doubtful (expected to realise 40%)	20,000	
Bills Receivable (₹ 6,000 bad)	10,000	
Bills discounted (₹ 4,000 bad)	12,000	
Loan from Mrs.Mallaya (From her own funds)	20,000	

Mallayai started business six years ago with a capital of ₹ 1,10,000. He drew ₹ 20,000 each year for private purposes but did not maintain proper books of accounts. Mrs.Mallaya gave her jewellery valued at ₹ 10,000 to the Receiver.

Prepare the Statement of Affairs and Deficiency Account.

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE



Course Code:	04CT32	Programme:	B.Com	CIA:	III
Date:	19.11.2022	Part:	III	Semester:	III
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Core Course				
Course Title:	INCOME TAX LAW AND PRACTICE - I				

SECTION – A (Remembering)

Answer ALL the Questions:

(10 X 1 = 10 Marks)

1. The base of computation of income under the head 'Income from House Property' is: CO4
 (a) Municipal value (b) Rent received
 (c) Standard rent (d) Annual value
2. Which house property is not charged to tax? CO4
 (a) Farm house (b) Palace of an Ex-Ruler
 (c) Business Building (d) All of these
3. Income from house for self-business is: CO4
 (a) Net profit (b) Fair rent
 (c) Municipal value (d) Nil
4. Suresh purchased a house for his residential purposes after taking a loan in May, 2020. During the Previous Year 2021-22 he paid interest on loan ₹ 2,10,000. In computing Income from House Property the deduction is allowable to the extent of: CO4
 (a) ₹ 2,10,000 (b) ₹ 1,00,000
 (c) ₹ 75,000 (d) ₹ 2,00,000
5. Interest paid ₹ 1,20,000 on loan taken in Previous Year 2021-22 for renovation of self-occupied house. In computing Income from House Property the deduction is allowable to the extent of: CO5
 (a) ₹ 1,20,000 (b) ₹ 1,00,000
 (c) ₹ 30,000 (d) Nil
6. Out of the following, which expense is not an admissible expense? CO5
 (a) Bad Debts (b) GST
 (c) Income Tax (d) Excise Duty
7. Under which the work of a doctor is covered? CO5
 (a) Trade (b) Business
 (c) Profession (d) None of these
8. Allowed item when computing business income is: CO5
 (a) Doubtful debts reserve (b) Actual bad debts
 (c) Doubtful debts (d) All of these
9. Under Income Tax Act depreciation is allowed on: CO5
 (a) Purchase price (b) Market price
 (c) Written down value (d) Face value
10. The rate of depreciation on intangible assets is: CO5
 (a) 25% (b) 15% (c) 20% (d) 5%

SECTION – B (Remembering)

Answer any FIVE Questions:

(5 X 2 = 10 Marks)

11. What is Income from House Property u/s 22 of IT Act 1961? CO4
12. Compute taxable income from house property from the following particulars: CO4

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

13. What do you mean by Business and Profession? **CO5**
 14. Outline the method of Computing Income from Business. **CO5**
 15. Given below is the Profit & Loss Account of a Timber Merchant for the year ended 31st March, 2022: **CO5**

Particulars	₹	Particulars	₹
To Opening Stock	25,000	By Sales	6,00,000
To Purchases	2,50,000	By Rent of Property	15,000
To Wages	1,00,000	By Closing Stock	35,000
To Audit fees	1,000		
To Repairs (House Property)	2,000		
To General Charges	1,500		
To Commission for raising Loan	1,000		
To Bad Debts Reserve	500		
To Bad Debts	2,000		
To Interest on Capital	1,500		
To Contribution to Staff Welfare Fund	2,500		
To Provision for Income tax	10,500		
To Depreciation (Allowable)	2,500		
To Net Profits	2,50,000		
Total	6,50,000	Total	6,50,000

You are required to compute his total income for the Assessment Year 2022-23.

16. Define the term 'Depreciation' **CO5**
 17. From the following information **compute depreciation allowance** allowable to XY & Co., a chartered Accountants concern, for the **A.Y 2022-23**. **CO5**

Assets	Rate of Depreciation	W.D.V. on 1.4.2021
1. Computers	40	₹ 1,40,000
2. Typewriters	15	₹ 30,000
3. Furniture & Fittings	10	₹ 1,00,000
4. Office building	10	₹ 5,00,000
5. Staff quarters-Area not exceeding 80 sq. metre	5	₹ 15,00,000
6. Purchased a new computer during the P.Y.		₹ 60,000
7. Sold old office building for ₹ 15,00,000 and purchased a new office building for ₹ 40,00,000 in Dec.,2021.		
8. Purchased books (annual publications) for professional purposes		₹ 40,000.

SECTION – C (Understanding)

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

18. Mr. Joseph owns a house which is let out for residential purposes. The construction of the house was completed in June 2018. The Annual letting value of the house is ₹ 96,000. Municipal Taxes paid ₹ 20,000. He spent ₹ 24,000 on White washing. On 1.4.2016 he had borrowed ₹ 30,000 on pro-note at 12% interest and spent it on the construction of the house. Nothing has been repaid out of this loan so far. Mr. Joseph earns salary off ₹ 20,000 per month. He has a scooter for going to office and spends for petrol, etc., on an average ₹ 1,000 per month. **CO4**
Compute his Income from House Property and Total Income for the A.Y 2022-23.
19. Mr. A is the owner of a house in Mumbai completely let out for residential purposes, consisting of two flats of different sizes. They are let out at ₹ 5,000 p.m. and ₹ 7,000 p.m. respectively. Municipal value of the house is ₹ 96,000. The rate of municipal tax is @ 15% p.a. The other particulars of the house are as under: **CO4**
 (a) The house is newly constructed; construction was completed on 1st April, 2017.
 (b) Interest on loan off ₹ 1,00,000 taken on 1.4.2014 @ 10% p.a. to construct the house, is ₹ 10,000. For the year. Interest for the preceding three years was also paid but not claimed as deduction.
 (c) The second flat was vacant for 3 months during the year.
 (d) Collection charges claimed by him were ₹ 700 but actual expenses were ₹ 500 for the year.
Compute his income from house property for the Assessment Year 2022-23.

20. Briefly explain the deductions expressly allowed to compute income from business. **CO5**
21. Mr. Z running a cloth business has prepared the following Profit & Loss Account for the year ended 31st March, 2022. *You are required to compute his income from business and his gross total income for the assessment year 2022-23.* **CO5**

Profit & Loss Account			
Particulars	₹	Particulars	₹
To Trade Expenses	450	By Gross Profit	2,19,400
To Establishment Charges	2,200	By Dividend (Net)	3,140
To Rent, Rates and Taxes	1,400	By Interest on Non-Govt.	
To Household Expenses	1,850	Securities (Net) (Not Listed)	5,400
Discounts allowed	200		
To Income tax	700		
To Advertisement	450		
To Postage & Telegrams	100		
To Gifts to relatives	125		
To Fire Insurance Premium	250		
To Donation to Prime Minister's			
To National Relief Fund	800		
To Repairs, etc.	1,600		
To Life Insurance Premium	850		
To Interest on Capital	1,000		
To Audit Fees	250		
To Net Profit	<u>2,15,715</u>		
Total	<u>2,27,940</u>	Total	<u>2,27,940</u>

22. Ramakrishna is a Chartered Accountant in Bangalore. He has submitted the following Income and Expenditure Account for the year 2021-22. **CO5**

Compute his income from profession for the Assessment Year 2022-23:

Expenses	₹	Income	₹
To Office Rent	33,000	By Audit fees	3,00,000
To Salary to Staff	75,000	By Financial Consultancy	
To Charities	5,000	Service	60,000
To Gifts to relatives	6,000	By Interest on Deposits in	
To Subscription for Journals	2,400	a Bank	22,000
To Drawings	16,000	By Dividends on Units of UTI	6,000
To Car expenses	24,000	By Accountancy works	32,000
To Household expenses	8,600		
To NSCs purchased	20,000		
To Net Income	2,30,000		
Total	<u>4,20,000</u>	Total	<u>4,20,000</u>

Additional information:

- Office rent ₹ 3,000 though paid is not recorded.
- Depreciation of car during the year is ₹ 6,000.
- 30% of car expenses are related to personal purposes.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23. Mr. Harish owns two houses. The particulars of the two houses for the previous year 2021-22 are given below: **CO4**

Particulars	House I	House II
Date of completion of the house	31st March, 2017	31st Dec, 2018
<i>Use of House</i>	<i>Self-occupied</i>	<i>Let out</i>
Municipal Value	30,000	60,000
Fair Rent	35,000	90,000
Rent Received	-	1,20,000
Standard Rent	25,000	65,000
Municipal taxes paid	4,000	8,000
Interest on loan for construction of house	30,000	40,000

Compute Income from house property for the assessment year 2022-23.

24. Following is the Profit and Loss Account of Chandan for the year ending 31.3.2022:

CO5

Particulars	₹	Particulars	₹
To Salaries	3,30,000	By Gross Profit	7,50,000
To Office expenses	36,000	By Bad debts recovered	20,000
To Depreciation	28,000	By Dividends	12,000
To Sales tax	18,000	By Rent from house property	18,000
To Legal expenses	16,000		
To Income tax	14,000		
To Expenses on acquisition of patent rights	24,000		
To Donation	4,000		
To Repairs	12,000		
To Provision for bad debts	6,000		
To General expenses	24,000		
To Net Profit	2,88,000		
Total	8,00,000	Total	8,00,000

Additional information:

1. Salaries include ₹ 12,000 paid to the workers employed at home.
2. Depreciation includes ₹ 6,000 being unabsorbed depreciation of earlier years.
3. Legal expenses include ₹ 2,000 paid to the lawyer in connection with personal case.
4. General expenses include ₹ 8,000 as contribution to Staff Welfare Fund.
5. Out of bad debts recovered only ₹.8,000 were allowed as deduction earlier.

Calculate the income of Chandan from the business for the Assessment Year 2022-23.

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

Course Code:	04CT33	Programme:	B.Com	CIA:	III
Date:	15.11.2022	Part:	III	Semester:	III
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Core Course				
Course Title:	COMPANY LAW AND SECRETARIAL PRACTICE				

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

- 1 A person can be a director of maximum of companies. **CO4**
a) 7 b) 10 c) 15 d) 20
- 2 The total managerial remuneration to the directors and the manager in respect of any financial year must not exceed.....percent of the net profit. **CO4**
a) one b) three C) eleven D) ten
- 3 DIN represents **CO4**
a)Directory Identification Number b) Director Identification Number
c) Doctor Identification Number d) Direct Identification Number
- 4 Which of the following situations is considered as the casual vacancy in case of the post of an auditor? **CO4**
a)Vacancy caused by Death b)Vacancy caused by Disqualification
c)Vacancy caused by expiry of term d) A and B
- 5 A share certificate is required to be signed by..... **CO5**
a) company secretary b) two directors
c) two directors and company secretary d) all directors and company secretary
- 6 As per the Companies Act, which of the following are the sources of the dividend? **CO5**
a) Current year's Profit of the Company
b) Undistributed or Accumulated Profits of the previous years.
c) Free Reserves
d) All of the above
- 7 Final dividend is generally declared at -----meeting **CO5**
a) Annual general b) Monthly c) Day d)None of these
- 8 Dividend to be paid out of ----- profit only **CO5**
a) Financial year b) Current year c) Academic year d) None of these
- 9 The dividend declared but not claimed by the shareholders is known as ----- **CO5**
a) Unclaimed dividend b) Interim dividend
c) Final dividend d) All the above
- 10 The dividend declared must be paid to the shareholders within -----days **CO5**
a) 41 b) 43 c) 42 d) 44

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

- 11 What is meant by Statutory Report? **CO4**
- 12 Who is called a Director? **CO4**
- 13 What is meant by Agenda? **CO5**
- 14 What is Dividend Warrant? **CO5**
- 15 What is Dividend? **CO5**
- 16 What is unclaimed dividend? **CO5**
- 17 What is Final Dividend? **CO5**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- | | | |
|-----------|--|------------|
| 18 | List out the disqualifications of a director. | CO4 |
| 19 | State the contents of minutes of the board meeting. | CO4 |
| 20 | Distinguish between manager and Managing Director. | CO5 |
| 21 | What are the secretarial duties towards payment of dividend? | CO5 |
| 22 | Difference between interim dividend and final dividend. | CO5 |

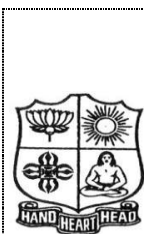
SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- | | | |
|-----------|---|------------|
| 23 | Explain the duties and rights of Director. | CO4 |
| 24 | Describe the rules regarding the declaration of dividend. | CO5 |

&&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

Course Code:	04CT51	Programme:	B.Com	CIA:	III
Date:	17.11.2022	Part:	III	Semester:	V
Duration:	2 Hours	Academic Year:	2022 - 23	Max. Marks:	50
Study Component:	Core				
Course Title:	COST ACCOUNTING				

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

1. Under absorption of overhead takes place when **CO4**
 - a) Actual overhead is more than absorbed overhead
 - b) Absorbed overhead is more than actual overhead
 - c) Standard overhead is more than actual overhead
2. Job costing is the most suitable method of **CO4**
 - a) Oil processing units
 - b) Transport companies
 - c) Sugar industry
 - d) Repair shops
3. Scarp value of normal loss is **CO4**
 - a) Credited to P & L A/c
 - b) Show in Balance Sheet
 - c) Credited to Process A/c
 - d) Debited to Process Account
4. Contract costing is the most appropriate method of costing for **CO4**
 - a) Construction industry
 - b) Banking industry
 - c) Textile mills
 - d) Cement industry
5. When the completion stage of the contract is more than half, the profit to be credited to profit and loss account will be equal to **CO4**
 - a) $\frac{2}{3}$ x notional profit x cash received/work certified
 - b) $\frac{1}{3}$ x notional profit x cash received/work certified
 - c) $\frac{2}{4}$ x notional profit x cash received/work certified
 - d) None of these
6. Contract costing is the most appropriate method of costing for **CO4**
 - a) construction industry
 - b) banking industry
 - c) textile mills
 - d) cement industry
7. Process cost is ascertained and recorded in **CO5**
 - a) Balance sheet
 - b) P&L A/c
 - c) separate statement
 - d) separation account in ledger
8. Normal loss and its scrap value are shown on the ----- side of process account. **CO5**
 - a) Credit
 - b) Debit
 - c) Income
 - d) None of these
9. Process costing product is **CO5**
 - a) Continuous
 - b) homogenous
 - c) anticipated
 - d) None of these
10. 90. Process costing is used in ----- **CO5**
 - a) Chemical works
 - b) Printing
 - c) Cycles
 - d) None of these

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

11. What is job costing? **CO4**
12. Name four such industries where job costing is employed. **CO4**
13. What is Contract Costing? **CO5**
14. What is Retention Money? **CO5**
15. What is Process Costing? **CO5**
16. Name the four important industries of process costing. **CO5**
17. What is Abnormal Gain? **CO5**

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

18. Ascertain the profit as per the financial books from the following information: **CO4**

	₹
Profit as per cost accounts	25,000
Closing stock over valued in cost books	12,500
Preliminary expenses written off	3,000
Profit on sale of building	30,000
Administrative expenses over recovered in cost books	50,375
Works overhead under recovered in cost books	30,375
Bank interest and transfer fee in financial books	5,000
Interest on investment recorded in financial books	10,000
Depreciation shown in excess in cost books	4,000
Provision made for income tax	40,000

- 19 The information given below has been taken from the costing regards of an engineering works in respect of job number 606. **CO4**

Materials Rs. 4,010

Wages:

Dept. X - 60 hours at ₹. 3 per hour

Dept. Y - 40 hours at ₹. 2 per hour

Dept. Z - 20 hours at ₹. 5 per hour

Overhead expenses for these three departments were estimated as follows:

Variable overheads:

Dept. X - ₹. 5,000 for 5,000 labour hours

Dept. Y - ₹. 3,000 for 1,500 labour hours

Dept. Z - ₹. 2,000 for 500 labour hours

Fixed overheads:

Estimated at ₹. 20,000 for 10,000 normal working hours.

You are required to calculate the cost of job 606 and calculate the price to give a profit of 25% on selling price.

- 20 The following are the expenses of Balaji & Co., in respect of a contract which commenced on 1st January 2021: **CO5**

	₹.
Materials purchased	50,000
Materials on hand	2,500
Direct wages	75,000
Plant issued	25,000
Direct Expenses	40,000

The contract price was Rs. 7,50,000 and the same was duly received when the contract was completed in August 2015. Charge indirect expenses at 15% on wages; provide Rs.5,000 for depreciation on plant and prepare the contract account.

- 21 Samson & Co., produces a product through two processes 'Q' and 'R'. The following details pertaining to process 'Q' for January 2015 are available. **CO5**

Inputs:

	₹.
Materials (500 units)	10,000
Labour	8,000
Indirect expenses	7,000

Normal loss in the process is estimated at 5% of the input which possesses a scrap value of ₹.31 per unit. Prepare the process account.

- 22 Calculate the cost of each process and total cost of production from the data given below **CO5**

Particulars	Process I (₹)	Process II (₹)	Process III (₹)
Material	4,500	1,500	600
Wages	2,400	6,000	1,800
Direct Expenses	1,000	1,000	1,000
Works overhead	3,780	5,160	3,750

. Other indirect expenses of ₹. 2,550 should be apportioned on the basis of wages.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23** M/s Varun and Saran undertook a contract for ₹ 2,50,000 for constructing a college building. The following is the information concerning the contract during the year 2021. **CO4**

	₹.
Materials sent to site	85,349
Labour engaged on site	74,375
Plant installed at site at cost	15,000
Direct expenditure	3,167
Establishment charges	4,126
Materials returned to stores	549
Work certified	1,95,000
Value of plant as on 31 st Dec.2021	11,000
Cost of work not yet certified	4,500
Materials at site 31 st Dec. 2021	1,883
Wages accrued 31 st Dec.2021	2,400
Direct expenditure accrued 31 st Dec.2021	240
Cash received from contractee	1,80,000

Prepare contract account, contractee's account and show the work-in-progress will appear in the Balance Sheet as on 31st Dec.2021.

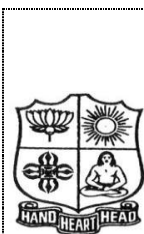
- 24** Product 'X' is obtained after it passes through three distinct processes. Prepare process accounts from the following: **CO5**

	<i>Total (₹.)</i>	<i>Process A (₹.)</i>	<i>Process B (₹.)</i>	<i>Process C (₹.)</i>
Materials	15,084	5,200	3,960	5,924
Wages	18,000	4,000	6,000	8,000
Production overheads	18,000	-	-	-

1,000 units of material's @ ₹.6 per unit were introduced in process A. Production overhead is to be distributed as 100% on wages.

Process	Total output units	Normal loss	Value of scrap per unit (₹.)
A	950	5%	4
B	840	10%	8
C	750	15%	10

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

Course Code:	04CT52	Programme:	B.Com	CIA:	III
Date:	18.11.2022	Part:	III	Semester:	V
Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Core Course				
Course Title:	GOODS AND SERVICES TAX LAW				

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

- The details of outward supplies of goods or services shall be submitted by ____ . **CO4**
 a) 10th of the succeeding month b) 18th of the succeeding month
 c) 15th of the succeeding month d) 20th of the succeeding month
- Migrating from old registration to GST registration to New in case of Composition need to fill ____ . **CO4**
 a) Form GST CMP-05 b) Form GST CMP-08
 c) Form GST CMP-01 d) Form GST CMP-10
- A registered person need not issue a tax invoice if the value of supply less than ____ . **CO4**
 a) 100 b) Rs. 200 c) 500 d) 1000
- When can credit for tax paid under reverse charge be taken ____ . **CO4**
 a) Same month b) Next Month c) Any of the months d) None of the months
- Refund application is to be filed before the expiry of ____ from the relevant date. **CO5**
 a) Two years b) One year c) 180 days d) 260 days
- Refund shall not be paid to the applicant if the amount of refund is less than ____ . **CO5**
 a) Rs.1000 b) 5000 c) 7000 d) 10000
- When turnover during a financial year exceeds --- the accounts and other records must be audited by a chartered accountant or a cost accountant. **CO5**
 a) 1 crore b) 2 crore c) 5 crore d) 10 crore
- Interest on refund amount is required to be paid after expiry of ____ from the date of receipt of the application. **CO5**
 a) 60 days b) 90days c) 30 days d) 180 days
- Every registered person is required to keep and maintain books of account or other records for a period of _ years **CO5**
 a) 2 b) 3 c) 5 d) 6
- The basic nature of assessment in GST will be ____ . **CO5**
 a) provisional assessment b) self-assessment c) best judgment
 d) protective assessment

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

- What is E-way bill? **CO4**
- What is cancellation? **CO4**
- Enlist the various modes of payment of tax in GST. **CO5**
- What are the various books of accounts to be maintained by an assessed under GST? **CO5**
- What is final return? **CO5**
- What is the tax treatment for the supply of import of goods? **CO5**
- Mention the order of set-off of input tax credit against GST liability **CO5**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

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

SECTION – D (Applying)


Answer any **ONE** Question:

(1X 12= 12 Marks)

- | | | |
|-----------|--|------------|
| 23 | Describe the provisions relating to TDS and TCS. | CO4 |
| 24 | Examine the provision relating to filing of various returns under GST. | CO5 |

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE					
	Course Code:	04EP5A	Programme:	B.Com	CIA:
	Date:	19.11.2022	Part:	III	Semester:
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:
	Study Component:	Elective			
	Course Title:	E-COMMERCE			

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 _____ is a special signature for signing electronic correspondence. **CO4**
 (a) Digital Signature (b) Sign (c) Biometrics (d) Cypher
- 2 _____ comprises the electronic transmission of payments and remittance information between : **CO4**
 payer, payee, and their respective banks.
 (a) Trade EDI (b) Manufacturing EDI (c) Financial EDI (d) Internet EDI
- 3 _____ is simply a communications pathway, where EDI data is passed between trading partners **CO4**
 using Internet protocols.
 (a) Trade EDI (b) Health care EDI (c) Financial EDI (d) Internet EDI
- 4 Electronic Data Interchange is necessary in **CO4**
 (a) B2C e-Commerce (b) C2C e-Commerce (c) B2B e-Commerce (d) Commerce using internet
- 5 Electronic cash is also called as _____, **CO5**
 (a) digital cash (b) real cash (c) e-wallet (d) paytm
- 6 _____ card is used for online credit purchases. **CO5**
 (a) paytm (b) smart (c) credit (d) debit
- 7 _____ is a type of electronic card which is used for transactions made online through a **CO5**
 computer or a smartphone.
 (a) E-wallet (b) Smart Wallet (c) Mobile cash (d) paytm
- 8 Which one is not an online payment mode? **CO5**
 (a) Cash on delivery (b) Debit card (c) Credit card (d) e-cheque
- 9 Stored value cards can be used for _____. **CO5**
 (a) Conventional commerce (b) buying (c) e-commerce (d) e-Banking
- 10 Credit cards used in a _____ retail application are recorded on a transaction slip and **CO5**
 verified by the use of a signature.
 (a) Conventional (b) electronical (c) traditional (d) e-commerce

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 What is Internet EDI? **CO4**
- 12 Write short note on: EFT. **CO4**
- 13 What is payment gateway? **CO5**
- 14 What is Credit Card? **CO5**
- 15 Write short note on: E-Wallet. **CO5**
- 16 What is Debit Card? **CO5**
- 17 What is E-Cash? **CO5**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 What are the advantages of internet EDI? **CO4**
- 19 What are the advantages of an EDI system? **CO4**
- 20 Explain the advantages and disadvantages of E-Cash. **CO5**
- 21 What are the advantages and disadvantages of smart cards.? **CO5**
- 22 What are the advantages of payment gateway? **CO5**

SECTION – D (Applying)


Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23 Explain the EDI Applications in E-Commerce. **CO4**
- 24 Explain the advantages and disadvantages of credit cards. **CO5**

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

	Course Code:	04EP5C	Programme:	B.Com	CIA:	III
	Date:	16.11.2022	Part:	III	Semester:	V
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	Elective				
	Course Title:	ADVANCED CORPORATE ACCOUNTING				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- As per the provisions of the IRDA Act, in case of fire and Miscellaneous business _____% of premium earned is transferred to Reserve for unexpired.
a) 50 b) 10 c) 100 d) 75 CO4
- In the General Insurance business, policies are issued for a period of _____
a) One-year b) 10 years c) 30 years CO4
- _____ reserve is created to meet any loss which may arise due to natural calamities.
a) General b) Catastrophe c) Specific d) Unexpired risk CO4
- Expenses of management are _____
a) Credited in Revenue a/c b) Debited in P&L a/c
c) Debited in Revenue a/c d) Debited in P&L appropriation a/c CO4
- Under the double account system interest on debentures is shown in the: _____
(a) Revenue A/c (b) Net Revenue A/c
(c) Capital A/c (d) General Balance Sheet CO5
- Under the double account system, Preliminary expenses are shown on the: _____
(a) Debit side of Revenue A/c (b) Debit side of Net Revenue A/c
(c) Debit side of capital A/c (d) Assets side In the General Balance Sheet CO5
- Means the difference between the total income and the total expenditure plus specific appropriations
a) clear profit b) Reasonable return c) Capital base d) disposal surplus CO5
- Disposal of the surplus should not exceed ----- of the reasonable return
a) 5% b) 20% c) 25% d) 30% CO5
- Public undertakings require a huge amount of ----- capital.
a) Long term b) Short term c) Medium term d) Working CO5
- The original cost of an asset is ₹.50000. The present cost of the replacement is ₹.65,000
The amount spent on its replacement is ₹.76, 000. The amount chargeable to revenue will be:
(a) ₹.65,000 (b) ₹.76,000 (c) ₹.11,000 (d) ₹.50,000 CO5

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- What do you understand by a life assurance fund? CO4
- Write a note on 'Reserve for unexpired risk' CO4
- Mention any two features of a double account system. CO5
- Give any two differences between the double account and double entry system. CO5
- How do you calculate 'Surplus'? CO5
- What is the replacement of an asset? CO5
- The original cost of an asset is ₹.250000. Present cost of replacement is ₹.235000 amount spent on its replacement is ₹.380000. The amount chargeable to revenue will be----- CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18** From the following figures appearing in the books of the Fire Insurance division of a General company, show the number of claims as it would appear in the revenue account by preparing schedule 2, claims incurred. **CO4**

	Direct Business ₹.(‘000)	Re-insurance ₹.(‘000)
Claims paid during 2005-06	4670	700
Claims payable -1-4.2005	763	87
31.3.2006	812	53
Claims received	-	230
Claims receivable- 1-4-2005	-	63
31-3-2006	-	113
Expenses Management (Includes ₹.35 Thousand surveyor’s fees and ₹.45 Thousand legal expenses for settlement of claims)	230	-

- 19** The following balances are extracted from the books of Surya life insurance company. **CO4**
 Life Assurance Fund (as of 31.3.06) 6000000
 Net Liability as per Actuary’s valuation 5700000
 Interim bonus paid 150000
 Calculate the amount due to the policyholders.

- 20** b) From the following information relating to Gunter Power & Light Co. Ltd., Prepare **CO5**
 Net Revenue A/c for the year ended 31.3.2016. ₹.
 Net Revenue A/c Balance (1.4.2015) 25000
 Profit transferred from Current year Revenue A/c 45000
 Interest on Debentures 8000
 Interim Dividend 16000

- 21** Calculate the amount capitalized from the following particulars under the double account system. **CO5**
 ₹.
 The original cost of an asset 3000000
 The present cost of replacement is 3900000
 Amount spent for replacement 4700000

- 22** Compute a Reasonable return from the following information given below **CO5**
 ₹.
 Capital Base 3400000
 Loan form Electricity Board 3000000
 Development Reserve 1000000
 10% Debentures 800000
 Reserve Fund Investment (6%) 6000000
 Assume the bank rate to be 8%

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23** With the information given below, you are required to calculate the premiums earned (net) to be shown in Revenue a/c of a marine Insurance company for the year ending 31.03.2005. **CO4**

Premium less reinsurance 9832000

Provision for unexpired risk (1.4.04) 5400000

Additional reserve (1.4.04) 540000

Make provision against unexpired risk at the end of the year at 100% of the Net premium.
The additional reserve is to be increased by 5% of the net premium.

- 24** The following balances appeared in the books of Universal Electrical Ltd. as on 31.12.2016 **CO5**


	Debit Balance ₹.	Credit Balance ₹.
Equity shares	---	600000
Debentures	--	200000
Land on 31.12.16	150000	
Land purchased during the year	60000	
Mains including cost of laying the to 31.3.2016	160000	
Mains expended during the year	76000	
Machinery on 31.3Machinery-onery purchased during the year	550000	
Sundry Creditors	66000	1000
Depreciation Fund Account	--	250000
Sundry Debtors for Current Supplied	40000	
Other Book Debts	500	
Stores in Hand	6000	
Cash in Hand	4000	
Cost of Generation of Electricity	30000	
Cost of Distribution of Electricity	9000	
Sale of Current	--	150000
Meter Rent	--	5000
Rent, rates & Taxes	12000	
Establishment Expenses	21000	
Interest on Debentures	10000	
Interim Dividend	20000	
Depreciation	20000	
Net Revenue A/c Balance on 31.12.16	--	28500
	1234500	1234500

From the above balances, prepare the Revenue A/c, Net Revenue A/c, and Capitalized A/c.

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

	Course Code:	04GE11	Programme:	B.A. / B.Sc.	CIA:	III
	Date:	17.11.2022	Part:	IV	Semester:	I
	Duration:	2 Hours	Academic Year:	2022-23	Max. Marks:	50
	Study Component:	Generic Elective Course				
	Course Title:	FUNDAMENTALS OF FINANCIAL ACCOUNTING				

SECTION – A

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Find out the correct accounting equation from the following: CO1
 - a) Capital = Assets + Liabilities
 - b) Capital = Assets - Liabilities
 - c) Liabilities = Capital + Assets
 - d) Liabilities = Cash + Capital
- 2 Assets A/c is a CO1
 - a) Personal A/c
 - b) Real A/c
 - c) Expenses A/c
 - d) Personal or Real A/c
- 3 The principle of not taking anticipated profit and providing for all estimated losses arising due to CO2
 - a) Convention of consistency
 - b) Convention of disclosure
 - c) Convention of conservatism
 - d) Convention of accounting
- 4 The system of recording transactions based on dual aspect concept is called CO2
 - a) Double Accounting system
 - b) Double entry system
 - c) Single entry system
 - d) Single Accounting system
- 5 Any difference in Trial Balance is normally transferred to: CO3
 - a) Capital account
 - b) Suspense Account
 - c) Sundry Expenses A/c
 - d) Revenue A/c
- 6 A Trial Balance shows: CO3
 - a) Flows of Funds
 - b) Arithmetical accuracy of posting
 - c) Value of assets and liabilities
 - d) Cash Flow Statement
- 7 Which of the following is an example of current asset? CO4
 - a) Land & Buildings
 - b) Plant & Machinery
 - c) Cash
 - d) Debtors
- 8 Goodwill is CO4
 - a) A Current Asset
 - b) An Intangible Asset
 - c) A Tangible Asset
 - d) A Fictitious Asset
- 9 If the closing stock appears in the trial balance, it is transferred to CO5
 - a) Trading A/c
 - b) Trading A/c and Balance Sheet
 - c) P&L A/c
 - d) Balance Sheet
- 10 Assets convertible into cash easily are: CO5
 - a) Floating assets
 - b) Current assets
 - c) Fixed assets
 - d) Liquid assets

SECTION – B

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 What is Accountancy? CO1
- 12 What is Invoice? CO1
- 13 What do you mean by Journal? CO2
- 14 Define: Goodwill. CO2
- 15 What is Ledger? CO3
- 16 What is Trial Balance? CO4
- 17 Write a short note on Balance sheet. CO5

SECTION – C

Answer any **THREE** Questions:

(3 X 6 = 18 Marks)

- 18 What are the functions of Book keeping and Accounting? CO1
- 19 From the following transactions of Mr. Ganesan, prepare journal entries. CO2
2022
January 1 Vignesh commenced business with cash ₹.1,00,000
2 Purchased goods for cash ₹.50,000

- 3 Sold goods to Bharathi ₹.60,000
 10 Bought Furniture for cash ₹.7,500
 25 Sold old Furniture for cash ₹. 5,000
 30 Sold goods on credit to Suresh ₹.1000

- 20 Distinguish between Journal and Ledger. **CO3**
 21 What are the advantages of Trial Balance? **CO4**
 22 Distinguish between Trial Balance and Balance Sheet. **CO5**

SECTION – D

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23 Enumerate the Accounting concepts and conventions. **CO1**
 24 Preparing Trading Account of Mr. Kavitha for the year ended 31.3.2022. **CO5**

Particulars	₹.	Particulars	₹.
Opening Stock	5,000	Sales	2,50,300
Purchases	1,10,200	Factory Rent	2,400
Sales Returns	200	Factory Insurance	1,800
Wages	1,400	Freight Inwards	1,900
Manufacturing Wage	11,000	Office Expenses	1,800
General Expenses	3,000	Trade Expenses	3,000
Miscellaneous Expenses	2,300	Purchases Returns	2,000

Closing stock valued at the end of 31.3.2021 ₹. 10,000

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

Course Code:	04SB51	Programme:	B.Com	CIA:	III
Date:	21.11.2022	Part:	IV	Semester:	V
Duration:	1 Hour	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Skill Based				
Course Title:	BUSINESS MATHEMATICS				

SECTION – AAnswer **ALL** the Questions:**(5 X 1 = 5 Marks)**

- 32, 36, 41, 61, 86, 122, 171, 235 CO4
 a) 41 (b) 61 (c) 22.5 (d) 67.5
- If the sum of the first $2n$ terms of the AP series 2, 5, 8, ..., is equal to the sum of the first n terms of the AP series 57, 59, 61, ..., CO4
 (a) 10 (b) 12 (c) 11 (d) 13
- There are 2 pots. One pot has 5 red and 3 green marbles. Other has 4 red and 2 green marbles. What is the probability of drawing a red marble? CO5
 a. $\frac{9}{14}$ b. $\frac{31}{48}$ c. 1 d. $\frac{1}{2}$
- A pot has 2 white, 6 black, 4 grey and 8 green balls. If one ball is picked randomly from the pot, what is the probability of it being black or green? CO5
 a. $\frac{3}{4}$ b. $\frac{7}{10}$ c. $\frac{4}{3}$ d. $\frac{1}{10}$
- A box has 6 black, 4 red, 2 white and 3 blue shirts. When 2 shirts are picked randomly, what is the probability that either both are white or both are blue? CO5
 a. $\frac{4}{105}$ b. $\frac{1}{35}$ c. $\frac{1}{105}$ d. $\frac{1}{15}$

SECTION – BAnswer any **TWO** Questions:**(2 X 2 = 4 Marks)**

- Define “arithmetic mean”. CO4
- What do you understand the ‘Sequence’? CO4
- What is meant by Probability? CO5
- Give the formula of Probabilities. CO5

SECTION – CAnswer any **ONE** Question:**(1 X 6= 6 Marks)**

- Find out the wrong number in the series 888, 440, 216, 104, 48, 22, 6 CO4
- In a class, there are 15 boys and 10 girls. Three students are selected at random. The probability that 1 girl and 2 boys are selected. CO5

SECTION – DAnswer any **ONE** Question:**(1 X 10= 10 Marks)**

- Find out the wrong number in the series 4, 5, 15, 49, 201, 1011, 6073. CO4
- Two cards are drawn from a pack of 52 cards. What are the probabilities that either both are red or both are kings? CO5

&&&&&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

Course Code:	04SE31	Programme:	B.Com	CIA:	III
Date:	21.11.2022	Part:	IV	Semester:	III
Duration:	1 Hour	Academic Year:	2022-23	Max. Marks:	50
Study Component:	Skill Enhancement Course				
Course Title:	QUANTITATIVE APTITUDE				


SECTION – AAnswer **ALL** the Questions:**(50 X 1 = 50 Marks)**

- 1 A train running at the speed of 60 km/hr. crosses a pole in 9 seconds. What is the length of the train? CO4
a) 150 meters b) 160 meters c) 170 meters d) None
- 2 A train 125 m long passes a man, running at 5 km/hr in the same direction in which the train is going, in 10 seconds. The speed of the train is: CO4
a) 50 km/hr. b) 52 km/hr c) 55 km/hr d) None
- 3 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? CO4
a) 120 meters b) 240 meters c) 300 meters d) None
- 4 A boat can travel at 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 CO4
a) 2 hrs b) 3 hrs c) 4 hrs d) None
- 5 A motorboat, whose speed is 5 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: CO4
a) 5 b) 6 c) 7 d) None
- 6 A vessel is filled with liquid, 3 parts of which are water and 5 parts syrup. How much of the mixture must be drawn off and replaced with water so that the mixture may be half water and half syrup? CO4
a) 1/3 b) 1/4 c) 1/5 d) None
- 7 Tea worth Rs. 126 per kg and Rs. 135 per kg are mixed with a third variety in the ratio 1: 1: 2 If the mixture is worth Rs. 153 per kg, the price of the third variety per kg will be: CO4
a) 175.50 b) 185.50 c) 195.50 d) None
- 8 In what ratio must rice at Rs. 9.30 per kg be mixed with rice at Rs.10.80 per kg so that the mixer is worth Rs.10 per kg? CO4
a) 8:8 b) 8:9 c) 8:7 d) None
- 9 How much water must be added to 60 liters of milk at 1 ½ liter for Rs. 20 to have a mixture worth Rs. 10 2/3 a liter? CO4
a) 1:5 b) 1:4 c) 1:3 d) None
- 10 Find the simple interest on Rs. 68000 at $16\frac{2}{3}$ % per annum for 9 months. CO4
a) 8000 b) 8250 c) 8500 d) None
- 11 Find the simple interest on Rs.3000 at $6\frac{1}{4}$ % per annum for the period from 4th Feb. 2005 to 18th April, 2005. CO4
a) 37.25 b) 37.30 c) 37.50 d) None
- 12 A sum of money at simple interest amounts to Rs. 815 in 3 years and Rs. 854 in 4 years. The sum is: CO4
a) Rs.650 b) Rs.690 c) Rs.698 d) None

- 13 Mr. Thomas invested an amount of Rs. 13,900 divided into two different schemes A and B at the simple interest rate of 14% p.a. and 11% p.a. respectively. If the total amount of simple interest earned in 2 years be Rs. 3508, what was the amount invested in Scheme B?
a) Rs.6400 b) Rs.6500 c) Rs.7200 d) None CO4
- 14 A sum of simple interest at $13\frac{1}{2}\%$ per annum amounts to Rs.2502.50 after 4 years. Find the sum
a) Rs.1625 b) Rs.1525 c) Rs.1425 d) None CO4
- 15 The simple interest accrued on an amount of Rs. 2500 at the end of 6 years is Rs.1875. What would be the simple interest accrued on an amount of Rs.6875 at the same rate and for the same period?
a) Rs.5555 b) Rs.5656.25 c) Rs.51560.25 d) None CO4
- 16 A sum of Rs 800 amounts to Rs.920 in 3 years at simple interest. If the interest rate is increased by 3%. It would amount to how much?
a) Rs.992 b) Rs.993 c) Rs.994 d) None CO4
- 17 At what rate of simple interest a certain sum will be doubled in 15 years
a) $6\frac{2}{4}\%$ b) $6\frac{3}{4}\%$ c) $6\frac{2}{3}\%$ d) None CO4
- 18 Find the compound interest on Rs. 7500 at 4% per annum for 2 years, compounded annually
a) 8112 b) 8115 c) 8105 d) None CO4
- 19 What will be the compound interest on a sum of Rs.25000 after 3 years at the rate of 12% p.a?
a) Rs.9000.30 b) Rs.9720 c) Rs.10483.20 d) None CO4
- 20 A bank offers 5% compound interest calculated on a half-yearly basis. A customer deposits Rs.1600 each on the 1st of January and 1st of July of a year. At the end of the year, the amount he would have gained by way of interest is:
a) Rs.120 b) Rs.121 c) Rs.122 d) None CO4
- 21 The difference between simple and compound interests compounded annually on a certain sum of money for 2 years at 4% per annum is Re. 1. The sum (in Rs.) is:
a) 625 b) 630 c) 640 d) None CO4
- 22 After 3 years how much compound interest will be obtained on Rs. 7800 at the interest rate of 5% per annum?
a) Rs.1229.25 b) Rs.1225.27 c) Rs.1229.475 d) None CO4
- 23 Find the compound interest on Rs. 8000 at 15% per annum for 2 years 4 months, compounded annually
a) Rs.11109 b) Rs.11110 c) Rs. 11106 d) None CO4
- 24 Find the compound interest on Rs.10000 in 2 years at 4% per annum, the interest compounded half-yearly.
a) Rs.826 b) Rs.824.32 c) Rs.825.54 d) None CO4
- 25 Find the compound interest on Rs.16000 at 20% per annum for 9 months, compounded quarterly.
a) Rs.2555 b) Rs.2522 c) Rs.2528 d) None CO4
- 26 A clock is started at noon. By 10 minutes past 5, the hour hand has turned through
a) 145° b) 150° c) 155° d) None CO5
- 27 At 3.40, the hour hand and the minute hand of a clock form an angle of
a) 120° b) 125° c) 130° d) None CO5
- 28 January 1, 2007, was Monday. What day of the week lies on J 1, 2008?
a) Monday b) Tuesday c) Wednesday d) None CO5

- 29 On 8th Dec 2007, Saturday falls. What day of the week was it on 8th Dec.2006? CO5
a) Sunday b) Thursday c) Friday d) None
- 30 Find the cost f: Rs.7200, 8% stock at 90 CO5
a) Rs.6500 b) Rs.6490 c) Rs. 6480 d) None
- 31 Find the cost f: Rs.4500, 8.5% stock at 4 premium CO5
a) Rs.4680 b) Rs.5680 c) Rs. 6680 d) None
- 32 To obtain an income of Rs. 650 from 10% stock at Rs. 96, one must make an CO5
investment of:
a) Rs.6200 b) Rs. 6240 c) Rs. 6300 d) None
- 33 The banker's discount on a bill due 4 months hence at 15% is Rs. 420. The true discount is CO5
a) Rs.400 b) Rs.360 c) Rs. 380 d) None
- 34 The banker's discount on Rs. 1600 at 15% per annum is the same as the s true discount on CO5
Rs. 1680 for the same time and at the same rate. The time is:
a) 2 months b) 3 months c) 4 months d) None
- 35 Find the products 6.3204 x 100 CO5
a) 63204 b) 63.204 c) 632.04 d) None
- 36 Find the value $2/3 + 4/5 = ?$ CO5
a) $22/5$ b) $23/5$ c) $24/5$ d) None
- 37 Find the value $14 \frac{2}{17} + 29 \frac{3}{17}$ CO5
a) $41 \frac{5}{17}$ b) $42 \frac{5}{17}$ c) $43 \frac{5}{17}$ d) None
- 38 $738.390 + 89.387 + 670.25 = ?$ CO5
a) 1497.451 b) 2302.51 c) 230.251 d) None
- 39 Find the average of the f first 40 natural numbers CO5
a) 19.5 b) 20 c) 20.5 d) None
- 40 Find the odd man out: 41,43,47,53,61,71,73,81 CO5
a) 61 b) 71 c) 81 d) None
- 41 . Find the odd man out:16,25,36,72,144,196,225 CO5
a) 36 b) 72 c) 196 d) None
- 42 . Find the odd man out: 8, 27, 64, 100, 125, 216, and 343 CO5
a) 27 b) 64 c) 100 d) None
- 43 Find the odd man out: 3,5,7,12,17,19 CO5
a) 19 b) 17 c) 12 d) None
- 44 Find the odd man out: 10,14,16,18,21,24,26 CO5
a) 26 b)24 c) 21 d) None
- 45 Find the odd man out: 3,5,9,11,14,17,21 CO5
a) 21 b) 14 c) 12d) None
- 46 Find the odd man out: 1,4,9,16,23,25,36 CO5
a) 9 b) 23 c) 25 d) None
- 47 Find the odd man out: 6,9,15,21,24,28,30 CO5
a) 28 b) 21 c) 24 d) None
- 48 Find the odd man out: 1,4,9,16,20,36,49 CO5
a) 1 b) 9 c) 20 d) None
- 49 Find the odd man out: 1,5,14,30,50,55,91 CO5
a) 5 b) 50 c) 55 d) None
- 50 Find the odd man out: 4,5,7,10,14,18,25,32 CO5
a) 7 b) 14 c) 18 d) None

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

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

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

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

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

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

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6 = 18 Marks)

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

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

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

&&&&&