

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
DEPARTMENT OF COMMERCE (CA)



Course Code: 11CT21 **Programme:** Commerce CA **CIA:** I
Date: 18.02.2021 **Major:** Commerce CA **Semester:** II
Duration: 2 Hours **Year:** I **Major:** 50
Course Title: **FINANCIAL ACCOUNTING -II**

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Joint Bank Account is opened CO 1
 - (a) When no separate books for the venture are maintained.
 - (b) When separate books for the venture are maintained
 - (c) Under no Circumstances (d) All the above
- 2 A joint venture is a CO 1
 - (a) A general partnership (b) A particular partnership
 - (c) Non-limited to a particular venture. (d) All the above
- 3 A joint venture is CO 1
 - (a) Sending goods by one person to another (b) particular partnership
 - (d) small (d) All the above
- 4 Under single entry system, normally the following are recorded CO 2
 - (a) Personal A/cs only (b) Cash book transactions only
 - (c) Both (a) and (b) (d) All the above
- 5 The figure of capital in the beginning is ascertained from CO 2
 - (a) Cash A/c (b) Total debtors A/c
 - (c) Opening statement of affairs (d) All the above
- 6 The closing balance of trade debtors can be located from CO 2
 - (a) Total debtors A/c (b) Total creditors A/c
 - (c) B/R A/c (d) Cost sheet.
- 7 An estimate of assets and liabilities as on a date is called: CO 2
 - (a) Balance sheet (b) Statement of capital
 - (c) Statement of affairs (d) All the above.
- 8 When Branch 'A' sends goods to Branch 'B', in the books of Branch 'A' debit is CO 3
given to
 - (a) Head office A/c (b) Branch 'B' A/c
 - (c) Both HO A/c and Branch A/c (d) No entry.
- 9 Stock reserve in relation to opening stock appears CO 3
 - (a) On the debit side of Branch A/c (b) On the credit side of Branch A/c
 - (c) On both sides (d) All the above
- 10 Under Debtors system, Credit sales are CO 3
 - (a) Debited to the Branch Account. (b) Credited to the Branch Account
 - (c) Not shown anywhere in the Branch Account. (d) All the above

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 What do you mean by Joint Venture? CO 1
- 12 Write short note on Memorandum Joint venture Account? CO 1
- 13 What do you mean by Joint Bank Account? CO 1
- 14 Write short note on conversion method? CO 2
- 15 What is Single entry system? CO 2
- 16 What do you mean by Branch Accounts? CO 3
- 17 What is Independent Branch? CO 3

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 Describe the different methods of recording transactions relating to joint venture. **CO 1**
- 19 Sampath and Chandran were partners in a joint venture sharing profits and losses equally. **CO 1**
Sampath supplied goods to the value of Rs.10,000 and incurred expenses amounted to Rs.800. Chandran supplied goods to the value of Rs.8,000 and his expenses amounted to Rs.800. Chandran sold the entire goods on behalf of the joint venture and realized Rs.24,000. Chandran was entitled to a commission of 5% on sales. Chandran settled his account by bank draft. Show the journal entries and ledger accounts in the books of Sampath and Chandran under Memorandum Joint Venture method.
- 20 From the following data, ascertain sales made during the year by preparing Memorandum Trading Account **CO 2**

	Rs.
Stock on 1-1-2017	1,20,000
Stock on 31-12-2017	80,000
Purchases during 2017	8,00,000
Rate of gross profit on sale	40%
Wages paid	20,000

- 21 From the following particulars find out net credit purchases: **CO 2**

	Rs.
Opening balance of sundry creditors	40,000
Payment by Cheques	2,35,000
Payment by bills payable	25,000
Payment in cash	5,000
Discount received	2,500
Purchase returns	5,000
Closing balance of sundry creditors	47,500

- 22 Layal Shoe Company opened a branch at Madurai on 1.1.2018. From the following particulars the Madurai Branch account for the years 2017 and 2018. **CO 3**

	2017 (Rs.)	2018 (Rs.)
Goods sent to Madurai Branch	15,000	45,000
Cash sent to Branch for		
Rent	1,800	1,800
Salaries	3,000	5,000
Other expenses	1,200	1,600
Cash received from the branch	24,000	60,000
Stock on 31 st December	2,300	5,800
Petty cash in hand on 31 st December	40	30

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23 X and Y doing business separately as building contractors, undertake jointly to construct a building for a newly started joint stock company for a contract price of Rs.1,00,000 payable as to Rs.80,000 by installments in cash and Rs.20,000 in fully paid shares of the company. A banking account is opened in their joint names, X paying Rs.25,000 and B Rs.15,000. They are to share profits and losses in the proportions of 2/3 and 1/3 respectively. Their transactions were as follows. **CO 1**

	Rs.
Paid wages	30,000
Bought materials	70,000
Materials supplied by X	5,000
Materials supplied by Y	4,000
Architect's fees paid by X	2,000

- 24 Briefly explain the salient features of dependent branches? **CO 3**

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)



Course Code: 11CT22 **Programme:** Commerce CA **CIA:** I
Date: 19.02.2021 **Major:** Commerce CA **Semester:** II
Duration: 2 hours **Year:** I **Max. Marks:** 50
Course Title: **BANKING THEORY, LAW & PRACTICE**

SECTION – A (Remembering)

Answer **ALL** the Questions: **(10 X 1 = 10 Marks)**

- 1 Banking Regulation was introduced Act in? CO 1
(a) 1935 (b) 1949 (c) 1940 (d) 1956
- 2 The banks which provide long-term finance is _____ CO 1
(a) Exchange Bank (b) Investment Bank (c) Saving Bank (d) Agricultural Bank
- 3 The banks which are engaged in diverse kind of banking activities are called CO 1
(a) Local Area Bank (b) Narrow Banking (c) Universal Banking (d) Mixed Banking
- 4 The central bank is generally owned by CO 1
(a) The government (b) private shareholders (c) both d) America
- 5 The relationship between a banker and a customer is CO 2
(a) That of a debtors and creditors (b) That of a creditors and a debtor
(c) Primarily that of a debtor and a creditor (d) (a) and (b) together
- 6 Lien is a/an Of the creditor to retain possession. CO 2
(a) right (b) obligation (c) instrument (d) interest
- 7 A banker is a _____ debtor. CO 2
(a) Privileged (b) Special (c) General (d) Statutory
- 8 The word 'customer' signifies a relationship in which _____ is of no essence. CO 2
(a) Amount (b) Sound Mind (c) KYC (d) Duration
- 9 According to IBA, the maximum period for which a fixed deposit can be obtained is CO 3
.....
(a) No limit (b) 5 years (c) 7 years (d) 10 years
- 10 If the FDR is subject to donatio mortis causa, the donee's titled is subject to the Of CO 3
the donor.
(a) Retirement (b) Illness (c) Death (d) Lunatics

SECTION – B (Remembering)

Answer any **FIVE** Questions: **(5 X 2 = 10 Marks)**

- 11 What is Unit banking? CO 1
- 12 What is meant by Central banks? CO 1
- 13 What do you understand by the term banker? CO 1
- 14 What is meant by "Common Courtesy"? CO 2
- 15 What do you know about CASHKEY scheme? CO 2
- 16 What is donation mortis causa? CO 3
- 17 Why do business people prefer a current account? CO 3

SECTION – C (Understanding)

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

- 18 Describe the different types of banks and functions performed by them. CO 1
- 19 Discuss the Deposit Banking and Mixed banking in India? CO 1
- 20 What are the statutory obligations to honour cheques in Banker? CO 2
- 21 Describe the various types of deposits account with a banker in detail. CO 3
- 22 What is Fixed Deposit Receipt? Discuss its main features. CO 3

SECTION – D (Applying)

Answer any **ONE** Question: **(1X 12= 12 Marks)**

- 23 Explain the Relationship between a banker and customer. CO 1
- 24 Explain the precautions to be taken by banker before opening a new account? CO 3

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



Course Code: 11EP2A **Programme:** Commerce CA **CIA:** I
Date: 19.02.2021 **Major:** Commerce CA **Semester:** VI
Duration: 2 Hours **Year:** III **Max. Marks:** 50
Course Title: **WEB DESIGNING**

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

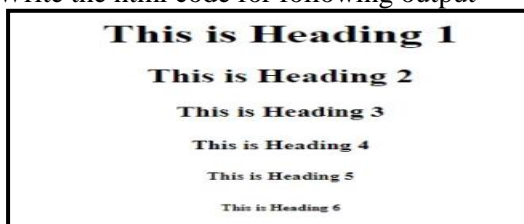
- 1 tag makes the enclosed text bold. What is other tag to make text bold? CO 1
a. b. <dar> c. <black> d. <emp>
- 2 In HTML document the tags _____ CO 1
a. Should be written in upper case b. should be written in lower case
c. should be written in proper case d. can be written in both uppercase or lowercase
- 3 Which of the following HTML code is valid? CO 1
a. b.
c. <red> d. All of above are style tags
- 4 What is a search engine? CO 1
a. A program that searches engines b. A web site that searches anything
c. A hardware component d. A machinery engine that search data
- 5 What is Internet Explorer? CO 2
a. An Icon b. A File Manager c. A Browser d. The Internet
- 6 HTML is considered as _____ language. CO 2
a. OOP Language b. Markup Language
c. C Programming Language d. Higher Level Language
- 7 HTML program is saved using _____ extension. CO 2
a. .html b. .html c. .hml d. .htl
- 8 Default color of active link in browser is _____. CO 2
a. red b. blue c. green d. brown
- 9 Correct html to right align the content inside a table is _____ CO 3
a. <tdleft> b. <td ralign = "left" >
c. <td align = "right"> d. <td leftalign>
- 10 HTML Supports _____ CO 3
a. Ordered list b. Unordered list
c. Both type of list d. Does not support those types

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Difference between Web page and Website. CO 1
- 12 What are the two parts of HTML document? CO 1
- 13 What is purpose Hyperlink? CO 1
- 14 Write the html code for following output CO 2



- 15 How to set background color in webpage and give example? CO 2

16 Write the html code for following output.

CO 2



17 Define Order list?

CO 3

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

18 Write any 10 HTML tags with example.

CO 1

19 Develop an html document which displays your name as an <h2> heading with blue color and display the name of any four God names. Each of God names must be in red color. When you click a God name, it must open another html document, which tells about the God.

CO 1

20 Write the html code for following output.

CO 2



21 Write the short note on following: (a) Text Color

(b) HTML Alignment Tags

(c) <HR>

CO 2

22 Write the html code for following output.

CO 3



SECTION – D (Applying)

Answer any **ONE** Question:

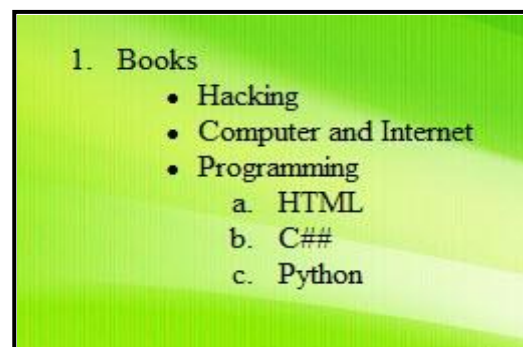
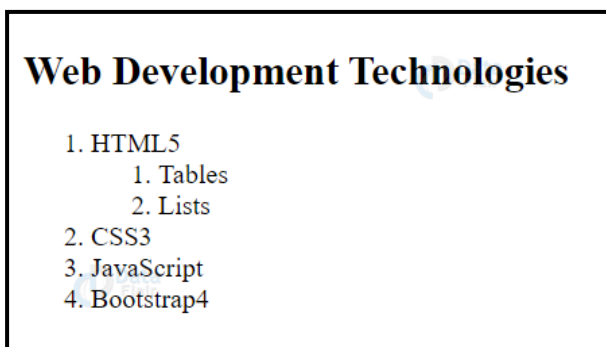
(1X 12= 12 Marks)

23 Design department website with 6 links.

CO 1

24 Write the html code for following output.

CO 3



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)



Course Code: 11CT41 **Programme:** Commerce CA **CIA:** I
Date: 17.02.2021 **Major:** Commerce CA **Semester:** IV
Duration: 2 Hours **Year:** II **Max.Marks:** 50
Course Title: **CORPORATE ACCOUNTING**

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

1. The rate of discount on issue of shares should not exceed ----- **CO1**
a) 3% b) 6% c) 5% d) 10%
2. The profit on re-issue of forfeited shares is transferred to ----- **CO1**
a) General reserve b) Capital redemption reserve
c) Capital reserve d) Profit and Loss account
3. The difference between subscribed capital and called-up capital is called ----- **CO1**
a) Uncalled capital b) calls-in-arrears
c) Paid-up capital d) calls-in-advance
4. The premium on redemption of preference shares can be provided out of ----- **CO1**
a) Securities premium b) Insurance fund
c) Forfeited shares a/c d) Depreciation reserve
5. Premium on redemption of debentures account is in the nature of --- **CO1**
a) Personal A/c b) Real A/c c) Nominal A/c d) Memorandum A/c
6. Profit prior to incorporation should be credited to **CO2**
a) Goodwill A/c b) General Reserve A/c
c) Capital Reserve A/c d) Sinking fund A/c
7. Audit fees should be divided between pre and post incorporation periods in ---- **CO2**
a) Time ratio b) Either Time ratio or Sales ratio
c) Sale ratio d) Adjusted time ratio
8. The salary paid to manager, for a period before acquisition of business, should be: **CO2**
a) Dividend in to time ratio b) Posted in pre –incorporation period
c) Posted in post-incorporation period d) Dividend in adjusted time ratio
9. The proposed dividend is calculated on ----- **CO2**
a) Authorized Capital b) Issued Capital c) Called Up Capital d) Paid Up Capital
10. Securities Premium is shown in the Balance Sheet of a Company under ----- **CO2**
a) Share Capital b) Reserve and Surplus
c) Long Term Borrowings d) Current Liabilities

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

11. Write a short notes on: a) Calls-in-arrear and b) Calls-in-advance **CO1**
12. What is Forfeiture of Shares? **CO1**
13. Define the term Reissue. **CO1**
14. State the various methods of Redemption of Debentures. **CO1**
15. What is Profit Prior to Incorporation? **CO2**
16. Define Time Ratio. **CO2**
17. Write a sort notes on Final Accounts of a Companies. **CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

18. A limited company issued 1, 00,000 equity shares of ₹10 each at a premium of ₹2 per share payable as follows: **CO1**
On application ₹2
On allotment ₹5 (including premium)
On first call ₹3
On final call ₹2

All the shares offered were subscribed by the public and cash duly received. Make the necessary journal and cash book entries.

19. The following balances appear in the ledger of a company as on 30.06.2004. CO1
 Share capital :
- | | |
|--|----------|
| Equity shares (fully paid up) | 6,00,000 |
| Redeemable Preference shares (fully paid up) | 3,00,000 |
| General Reserve | 2,00,000 |
| Profit & Loss A/c (Cr. Balance) | 1,25,000 |
| Securities premium account | 50,000 |
20. A Company issued 40,000 12% Debentures of ₹ 100 each. Give journal entries at the time of issue: CO1
- i) The debentures are issued at a discount of 10%, but redeemable at par
 - ii) The debentures are issued a premium of 5%, but redeemable at par
 - iii) The debentures are issued at par, but redeemable at a premium of 10%
 - iv) The debentures are issued at a discount of 5%, but redeemable at a premium of 10%
21. Raj Ltd., was incorporated on 1-7-94, which took over a running concern with effect from 1-1-94. The sales for the period up to 1-7-94 was ₹ 2,70,000 and the sales from 1-7-94 to 31-12-94 amounted to ₹ 3,30,000. CO2
- The expenses debited to Profit and Loss account included.
- | | |
|---|----------|
| a) Directors fees | 15,000 |
| b) Bad Debts | 1,800 |
| c) Advertisement (500 per month) | 6,000 |
| d) Salaries and General Expenses | 32,000 |
| e) Preliminary expenses written off | 3,000 |
| The gross profit was (1-1-94 to 31-12-94) | 2,40,000 |
- Ascertain the profit prior to incorporation.
22. The following ledger balances were extracted form the books of Varun Ltd. As on 31-3-2020. Land & building ₹2,00,000, 12% Debentures ₹ 2,00,000, Share Capital ₹10,00,000 (equity shares of ₹10 each fully paid up) Plant & machinery ₹8,00,000, Goodwill ₹2,00,000, Investment in shares of Raja Ltd ₹2,00,000, General reserve ₹1,95,000, Stock in trade ₹1,00,000, Bills receivable ₹50,000, Debtors ₹1,50,000, Creditors ₹1,00,000, Bank loan (Unsecured) ₹1,00,000, Provision for tax ₹50,000, Proposed dividend ₹55,000. CO2
- Prepare the Balance sheet of the company as per Revised Schedule VI, Part I of the Companies Act 1956.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23. New line Ltd. Issued 20,000 shares of ₹ 10 each at a premium of ₹ 2 payable as follows. CO1
- | | |
|--|--|
| On application – ₹ 2 | |
| On allotment – ₹ 5 (including premium) | |
| On first call – ₹ 2 | |
| On final call – ₹ 3 | |
- Applications for 15,000 shares were received and all these shares were allotted. The first call was made and the amount due thereon was received except the amount on 500 shares. Hence, these shares were forfeited and reissued at ₹ 7 each, as fully paid up. Pass journal entries in the books of the company

24. Moon and Star Co. Ltd. Is a company with an authorized capital of ₹ 5,00,000 divided in to 5,000 equity shares of ₹ 100 each on 31.12.2020 of which 2,500 shares were fully called up. The following are the balances extracted form the ledger as on 31.12.2020. CO2

Trial balance of Moon & Star Co. Ltd.

Debit	Rs	Credit	₹
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 (up to 31.3.86)	6,720	Reserves	25,000
Salaries	18,500	Loan form managing director	15,700
Rent	6,000	Share capital	2,50,000
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 statement of Profit & Loss for the year ended 31.12.2020. and a balance sheet as on that date. The following further information is given:

- a) Closing stock was valued at ₹ 191500
- b) Depreciation on plant at 15% and on furniture at 10% should be provided
- c) A tax provision of ₹ 8000 is considered necessary
- d) The directors declared an interim dividend on 15.8.85 for 6 months ending June 30, 1985@ 6%
- e) Provide for corporate dividend tax @ 17%

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



Course Code: 11CT42 **Programme:** Commerce CA **CIA:** I
Date: 18.02.2021 **Major:** Commerce CA **Semester:** IV
Duration: 2 Hours **Year:** II **Max. Marks:** 50
Course Title: **INCOME TAX LAW & PRACTICE –II**

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Out of the following, which expense is not an admissible expense? **CO 1**
(a) Bad Debts (b) Valued Added Tax (c) Income Tax (d) Excise Duty
- 2 The rate of depreciation on intangible assets is: **CO 1**
(a) 25% (b) 15% (c) 20% (d) 5%
- 3 The rate of depreciation on computer is: **CO 1**
(a) 30% (b) 40% (c) 60% (d) 70%
- 4 Capital gain arises on: **CO 1**
(a) Business capital (b) Transfer of capital assets (c) Stock of trade (d) All of these
- 5 Capital gain is classified into how many types? **CO 1**
(a) Two (b) Three (c) Four (d) Five
- 6 Losses of speculation business can be set-off: **CO 2**
(a) 4 years (b) 8 years (c) 3 years (d) 6 years
- 7 Income of a minor child is included in the total income of: **CO 2**
(a) Transferor of asset (b) Father
(c) Parent whose income is greater (d) Mother
- 8 Long-term capital loss can be set-off from: **CO 2**
(a) Short-term capital gains (b) Long-term capital gains
(c) Capital gains (d) Any income
- 9 Loss under the head house property cannot be set-off against **CO 2**
(a) Salary income (b) Business income (c) Capital gains (d) Casual income
- 10 Business loss cannot be set-off against **CO 2**
(a) House property income (b) Business income
(c) Capital gain (d) casual income

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Define Clearly the term 'Profession'. **CO 1**
- 12 What is Depreciation? **CO 1**
- 13 What is meant by 'Capital Assets'? **CO 1**
- 14 Define Cost of acquisition. **CO 1**
- 15 What do you mean by "clubbing of incomes"? **CO 2**
- 16 What is carry forward and set-off of losses? **CO 2**
- 17 Write short note on "deemed owner". **CO 2**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18** Dr. Sathish is Medical Practitioner. He gives you the following summary of cash book for the year ending 31.3.2020: **CO 1**

Particulars	Rs.	Particulars	Rs.
To Balance	10,000	By Rent of clinic	18,000
To Consultation fee	60,000	By Purchase of medicines	38,000
To Visiting fee	45,000	By Staff salaries	24,000
To Gifts and presents	8,000	By Surgical equipment	40,000
To Sale of Medicine	42,000	By Motor car expenses	8,000
To Dividend from UTI	6,000	By Purchase of Motor car	1,40,000
To Life Insurance Maturity	1,00,000	By Household expenses	7,000
To Interest from NSC	6,000	By Balance	2,000
	2,77,000		2,77,000

Other information:

- 50% of the Motor car expenses incurred in connection with the profession. Car was purchased in December 2019.
- Household expenses include Rs. 6,800 for life insurance premium.
- Gift and presents include Rs. 3,000 for relations.
- Closing stock of medicine Rs. 12,000 and on 1.4.2019, opening stock was Rs. 4,000.

Compute his income from profession for the Assessment Year 2020-21.

- 19** X purchased a residential house for Rs. 1,50,000 in 1998-99. The fair market value on 1.4.2001 was Rs. 2,00,000. He gifted the house to Y in 2004-05. The fair market value of the house on the date of a gift was Rs. Rs. 4,20,000. Z filed a suit on Y claiming the title to the gifted property. Y paid Rs. 50,000 to Z for compromising the suit. Y sold the house on 10th December, 2019 for Rs. 23,00,000. Determine the chargeable capital gains in the case of X and Y. The cost inflation index in 2001-02, 2004-05 and 2019-20 were 100, 113 and 289 respectively. **CO 1**
- 20** Mr.A purchased a house in Delhi in 2000 for Rs. 1,00,000 and added two rooms and a verandah in the house at a cost of Rs. 30,000 in 2000. He made improvements in the house and added two bathrooms at a cost of Rs. 2,40,000 in May 2014. Mr.A sells the house on 1st July, 2019 for Rs. 25,00,000. Find out the capital gains if the fair market value of the house on 1st April, 2001 is Rs. 4,00,000. The cost inflation index in 2001-02, 2014-15 and 2019-20 were 100, 240 and 289 respectively. **CO 1**
- 21** From the following information of a trader, compute the gross total income for the Assessment Year 2020-21: **CO 2**

Particulars	Rs.
Income from House Property (Computed)	2,50,000
Business Loss	60,000
Current year's Depreciation	10,000
Business Loss of preceding years	50,000
Unabsorbed Depreciation of preceding years	30,000
Short-term capital loss	40,000
Long-term capital gains	60,000

- 22** What is clubbing of income? What are the tax implications of such clubbing of income? **CO 2**

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23** The following is the Profit & Loss Account of Mr. X for the year ended on 31st March, 2020. Compute his taxable income from the business for that year:

CO 1

Particulars	Rs.	Particulars	Rs.
To Opening Stock	15,000	By Sales	2,80,000
To Purchases	1,40,000	By Closing Stock	20,000
To Wages	20,000	By Gift from father	10,000
To Rent	46,000	By Sale of Car	17,000
To Repairs of Car	3,000	By Income Tax Refund	3,000
To Medical Expenses	3,000		
To General Expenses	10,000		
To Depreciation of Car	4,000		
To Net Profit	89,000		
	3,30,000		3,30,000

Following further information are given:

- Mr. X carries on his business from a rented premise half of which is used as his residence.
- Mr. X bought a car during the year for Rs. 20,000. He charged 20% depreciation on the value of the car. The car was sold during the year for Rs. 17,000. The use of the car was 3/4th for the business and 1/4th for personal use.
- Medical expenses were incurred during the sickness of Mr. X for his treatment.
- Wages include Rs. 250 per month on account of Mr. X's driver for 10 months.

- 24** Mr. Singh, a resident of India submits the following particulars of his income for the Assessment Year 2020-21:

CO 2

Particulars	Rs.
Income from house let out (Computed)	9,500
Profit from radio business	19,600
Income of interest from a firm	1,800
Speculation income	1,900
Short-term Capital gains	3,200
Long-term Capital gains	1,400

The following items have been brought forward from the preceding Assessment Year 2019-20:

Particulars	Rs.
Loss from radio business	4,600
Unabsorbed depreciation	1,000
Speculation loss	3,200
Short-term Capital loss for the year 2015-16	4,100
Long-term Capital loss for the year 2016-17	3,950
B/d loss from House Property	3,000

Current year's depreciation amounted to Rs. 500.

You are required to compute his gross total income and deal with the carry-forward of losses.



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

Course Code: 11AT41 **Programme:** Commerce CA **CIA:** I
Date: 20.02.2021 **Major:** Commerce CA **Semester:** IV
Duration: 2 Hours **Year:** II **Max.Marks:** 50
Course Title: **BUSINESS STATISTICS**

SECTION – A (Remembering)

- Answer **ALL** the Questions: **(10 X 1 = 10 Marks)**
- 1 Statistics deals with CO1
 - a) quantitative data
 - b) qualitative data
 - c) News information
 - d) future estimates
 - 2 The first step of statistical investigation is CO1
 - a) Collection
 - b) Organization
 - c) Interpretation
 - d) Analysis
 - 3 Classification is the process of arranging data in to CO1
 - a) Homogeneous groups
 - b) Individual facts
 - c) Graph diagram
 - d) Questionnaire
 - 4 Easiest, simplest and the most flexible method of estimating secular trend is CO4
 - a) free-hand method
 - b) semi-average method
 - c) moving average method
 - d) least square method
 - 5 The method where the original data is divided into two equal parts is CO4
 - a) semi average method
 - b) moving average method
 - c) least square method
 - d) graph method
 - 6 Least square method is a CO4
 - a) mathematical method
 - b) analytical method
 - c) both (a) and (b)
 - d) Econometric method
 - 7 Index numbers are usually denoted in CO5
 - a) multiplication
 - b) deviation
 - c) probability
 - d) percentage
 - 8 “Index numbers are used to measure the changes to some quantity, which we cannot observe directly” – said by CO5
 - a) Maslow
 - b) Cowden
 - c) Bowley
 - d) Hmaburg
 - 9 Which of the following is fixed one? CO5
 - a) current year
 - b) base year
 - c) previous year
 - d) final year
 - 10 Time Reversal Test used to test CO5
 - a) price level
 - b) ideal index number
 - c) consistency of index numbers
 - d) factor analysis

SECTION – B (Remembering)

- Answer any **FIVE** Questions: **(5 X 2 = 10 Marks)**
- 11 Define Statistics. CO1
 - 12 Give the meaning of primary data & secondary data CO1
 - 13 What is time series? CO4
 - 14 State the meaning of least square method? CO4
 - 15 Define index numbers CO5
 - 16 List out the weighted aggregate index numbers. CO5
 - 17 Give the meaning of price index numbers CO5

- Answer any **THREE** Questions: **(3 X 6= 18 Marks)**
- 18 “The proper function of statistics is to enlarge individual experience” comment. CO1

- 19 The following table shows the area in millions of square kilometers of the oceans of the world. CO1

Ocean	Area (Million sq. km)
Pacific	70.8
Atlantic	41.2
Indian	28.5
Antarctic	7.6
Arctic	4.8

Draw a pie diagram to represent the data.

- 20 Take a five yearly period of moving average and determine short term oscillations from the following data. CO4

Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Production	14	17	22	28	26	18	20	24	25	29	30	23

- 21 Assuming a four yearly cycle calculate the trend by the method of moving average from the following data relating to the production of tea in India. CO4

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Production	464	515	518	467	502	540	557	571	586	612

- 22 Calculate index number from the following data. CO5

	Base year		Current year	
	Kilo	Rate	Kilo	Rate
Bread	10	3	8	3.25
Meat	20	15	15	20
Tea	2	25	3	23

SECTION – D (Applying)

Answer any ONE Question:

(1X 12= 12 Marks)

- 23 Fit a straight line trend equation by the method of least squares and estimate the trend values. CO4

Year	2008	2009	2010	2011	2012	2013	2014	2015
Production	80	90	92	83	94	99	92	104

- 24 With the help of the following data prove that Fisher's Ideal satisfies both the time reversal test and factors reversal test. CO5

	2016		2017	
	Price	value	Price	value
A	5	50	6	72
B	7	84	10	80
C	10	80	12	96
D	4	20	5	30
E	8	56	8	64

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
DEPARTMENT OF COMMERCE (CA)



Course Code: 11SB41	Programme: B.COM (CA)	CIA: I
Date: 15.02.2021	Major: Commerce (CA)	Semester: III
Duration: 1 Hour	Year: II	Max.Marks: 25
Course Title:	COREL DRAW	

SECTION – A

Answer **ALL** the Questions:

(5 X 1 = 5 Marks)

- 1 CorelDraw is a _____ based drawings application package CO1
a) Photo paint b) Bitmap c) Vector d) Scalar
- 2 Apply add perspective from _____ menu. CO1
a) Effects b) File c) Help d) Window
- 3 Where we from insert the 'Insert character'? CO1
a) File b) Edit c) View d) Text
- 4 CorelDraw is _____ types of graphics software? CO2
a) Raster graphics b) Vector graphics c) Both of these d) None of these
- 5 _____ tool is used for cropping. CO2
A. Pick tool B. Shape tool C. Zoom tool D. knife tool

SECTION – B

Answer any **TWO** Questions:

(2 X 2 = 4 Marks)

- 6 What is live text preview? CO1
- 7 What is drawing a Rectangle? CO1
- 8 Enumerate rename a page. CO1
- 9 What are the steps to drawing a curve? CO2

SECTION – C

Answer any **ONE** Questions:

(1 X 6 = 6 Marks)

- 10 Explain the different adding a page. CO1
- 11 What are the define lines and outlines settings? CO2

SECTION – D

Answer any **ONE** Question:

(1 X 10 = 10 Marks)

- 12 Discuss the exploring the workspace of Coral DRAW. CO1
- 13 What are the curves to learn draw calligraphic lines CO2

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
DEPARTMENT OF COMMERCE (CA)



Course Code: 11CT61 **Programme:** Commerce CA **CIA:** I
Date: 18.02.2021 **Major:** Commerce CA **Semester:** VI
Duration: 2 Hours **Year:** III **Max.Marks:** 50
Course Title: **AUDITING**

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 The basis for decision making by the management is **CO 1**
 - a) Accounting statements
 - b) Financial Statement
 - c) Bank statements
 - d) Cost statement
- 2 Which of the following sections deal with qualifications of the auditor? **CO 1**
 - a) Section 226 (1) and section 226(2)
 - b) Section 224 (1) and section 224 (2)
 - c) Section 226 (3) and section 226(4)
 - d) Section 224(3) & Sec.224
- 3 To support the auditor's report by giving in detail the work performed by the audit clerks. **CO 1**
 - a) Audit programme
 - b) Working papers
 - c) Audit note
 - d) none of the above
- 4 Auditing is compulsory for **CO 1**
 - a) Small scale business
 - b) Partnership firms
 - c) Joint stock Companies
 - d) Proprietary Concerns
- 5 Internal check is meant for _____. **CO 2**
 - a) Prevention of frauds
 - b) Detection of frauds
 - c) Helping audit is depth
 - d) Detection of errors
- 6 Division of all the works among different clerks. **CO 2**
 - a) Internal Check
 - b) Internal Control
 - c) Internal Audit
 - d) Interim Check
- 7 The attendance of workers of workers should be taken by the gatekeeper and foreman of each department **CO 2**
 - a) Payment of wages
 - b) receipts of wages
 - c) both a and b
 - d) cash wages
- 8 _____ is a technical term, which refers to the inspection of documentary evidence supporting and substantiating a transaction, by an auditor. **CO 3**
 - a) Vouching
 - b) auditing
 - c) verification
 - d) all the above
- 9 Payment for wage should be vouched with the help of **CO 3**
 - a) Piece Work Statement
 - b) Wage sheets
 - c) Minutes book
 - d) Bank pass book.
- 10 Receipts from sale of investments should be vouched with the help of **CO 3**
 - a) Brokers bought notes
 - b) Brokers Sold notes
 - c) Minutes book
 - d) Inventory of investment

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 What do you mean by Auditing? **CO 1**
- 12 What is Audit Programme? **CO 1**
- 13 What is audit working paper? **CO 1**
- 14 What do you mean by Internal Control? **CO 2**
- 15 What is known as Internal Audit? **CO 2**
- 16 What do you understand by Patents? **CO 3**
- 17 Define – Vouching. **CO 3**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- | | | |
|----|---|------|
| 18 | What are the various types of audit? Describe their merits and demerits. | CO 1 |
| 19 | Distinguish between the audit of partnership firms and companies. | CO 1 |
| 20 | State a suitable system of internal check for cash receipts and payments. | CO 2 |
| 21 | Distinguish between internal audit and external audit. | CO 2 |
| 22 | What are the advantages of vouching? | CO 3 |

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- | | | |
|----|--|------|
| 23 | Describe the qualities of an auditor. | CO 1 |
| 24 | Explain the internal check system. Describe its merits and demerits. | CO 2 |

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

DEPARTMENT OF COMMERCE COMPUTER APPLICATION



Course Code: 11EP3A **Programme:** COMMERCE (CA) **CIA:** I
Date: 17.02.2021 **Major:** B.Com (CA) **Semester:** VI
Duration: 2 Hours **Year:** III **Max. Marks:** 50
Course Title: **MANAGEMENT ACCOUNTING**

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Financial statements are meaningful and useful only when they are **CO1**
a) Verified b) Presented to owners c) Analyzed and interpreted d) Published
- 2 A 'Ratio' is expressed in **CO1**
a) Rupees b) Weights c) Proportion d) Quantity
- 3 Solvency Ratios include **CO1**
a) G/P Ratio b) Fixed assets turnover c) Capital gearing ratio d) P/E Ratio.
- 4 The ideal current Ratio is **CO1**
a) 5 b) 4 c) 3 d) 2
- 5 Current Ratio Indicates **CO1**
a) Ability to meet short term obligations b) Efficiency of Management
c) Profitability d) Decision Management
- 6 The term 'fund' refers to **CO2**
a) Reserves b) Working Capital c) Profits d) Losses
- 7 Funds from operation is **CO2**
a) Gross profit b) Net Profit c) Operating Profit d) Operating expenses
- 8 Funds inflow from operation is **CO2**
a) An internal source of Funds b) An application of Funds
c) An External source of Funds d) An source of funds
- 9 Cash flows' include **CO2**
a) Cash receipts only b) Cash Payments only
c) Cash receipts and payments d) Cash and Non cash incomes and expenses
- 10 Payment of dividend is **CO2**
a) An application of funds b) A source of funds
c) Neither source nor application d) Balance Sheet

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Define management accounting. **CO1**
- 12 State the meaning of profitability ratio? **CO1**
- 13 What do you mean by current ratio with formula? **CO1**
- 14 List out the long term solvency ratios. **CO1**
- 15 Give the meaning of fund from operations? **CO2**
- 16 What is working capital? **CO2**
- 17 List out the current asset and current liabilities. **CO2**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18** Distinguish between management accounting and financial accounting **CO1**
19 The following figures relates to Niram traders Ltd. For the year ended 31st march 2000. **CO1**

Trading Profit and loss Account

To Opening Stock	75,000	By Sales	5,00,000
To Purchases	3,25,000	By Closing Stock	1,00,000
To Gross Profit	2,00,000		
	6,00,000		6,00,000
To Operating expense:		By Gross profit	2,00,000
Administration	40,000	By Non Operating income:	
Selling expenses	25,000	Dividend	9,000
To Non operating Expenses		Profit sale of shares	11,000
Loss on sale of assets	5,000		
To Net profit	150000		
	2,20,000		2,20,000

Calculate 1) Gross profit ratio 2) Operating ratio 3) Operating profit ratio 4) Net profit ratio, 5) Expenses ratio 6) Net profit ratio

- 20** From the following particulars calculate funds from operations:

CO2

Salaries	5,000	Opening balance P&L A/C	25,000
Rent	3,000	Discount on issue of debentures	2,000
Refund of tax	3,000	Provision for bad debts	1,000
Profit on sale of building	5,000	Transfer to general reserve	1,000
Depreciation of plant	5,000	Preliminary expenses written off	3,000
Provision for tax	4,000	Good will written off	2,000
Loss on sale of plant	2,000	Proposed dividend	6,000
Closing balance P&L A/C	60,000	Dividend Received	5,000

- 21** From the following balance sheets of A Ltd, Prepare a cash flow statements

CO2

Liabilities	1998	1999	Assets	1998	1999
Share Capital	400000	500000	Land	1,00,000	1,32,000
Profit & Loss A/c	20000	46000	Debtors	240000	230000
Creditors	140000	90000	Stock	160000	180000

			Cash	60000	94000
	560000	636000		560000	636000

22 Distinguish between Funds flow statement and cash flow statement.

CO2

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23 Give below is the summarized balance sheet and profit and loss of Rajalaxmi Sugar Mills Ltd. As on 31 -12-2017. 1) Current ratio 2) Quick ratio 3) Fixed assets ratio 4) Debt equity ratio 5) Proprietary ratio 6) Stock turnover ratio 7) Fixed assets turnover ratio 8) return on capital employed 9) Debtors turnover ratio 10) Creditor turnover ratio 11) Net profit ratio 12) Operating ratio

CO1

Balance Sheet as on 31 – 12 2017

Liabilities	Rs	Assets	Rs
Issued capital 40000 shares of Rs 100 each	4000000	Land and Building	3000000
Reserves	1800000	Machinery	1600000
Creditors	2600000	Stock	2960000
Profit and Loss Account	600000	Debtors	1420000
6% Debentures	600000	Cash at bank	620000
	9600000		9600000
Profit and loss account			
To Opening stock	1990000	By sales	17000000
To Purchases	10905000	By Closing stock	2980000
To Direct expenses	285000		
To Gross profit	6800000		
	19980000		19980000
To Administrative expenses	3000000	By Gross profit b/d	6800000
To Selling expenses	600000	By Non – Operating income	180000
To Financial expenses	300000		
To Other non – operating expenses	80000		
To Net profit	3000000		
	6980000		6980000

24 From the following balance sheets of Mr. Sridhar prepare a funds flow statement.

CO2

Liabilities	2018	2019	Assets	2018	2019
Capital	77,000	78,000	Cash	5,000	2,300
Creditors	18,000	20,500	Debtors	17,500	19,200
Bank loan	15,000	19,500	Stock	12,500	11,000
			Land	10,000	15,000
			Building	25,000	27,500
			Machinery	40,000	43,000
	1,10,000	1,18,000		1,10,000	1,18,000

Drawing of Mr. Kamal during the year was Rs 20,000 Depreciation Charges on Machinery was Rs 4,000.

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
DEPARTMENT OF COMMERCE (CA)



Course Code: 11SB61 **Programme:** B.Com (CA) **CIA:** I
Date: 12.02.2021 **Major:** Commerce (CA) **Semester:** VI
Duration: 1 Hour **Year:** III **Max.Marks:** 25
Course Title: **ADVANCED EXCEL OPERATIONS**

SECTION – A

Answer **ALL** the Questions:

(5 X 1 = 5 Marks)

- 1 Which of the following functions would be used to create a True or False answer within a cell? **CO 1**
a) IF b) NOT c) OTHER d) WHY
- 2 Which of the following methods will not enter data in a cell? **CO 1**
a) Pressing the Esc key b) Pressing an arrow key
c). Pressing the tab key d) Clicking the enter button to the formula bar
- 3 Statistical calculations and preparation of tables and graphs can be done using **CO 2**
a) Adobe Photoshop b) Excel c) Notepad d) Power Point
- 4 The basic unit of a worksheet into which you enter data in Excel is called a **CO 2**
a) cell b) table c) box d) column
- 5 Which of the following keyboard shortcut can be used for enter the current date? **CO 3**
a) Ctrl+; b) Ctrl+Shift c) Ctrl+Shift+F1 d) F2

SECTION – B

Answer any **TWO** Questions:

(2 X 2 = 4 Marks)

- 6 What is Microsoft Excel? **CO 1**
- 7 Give any eight short keys in MS Excel. **CO 1**
- 8 Write short note on: Row **CO 2**
- 9 What is a workbook? **CO 3**

SECTION – C

Answer any **ONE** Question:

(1 X 6= 6 Marks)

- 10 What are the uses of MS Excel? **CO 1**
- 11 What is the difference between function and formula in MS Excel? **CO 2**

SECTION – D

Answer any **ONE** Question:

(1 X 10= 10 Marks)

- 12 What are the different data formats in Excel? **CO 1**
- 13 Explain Insert Tabs and its uses of MS. Excel. **CO 3**

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)



Course Code: 11SB62 **Programme:** B.Com(CA) **CIA:** I
Date: 13.02.2021 **Major:** COMMERCE(CA) **Semester:** VI
Duration: 1 Hour **Year:** III **Max.Marks:** 25
Course Title: **HARDWARE & NETWORKING**

SECTION – A

Answer **ALL** the Questions:

(5 X 1 = 5 Marks)

- 1 The heart of computer is. **CO1**
a) Memory b) CPU c) CU d) I/O
- 2 What is the external memory called? **CO1**
a) Primary Memory b) Secondary Memory
c) Random Access Memory d) Read Only Memory
- 3 Which one is a processor? **CO1**
a) Laptop b) Mouse c) Projector d) i7
- 4 A CD-ROM is. **CO2**
a) An Optical ROM b) An Erasable ROM
c) A Permanent ROM d) A Magnetic ROM
- 5 Which one of the following is an example of PROM? **CO2**
a) 72S286 b) 74S287 c) 722S23 d) SRS223

SECTION – B

Answer any **TWO** Questions:

(2 X 2 = 4 Marks)

- 6 Name any four hardware components of Computer. **CO1**
- 7 List the secondary storage devices. **CO1**
- 8 What do you mean by Virtual memory? **CO2**
- 9 Define cache memory. **CO2**

SECTION – C

Answer any **ONE** Question:

(1 X 6= 6 Marks)

- 10 Write a short note on **CO1**
i) Hard Disc ii) Mother Board iii) Memory Storage
- 11 What is RAM ? Explain its functions. **CO2**

SECTION – D

Answer any **ONE** Question:

(1 X 10= 10 Marks)

- 12 Describe the various components of Mother Board. **CO1**
- 13 Briefly explain the different types of magnetic disc and its functions. **CO2**

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



Course Code: 11SB63 **Programme:** B.COM (CA) **CIA:** I
Date: 15.02.2021 **Major:** Commerce (CA) **Semester:** VI
Duration: 2 Hour **Year:** III **Max.Marks:** 25
Course Title: **PHP AND MYSQL**

SECTION – A

Answer **ALL** the Questions:

(5 X 1 = 5 Marks)

- 1 Who is known as the father of PHP?
A. Rasmus Lerdorf B. Willam Makepiece C. Drek Kolkevi D. List Barely **CO 1**
- 2 PHP scripts are enclosed within _____
A.<php> . . . </php> B.<?php . . . ?> C.?php . . . ?php D.<p> . . . </p> **CO 1**
- 3 Echo statement is written under parentheses?
A. True B. False **CO 1**
C. Only for string it written under parentheses
D. Only for variable it written under parentheses
- 4 How many types of functions are available in php? **CO 2**
A. 5 B. 4 C. 3 D. 2
- 5 By default, the index of array in PHP starts from _____? **CO 2**
A. 0 B. 1 C. -1 D. 2

SECTION – B

Answer any **TWO** Questions:

(2 X 2 = 4 Marks)

- 6 Write the syntax of PHP program and give example. **CO 1**
- 7 Write a PHP program to sum of three numbers with output. **CO 1**
- 8 Define Function with syntax. **CO 2**
- 9 What are the types of Array? **CO 2**

SECTION – C

Answer any **ONE** Questions:

(1 X 6= 6 Marks)

- 10 Write brief note on Looping statements with example. **CO 1**
- 11 Discuss about One Dimensional Array with example. **CO 2**

SECTION – D

Answer any **ONE** Questions:

(1 X 10= 10 Marks)

- 12 Write down the steps for save and run PHP program with example program. **CO 1**
- 13 Write the short note on following:
(a)PHP Functions with Parameters (b) Two Dimensional Array **CO 2**
(C)Accessing Array elements