


**DEPARTMENT OF COMMERCE (CA)**

	<b>Course Code:</b> 11CT11	<b>Programme:</b>	<b>BCOM - (CA)</b>	<b>CIA: I Test</b>
	<b>Date:</b> 30.09.2020	<b>Course:</b>	<b>BCOM - (CA)</b>	<b>Semester: I</b>
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>I</b>	<b>Maximum: 50 Marks</b>
	<b>Course Title:</b>	<b>FINANCIAL ACCOUNTING - I</b>		

**Section A**

**(10 X 1 = 10)**

**Answer All Questions**

**Choose the best Answer**

- Find out the correct accounting equation from the following: **CO1**
  - Capital = Assets + Liabilities
  - Capital = Assets - Liabilities
  - Liabilities = Capital + Assets
  - Liabilities = Cash + Capital
- Assets A/c is a **CO1**
  - Personal A/c
  - Real A/c
  - Expenses A/c
  - Personal or Real A/c
- The return of goods to a supplier should be credited to **CO1**
  - Supplier A/c
  - Goods A/c
  - Purchase Returns A/c
  - Sales Returns A/c
- Sale of goods on credit to Mr. Ram should be credited to **CO1**
  - Goods A/c
  - Sales A/c
  - Purchases A/c
  - Mr. Ram A/c
- Any difference in Trial Balance is normally transferred to **CO1**
  - Capital account
  - Suspense Account
  - Sundry Expenses A/c
  - Revenue A/c
- Double sided errors affect **CO2**
  - one side of an account
  - one account
  - two account
  - two or more account
- A cheque received and paid into the bank on the same day is recorded in the **CO2**
  - cash column of the cash book
  - bank column of the cash book
  - both the cash and bank column of the book
  - Pass book
- A bank reconciliation statement is **CO2**
  - Part of Pass book
  - Part of cash book
  - Ledger A/c
  - Neither of the above three
- Favourable balance as per cash book means **CO2**
  - Debit balance in the bank column of the cash book
  - Credit balance in the cash book
  - Debit balance in the pass book
  - All the above
- Suspense account is usually closed when **CO2**
  - accounts are finalised
  - accounts are audited
  - all the errors are rectified
  - the errors are not rectified

**Section B**

**(5 X 2 = 20)**

**Answer any FIVE Questions**

- What is Book-keeping? **CO1**
- What do you mean by Journal? **CO1**
- Write short note on Trial balance? **CO1**
- What do you mean by Ledger? **CO1**
- Write short note on Suspense Account? **CO2**
- What is an error? **CO2**
- What is a Bank Reconciliation Statement? **CO2**

**Section C****(3 X 6 = 18)****Answer any THREE Questions**

18. Enter the following transactions of Arun in a single column cash book.

**CO1**

		Rs.
2015 Jan.1	Commenced business with cash	30,000
4	Paid into Bank	26,000
6	Purchased goods for cash	3,000
8	Sold goods for cash	2,200
10	Paid for stationery	120
12	Received from Murugan	3,000
14	Paid to Santhosh	1,600
16	Purchased Furniture	1,200

19. Journalise the following transactions

**CO1**

2010 March		Rs.
1	Purchased goods for cash	4500
3	Purchased goods from Kannan stores	1000
5	Sold goods for cash	2000
7	Sold goods to Senthil	500
9	Bought furniture for cash	4500
11	Bought furniture from Selvan furniture mart	1500
13	Goods returned to Kannan stores	100
15	Senthil returned goods worth	150
17	Drew for private use	800
19	Electric charges	300

20. What are the differences between Book-keeping and Financial Accounting?

**CO1**

21. What are the Difference between cash book and pass book?

**CO2**22. From the under mentioned particular of Mr.Ranjith prepare a Bank Reconciliation Statement as on 31<sup>st</sup> July 2017**CO2**i) Cheques paid into Bank on the 28<sup>th</sup> July 2017 but credited to Mohan's account in the first week of August 2017

K.Kalyan Rs.1000, J.Joy Rs.800, R.Raghul Rs.1200

ii) The following cheques were issued by Mohan on 30<sup>th</sup> July 1994 but presented to bank for payment after the close of the year.

D.David Rs.1200, H.Hari Rs.1000, L.Lal Rs.800

iii) A cheque for Rs.300 was credited direct to the account and was not passed through the cash book.

iv) The bank balance as per cash book on 31<sup>st</sup> July 2017 amounted to Rs.30000**Section D****(1 X 12 = 12)****Answer any ONE Question**

23. Enter the following transactions in the Journal and ledger of Mr.Manikandan

**CO1**

2014 January 1. Balan business with a capital Rs.10,000

4. Bought goods from Velan Rs.6,750

7. Cash purchases Rs.3,000

10. Cash sales Rs.4,000

13. Bought goods from Velan Rs.2,000

16. Sold goods to Gopi Rs.5,000

18. Paid cash to Velan Rs.2,850

19. Sold goods to Gopi Rs.500

26. Received cash from Gopi Rs.1,650


27. Paid salaries Rs1,250

30. Received cash from Gopi Rs.200

24. Distinguish between Capital receipts and Revenue receipts.

**CO2**

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234****DEPARTMENT OF COMMERCE**

	<b>Course Code:</b> 11CT12	<b>Programme:</b>	<b>B.COM (CA)</b>	<b>CIA: I Test</b>
	<b>Date:</b> 01.10.2020	<b>Course:</b>	<b>B.COM (CA)</b>	<b>Semester: I</b>
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>I</b>	<b>Maximum: 50 Marks</b>
	<b>Course Title:</b>	<b>Business Correspondence &amp; Office method</b>		

**Section - A****Multiple choice questions choose the correct answer:****(10x1=10)**

- The English word "Communication" is derived from the words **CO1**  
(a) Communis and Communicare (b) Communist and Commune (c) Communism and Communalism (d) Communion and common sense
- Aspects of the voice other than the speech are known as **CO1**  
(a) Physical language (b) Personal Language (c) Para language (d) Delivery language
- Aspects of the voice other than the speech are known as **CO1**  
(a) Physical language (b) Personal Language (c) Para language (d) Delivery language
- The term 'grapevine' is also known as **CO1**  
(a) Downward communication (b) Informal communication (c) Upward communication (d) Horizontal communication
- In communication the language is **CO1**  
(a) The verbal code (b) Intrapersonal (c) the symbolic code (d) The non – verbal code
- Qualities of good business letter **CO2**  
(a) Interpretation of words (b) Bypass instruction (c) Correctness (d) Denotations
- Salutation refers to **CO2**  
(a) Cheerfulness (b) Greeting (c) Reference (d) None of the above
- Overcoming the barriers also called \_\_\_\_\_ Communication **CO2**  
(a) Two way communication (b) One way communication (c) Three way communication (d) all the above
- The message should be drafted with AIDA principles **CO2**  
(a) Attention, Interest, Desire, Action (b) Attention, Interest, Action, Desire (c) Interest, Action, Desire, Attention (d) None of the above
- He writes a letter of enquiries to the seller may be called **CO2**  
(a) Solicited enquiry (b) Unsolicited enquiry (c) Routine enquiry (d) All the Above

### Section – B

**Answer any *five* of the following questions**

**(5x2=10)**

- |   |     |
|---|-----|
| 11. Define business communication                               | CO1 |
| 12. What is downward communication?                             | CO1 |
| 13. What do you mean by body language?                          | CO1 |
| 14. What is gesture?  | CO1 |
| 15. What do you mean by paralanguage?                           | CO1 |
| 16. What is salutation?   | CO2 |
| 17. Mention any four characteristics of a good business letter. | CO2 |

### Section – C

**Answer any *Three* of the following questions**

**(3x6=18)**

- |   |     |
|---|-----|
| 18. What are the characteristics of communication?              | CO1 |
| 19. What are the main barriers to organizational communication? | CO1 |
| 20. Explain the principles of effective communication.          | CO1 |
| 21. What are the objectives of communication?                   | CO1 |
| 22. What are the characteristics of a good business letter?     | CO2 |

### Section – D

**Answer any *One* of the following questions**


**(1x12=12)**

- |  |     |
|--|-----|
| 23. Explain the various types of media of communication. | CO1 |
| 24. What are the qualities of a good business letter?    | CO2 |

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**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234**

**DEPARTMENT OF COMMERCE (CA)**

	<b>Course Code:</b> 11AT11	<b>Programme:</b>	<b>B.COM (CA)</b>	<b>CIA: I Test</b>
	<b>Date:</b> 03.10.2020	<b>Course:</b>	<b>B.COM (CA)</b>	<b>Semester: I</b>
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>I</b>	<b>Maximum: 50 Marks</b>
	<b>Course Title:</b>	<b>PROGRAMMING IN C</b>		

**SECTION-A**

**ANSWER ALL THE QUESTIONS:**

**(10\*1=10)**

- The brain of any computer system is **CO1**  
A. ALU                      B. Memory                      C. CPU                      D. Control unit
- Which of the following is known as father of computer? **CO1**  
A) Napier                      B) Dennis Ritchie                      C) Charles Babbage                      D) Alan Turing
- Software in computer **CO1**  
A) Enhances the capabilities of the hardware machine  
B) Increase the speed of central processing unit  
C) Both of above                      D) None of above
- USB is a device used to store data and it stands for **CO1**  
A) Unlimited Service Band                      B) Unlimited Serial Bus  
C) Universal Serial Bus                      D) Universal Service Bus
- In how many generations a computer can be classified **CO1**  
A)3                      B)4                      C)5                      D)6
- Who is father of C Language **CO2**  
A) Bjarne Stroustrup                      B) James A. Gosling                      C) Dennis Ritchie                      D) Dr. E.F. Codd
- C Language developed at \_\_\_\_\_? **CO2**  
A) AT & T's Bell Laboratories of USA in 1972                      B) AT & T's Bell Laboratories of USA in 1970  
C) Sun Microsystems in 1973                      D) Cambridge University in 1972
- Which is the only function all c programs must contain? **CO2**  
A) start()                      B) system()                      C) main()                      D) printf()
- The format identifier '%d' is also used for \_\_\_\_\_ data type? **CO2**  
A) char                      B) int                      C) float                      D) double
- Example of iteration in C. **CO2**  
A) for                      B) while                      C) do-while                      D) all of the mentioned

**SECTION-B**

**VERY SHORT ANSWERS - (Answer Any Five Questions)**

**(5\*2=10)**

- What is **Computer**? **CO1**
- List out any **two Input Device** names. **CO1**
- What is the **Abbreviation** of following?  
(a) CPU                      (b) ALU **CO1**
- What are the two **types of Memory** in computer? **CO1**
- Define **Variable**? **CO2**
- Write the short **String** with example. **CO2**
- What is **Data Type**? **CO2**

**SECTION-C**

**(3\*6=18)**

**SHORT ANSWERS - (Answer Any Three Questions)**

- |  |     |
|--|-----|
| 18. Explain <b>Output Devices</b> with example.                  | CO1 |
| 19. Discuss the <b>Block Diagram of Computer</b> .               | CO1 |
| 20. Write the C program <b>to add three numbers</b> with output. | CO2 |
| 21. Explain <b>Tokens in C</b> .                                 | CO2 |
| 22. Explain <b>Data types</b> with example.                      | CO2 |


**SECTION-D**

**(1\*12=12)**

**LONG ANSWERS – (Answer Any One Question)**

- |  |     |
|--|-----|
| 23. Discuss about <b>types of Computers</b> .            | CO1 |
| 24. Draw the <b>structure of C program</b> with example. | CO2 |

\*\*\*\*\****ALL THE BEST***\*\*\*\*\*

	<b>Course Code:</b> P1LH31	<b>Programme:</b>	<b>B.COM/B.COM CA</b>	<b>CIA: I Test</b>
	<b>Date:</b> 01.10.2020	<b>Course:</b>	<b>B.COM/B.COM CA</b>	<b>Semester: III</b>
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>II</b>	<b>Maximum: 50 Marks</b>
	<b>Course Title:</b>	<b>BUSINESS HINDI</b>		

**SECTION - A**

**Answer the questions:-**

**10 X 1 = 10**

**Choose the best answer:-**

- 1) ' आज ' के लिए English में क्या है ? CO5  
 1) Yesterday    2) Today    3) Tomorrow    4) Now
- 2) ' Fourteen ' के लिए हिंदी में क्या है ? CO1  
 1) तेरह    2) ग्यारह    3) चौदह    4) बारह
- 3) ' तरकारी ' के लिए अंग्रेजी में क्या है ? CO2  
 1) Thread    2) Vegetable    3) Jewel    4) Brinjal
- 4) ' खरीदना ' के लिए Opposite क्या है ? CO2  
 1) बेचना    2) लेना    3) बिगाड़ना    4) कम
- 5) ' Lesson ' के लिए Hindi में क्या है ? CO3  
 1) पदय    2) नाटक    3) उपन्यास    4) पाठ
- 6) ' शेष ' के लिए अंग्रेजी में क्या है ? CO5  
 1) Cost    2) Balance    3) Bill    4) Average
- 7) ' वन्दना ' का अर्थ English में क्या है ? CO3  
 1) Prayer    2) Welcome    3) God    4) Thank you
- 8) ' बैल ' के लिए Gender क्या है ? CO1  
 1) भैंस    2) गाय    3) भालू    4) बछड़ा
- 9) ' Sun ' के लिए हिन्दी में क्या है ? CO3  
 1) चांद    2) सूरज    3) तारा    4) किरण
- 10) ' जगत ' के लिए अंग्रेजी में क्या है ? CO3  
 1) Country    2) Foreign    3) World    4) Earth

**SECTION - B**

**Answer any five questions:-**

**5 X 2= 10**

**11) Fill in the blanks:- CO2**

- 1) \_\_\_\_\_ पहनने के लिए कपड़े चाहिए।
- 2) पूरब में \_\_\_\_\_ की खाड़ी है।
- 3) दक्षिण में \_\_\_\_\_ महासागर है।
- 4) किसान \_\_\_\_\_ भी पैदा करते हैं।

12) Write the Hindi words for following numeral:-. CO1

5, 12, 17, 20

13) Match the following :- CO2

- |                                      |                             |
|--------------------------------------|-----------------------------|
| 1) जुलाई - लकड़ी की चीजें बनाते हैं। | 2) बढ़ई- मकान बनाते हैं     |
| 3) राज - सोने से आभूषण बनाते हैं।    | 4) सोनार - कपड़ा बुनते हैं। |

14) Write the Opposites for following words:-. CO2

- 1) खरीदना 2) पुराना 3) देना 4) सुविधा

15) Write the meanings in English or Tamil:-. CO2

- 1) पश्चिम 2) कुर्सी 3) विदेश 4) धागा 5) मूर्ति  
6) फसल 7) चट्टान 8) पेशेवर

16) Translate into Tamil or English:-. CO5

- 1) सीता गाना गाती है। 2) आप यहाँ आइए।  
3) कमला, उधर जाओ। 4) वेलू घर जाता है।

17) Write the English Terms for following Hindi Commercial Terms:- (Any 4) CO5

- 1) प्रमाण पत्र 2) रकम 3) कारोबार 4) प्रभाग 5) अनुदान 6) संचार

### SECTION - C

Answer any three questions:-

18) Answer the following questions:- ( Any three) CO2 3 X 6 = 18

- 1) आभूषण बनानेवाले को क्या कहते हैं ?
- 2) कन्याकुमारी भारत के किस छोर पर है ?
- 3) कन्याकुमारी में कितने समुद्रों का संगम होता है ?
- 4) किसान कहाँ रहते हैं ?
- 5) हमें किन किन चीजों की जरूरत है ?

19) Translate into Hindi:-. CO5

- 1) பேனாவை கொண்டு வா.  
Bring a pen.
- 2) குதிரை வேகமாக ஓடுகிறது.  
The horse runs fast.
- 3) நான் காலை 5 மணிக்கு எழுந்திருக்கிறேன்.  
I get up at 5 O'clock in the morning.



20) Explain the following poem in English or Tamil:- CO3

जिसने सूरज-चाँद बनाया ।  
उसी ने धरती-गगन बनाये ।  
जिसने जल-धारा बरसायी,  
उसी ने हवा-बयार बहायी ।

21) Change the Number ( Singular - Plural ). CO1

1) पहाड 2) पेड 3) गुरु 4) पेड 5) कुत्ता 6) बिल्ली

22) Change the gender:- CO1

1) शेर 2) बैल 3) देवर 4) माली 5) भैंस 6) अध्यापक

### SECTION – D

**Answer any one question:-**

**1 X 12 = 12**

23) Write a letter to the Principal of your College asking three days leave for attending brother's marriage. CO4


अपने भाई के विवाह में भाग लेने का कारण बताते हुए कालेज के प्राचार्य को तीन दिनों की छुट्टी का आवेदन पत्र लिखिए

24) Write the Hindi Terms for following English Commercial Terms:(Any12)CO5

1) Clarification 2) Cost 3) Director 4) Applicant 5) Foreign  
6) Commerce 7) Duration 8) Emergency 9) Bill 10) Cash  
11) Agency 12) Cheque 13) Centre 14) Account 15) Balance Sheet

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**DEPARTMENT OF COMMERCE**

	<b>Course Code:</b> 11CT31	<b>Programme:</b>	<b>B.COM (CA)</b>	<b>CIA: I Test</b>
	<b>Date:</b> 29.09.2020	<b>Course:</b>	<b>B.COM (CA)</b>	<b>Semester: III</b>
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>II</b>	<b>Maximum: 50 Marks</b>
	<b>Course Title:</b>	<b>ADVANCED ACCOUNTING</b>		

**SECTION - A (10 X 1 = 10)**

**Answer All Questions**

**Choose the best Answer**

- The share of goodwill brought in by the new partner is distributed to old partners in. **CO1**  
 a) Gaining Ratio b) Old profit sharing ratio c) Sacrificing Ratio d) New Profit sharing ratio
- The profit or loss on revaluation of assets and liabilities at the time of admission or retirement of a partner must be transferred to the capital accounts of partners in the **CO1**  
 a) Capital ratio b) Old profit sharing ratio c) New profit sharing ratio d) Sacrificing ratio
- The interest on capital of a partner is credited to **CO1**  
 a) Capital A/c b) P&LA/c c) Interest on Capital A/c d) Drawings A/c
- X and Y are partners sharing profits in the ratio of 3:2. Z is admitted for  $\frac{1}{4}$ <sup>th</sup> share in the future profit which he acquires equally from X and Y. The New Profit Sharing Ratio is **CO1**  
 a) 19:11:10 b) 3:2:1 c) Equal d) 5:3:2
- A, B and C were partners sharing profits and losses in the ratio of 4:3:2. B retired. The new profit sharing ratio between A and C is 5:3. The gaining ratio is **CO1**  
 a) 3:2 b) 13:11 c) 2:3 d) 1:2
- Joint life policy A/c after the maturity of the policy should be transferred to the capital accounts of the partners in **CO2**  
 a) New profit sharing ratio b) Capital ratio c) Old Profit ratio d) Gaining ratio
- Under dissolution of a firm, a liability taken over by a partner is to be credited to **CO2**  
 a) Profit and Loss a/c b) Partner's capital a/c c) Realisation a/c d) Liability a/c
- Under dissolution of a firm, the sale of assets for cash is credited to **CO2**  
 a) Profit and Loss a/c b) Partner's capital a/c c) Realisation a/c d) Liability a/c
- Under dissolution of a firm, all the liabilities and assets except cash and bank balances are transferred to **CO2**  
 a) Revaluation a/c b) Realisation a/c c) P&L A/c d) Partners capital accounts
- At the time of dissolution of a firm, the Reserves and undistributed Profits or losses will be transferred to **CO2**  
 a) Revaluation a/c b) Realisation a/c  
 c) P&L A/c d) Partners capital accounts

**SECTION - B****(5 X 2 = 10)****Answer any FIVE Questions**11. Define Partnership. **CO1**12. List out the formula for valuation of goodwill under i) Average Profit Method ii) Super Profit Method iii) Capitalization Method **CO1**13. What is meant by Dissolution of Firm? **CO2**14. What is meant by Piecemeal Distribution? **CO2**

15. X, Y and Z are partners sharing profits and losses in the ratio of 4:3:3. Calculate the New Ratio and Gaining Ratio in the following cases:

a) If X retires b) If Y retires c) If Z retires

**CO1**16. X and Y were partners sharing profit ratio of 3:2. They admit Z into partnership. The new profit-sharing rate of X, Y & Z is 5:3:2. Find out the Sacrificing ratio. **CO1**17. A, B, C are partners sharing profits in the ratio of 3:2:1. B retires from the firm. The new profit-sharing ratio is 3:2. Calculate the Gaining Ratio. **CO1****SECTION - C****(3 X 6 = 18)****Answer any THREE Questions**18. On 1<sup>st</sup> January 1998 the capitals of Paramu and Sivam were ₹30,000 and Sivam ₹ 50,000. Paramu introduced on July 1, ₹10,000 and on November 1, ₹5,000; Sivam ₹ 5,000 on August 1 and ₹20,000 on April 1 as additional capital. 5% interest is to be considered on capitals and drawings. Paramu withdraws ₹200 in the beginning of every month and Sivam ₹ 200 at the end of every month during the year. Calculate the Interest Payable and Chargeable. **CO1**19. A firm earned net profits during the last three years as follows: **CO1**

First Year- ₹ 36,000; Second Year - ₹ 40,000; Third Year - ₹ 44,000

The capital investment of the firm is ₹ 1,20,000. A fair return on the capital having regard to the risk involved is 10%. Calculate the value of goodwill on the basis of:

- 3 years purchase of super profit
- 2 years purchase of average profit
- Capitalization of average profit and super profit

20. P and R are partners sharing profits in the ratio of 3:2. On June 30, 2018 their Balance Sheet showed the following: **CO1**

P's Capital – ₹ 40,000; R's Capital – ₹ 30,000 and Reserve – ₹ 20,000

P died on 1<sup>st</sup> October 2018. His heirs were entitled to

- His share of goodwill worth ₹40,000,
- Interest on capital at 20%p.a.
- His share of reserve

The firm has taken a joint life policy of ₹ 50,000. P withdrew ₹ 3,000. Show his capital account to ascertain the amount payable to his heirs.

21. A and B were in partnership sharing profits in the ratio of 3:1. They agreed to dissolve the firm. The assets (other than cash of ₹ 4,000) of the firm realized ₹ 2,20,000. The liabilities and other particulars, on that date were as follows:

### CO2

- Creditors ₹ 80,000
- Realisation expenses were ₹ 2,000
- Creditors were agreed to take ₹ 76,000 in full settlement.
- The book value of assets ₹ 2,40,000 (Except Cash)
- Profit and Loss account Debit balance ₹ 16,000
- Capital balances A – ₹ 2,00,000 and B ₹ 20,000 (Dr.) Prepare Realisation account and partners' capital accounts.

22. P, Q and R were partners sharing profits and losses in the ratio of 2:2:1. The partnership was dissolved on December 31, 2019 and their balance Sheet on that date was as follows: **CO2**

Liabilities	₹	Assets	₹
Capital Accounts:		Other Assets	38,000
P	16,000	Cash at bank	2,000
Q	10,000		
R	3,000		
General Reserve	5,000		
Sundry Creditors	6,000		
	<b>40,000</b>		<b>40,000</b>

The assets were realized gradually: 1<sup>st</sup> Instalment ₹ 10,000; 2<sup>nd</sup> Instalment ₹ 10,000 and 3<sup>rd</sup> and final Instalment ₹ 13,000. Prepare Piecemeal Distribution of Cash under Proportionate Capital Method or Maximum Loss Method.

### SECTION - D

(1 X 12 = 12)

**Answer any ONE Question**

23. A and B are partners sharing profits in the ratio of 3:2. Their Balance Sheet as on 1<sup>st</sup> January 2020 was as follows:

### CO1

Liabilities	₹	Assets	₹
Capital Accounts:		Plant and Machinery	30,000
A	30,000	Furniture	10,000
B	25,000	Stock	20,000
General Reserve	10,000	Debtors	18,000
Sundry Creditors	15,000	Cash	2,000
	<b>80,000</b>		<b>80,000</b>

C is admitted as a partner on the above date on the following terms:

- He will pay ₹ 10,000 as goodwill for 1/4<sup>th</sup> share in profits.

The assets are to be valued as under:

- Plant and Machinery ₹ 32,000; Stock ₹ 18,000;
- Provision for doubtful debts on Debtors @5%
- It was found that creditors included a sum of ₹ 1,400 which was not to be paid.
- There was a liability for compensation to workers amounting to ₹ 2,000,
- C was to introduce ₹ 20,000 as capital and the capitals of the other partners were to be adjusted in the profit sharing ratio. For this purpose, current accounts are to be opened.


Pass journal entries. Prepare necessary ledger accounts and balance sheet of the new firm.

24. X, Y and Z were partners sharing profits in the ratio of 3:2:3. Their balance sheet on the date of dissolution was as follows:**CO1**

	₹		₹
Capital – X	2,60,000	Cash	25,000
Z	1,55,000	Sundry Assets	6,81,000
Creditors	3,40,000	Y’s Capital	49,000
	<b>7,55,000</b>		<b>7,55,000</b>

The assets realized ₹2,61,000, Creditors were paid ₹2,55,000 in full settlement and Expenses on realization ₹2,000. Y became insolvent and only 50% was received from his private assets for the amount due from him. Prepare necessary ledger accounts to close the books of the firm. Apply Garner Vs. Murray decision.

**&&&&&**

	<b>Course Code:</b> 11CT32	<b>Programme:</b>	<b>B.COM - (CA)</b>	<b>CIA: I Test</b>
	<b>Date:</b> 30.09.2020	<b>Course:</b>	<b>B.COM - (CA)</b>	<b>Semester: III</b>
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>II</b>	<b>Maximum: 50 Marks</b>
	<b>Course Title:</b>	<b>Income Tax Law and Practice- I</b>		

**Section – A**

**Answer ALL Questions**

**(10 X 1 =10)**

**I. Choose the best answer**

- The basic objective of Taxation is: **CO1**  
 (a) To procure resources (b) To provide incentives to save:  
 (c) To check inflation (d) to achieve reduction in consumption of goods
- Income tax is levied as a  
 (a) Direct tax (b) Indirect tax  
 (c) Local tax (d) Wealth tax
- The total of all the incomes shown under the major heads of income is called **CO1**  
 a) Gross Total Income b) Net Income  
 c) Taxable Income d) Operating Income
- The present Income Tax Act is known as: **CO1**  
 (a) Income Tax Act, 1922 (b) Income Tax Act, 1886  
 (c) Income Tax Rule, 1962 (d) Income Tax Act, 1961
- The year in which tax on income is computed and determined is called **CO3**  
 (a) Previous year (b) Current year  
 (c) Assessment year (d) Tax year
- As per the first basic condition to determine residential status, a person should have been in India during the previous year concerned for **CO3**  
 (a) 60 days or more (b) 120 days or more  
 (c) 182 days or more (d) 240 days or more
- Resident but not ordinarily resident pays: **CO3**  
 (a) No Income tax at all (b) More tax than a resident  
 (c) Less tax than a resident (d) Less tax than a Non resident
- Income accrued in India is taxable in the hands of **CO3**  
 (a) Non-resident only (b) Resident and not ordinarily resident only  
 (c) All assesses (d) Resident and ordinarily resident only
- Exempted limit of HRA in metropolitan cities is: **CO4**  
 (a) 50% of salary (b) 40% of salary  
 (c) 15% of salary (d) 20% of salary
- Children education allowance is exempted up to: **CO4**  
 (a) Rs. 200 p.m. per child (b) Rs. 300 p.m. per child  
 (c) Rs. 100 p.m. per child (d) Rs. 400 p.m. per child

### Section – B

#### Answer any FIVE Questions

(5 x 2 = 10)

- |   |     |
|---|-----|
| 11. What do you mean by an Assessee?          | CO1 |
| 12. What is the Previous Year?                | CO1 |
| 13. Who is a Person under the Income Tax Act? | CO1 |
| 14. Who is a non-resident individual?         | CO3 |
| 15. Give a various heads of income?           | CO3 |
| 16. What is Residential Status?               | CO3 |
| 17. Write a note on House Rent Allowance.     | CO4 |

### Section – C

#### Answer any Three Questions

(3 x 6 = 18)

18. Define: (a) Person (b) Income (c) Assessment year (d) Previous year. **CO1**
19. Explain how the tax liability of an assessee is determined with reference to his residence. **CO3**
20. Mr. Ram, a German national, is appointed in India as a senior scientific officer on 1-4-2016. On January 31, 2017 he goes to Iran on deputation for a period of three years but leaves his wife and children in India. On May 1, 2018, he comes to India and takes with him his family on June 30, 2018. He returns to India and joins his original job on 2<sup>nd</sup> February, 2020. Determine his residential status for the Assessment Year 2020-21. **CO3**
21. Mr. Sugu earns the following incomes during the Financial Year 2019-20: **CO3**
- i) Profits earned from business in Paris which is controlled from India, half of the profits being received in India Rs. 1,60,000.
  - ii) Income from a pension from a former employer in India, received in the U.S.A. (computed) Rs. 32,000.
  - iii) Income from agriculture in Pakistan and brought to India Rs. 40,000.
  - iv) Income from the property in the R.K. and received there Rs. 32,000.
  - v) Past untaxed foreign income brought into India during the previous year Rs. 8,000
  - vi) Gift in foreign currency from a relative received in India Rs. 80,000.
  - vii) Share of profit from a firm in India Rs. 95,000.
- Compute taxable income for the A.Y. 2020-21 if he is resident, not ordinarily resident or non-resident.
22. Mr. Salman resides in Kanpur. He gets a basic salary of Rs. 2,00,000 and dearness pay Rs. 2,00,000 and house rent allowance of Rs. 1,50,000 per annum. He pays a rent of Rs. 1,80,000 per annum. Determine the amount of H.R.A. chargeable to tax. **CO4**

**Section – D**

**Answer any ONE Questions**

**(1 x 12 = 12)**

23. The following are the Incomes of Raja for the previous year 2019-20: **CO3**

1. Dividend from Indian Company Rs. 10,000.
2. Profit from business in Japan received in India Rs. 12,000.
3. Profit from business in Pakistan deposited in a bank there. This business is controlled from India Rs. 20,000.
4. Profit from business in Indore (Controlled by London Head Office) Rs. 11,000.
5. Interest received from a non-resident Mr. Arun, on the loan provided to him for a business carried on in India Rs. 5,000.
6. Income was earned in America and received there, but brought in India Rs. 8,000
7. Share of income from Indian partnership firm Rs. 15,000.
8. Income from house property in India received in America (Calculated) Rs. 12,000.
9. Interest on debentures of an Indian company received in Dubai Rs. 5,000.
10. Capital Gain on sale of agricultural land situated in Ajmer (Urban area) Rs. 8,000.

Compute his taxable income, if he is:

- (a) Resident and ordinary resident
- (b) Resident and but not ordinary resident
- (c) Non-Resident.

24. X is employed by X Ltd. at Delhi up to 30.11.2019 on the following terms: **CO4**

1. Basic Salary Rs. 20,000 p.m.
2. D.A. 30% of basic salary (60% forms part of salary).
3. House Rent Allowance Rs. 8,000 p.m.
4. Rent paid by X Rs. 11,600 p.m.

w.e.f. 1.12.2019 X joined Y Ltd. at Amritsar on the following terms:


1. Basic salary Rs. 40,000 p.m.
2. D.A. Rs. 32,000 p.m. (forms part of salary).
3. House Rent Allowance Rs. 24,000 p.m.
4. Rent paid by X Rs. 7,600 p.m.

Find the taxable House Rent Allowance for the Assessment Year 2020-21.



**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234**

**DEPARTMENT OF COMMERCE (CA)**

	<b>Course Code:</b> 11AT31	<b>Programme:</b>	<b>B.COM (CA)</b>	<b>CIA: I Test</b>
	<b>Date:</b> 03.10.2020	<b>Course:</b>	<b>B.COM (CA)</b>	<b>Semester: III</b>
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>II</b>	<b>Maximum: 50 Marks</b>
	<b>Course Title:</b>	<b>Relational Data Base Management</b>		

**Section - A**

**Multiple choice questions choose the correct answer:**

**(10x1=10)**

1. Data are processed through to create information **CO1**  
(a) Channels (b) Ledgers (c) Models (d) None of the above.
2. What is refined data? **CO1**  
(a) Knowledge (b) information (c) Statistics (d) None of the above
3. What are the key attributes of information? **CO1**  
(a) Accuracy (b) Timelines (c) Relevancy (d) All the above
4. Auxiliary storage devices are used for **CO1**  
(a) Backing up data (b) Transferring data from one computer to another  
(c) Permanent data storage (d) All the above
5. The information is free from mistakes and errors **CO1**  
(a) Accuracy (b) Timelines (c) Relevancy (d) All the above
6. What is a collection of bytes stored as an individual entity? **CO2**  
(a) Record (b) Field (c) File (d) None of the above
7. Which of the following is a valid file type? **CO2**  
(a) Master (b) Transaction (c) Report (d) All the above
8. Which of the following is a database element? **CO2**  
(a) Data (b) Relationships (c) Constraints and schema (d) All the above  
(c) Double amplification switching device (d) none of the above
9. What are binary computer representations of stored logical entities? **CO2**  
(a) Data (b) Relationships (c) Constraints and schema (d) Schema
10. What defines how and where data are organized in physical data storages? **CO2**  
(a) Internal schema (b) External schema (c) Conceptual schema (d) None of the above

**Section – B**

**Answer any five of the following questions**

**(5x2=10)**

11. Define information. **CO1**
12. What is magnetic Tape? **CO1**
13. What do you mean by floppy disk? **CO1**
14. What do you mean by 8 – mm Helical – scan Tapes? **CO1**
15. What is a removable pack disk system? **CO1**
16. Mention four elements of DBMS. **CO2**
17. What do you mean by Data? **CO2**

### Section – C

Answer any *Three* of the following questions

(3x6=18)

- 18. What are characteristics of data in database management system?
- 19. Write short note on Hard disk?
- 20. What are the types of optical disk?
- 21. What are merits and demerits of Hierarchical model?
- 22. What are the characteristics of file organization?

CO1  
CO1  
CO1  
CO2  
CO2

### Section – D

Answer any *One* of the following questions


(1x12=12)

- 23. Explain the Various secondary storage devices
- 24. What are the components of DBMS?

CO1  
CO2

@ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @ @

**DEPARTMENT OF COMMERCE CA**

	<b>Course Code:</b> 11SB31	<b>Programme:</b>	<b>B.COM CA</b>	<b>CIA: I Test</b>
	<b>Date:</b> 07.10.2020	<b>Course:</b>	<b>B.COM CA</b>	<b>Semester: III</b>
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>II</b>	<b>Maximum: 25 Marks</b>
	<b>Course Title:</b>	<b>BUSINESS MATHEMATICS</b>		

**SECTION- A**

**Answer all the Questions**

**Choose the best Answer**

**5 X 1 = 5**

- A set consisting of just one element is called **CO1**  
(a) null set (b) single ton set (c) finite set (d) super set
- Set of fixed collection of all elements needed for the analysis **CO1**  
(a) universal set (b) finite set (c) empty set (d) universal set
- A null set will have \_\_\_\_\_ elements **CO1**  
(a) two (b) three (c) four (d) no
- If the payment is made at the beginning of each period then the annuity is called **CO2**  
(a) Annuity certain (b) Immediate annuity  
(c) contingent annuity (d) Annuity due
- Periodic fixed sum paid under certain stated conditions is called **CO2**  
(a) Annuity (b) Perpetuity  
(c) Deferred Perpetuity (d) Annuity due

**SECTION- B**

**Answer any TWO Questions**

**2 X 2 = 4**

- If  $A = \{1,5,6,7,8\}$ ,  $B = \{3,4,5,6\}$ ,  $C = \{1,2,3,4\}$  find  $A \cup (B \cap C)$  **CO1**
- Write Demorgan's Laws on difference of sets? **CO1**
- Find the sum of an immediate annuity consisting of five annual payments of Rs.500, if the rate of interest is 5% compounded annually. **CO2**
- What do you mean by Deferred Annuity? **CO2**

**SECTION- C**

**Answer any ONE Question**

**1 X 6 = 6**

- What are the various types of set theory? **CO1**
- If  $X = \{1,2,3,4,5,6,7,8\}$  is the universal set and  $A = \{3,4,5\}$ ,  $B = \{5,7,8\}$ ,  $C = \{1,2\}$  are any sets, Find (i)  $(A \cup B)'$  (ii)  $(A \cap C)'$  (iii)  $(B \cup C)'$  **CO1**

**SECTION- D**

**Answer any ONE Question**

**1 X 10 = 10**


- Verify the Demorgan's laws by a Venn diagram. **CO1**
- Verify distributive law if  $U = \{0,1,2,3,4,5,6,7,8\}$ ,  $A = \{0,1,2\}$ ,  $B = \{2,3,4,5\}$ ,  $C = \{5,6,7,8\}$

**CO1**

@@@

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234**

**DEPARTMENT OF COMMERCE - CA**

	<b>Course Code:</b> 11CT51	<b>Programme:</b>	<b>B.COM - CA</b>	<b>CIA: I Test</b>
	<b>Date:</b> 30.09.2020	<b>Course:</b>	<b>B.COM - CA</b>	<b>Semester:</b> V
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>III</b>	<b>Maximum:</b> 50 Marks
	<b>Course Title:</b>	<b>Cost and Management Accounting</b>		

**Section - A**

**Multiple choice questions choose the correct answer:**

- Basic objective of cost accounting is **CO1**  
a) Tax compliance      b) Financial audit      c) Cost ascertainment      d) None of these
- Overhead cost is the total of **CO1**  
a) All indirect costs      b) All direct costs      c) Direct and indirect costs      d) Specific costs
- Elements of cost are **CO1**  
a) Three types      b) Two types      c) Four types      d) Five types
- Direct expenses are also called **CO1**  
a) Major expenses      b) Sundry expenses  
c) Overhead expenses      d) Chargeable expenses
- Factory overhead is also termed as manufacturing overhead or **CO1**  
a) Office overhead      b) Selling overhead      c) Distribution overhead      d) Production overhead
- Elements of cost are **CO1**  
(a) Three Types (b) Two Types (c) Four Types (d) Five Types
- Material control involves **CO2**  
a) Consumption of materials      b) Issue of materials  
c) Purchase of materials      d) Purchase, storage and issue of materials
- LIFO method of pricing of material issues is more suitable when **CO2**  
a) Material prices are rising      b) Material prices are falling  
c) Material prices are fluctuating      d) Material prices are unchanging
- Material is issued by storekeeper against ----- requisitions. **CO2**  
a) Purchase      b) Labor      c) Material      d) None of these
- EOQ is economic -----quantity. **CO2**  
a) Ordering      b) Organizing      c) Orientation      d) None of these
- ABC analysis is always -----control analysis **CO2**  
a) Best      b) Better      c) Big      d) None of the above

**Section – B**

**Answer any five of the following questions**

**(5x2=10)**

- Define costing. **CO1**
- What do you mean by labour? **CO1**
- What is cost sheet? **CO1**
- What is material control? **CO2**
- What do you mean by EOQ? **CO2**
- What is purchase control? **CO2**
- What is Bin card? **CO2**

**Section – C**

**Answer any Three of the following questions**

**(3x6=18)**

- What are the difference between financial accounting and cost accounting? **CO1**
- The following data relate to the manufacturing of a standard product during the month of March 2006. Prepare a cost sheet to show. **CO1**

Raw materials consumed	₹.80000
Direct wages	₹..48000
Machine hour worked	8000 hours
Machine hours rate	₹..4 per hour
Office overhead	10% on works cost
Selling overhead	₹.1.50 per unit

Units Produced	4000 units
Units sold at Rs.50 each	3600 units

(a) Prime cost (b) Work cost (c) Cost of production (d) Cost of production of goods sold (e) Cost of sales (f) Profit

20. The following information is extracted from the stores ledger.

**CO2**

Jan 1	Opening Balance	500 units @ ₹..4
4	Issues	200 units
5	Purchases	200 units @ ₹..4.25
10	Issues	400 units
12	Purchases	150 units @ ₹..4.10
15	Issues	100 units
19	Issues	100 units
20	Purchases	300 units @ ₹..4.50
25	Purchases	400 units @ ₹..4.00
26	Issues	200 units
30	Issues	250 units

Issues are to be priced on the principle of FIFO methods write the stores ledger account.

21. From the following data given by the personnel department calculate the labour turnover rate by applying.

**CO2**

- a) Separation Method
- b) Replacement Method
- c) Flux Method

No .of workers on the payroll

At the beginning of the month 900

At the end of the month 1,100

During the month 10 workers left 40 workers were discharged and 150 workers were recruited. Of these 25 workers are recruited in the vacancies of those leaving while the rest were engaged for an expansion scheme.

22. a) Find out the EOQ from the following particulars.

**CO2**

Annual usages: ₹.6000 units

Cost of material per unit: ₹.20

Cost of placing and receiving one order ₹.60 annual carrying cost of one unit: 10% of inventory value.

b) X Ltd has purchased and issued the materials in the following order. 2016

Jan 1	Purchased	300 units @ ₹.5 per unit
4	Purchased	600 units @ ₹.4 per unit
5	Issues	500 units
10	Purchased	700 units @ ₹.5 per unit

Ascertain the closing stock as on 31-1-2016 under LIFO method.

### Section – D

**Answer any One of the following questions**

**(1x12=12)**

23. Prepare a stamen showing cost and profit from the following details clearly showing (a) Prime cost (b) Work cost (c) Cost of production (d) Cost of sales and (e) Profit. **CO1**

Particulars	₹.	Particulars	₹.
Direct wages	150000	Direct materials	500000
Power	2500	Oil and water	2500
Storekeeper's wages	5000	Transfer to general reserve	5000
Factory rent	25000	Foremen's salary	12500
Office rent	12500	Factory lighting	7500
Repairs factory plant	17500	Office lighting	2500
Repairs office building	2500	Dep .Factory plant	2500
Goodwill written off	2500	Dep office building	6250
Consumable stores	12500	Manager's salary	25000
Directors Fees	6250	Office stationery	2500
Telephone rent	625	Postage	1250
Salesmen's salaries	6250	Travelling expenses	2500

Advertising	6250	Warehouse rent	2500
Income tax	50000	Dividend paid	10000
Sales	947500		

24. Two components A and B are used as follows:

**CO2**

Normal usage 3000 units per week each

Maximum usage 4500 units per week each

Minimum usage 1500 units per week each

Reorder quantity: A - 13,000 units

B - 14,000 units

Reorder period: A - 4 to 6 weeks

B - 2 to 4 weeks.

Emergency purchase period - 2

Calculate for each component: (a) Reorder level (b) Minimum level (c) Maximum level (d) Average stock level.

**All the best**

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234****DEPARTMENT OF COMMERCE****Course Code:**

11CT52

**Programme:****B.COM.(CA)****CIA: I Test****Date:** 29.09.2020**Course:****B.COM.(CA)****Semester: V****Time:** 2Hrs**Year:****III****Maximum: 50 Marks****Course Title:****Goods and Service TaxLaw****Section - A****(10 X 1 = 10)****Answer All Questions****Choose the best Answer**

1. ICST Act is passed by ----- **CO1**
  - a) State Legislative
  - b) Parliament
  - c) Union Territory
  - d) Legislative Council
2. \_\_\_\_\_ notifies the rate of central tax to be levied under GST Act, 2017 **CO1**
  - a) Central Government
  - b) State Government
  - c) GST Council
  - d) Central Government as per the recommendations of the GST Council
3. \_\_\_\_\_ was first country to adopt GST as indirect system of taxation. **CO1**
  - a) France
  - b) Germany
  - c) UK
  - d) India
4. The following suppliers cannot opt for composition scheme \_\_\_\_\_ **CO1**
  - a) Inter – State supplier
  - b) Person supplying goods through an electronic commerce operator
  - c) Supplier of services other than restaurant service
  - d) All of the above
5. The Union territory tax on the supply of \_\_\_\_\_ shall be levied with effect from such date as may be notified by the Central Government on the recommendations of the Council. **CO1**
  - a) Petroleum Crude
  - b) High speed diesel
  - c) Motor spirit
  - d) All of the above
6. What is rate of tax of IGST? **CO2**
  - a) CGST rate
  - b) SGST rate
  - c) CGST + SGST rated
  - d) VAT rate
7. Import/Export is treated as \_\_\_\_\_ in GST **CO2**
  - a) Intra-State supply
  - b) Inter-State supply
  - c) Non- taxable supply
  - d) Exempted supply
8. Zero rated supply includes \_\_\_\_\_ **CO2**
  - a) Export of goods or/ and services
  - b) Supply of goods or/and services to a SEZ developer or SEZ Unit
  - c) Supply of goods or/ and services by a SEZ developer or SEZ Unit
  - d) Both (a) and (b)
9. Place of supply, other than supply of goods imported into, or exported from India, where the goods are assembled or installed is the \_\_\_\_\_ **CO2**
  - a) Location of supplier
  - b) Location of recipient
  - c) Location of agent of recipient
  - d) Place of the assembly or installation
10. \_\_\_\_\_ is levied on imports of goods and services **CO2**
  - a) SGST
  - b) CGST
  - c) SGST
  - d) VAT

**Section - B****(5 X 2 = 10)****Answer any FIVE Questions**

- |  |     |
|--|-----|
| 11. What is GST?                                   | CO1 |
| 12. Who is a person in GST?                        | CO1 |
| 13. What do you mean by Business?                  | CO1 |
| 14. What is the current rate structure under GST?  | CO1 |
| 15. What is time of supply?                        | CO2 |
| 16. What is the mode of payment of tax?            | CO2 |
| 17. What is the taxable value of supply under GST? | CO2 |

**Section - C****(3 X 6 = 18)****Answer any THREE Questions**

- |  |     |
|--|-----|
| 18. What are the advantages of GST?                                | CO1 |
| 19. How GST eliminates tax on tax?                                 | CO1 |
| 20. Which taxes have been subsumed under GST?                      | CO1 |
| 21. What are the powers of officers under CGST?                    | CO2 |
| 22. What is the scope of term supply as defined in CGST Act, 2017? | CO2 |


**Section - D****(1 X 12 = 12)****Answer any ONE Question**

- |  |     |
|--|-----|
| 23. Narrate the evolution and historical background of GST in India. | CO1 |
| 24. Explain the scope of supply and time of supply.                  | CO2 |

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**DEPARTMENT OF COMMERCE**

	<b>Course Code:</b> 11EP1A	<b>Programme:</b>	<b>B.COM (CA)</b>	<b>CIA: I Test</b>
	<b>Date:</b> 01.10.2020	<b>Course:</b>	<b>B.COM (CA)</b>	<b>Semester:</b> V
	<b>Time:</b> 2Hrs	<b>Year:</b>	<b>III</b>	<b>Maximum:</b> 50 Marks
	<b>Course Title:</b>	<b>JAVA PROGRAMMING</b>		

**SECTION-A**

**ANSWER ALL THE QUESTIONS:**

**(10\*1=10)**

- Java programs are \_\_\_\_\_ **CO1**  
 A) Faster than others                      B) Platform independent  
 C) Not reusable                              D) Not scalable
- The command javac is used to \_\_\_\_\_ **CO1**  
 A) debug a java program    B) compile a java program  
 C) interpret a java program    D) execute a java program
- Java does not support \_\_\_\_\_ **CO1**  
 A) single inheritance                      B) multiple inheritance  
 C) multilevel inheritance                  D) hybrid inheritance
- Decrement operator, —, decreases value of variable by what number? **CO1**  
 A) 1    B) 2    C) 3    D) 4
- Size of int in java is \_\_\_\_\_ **CO1**  
 A) 16 bit                                      B) 32 bit                                      C) 64 bit                                      D) Depends on execution environment
- \_\_\_\_\_ keywords can be used to prevent inheritance of a class? **CO2**  
 A) super                                      B) constant                                      C) class                                      D) final
- \_\_\_\_\_ operators is used to allocate memory for an object? **CO2**  
 A) malloc                                      B) alloc                                      C) new                                      D) give
- \_\_\_\_\_ method can be defined only once in a program? **CO2**  
 A) main method                              B) finalize method                              C) static method                              D) private method
- \_\_\_\_\_ access specifiers must be used for main() method. **CO2**  
 A) private                                      B) public                                      C) protected                                      D) none of the mentioned
- Which keyword is used by method to refer to the object that invoked it? **CO2**  
 A) import                                      B) catch                                      C) abstract                                      D) this

**SECTION-B**

**VERY SHORT ANSWERS - (Answer Any Five Questions)**

**(5\*2=10)**

- What is Variable with example? **CO1**
- Define Data type with example. **CO1**
- Write the short note on following? **CO1**  
 (a) Operator                              (b) Constant
- What is Recursion? **CO2**
- Define Class with syntax? **CO2**
- What is Method? **CO2**
- Write the syntax of Extending Class? **CO2**

**SECTION-C**

**(3\*6=18)**

**SHORT ANSWERS - (Answer Any Three Questions)**

- |   |            |
|---|------------|
| 18. Explain Data types with example.                | <b>CO1</b> |
| 19. Discuss about Loop statements with example.     | <b>CO1</b> |
| 20. What is Array and explain its types.            | <b>CO2</b> |
| 21. Explain Constructors with example.              | <b>CO2</b> |
| 22. Write the short note on following with example. | <b>CO2</b> |
| (a) Final Class      (b) Final Method               |            |

**SECTION-D**

**(1\*12=12)**

**LONG ANSWERS – (Answer Any One Question)**

- |   |            |
|---|------------|
| 23. Explain Oops concepts with example.                                       | <b>CO1</b> |
| 24. Difference between Method overloading and Method overriding with example. | <b>CO2</b> |

\*\*\*\*\****ALL THE BEST***\*\*\*\*\*

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234****DEPARTMENT OF COMMERCE CA****Course Code:**  
11SB51**Programme:****B.COM CA****CIA: I Test****Date:** 06.10.2020**Course:****B.COM CA****Semester: V****Time:** 2Hrs**Year:****III****Maximum: 25 Marks****Course Title:****COMMERCE FOR COMPETITIVE EXAMINATIONS****(25\*1=25)**

Directions (1-5): What is the value should come in place of question mark (?) in the following number series?

1. 48, ?, 94, 123, 156, 193 **CO1**  
 a) 74                      b) 64                      c) 65                      d) 69
2. 37, ?, 65, 82, 101, 122 **CO1**  
 a) 50                      b) 55                      c) 45                      d) 42
3. 8, 48, 32, 192, ?, 1056 **CO1**  
 a) 181                      b) 176                      c) 167                      d) 185
4. 14, 28, 46, ?, 94, 124 **CO1**  
 a) 64                      b) 76                      c) 68                      d) 72
5. 19, 23, 17.5, 60.5, ?, 137.625 **CO1**  
 a) 25.125                      b) 24.125                      c) 20.125                      d) 30.125
6. In a certain code GOAL is written as '5912' and LINE is written as '2387'. How is ALIGN written in that code? **CO1**  
 a) 12358                      b) 12538                      c) 12058                      d) 13258
7. What will come in place of the question mark (?) in the following series? **CO1**  
 VST    ROP    ?    JGH    FCO  
 a) MKL                      b) NLK                      c) MLK                      d) NKL
8. In a class of 41 children, Saurabh's rank is eighth from the top. Mamta is seven ranks below Saurabh. What is Mamta's rank from the bottom? **CO1**  
 a) 27<sup>th</sup>                      b) 29<sup>th</sup>                      c) 28<sup>th</sup>                      d) 26<sup>th</sup>
9. What should come next in the following number series? **CO1**  
 987654321876543217654321  
 a) 8                      b) 5                      c) 6                      d) 2
10. 789613 - 658748 - 124563 =? **CO2**  
 a) 6302                      b) 6230                      c) 6320                      d) 6032

11.  $59 \times 28 - 1020 = ?$  **CO2**  
a) 514                      b) 554                      c) 612                      d) 632
12.  $34 \times 57 \times 2 = ? \times 3$  **CO2**  
a) 1229                      b) 1292                      c) 1282                      d) 1299
13.  $6565 - 2222 + 1515 - 2828 = ?$  **CO2**  
a) 3003                      b) 3060                      c) 5656                      d) 3000
14.  $8544 - 5757 + 1111 = 1255 + ?$  **CO2**  
a) 2463                      b) 2643                      c) 2453                      d) 2653
15.  $288 \times 64 + 150 + 25 = ?$  **CO2**  
a) 743.28                      b) 2465.28                      c) 18432                      d) 18438
16.  $23 \times 15 - 60 + ? / 31 = 292$  **CO2**  
a) 218                      b) 186                      c) 217                      d) 201
17. If '/' means '+', '\*' means '-', '+' means '\*' and '-' means '+', then **CO2**  
 $24 - 4 / 6 * 3 + 4 = ?$   
a) 36                      b) 24                      c) 0                      d) 7
18. 0, 3, 8, 15, 24, ?, 48 **CO2**  
a) 41                      b) 29                      c) 37                      d) 35
19. 4, 5, 12, 39, 160, 805, ? **CO2**  
a) 4836                      b) 3224                      c) 5642                      d) 4030
20. Pointing to a photograph of a boy Suresh said, "He is the son of the only son of my mother." How is Suresh related to that boy? **CO1**  
a) Brother                      b) Uncle                      c) Cousin                      d) Father
21. Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle." How is the boy related to the girl? **CO1**  
a) Brother                      b) Nephew                      c) Uncle                      d) Son-in-law
22. Pointing to a photograph Lata says, "He is the son of the only son of my grandfather." How is the man in the photograph related to Lata? **CO1**  
a) Cousin                      b) Uncle                      c) Brother                      d) Data is inadequate
23. Deepak said to Nitin, "That boy playing with the football is the younger of the two brothers of the daughter of my father's wife." How is the boy playing football related to Deepak? **CO1**  
a) Son                      b) Brother                      c) Cousin                      d) Brother-in-law

24. Pointing a photograph X said to his friend Y, "She is the only daughter of the father of my mother." How X is related to the person of photograph? **CO1**

- a) Son                      b) Daughter                      c) Nephew                      d) Cannot be decided

25. Amit said - "This girl is the wife of the grandson of my mother". How is Amit related to the girl? **CO1**

- a) Brother                      b) Grandfather                      c) Husband                      d) Father-in-law

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