


VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University]

B.Com./B.Com. (CA) Degree (Semester) Examinations, April 2018

Part – III : Core Subject : Second Semester : Paper – I

FINANCIAL ACCOUNTING II

Under CBCS – Credit 5

 Time: **3** Hours

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

1. The person sending or forwarding goods for sale is known as
a) Consignor b) consignee c) Agent d) Wholesaler
2. A temporary partnership without a firm name is called
a) Consignment b) Joint Venture
c) Principle d) Agent
3. Net worth method is otherwise known as
a) Net profit method b) Conversion method
c) Statement of affairs method d) Contribution method
4. _____ branch does not maintain its own set of books.
a) Independent branch b) dependent branch
c) Foreign branch d) Co-operative branch
5. The damaged stock and undamaged stock are separated valued and are called
a) Salvage value b) Stock value
c) Store value d) Claim value
6. What is Proforma Invoice?
7. Write a journal entry for payment received from debtors in Joint Venture Account.
8. What is Single Entry System?
9. What should be the basis of allocation of “Lighting” under Departmental accounts?
10. Define ‘Debtors Ledger’.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) Write a note on delcredere Commission.

(OR)

b) Prem consigned 200 boxed of Medicines @ Rs. 100 per Box to Ram. He incurred the following expenses:

Insurance Rs. 1,000

Loading charges Rs. 1,600

Freight Rs. 1,400

An account sales was received from Ram which showed that 160 Boxes were sold @ Rs. 200 per box. Ram incurred the following expenses:

Clearing charges Rs. 1,000

Godown rent Rs. 400

Advertisement Rs. 600

Other selling expenses Rs. 1,000

Ascertain the value of stock on consignment and show also the relevant entry.

12. a) What do you mean by Memorandum Joint Venture Account?

(OR)

b) Ramu and Chand enter into a Joint venture to share the results as to 2:1. The joint venture transactions are as under:

	Ramu Rs.	Chand Rs.
Goods supplied	60,000	30,000
Expenses paid	8,000	2,000
Sale proceeds received	80,000	56,000

Show the ledger accounts in the books of both the parties.

13. a) What are the difference between Balance sheet and Statement of affairs? (OR)

b) Mohan, a retail merchant commenced business with a capital of Rs. 12,000 on 1.1.2014. Subsequently on 1.5.2014 he invested further capital of Rs. 5,000. During the year, he has withdrawn Rs. 2,000 for his personal use. On 31.12.2014, his

assets and liabilities were as follows:

	Rs.
Cash at bank	3,000
Debtors	4,000
Stock	16,000
Furniture	2,000
Creditors	5,00

Calculate the profit or loss made during the year 2014.

14. a) The following information relates to Madurai branch.

	Rs.	Rs.
Stock on 1.1.2014		11,200
Branch debtors on 1.1.2014		6,300
Goods sent to Branch		51,000
Cash sent to Branch for:		
Rent	1,500	
Salaries	3,000	
Petty cash	500	
	-----	5,000
Sales at Branch:		
Cash	25,000	
credit	39,000	
	-----	64,000
Cash received from Debtors		41,200
Stock on 31.12.2014		13,600

Prepare Branch account for the year 2014.

(OR)

b) From the following details, prepare departmental trading accounts.

	Department A Rs.	Department B Rs.
Opening stock	9,000	8,400
Total purchases	27,000	21,600
Total sales	42,000	36,000
Closing stock	10,800	4,800
Credit purchases	17,000	10,600
Credit sales	5,000	6,000

15. a) A fire occurred in the Premises of X Ltd. On 10.10.2011. All stocks were destroyed except to the extent of Rs. 6,200. From the following figures, ascertain the loss of stock suffered by the company:

	Rs.
Stock on 1.1.2010	40,000
Purchases during 2010	1,45,000
Sales during 2010	2,00,000
Stock on 31.12.2010	25,000
Purchases during 2011 upto the date of fire	1,52,200
Sales during 2011 upto date of fire	1,89,000

(OR)

- b) From the following prepare a Purchase ledger Adjustment A/c.

		Rs.
1.1.2013	Creditors Balance (Cr.)	12,000
	Creditors Balance (Dr.)	150
31.12.2013	Total purchases	40,000
	Cash purchases	4,000
	Cash paid	20,000
	Bills accepted	15,000
	Returns outwards	2,000
	Returns inwards	1,000
	B/R dishonoured	1,000
	B/P dishonoured	500
	Discount earned	600
	Discount allowed	200
	Bills endorsed	800
	Bills discounted	200
	Creditors Balance (Dr)	140

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Malan of Madurai forwarded on 1-6-2009 100 Mopeds to Paul of Kolkatta to be sold on his behalf. The cost of one Moped was Rs. 1,600 but the invoice price was Rs. 2,000. Malan incurred Rs. 20,000 on insurance and freight. The consignment was received by Paul on 10-6-2009. He also sent a bank draft for Rs. 1,50,000 as advance against the consignment.

Paul also incurred Rs. 1,200 on godown rent and Rs. 2,800 on advertisements. On 10-08-2009, Paul sent an Account sales stating that he had sold 90 Mopeds at a price of Rs. 2,150 each. He is also entitled to a commission of 5% on gross sales.

You are required to show ledger accounts in the books of Malan and Paul, assuming that the balance due by Paul is sent by bank draft on 31-08-2009.

17. Das and Krishnan entered into a Joint venture sharing profits and losses as 3:2. They opened a Bank A/c by depositing Rs. 40,000 each.

Das purchased 800 kg. of an item @ Rs. 60 per kg. and his expenses were Rs. 13,000. Krishnan purchased a second item of 10,000 kg. @ Rs. 2.10 per kg and his expenses were Rs. 11,000. Expenses were met from private sources and purchases were paid from Bank account.

Krishnan sold 600kg. of the first item @ Rs.100 per kg. and his selling expenses were Rs. 5,500. Das sold 8,000 kg. of the second item @ Rs. 5 per kg and his selling expenses were Rs. 6,000. All the sale proceeds were deposited in Bank Account and expenses were met from private sources.

Write up necessary accounts in the books of the venture. Also prepare a Balance sheet of the venture.

18. The position of a businessman who keeps his books on Single entry was as under on 31-12-2010 and 31-12-2011.

	2010 Rs.	2011 Rs.
Cash in hand	400	480
Cash at bank	6,000	2,500
Stock	6,500	5,000
Debtors	4,000	5,200
Furniture	300	350
Sundry creditors	4,100	3,100

He withdraws Rs. 7,500 from business on 2-1-2011 out of which he spent Rs. 5,200 for purchase of a motor truck for the business.

Adjustments:

- Depreciation on closing balance of furniture and truck at 10%.
 - Write off Rs. 220 as bad debts.
 - 5% Provision for bad and doubtful debts is needed.
- Find out the profit or loss for the year.

19. A head office invoices goods to the branch at cost plus 50%. Branch remits all cash received to the head office and all expenses are met by the H.O. From the following particulars, prepare the necessary accounts on the stock & debtors system to show the profit or loss at the branch.

	Rs.		Rs.
Stock on 1.1.2009 (invoice price)	27,900	Goods returned by debtors	3,600
Debtors on 1.1.2009	20,400	Goods returned to H.O. by branch	4,500
Goods invoiced to the branch (invoice price)	1,53,000	Shortage of stock	1,350
Cash sales	75,000	Discount allowed	600
Credit sales	93,000	Expenses at the branch	16,200

Cash collected from debtors	91,200	Bad debts	600
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20. Describe the procedure for computation of claim under loss of profits policy.





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B.Com. Degree (Semester) Examinations, April 2018

Part – III : Core Subject : Second Semester : Paper – II

BANKING THEORY, LAW & PRACTICE

Under CBCS – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. The banker has a statutory obligation to _____.
 a) Honour customers' cheques b) Exercise Lien
 c) Maintain secrecy of his customers' accounts
 d) Honour customers' bills
2. In executing the standing instructions, there exists a relationship of _____.
 a) Debtor and Creditor b) Trustee and beneficiary
 c) Bailee and bailor d) Agent and principal
3. The rate of interest payable on various deposits is determined by the
 a) Head office of each bank b) Central Government
 c) Reserve Bank of India d) Indian Bank Associations
4. The document drawn by a debtor on the creditor agreeing to pay a certain sum is called _____.
 a) Cheque b) Promissory Note
 c) Bill of Exchange d) Draft
5. When garnishee order is issued by the court attaching the account of a customer the banker is called _____.
 a) Garnishor b) Judgement creditor
 c) Garnishee d) Judgement debtors
6. Expand ATM.
7. Expand TDS.
8. What do you know about 'Bank Charges'?
9. What is Open Cheque?
10. Who is Collecting Banker?

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) What are the advantages and disadvantages of Branch Banking? **(OR)**
 b) Explain the functions of Commercial Banks.
12. a) Write in detail about the Banker. **(OR)**
 b) What do you understand by the term 'Customer'?
13. a) Write about Current Deposit Account. **(OR)**
 b) What is fixed deposit? Explain the particulars of a fixed deposit receipt.
14. a) Bring out the features of a bill of exchange and a promissory note. **(OR)**
 b) Write the salient features of a Cheque.
15. a) What are the precautions taken by banker before honouring a cheque? **(OR)**
 b) Discuss in detail the statutory protection granted to a collecting banker in India.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Explain the main functions of the RBI.
17. Explain the relationship between a banker and a customer.
18. Discuss the formalities which a banker has to observe before opening a new account.
19. Describe the classification of negotiable instruments.
20. Write in detail about the duties of a collecting banker.





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B. Com. (CA) Degree (Semester) Examinations, April 2018

Part – III : Allied Subject : Second Semester : Paper – I

OBJECT ORIENTED PROGRAMMING WITH C++

Under CBCS – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. _____ operator is used to release the memory.
a) endl b) setw c) new d) delete
2. _____ function in C++ are similar to Macros.
a) virtual b) inline c) friend d) static
3. _____ enables an object to initialize itself when it is created.
a) class b) function c) constructor d) inheritance
4. The class C is derived from classes A and B. Which of them are legal?
a) class C: public A, public B
b) class C : public A:public B
c) class C: public A,B d) class C:: public A, Public B
5. If the existing file is opened with write mode, the content of file is _____.
a) Lossed b) Not Lossed
c) Waiting for updating d) Not to be opened
6. Name any two Manipulators.
7. Comment on Function.
8. What is Class?
9. Define Multilevel Inheritance.
10. What do you mean by getline() Function.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) Discuss various types of expressions in C++.
(OR)
b) What is OOP Paradigm? Give Example.
12. a) Elucidate Classes and Objects with example.
(OR)
b) Examine the characteristics of Friend function with example.
13. a) Analyze the Parameterized Constructors with example.
(OR)
b) Write Short notes on Operator Overloading and give example.
14. a) Characterize Single Inheritance with an example.
(OR)
b) Summarize Hybrid Inheritance with an example.
15. a) Examine Unformatted I/O with an example.
(OR)
b) Characterize Formatted I/O Operations with examples.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Examine various Loop Structures with example.
17. Enumerate Function Overloading with examples.
18. Summarize Constructor and Destructor with suitable examples.
19. Analyze Multilevel Inheritance with example.
20. Describe Virtual Function with example.





11EP2A

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B. Com. (CA) Degree (Semester) Examinations, April 2018

Part – III : Elective Subject : Sixth Semester : Paper – I

WEB DESIGNING

Under CBCS – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. Expansion of ISO is _____.
 - a) International Standardising Organization
 - b) International Standard Organization
 - c) International Standard Outfit
 - d) Intercontinental Standard Organization
2. A _____ is only a comment which can tell about the HTML version that is adopted for preparing the document.
 - a) Title
 - b) Prologue
 - c) Links
 - d) Head
3. When we list them without numbers, it is called an _____.
 - a) Ordered
 - b) Definition
 - c) Unordered
 - d) Nested
4. The other name of window is _____.
 - a) pixel
 - b) panel
 - c) frame
 - d) container
5. DOM means _____.
 - a) Document Object Model
 - b) Document Organization Model
 - c) Document Object Make
 - d) Dynamic Object Model
6. Define Home Page.
7. List out the purposes of Link Tag.
8. Comment on Nested List.
9. Define Pixel Unit.
10. What are the features of Dynamic HTML?

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) Enumerate HTML Documents with example.
(OR)
 - b) Elucidate Anchor Tag with example.
12. a) Analyze various Components of Header Section with example.
(OR)
 - b) Illuminate various Attributes to design Colourful Web Page with example.
13. a) Write short notes on Unordered List and give example.
(OR)
 - b) Characterize concept of Ordered List with example.
14. a) Discuss various Attributes with example program for Frame Definition.
(OR)
 - b) Summarize Nested Framesets with example.
15. a) Examine In-Line Styles with example.
(OR)
 - b) Elucidate External Style sheets with example.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Design sample HTML Documents.
17. Characterize various methods used in Formatting Characters with example.
18. Discuss on Colouring Cells and give example.
19. Summarize Check Boxes used in Forms and give example.
20. Examine Multiple Styles in DHTML with example.





11NE21

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B.A./B.Sc./B. Com. Degree (Semester) Examinations, April 2018

Part – IV : NME subject : Second Semester : Paper – I

SALESMANSHIP

Under CBCS – Credit: 2

Time: **2 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. _____ fragmentation has resulted in media fragmentation
 - a) Market
 - b) Purchasing
 - c) Product
 - d) Public relations
2. Market value at which the asset can be _____ in the market.
 - a) Sold
 - b) Buying
 - c) Book
 - d) Appear
3. Sample distribution is a part of
 - a) Advertisement
 - b) Sales promotion
 - c) Salesmanship
 - d) NOTA
4. _____ is a major promotion function whose objective is to build good relations with the company's various publics.
 - a) Discount
 - b) Direct marketing
 - c) Public relations
 - d) Specialty events
5. The advantages of audience selectivity, no ad competition and personalization apply to which type of media?
 - a) Newspapers
 - b) Television
 - c) Direct mail
 - d) Radio

Give Short Answer:

6. Define the 'Salesmanship'.
7. State the meaning of marketing channel.
8. Give the meaning of Guarantee.
9. What is meant by Brand name?
10. What do you understand the Personal selling?

SECTION – B

Answer ALL Questions:

(4 × 10 = 40)

11. a) Discuss the concept of salesmanship.

(OR)

b) State the nature and scope of salesmanship.
12. a) State the differences between Whole seller and Retailer.

(OR)

b) Explain the Marketing Mix.
13. a) What are the classifications of salesman?

(OR)

b) State the any one of salesman practice with your experience.
14. a) What are the advantages and disadvantages of 'Advertisement'?

(OR)

b) What are the features of personal selling?

SECTION – C

Answer any TWO Questions:

(2 × 12½ = 25)

15. What are the qualities of good salesman?
16. Compare the concept of salesmanship in modern days with respect to olden days.
17. Explain the merits and demerits Salesmanship.





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B.Com./B.Com. (CA) Degree (Semester) Examinations, April 2018

Part – III : Core Subject : Fourth Semester : Paper – I

CORPORATE ACCOUNTING

Under CBCS – Credit 5

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. Premium received on issue of shares a/c is shown on
 - a) Assets side of B/S
 - b) Liabilities side of B/S
 - c) Credit side of P&L a/c
 - d) Debit side of P&L a/c
2. Gross profit is to be apportioned between pre and post incorporation periods in
 - a) Time ratio
 - b) Adjusted time ratio
 - c) Sales ratio
 - d) Purchase ratio
3. Under net assets method, the value of a share depends on the amount that would be available to:
 - a) Preference shareholders
 - b) Equity shareholders
 - c) Creditors
 - d) Debenture holders
4. Pooling of interests method is used to account for amalgamation in the nature of
 - a) Purchase
 - b) Sale
 - c) Merger
 - d) (a) & (b)
5. Any sum due to an employee out of provident fund is an example of
 - a) Unsecured creditor
 - b) Preferential creditor
 - c) Secured creditor
 - d) Partly secured creditor
6. What is meant by redemption of debentures?
7. What are tangible assets?
8. What is the need for valuing goodwill?
9. State the meaning of internal reconstruction.
10. Define: 'Liquidation'.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) MTL Ltd., invited applications for 20,000 shares of Rs. 100 each payable:

Rs. 25 on application, Rs. 35 on allotment, Rs. 40 on call. 25,000 shares were applied for. The directors accepted applications for 20,000 shares and rejected the remaining applications. All moneys due were fully received. Give journal entries.

(OR)

b) A company purchased building of the book value of Rs. 1,98,000 from another firm. It was agreed that the purchase consideration be paid by issuing 10% Debentures of Rs. 100 each. Give journal entries if the debentures have been issued; (i) at par; (ii) at discount at 10%; and (iii) at a premium of 10%.

12. a) Pandit Mills Ltd., was incorporated on 31st July 2007 to purchase the business of Hema & Co., as on 1st April 2007. The books of account disclosed the following on 31st March 2008.

i) Sales for the year Rs. 32,10,400 (1st April to 31st July 2007 Rs. 8,02,600; 1st July 2007 to 31st March 2008 Rs. 24,07,800)

ii) Gross profit for the year Rs. 4,12,800; Managing Director's salary Rs. 12,000; Preliminary expenses written off Rs. 18,000. Company secretary's salary Rs. 58,000.

iii) Bad debts written off Rs. 14,890 (prior to 31st July Rs. 4,020, after 31st July Rs. 10,870)

iv) Depreciation on machinery Rs. 25,200; general expenses Rs. 51,000; Advertising Rs. 7,400; Interest on debentures Rs. 20,000

you are required to prepare a statement apportioning properly the net profit of the company as between i) Profits available for distribution, ii) Profits prior to incorporation.

(OR)

b) Give the form of statement of Profit or Loss of a company as prescribed in Part II of Schedule III.

13. a) From the following information calculate the value of goodwill according to super profit basis at five years purchase.

Average capital employed in the business Rs.6,00,000. Net trading profits of the concern for the past three years:

Rs. 1,00,000; Rs.1,20,000; and Rs. 1,70,000

Rate of interest expected from capital having regard to the risk involved 15%. Fair remuneration to the proprietor for services Rs.24,000 p.a.

(OR)

b) Balance sheet of Norton Company as on 31.12.2011

Liabilities	Rs.	Assets	Rs.
2000 Equity shares of Rs.100 each	2,00,000	Goodwill	10,000
6% Pref. shares of Rs.100 each	50,000	Machinery	1,00,000
Reserve fund	50,000	Stock	30,000
Profit & Loss a/c	20,000	Debtors	60,000
Debentures	12,000	Cash	1,00,000
Creditors	8,000	Preliminary expenses	40,000
	3,40,000		3,40,000

Depreciate machinery by Rs.25,000. Average profit of last five years Rs.15,000. Take goodwill on the basis of 3 years purchases. Calculate the value of equity shares.

14. a) Following is the balance sheet of Meera Ltd., as on 31st March 2016

Liabilities	Rs.	Assets	Rs.
Share capital 8% Preference shares of Rs. 100 each	3,75,000	Fixed assets	16,25,000
Equity shares of Rs. 10 each	7,50,000	Investments	3,00,000
General reserve	4,50,000	Current assets	2,50,000
7% Debentures	3,50,000		
Current liabilities	2,50,000		
	21,75,000		21,75,000

Rainbow Ltd agreed to take over the business of Meera Ltd. Calculate purchase consideration under Net Assets Method by valuing all assets and liabilities at book value.

(OR)

- b) What are the steps to be followed for reconstruction?

15. a) The particulars relate to a company which has gone in to liquidation is as follows:

Preferential creditors Rs.10,000; Unsecured creditors

Rs.32,000; Debentures Rs.10,000

Assets realised Rs.39,650 liquidation expenses amounted to Rs.1000. The liquidator is entitled to a remuneration of 2% on amounts paid to unsecured creditors other than preferential creditors.

(OR)

- b) What are the reasons for winding up of a company?

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. On 30th June 2013, the balance sheet of ST Ltd., stood as follows:

Liabilities	Rs.	Assets	Rs.
Equity share capital	10,00,000	Sundry assets	14,00,000
Redeemable Pref. Share Capital	4,00,000	Bank	5,00,000
P&L A/c	3,00,000		
Sundry Creditor	2,00,000		
	19,00,000		19,00,000

On the above date, the preference shares had to be redeemed. For this purpose, 2,000 equity shares of Rs.100 each were issued at Rs.110. The company also issued 8% debentures totaling Rs.3,00,000. The shares and debentures were immediately subscribed and paid for. The preference shares were duly redeemed. Give journal entries and the balance sheet after redemption.

17. Moon and Star Co.Ltd. is a company with an authorized capital of Rs.5,00,000 divided into 5,000 equity shares of Rs.100 each on 31.12.2015 of which 2,500 shares were fully called up. The following are the balances extracted from the ledger as on 31.12.2015.

Trial balance of Moon & Star Co. Ltd

Debit	Rs.	Credit	Rs.
Opening stock	50,000	Sales	3,25,000
Purchases	2,00,000	Discount received	3,150
Wages	70,000	Profit & Loss A/c	6,220
Discount allowed	4,200	Creditors	35,200
Insurance (upto 31.3.2016)	6,720	Reserves	25,000
Salaries	18,500	Loan from managing director	15,700
Rent	6,000	Share capital	2,50,000
General expenses	8,950		
Printing	2,400		
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plant	1,80,500		
Furniture	17,100		
Bank	34,700		
Bad debts	3,200		
Calls-in-arrears	5,000		
	6,60,270		6,60,270

You are required to prepare Profit & Loss Account for the year ended 31.12.2015 and a balance sheet as on that date. The following further information are given:

- Closing stock was valued at Rs.1,91,500
- Depreciation on plant at 15% and on furniture at 10% should be provided.
- A tax provision of Rs.8,000 is considered necessary.
- The directors declared an interim dividend on 15.8.2015 for 6 months ending June 30,2015 @6%.
- Provide for corporate dividend tax @ 17%.

18. The balance sheet of James Company Ltd. as on 31st December 2008 was as follows:

Liabilities	Rs.	Assets	Rs.
20,000 shares of Rs.10 each	2,00,000	Land & Buildings	1,68,000
Profit & Loss A/c	40,000	Plant & Machinery	1,20,000
Debentures	30,000	Furniture & fittings	10,000
Trade creditors	40,000	5%(tax free) Govt. bonds	40,000
Provision for taxation	18,000	Stock	4,000
Proposed dividend	30,000	Book debts	12,000
	3,58,000	Cash	4,000
			3,58,000

The net profits of the company after charging depreciation and taxes were as follows:

2004 – Rs.34,000; 2005 – Rs.38,000; 2006 – Rs.36,000;
2007 – Rs.40,000; 2008 – Rs.38,000.

On 31st December 2008 Land & Buildings were revalued at Rs.1,90,000; Plant & Machinery at Rs.1,42,000; and Furniture and fittings at Rs.8,000.

10% represents a fair commercial rate of return on investment in the company.

Calculate the value of goodwill basing it at five years' purchase of the average super profits for the last five years.

19. The Balance sheet of National Industries Ltd. 31st March 2010 was as follows:

Liabilities	Rs.	Assets	Rs.
2,000 Pref. shares of Rs.100 each	2,00,000	Goodwill	15,000
4,000 Equity shares of Rs.100 each	4,00,000	Freehold properties	2,00,000
5% Mortgage debentures	1,00,000	Plant and Machinery	3,00,000
Bank overdraft	50,000	Stock in trade	50,000
Creditors	1,00,000	Debtors	40,000
		Profit & Loss account	2,45,000
	8,50,000		8,50,000

The company got the following scheme of capital reduction approved by the court.

- i) The preference shares to be reduced Rs.75 per share, fully paid up and the equity shares to Rs.37.50
- ii) The debenture holders took over the stock in trade and the book debts in full satisfaction of the amount due to them
- iii) The goodwill account to be eliminated
- iv) The freehold properties to be depreciated by 50%
- v) The value of the plant & machinery to be increased by Rs.50,000

Give journal entries for the above and prepare the revised balance sheet.

20. From the data relating to a company (in voluntary liquidation), you are asked to prepare liquidator's final statement of account.

- i) Cash with liquidator (after all assets are realized and secured creditors and debenture holders are paid) is Rs.6,73,800
- ii) Preferential creditors to be paid Rs.30,000
- iii) Other unsecured creditors Rs.2,15,000
- iv) 4,000 6% preference shares of Rs.100 each, fully paid
- v) 2,000 equity shares of Rs.100 each, Rs.75 per share paid up.
- vi) 6,000 equity shares of Rs.100 each, Rs.60 per share paid up.
- vii) Liquidator's remuneration 2% on preferential and other unsecured creditors
- viii) Preference dividends were in arrears for 2 years.





04CT42/11CT42
VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
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B. Com./B.Com. (CA) Degree (Semester) Examinations, April 2018
Part – III : Core Subject : Fourth Semester : Paper – II

INCOME TAX LAW & PRACTICE - II

Under CBCS – Credit 4

Time: **3** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. The word _____ implies professed attainments and special knowledge.
a) Business b) Profession c) Profits d) Income Tax
2. The tax liability of an individual is calculated on a slab system on the _____.
a) Total income b) Business income
c) Professional income d) Income from other sources
3. Deductions on account of certain payments are now allowed under sections _____.
a) 80D to 80GCA b) 80B to 80GGC
c) 80A to 80GGC d) 80C to 80GGC
4. The income of a firm under various heads of income is added up to arrive at the _____.
a) Gross total Income b) Net income
c) Gross profit d) Book profit
5. Administrative and Judicial authorities needed to administer the act are provided _____.
a) U/S 121 b) U/S 128 c) U/S 116 d) U/S 117
6. Define Business.
7. What do you understand by set off losses?
8. Define Gross Total Income.
9. What do you meant by Individuals?
10. Who are the Income tax Authorities?

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) From the following, compute the taxable income under the head income from business, profit before adjusting the following items is Rs.5,50,000.

Particulars	Rs.
Administrative expenses	10,000
Trade expenses	5,000
House hold expenses	3,000
Discount allowed	4,000
Income Tax	400
Provision for bad debts	2,000
Bad debts	3,000
Donation to P.M National relief fund	4,000
Legal fee	200

(OR)

- b) Kumar a Lawyer by profession keeps his cash book as per cash system of accounting. The Following is summary of his cash book for the year ended 31.03.2017.

Receipts	Rs.	Payments	Rs.
To Balance	5,000	By Rent of chamber	2,400
To Fees	35,000	By car expenses	3,600
To Remuneration as examiner	3,000	By House hold expenses	12,000
To Interest on bank deposits	2,500	By Local taxes for house	1,200
To Rent from House property	8,000	By Repairs for the house.	4,000
To Dividends	1,600	By LIC premium Self	4,800
		By Cost of journals	4,000
		By Medical treatment of self	5,000
		By Balance	18,100
	55,100		55,100

Additional Information:

- a) 1 / 3 of the house is used by Kumar for his own Residence.
b) Kumar is insured for Rs. 40,000.
c) Kumar has to get Medical treatment for an eye ailment caused

by intensive study of books.

- d) 1/2 of the car expenses relate to personal use of the car by Kumar. Depreciation computed at the prescribed rate on the written down value of the car is Rs. 2,000.
Compute his income from Profession.

12. a) List out the Deemed incomes – Explain.

(OR)

- b) From the following particulars compute the total income of Mr. Muthu for the assessment year 2017 – 2018.

- a) Loss from house property Rs. – 10,000
b) Short term capital gain on sale of shares Rs. 1,05,000
c) Long term capital loss on sale of bonds Rs. – 85,000
d) Other sources: Interest on Government securities
Rs. 10,000

The assessee has unabsorbed depreciation of Rs. 25,000 being brought forward from 2014-2015. Assessee had closed the business and all the assets have been disposed of.

13. a) What are the permissible deductions from gross total income? Explain.

(OR)

- b) Shri. Kalyan is a Central Government employee in the ministry of Finance (date of joining, February 10, 2010). During the previous year 2016 – 17, his basic salary is Rs. 12,000 per month. Dearness allowance considered for service benefit is Rs. 2,000 Per month. He contributes 10% of his salary towards notified pension scheme. A matching contribution is made by the Central Government. Compute the taxable income of Mr.Kalyan. Kalyan has also contributed another 60,000 towards notified pension scheme.

14. a) Total income of Mr. Viji a resident of India for the previous year 2016-2017 is Rs. 16,00,000. It includes Rs. 20,000 on account of income arising from securities which is taxable under the gains from business or profession. He has paid securities transaction tax of Rs. 1,200.
Compute the tax payable by Mr. Viji for the previous year 2016-17.

Mr. Vijay's savings & Investment are: (a) Deposit in PPF Rs. 85,000, (b) Repayment of loan for house acquired Rs. 1,00,000 (other than interest).

(OR)

b) The net profit of R. G . Brothers', a partnership firm, consisting of three partners carrying on business for the Accounting year ended 31.03.2017 was Rs. 5,20,000. The said net profits were after charging Salary payable to all the Partners amounting to Rs. 1,08,000, but before crediting interest to partners accounts on their fixed capitals amounting to Rs. 10Lakhs totally. The partnership deed provided for payment of interest on fixed capital at 22% p.a. The deed does not, however, specify any salary entitlement to partners. On this information, you are required to:

- (i) Compute the taxable income of the firm,
- (ii) Calculate the remuneration allowable under the provisions of income tax Act to all the partners, if the partnership deed had provided for the payment of interest and remuneration to them.

15. a) Explain the Powers of Central board of Direct taxes.

(OR)

b) What are the duties of Assessee? Explain.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Following is the P&L A/c of Ashwin for the year ending 31.03.2017. You are required to ascertain his income from business for the year ended on that date:

Particulars	Rs.	Particulars	Rs.
Salaries	7,800	Gross profit	45,672
Sundry expenses	1,200	Discount	751
Reserve for bad debts	3,000	Commission	1,205
Insurance	450	Sundry receipts	52
Advertising	2,500	Profit on sale of Import	
Income tax	2,375	License	20,000
Loss on sale of car	1,200		
Interest on capital	1,000		
Interest on bank loan	1,550		
Charity	150		
Taxation reserve	3,000		
LIC (self)	550		
Loss of a part of Building by fire	1,500		
Amount paid to a university for social research	10,000		
Depreciation:			
On building	1,000		
On Furniture	200		
Difference in Balance sheet	105		
Net profit	30,100		
	67,680		67,680

Additional Data:

- a) The motor car was used equally for business and Own purposes.
- b) Bank loan is taken for business purposes
- c) The amount of depreciation allowable on Building Rs. 800, Furniture Rs.150.
- d) Included in the advertising expenses is Rs. 1,000
- e) Salaries included Rs. 3,000 being the amount drawn by Ashwin during the year against profits.

17. The assessment of ‘G’ for the years 2015-16 and 2016- 17 shows the following results.

Particulars	A.Y 2015 -2016	A.Y 2016- 2017
1.Income under the head Salary: Salary	40,000	60,000
2.Income from House property I	-25,000	-45,000
Income from House property II	10,000	28,000
3.Profits & Gains of Business or profession:		
i) Dealing in spares	-1,40,000	5,00,000
ii) manufacturing cycles – profit before depreciation	2,05,000	4,00,000
Depreciation	1,65,000	5,00,000
iii) Speculation Transactions	-55,000	45,000
4. capital gains:		
STCG on shares	24,000	42,000
LTCG on Debentures	26,000	62,000
STCL on HP	-1,00,000	---
LTCL on Land	-50,000	
5. Income from other sources:		
Bank interest	500	5,000
Income from Securities	-8,000	-29,000
Race winnings	6,000	12,000
Lottery winnings	10,000	---
Purchase of Lottery Tickets	---	16,000

18. Discuss the provision relating to following deductions.
a) Tax Holiday b) Interest and Dividends U/S 80.L

19. ABC is a partnership firm carrying on business in which A, Band C are partners sharing Profit and losses equally. In respect of assessment year 2017-2018. It furnishes the following particulars.

1.Loss as profit And loss A/c. after debiting remuneration to partners and interest to partners on their capital.	Rs.	Rs.
2. Remuneration to Partners:		2,50,000
A	90,000	
B	60,000	
C	30,000	
3. Interest paid on capital:	Capital	Interest
A	1,00,000	20,000
B	1,00,000	20,000
C	1,00,000	20,000

You are required to work out the income of the firm and of the partners A, B and C assuming that partners have no other income. The deed provides for salary and interest.

20. Describe the various types of Assessment.




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B.Com. Degree (Semester) Examinations, April 2018

Part – III : Allied Subject : Fourth Semester : Paper – I

BUSINESS STATISTICS

Under CBCS – Credit 5

 Time: **3** Hours

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

1. In chronological classification data are classified on the basis of:
 - a) Attributes b) Class interval c) Time d) Locations
2. For dealing with qualitative data the best average is:
 - a) Arithmetic Mean b) Geometric Mean
 - c) Harmonic Mean d) Median
3. The regression lines cut each other at the point of:
 - a) Average of X and Y b) Average of X only
 - c) Average of Y only d) none of these
4. Which of the following components is used for a short-term forecast?
 - a) Cyclical b) Trend c) Seasonal d) None of these
5. The best average in the construction of index numbers is:
 - a) Median b) Geometric mean
 - c) Mode d) Arithmetic mean
6. Write any two sources of secondary data.
7. What is Weighted Average Mean?
8. Define Correlation.
9. What is Seasonal Index?
10. Give the meaning of Index Numbers.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) Explain the parts of Tabulation.

(OR)

b) Represent the following data by a Pie diagram.

Items	Expenditure (in Rs.)
Food	87
Clothing	24
Recreation	11
Education	13
Rent	25
Miscellaneous	20

12. a) In a class of 50 students have failed and their average marks is 2.5. The total marks secured by the entire class were 282. Find the average marks of those who have passed.

(OR)

b) Calculate Harmonic Mean of the following data:

Marks:	30-40	40-50	50-60	60-70	70-80	80-90	90-100
Frequency:	15	13	8	6	15	7	6

13. a) Calculate mean deviation and mean coefficient of dispersion from the following data:

Marks:	10	15	20	30	40	50
Frequency:	8	12	15	10	3	2

(OR)

b) Given the following data, calculate the expected value of Y when X = 12.

	X	Y
Average	7.6	14.8
Standard deviation	3.6	2.5
Correlation (r)	0.99	

14. a) Calculate three yearly moving average of the following data:

Year:	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Sales	15	18	17	20	23	25	29	33	36	40

(OR)

b) Explain the components of time series analysis.

15. a) The following are the group index numbers and the group weight of an average working class family's budget construct the cost of living index number:

Group	Index No.	Weight
Food	330	50
Clothing	208	10
Fuel and Lighting	200	12
House rent	162	12
Miscellaneous	180	16

b) Compute Index Number, using Fishers Ideal formula and show that it satisfies time-interval test and factor-reversal test.

Items	Base year		Current year	
	Quantity	Price	Quantity	Price
A	12	10	15	12
B	15	7	20	5
C	24	5	20	9
D	5	16	5	14

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Explain the techniques of primary data collection.

17. Calculate the mean, median and the mode from the following data:

Marks below	10	20	30	40	50	60	70	80
No. of students	15	35	60	84	96	127	198	250

18. Calculate Karl Pearson's coefficient of Skewness from the data given below:

Income (in Rs.)	400-500	500-600	600-700	700-800	800-900
No. of employee	8	16	20	17	3

19. Calculate trend value from the following data using method of least square:

Year:	2002	2003	2004	2005	2006	2007
Production:	7	9	12	15	18	23

20. From the following data calculate price index numbers for 2007 with 2006 as base by (i) Laspeyre's method (ii) Paasche's method (iii) Marshall Edgeworth method and (iv) Fisher's Ideal method.

Commodity	2006		2007	
	Price	Quantity	Price	Quantity
A	20	8	40	6
B	50	10	60	5
C	40	15	50	15
D	20	20	20	25





04CT61/11CT61

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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B.Com./B.Com. (CA) Degree (Semester) Examinations, April 2018

Part – III : Core Subject : Sixth Semester : Paper – I

AUDITING

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. The main object of an audit is _____.
 - a) Expression of opinion
 - b) Detection and Prevention of fraud and error
 - c) Both (a) and (b)
 - d) Depends on the type of audit
2. Which of the following is not true about opinion on financial statements?
 - a) The auditor should express an opinion on financial statements.
 - b) His opinion is no guarantee to future viability of business
 - c) He is responsible for detection and prevention of frauds and errors in financial statements
 - d) He should examine whether recognised accounting principle have been consistently
3. Which one of the following accounts would usually vouching in a debit balance?
 - a) Cash
 - b) Creditors
 - c) Accounts payable
 - d) Salaries Expenses
4. Verification includes
 - a) Checking vouchers
 - b) Examining audit report
 - c) Routine Checking
 - d) None of these
5. How many principles are listed in AAS1 which govern auditor's professional obligation?
 - a) Nine
 - b) Fourteen
 - c) Seven
 - d) Eight
6. Define Auditing.
7. Explain Internal Check
8. What are the objectives of Vouching?
9. List out the classification of Assets.
10. Explain Contractual Liability.

SECTION – B

Answer ALL Questions:

(5 × 7 = 35)

11. a) Explain the various types of Audit.
(OR)
- b) What are the qualifications of Auditor?
12. a) State the merits of Internal Control System.
(OR)
- b) How would you appraise internal control system?
13. a) Explain the importance of voucher.
(OR)
- b) How will you vouch receipts from debtors?
14. a) Explain the classification of Assets.
(OR)
- b) How will you verify Contingent Liabilities?
15. a) Give short notes on Liability to third party.
(OR)
- b) Distinguish between Civil and Criminal Liabilities of an auditor.

SECTION – C

Answer any THREE Questions:

(3 × 10 = 30)

16. Describe the advantages and disadvantages of an Audit Programme.
17. Explain the essentials of good Internal Check System.
18. Explain the Auditor's duties in vouching.
19. Explain the object of verification of assets.
20. Discuss the contents of Audit Report.





11SB41

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
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B. Com. (CA) Degree (Semester) Examinations, April 2018
Part – IV : Skill based subject : Fourth Semester : Paper – I

COREL DRAW

Under CBCS – Credit: 2

Time: **2 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions: **(10 × 1 = 10)**

1. _____ Tool is used for cropping.
a) Pick tool b) Shape tool c) Zoom tool d) Knife tool
2. In CorelDraw the _____ command makes it easy to create the illusion of 3D effects of your drawings
a) Add 3D Effect b) Extrude c) Envelop d) None of these
3. The shortcut key of Full-Screen Preview in CorelDraw is
a) F7 b) F4 c) F3 d) F9
4. CorelDraw is a _____ based drawing Application Package.
a) Photo paint b) Bitmap c) Vector d) Scalar
5. In CorelDraw the keyboard shortcut to save your drawing is:
a) Ctrl+S b) Ctrl+C c) Ctrl+Z d) Ctrl+Y

Give Short Answer:

6. Define: CorelDraw.
7. What is cropping?
8. Difference between 'Save' and 'Save as'.
9. What is a Bitmap image?
10. What is cloning?

SECTION – B

Answer ALL Questions: **(4 × 10 = 40)**

11. a) Discuss the various components of the workspace in CorelDraw. **(OR)**
b) Define selecting, deselecting and deleting objects in CorelDraw.
12. a) Write to create a calligraphic outline in CorelDraw? **(OR)**
b) What are the different ways to fill colour in an image in CorelDraw?
13. a) Explain the alignment of text in CorelDraw? **(OR)**
b) Explain shaping menu in Corel Draw?
14. a) Describe how you can create a 3D moving object in CorelDraw **(OR)**
b) Explain using special effects to Bitmaps in CorelDraw.

SECTION – C

Answer any TWO Questions: **(2 × 12½ = 25)**

15. Explain Tools and their functions in CorelDraw?
16. Describe the features of CorelDraw.
17. About Vector and Bitmap images in CorelDraw.





11SB61

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
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B. Com. (CA) Degree (Semester) Examinations, April 2018
Part – IV : Skill based subject : Sixth Semester : Paper – I

NETWORKING

Under CBCS – Credit: 2

Time: **2** Hours

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. _____ is a set of rules.
a) Program b) Algorithm c) Protocol d) Topology
2. Which of the following is a network topology?
a) Bus b) Star c) Ring d) All of these
3. The first Network
a) CNNET b) NSFNET c) ASAPNET d) ARPANET
4. URL stands for
a) Uniform Resource Line b) Uniform Resource Locator
c) Uniform Resource Loader d) None of these
5. _____ enables files to be transferred between computers.
a) FAQ b) FTP c) SLIP d) TELNET

Give Short Answer:

6. Write a note on Internet.
7. What is WAN?
8. Shot note on TCP/IP.
9. What is Gateway?
10. Define: ISP.

SECTION – B

Answer ALL Questions:

(4 × 10 = 40)

11. a) Explain the components of data communication system. **(OR)**
b) Explain the protocols and standards.
12. a) Write a short note on (i) Repeater (ii) Bridges (iii) Routers **(OR)**
b) What are the advantages of optical fiber cables?
13. a) Explain the types and advantages of Wireless Networking. **(OR)**
b) What is file transfer protocol? What are the functions of FTP?
14. a) What is guided media? Explain any two guided media. **(OR)**
b) What is Ethernet? Describe its types.

SECTION – C

Answer any TWO Questions:

(2 × 12½ = 25)

15. Explain the various types of Topology.
16. How can internet facilitate the student's community to their education?
17. Define network. Explain various types of networks.





11SB62

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
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B. Com. (CA) Degree (Semester) Examinations, April 2018
Part – IV : Skill based subject : Sixth Semester : Paper – II

HARDWARE MAINTENANCE

Under CBCS – Credit: 2

Time: **2 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions:

(10 × 1 = 10)

1. A set of prerecorded instructions executed by a computer is called the.
a) Action b) Hardware c) Program d) None of the above
2. Secondary memory is also known as
a) RAM b) Hardware c) ROM d) Auxiliary memory
3. An input device that is used widely in supermarkets is?
a) Keyboard b) Mouse
c) Trackball d) Bar code reader
4. Which one is a processor?
a) mouse b) laptop c) projector d) i5
5. USB stands for _____.
a) Uniform Service Board b) plug
c) Universal Serial Bus d) none

Give Short Answer:

6. What is CPU?
7. Give any five Manufacturers of Mouse?
8. What is trouble shooting?
9. List the secondary storage devices.
10. What is CRT?

SECTION – B

Answer ALL Questions:

(4 × 10 = 40)

11. a) What is BIOS and explain its functions? What is driver?

(OR)

- b) What are the various types of Keyboard and explained it?

12. a) Discuss the advantages and disadvantages of Compact Disks.

(OR)

- b) Discuss about the various types of monitors.

13. a) Differentiate ROM and RAM.

(OR)

- b) What are the common problems of troubleshooting?

14. a) What are the steps involved in installation of OS?

(OR)

- b) Explain the functions of mother board.

SECTION – C

Answer any TWO Questions:

(2 × 12½ = 25)

15. Explain the role and functions of input devices?
16. Discuss the advantages of output devices?
17. Explain the OS and functions of OS.



Answer ALL Questions: (10 × 1 = 10)

- Give Short Answer:**

6. What is the name of one element set?
7. What is the base of common logarithm?
8. Write the formula for compound interest.

9. Find the sub matrices of $\begin{bmatrix} 2 & 4 \\ 1 & 3 \\ 3 & -1 \end{bmatrix}$.

- 1**

SECTION – B

Answer ALL Questions:

(4 × 10 = 40)

11. a) At what rate Rs. 625 amount to Rs. 700 in 4 years?

(OR)

b) A sum lent on simple interest become Rs. 2520 in two years and Rs. 2700 in 5 years . Find the sum and rate of interest per annum.

12. a) Find the value: $\frac{2 \log 6 + 6 \log 2}{4 \log 2 + \log 27 - \log 9}$

(OR)

b) Prove that $\frac{\log \sqrt{27}}{\log 6 - \log 5} + \frac{\log \sqrt{8}}{\log 6 - \log 5} - \frac{\log \sqrt{125}}{\log 6 - \log 5} = \frac{3}{2}$

13. a) Out of 1200 students of a college 595 take coffee , 515 take tea, 670 milk, 105 take coffee and tea, 290 take coffee and milk, 340 take tea and milk, 90 take all the three. How many take only alone of them.

(OR)

b) In a class of 50 students 20 play football and 16 play basket ball. If 10 play both the games. Find the following?

i) How many play exactly one?

ii) How many play neither?

iii) How many do not play foot ball?

14. a) If $a = \{1, 2, 3\}$ and $b = \{2, 3, 4, 5\}$ verify i) $a \cup b = (a - b) \cup b$

ii) $a - (a - b) = (a \cap b)$

(OR)

b) If $A = \{1, 2, 3, 4\}$, $B = \{3, 4, 5, 6\}$ and $C = \{1, 5, 6, 7, 8\}$

verify that $A \cup (B \cap C) = (A \cup B) \cap (A \cup C)$

SECTION – C

Answer any TWO Questions:

(2 × 12½ = 25)

15. Verify the Demorgans law regarding set difference by Venn diagram.

16. i) Show that $\log_{10} 250 = 3 - 2 \log_{10} 2$

ii) Show that $\log_{10} 1600 = 2 + 4 \log_{10} 2$

17. 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 $(AB)^T = B^T A^T$.

