



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

Course Code:	11CT11	Programme:	B.Com. [CA]	CIA:	II
Date:	22.11.2021	Major:	B.Com. [CA]	Semester:	I
Duration:	2 Hours	Year:	I	Max.Marks:	50
Course Title:	FINANCIAL ACCOUNTING – I				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Under diminishing balance method, depreciation is calculated on CO3
 - a) Original cost
 - b) Written down value
 - c) The Scrap value
 - d) Annuity method
- 2 The profit on depreciation policy is transferred to CO3
 - a) Depreciation fund A/c
 - b) Assets
 - c) P & L A/c
 - d) Trading A/c
- 3 Due date of a bill payable one month after sight should be computed CO3
 - a) From the date of transaction
 - b) From the date of drawing the bill
 - c) From the date of acceptance of the bill
 - d) From the month of transaction
- 4 Closing Stock is recorded in CO3
 - a) Balance Sheet only
 - b) P&L A/c
 - c) Balance Sheet and Trading A/c
 - d) Trial Balance
- 5 Assets convertible into cash easily are: CO4
 - a) Floating assets
 - b) Current assets
 - c) Fixed assets
 - d) Liquid assets
- 6 The following is one of the current assets: CO4
 - a) Building
 - b) Furniture
 - c) Debtors
 - d) Creditors
- 7 Receipts and payments A/c is a CO4
 - a) Real A/c
 - b) Nominal A/c
 - c) Personal A/c
 - d) Both a and b
- 8 Income and expenditure A/c reveals CO5
 - a) Cash in hand
 - b) Surplus or deficiency
 - c) Capital
 - d) Inefficiency
- 9 Receipts and payments A/c is prepared by CO5
 - a) Trading concerns
 - b) Manufacturing concerns
 - c) Non-trading concerns
 - d) Trial balance
- 10 Expenditure incurred as advertising is a CO5
 - a) Capital expenditure
 - b) Revenue expenditure
 - c) Wasteful expenditure
 - d) Capital nature

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 What is Straightline method? CO3
- 12 Write short note on Average due date? CO3
- 13 What is Prepaid Expenses? CO3
- 14 What is Final Accounts? CO4
- 15 What is Income Received in Advance? CO4
- 16 Write short note on Non-Trading concerns. CO5
- 17 What is Income and Expenditure? CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 A company acquired a machine on 1.1.2000 at a cost of Rs.40,000 and spent Rs.1,000 on its installation. The firm writes off depreciation at 10% on the diminishing balance. The books are closed on 31st December of each year. Show the Machinery A/c for 3 years. CO3
- 19 Kumar purchased goods from Rajesh, the due dates for payment in cash being as follows CO4

	Rs.	
March 15	1,000	Due 18 th April
April 21	1,500	Due 24 th May
April 27	500	Due 30 th June
May 15	600	Due 18 th July

Rajesh agreed to draw a bill for the total amount due on the average due date ascertain that date.

20 Distinguish between Balance sheet and trial balance. **CO4**

21 Prepare Trading Account of Raman for the year ending 31-12-2018 from the following information. **CO5**

	Rs.
Opening Stock	80,000
Purchases	8,60,000
Freight Inward	52,000
Wages	24,000
Sales	14,40,000
Purchase Returns	10,000
Sales Returns	3,16,000
Closing Stock	1,00,000
Import duty	30,000

22 From the following details, ascertain the amount of subscription to be credited to income and expenditure account for the year 1999. **CO5**

Subscription received in 1999- Rs.48,000 which includes Rs.4,000 for 1998 and Rs.8,000 for 2000. Subscription due but not received at the end of the year 1999 were Rs.20,000. Subscription received in 1998 in advance for 1999 were Rs.12000.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23 The following ledger balance were extracted from the books Manokar. You are required to prepare Trading and Profit and Loss accounts and Balance sheet as on 31st March 2018 **CO4**

Debit Balance	Rs.	Credit Balance	Rs.
Drawings	2,000	Capital	10,000
Purchases	20,800	Sales	27,500
Stock on 1.1.2017	6,900	Creditors	8,100
Rent	1,000	Discount	270
Furniture	900	Returns outwards	580
Machinery	5,000	Bank loan	3,000
Travelling Expenses	650		
Bad debts	120		
Returns inwards	300		
carriage inwards	400		
Wages	325		
Salaries	900		
Interest	480		
Carriage outwards	700		
Insurance	900		
Cash in hand	575		
debtors	7,500		
	<u>49,450</u>		<u>49,450</u>

Adjustments:

- Closing stock was valued at Rs.8900
- Insurance prepaid Rs.250
- Outstanding salaries Rs.100 and Outstanding Rent Rs.200
- Interest on bank loan Rs.150
- Depreciate Machinery and Furniture by 10% each.

f) Provide for doubtful debts at 5% on debtors

24 From the following particulars, prepare Income and expenditure A/c.

CO5

	Rs		Rs
Fee collected, including Rs.80000 on account of previous year	3,80,000	Meeting expenses	18,000
Fee for the year outstanding	1,000	Travelling expenses	6,000
Salary paid including Rs.3000 on A/c of the previous year	28,000	Purchase of Books and periodicals (Including Rs.19000 for Purchase of Books)	29,000
Salary outstanding at the end of the year	1,000	Rent	10,000
Entertainment expenses	3,000	Postage	15,000
Tournament expenses	12,000	Printing and stationery	4,000
		Donations received	20,000





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

Course Code:	11CT12	Programme:	B.Com. [CA]	CIA:	II
Date:	23.11.2021	Major:	B.Com. [CA]	Semester:	I
Duration:	2 Hours	Year:	I	Max. Marks:	50
Course Title:	BUSINESS CORRESPONDENCE & OFFICE METHODS				

SECTION – A

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

- 1 The _____ of business letter is called layout. CO1
(a) Body (b) Content (c) Pattern (d) All of the above
- 2 The handshake that conveys confidence is CO1
(a) Limp (b) Firm (c) Loose (d) Double
- 3 Qualities of good business letter CO2
(a) Interpretation of words (b) Bypass instruction (c) Correctness (d) Denotations
- 4 Salutation is refers to CO2
(a) Cheerfulness (b) Greeting (c) Reference (d) None of the above
- 5 Most often the teacher – Students communication is CO2
(a) Spurious (b) Critical (c) Utilitarian (d) Confrontational
- 6 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
- 7 Date format in Business letter CO2
(a) 3 August 2021 (b) 03/08/2021 (c) 03- 08 -2021 (d) all the above
- 8 Which of the following not essential characteristics of banking correspondence CO3
(a) Briefness (b) Clearness (c) Inattentiveness (d) accuracy
- 9 How many types of bank correspondence CO3
(a) 2 (b) 4 (c) 3 (d) 5
- 10 IRDA Act CO3
(a) 1998 (b) 1999 (c) 2000 (d) 1977

SECTION – B

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

- 11 Define written communication. CO1
- 12 Give the meaning of trade enquiry. CO2
- 13 What do you mean by offer & acceptance? CO2
- 14 What is confirmation order? CO2
- 15 What is salutation? CO2
- 16 Mention any five essential characteristics of banking correspondence. CO3
- 17 Give the meaning of surrender value? CO3

SECTION – C

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

- 18 Explain the terms used in offer and quotations. CO2
- 19 How to write a letter of enquiry? CO2
- 20 Write a circular letter announcing the fact opening a new business of your firm in Chennai CO2
- 21 What are the kinds of marine policies? CO3
- 22 Define insurance. States the advantages of life insurance? CO3

SECTION – D

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

- 23 Write an application letter for the post of an Account manager in Pothish readymade garments in Madurai and enclose your Bio – data. CO1
- 24 A businessman writes to the local bank in order to get sanction for an overdraft amounting to Rs. 100000/- in his favor, owing to the local festival. Draft his letter to the bank CO3





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

Course Code:	11AT11	Programme:	B.Com [CA]	CIA:	II
Date:	24.11.2021	Major:	B.Com [CA]	Semester:	I
Duration:	2 Hours	Year:	I	Max.Marks:	50
Course Title:	PROGRAMMING IN C				

SECTION – A (Remembering)

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

- 1 What is right way to initialize array? **CO3**
A) int num[6] = { 2, 4, 12, 5, 45, 5 }; B) int n{} = { 2, 4, 12, 5, 45, 5 };
C) int n{6} = { 2, 4, 12 }; D) int n(6) = { 2, 4, 12, 5, 45, 5 };
- 2 An array elements are always stored in _____ memory locations. **CO3**
A) Sequential B) Random C) Sequential and Random D) None of the above
- 3 In C a pointer variable to an integer can be created by the declaration _____ **CO3**
A) int p*; B) int *p; C) int +p; D)int \$p;
- 4 A pointer variable can be _____ **CO3**
A) Passed to a function B) Changed within a function
C) Returned by a function D) Can be assigned an integer value
- 5 Which operator connects the structure name to its member name? **CO4**
A) _ B) <- C) . D) both <- and .
- 6 The structure template ending with _____ **CO4**
A): (colon) B) .(dot) C) ; (semicolon) D) & (AND)
- 7 The compile time initialization of a structure variable must have _____ elements. **CO4**
A) 6 B) 4 C) 3 D) 5
- 8 Which of these operators can be used to concatenate two or more String objects? **CO5**
A) + B) += C) & D) ||
- 9 Which of the following are C Pre-processors? **CO5**
A) #ifdef B) #define C) #endif D) All of the mentioned
- 10 In which stage the below code gets replaced by the contents of the file #include<stdio.h> **CO5**
A) During linking B) During editing
C) During pre-processing D) During execution

SECTION – B (Remembering)

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

- 11 What is an Array? **CO3**
- 12 Write the syntax of Multidimensional Array. **CO3**
- 13 Define Boolean functions. **CO3**
- 14 How to create Structure? **CO4**
- 15 What is Structure in function? **CO4**
- 16 Define String. **CO5**
- 17 What is Preprocessor? **CO5**

SECTION – C (Understanding)

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

- 18 Explain the concept of Pointers. **CO3**
- 19 Difference between Array and Structure. **CO4**
- 20 Explain Array of Structure with example. **CO4**
- 21 Describe about Storage Classes with example. **CO5**
- 22 Write the short note on following: **CO5**
i. Putchar() ii. Putc() iii. Getc()

SECTION – D (Applying)

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

- 23 Explain Copy and Compare Structure variables with example. **CO4**
- 24 Write the brief note on String Handling Methods with example. **CO5**





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

Course Code:	11NE11	Major:	Non-Major	CIA:	II
Date:	22.11.2021			Semester:	I
Duration:	2 Hours	Year:	I	Max.Marks:	50
Course Title:	PC SOFTWARE				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Microsoft word is ____ software. CO1
a) Application b) Compiler c) System d) Programming
- 2 To apply left alignment to a paragraph we can press _____. CO1
a) Ctrl + R b) Ctrl + L c) Ctrl + E d) Ctrl + Y
- 3 How many steps involved in mail merge? CO2
a) 4 b) 6 c) 5 d) 7
- 4 Which enables us to send the same letter to different person? CO2
a) Marcos b) Template c) Mail merge d) None of above
- 5 Formatting is performed on _____. CO3
a) Text b) Table c) Menu d) Both (a) and (b)
- 6 ____ Appear at the bottom of the excel window. CO3
a) Title bar b) Formula bar c) Worksheet tables d) Name box
- 7 What do you use to create a chart? CO4
a) Pie Wizard b) Excel Wizard c) Data Wizard d) Chart Wizard
- 8 Which of the following Excel charts represents only one value for each variable? CO4
a) Bar b) Pie c) Line d) Function
- 9 Which type of view is not present in MS PowerPoint? CO5
a) Extreme animation b) Slide show c) Slide sorter d) Normal
- 10 Which command is used to close the window of Excel? CO5
a) Alt+ F4 b) Ctrl + W c) Ctrl +R d) Ctrl+ C

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Define the term MS Office. CO1
- 12 Mention the shortcut keys for Find and Replace. CO1
- 13 What do you understand by Mail Merge? CO2
- 14 How to create a New Table? CO2
- 15 What do you mean by MS Excel? CO3
- 16 What is Chart Wizard? CO4
- 17 Define Power Point. CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 List and brief the contents of the Formatting Toolbar. CO1
- 19 Briefly explain the steps to send a letter by using Mail Merge? CO2
- 20 What are the different operations associated with MS Excel. CO3
- 21 How to create a chart? What are its advantages? CO4
- 22 Explain different features of MS Power Point. CO5

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- 23 What are the different formatting tools of MS Word? CO1
- 24 Discuss the method of entering of data in the MS Excel Sheet. CO3





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

Course Code:	P1LH31	Programme:	B.Com.[CA]	CIA:	II
Date:	20.11.2021	Major:	B.Com.[CA]	Semester:	III
Duration:	2 Hours	Year:	II	Max.Marks:	50
Course Title:	BUSINESS HINDI - I				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Fourtynine □□ □□□ □□□□□ □□□ □□□□ □□ ? CO1
1) □□□□□□□ 2) □□□□□□□ 3) □□□□□ 4) □□□□□□
- 2 □□□□□□□ □□ □□□□ □□ _____ □□□□ □□ CO2
1) □□□□□ 2) □□□□□ 3) □□□□□□□ 4) □□□□□
- 3 '□□□□□□□□' □□ □□□□ □□□□□□□□ □□□ □□□□ □□ ? CO2
1) Body 2) Brain 3) Blood 4) Bone
- 4 'Fish' □□ □□□ □□□□□□ □□□ □□□□ □□ ? CO3
1) □□□ 2) □□□□ 3) □□□□□□□ 4) □□□□□□□
- 5 '□□□□□□□' □□ □□□□ □□□□□□□□ □□□ □□□□ □□ ? CO3
1) Light 2) Sunlight 3) Darkness 4) Moonlight
- 6 '□□□□' □□ □□□□ □□□□□□□□ □□□ □□□□ □□ ? CO3
1) Branch 2) Stem 3) Tree 4) Leaves
- 7 'Sun' □□ □□□ □□□□□□ □□□ □□□□ □□ ? CO3
1) □□□□ 2) □□□□ 3) □□□□ 4) □□□□
- 8 'Poem' □□ □□□ □□□□□□ □□□ □□□□ □□ ? CO3
1) □□□□ 2) □□□□□□□ 3) □□□□□ 4) □□□□□
- 9 'Emergency' □□ □□□ □□□□□□ □□□ □□□□ □□ ? CO4
1) □□□□ 2) □□□□ 3) □□□□□□□ 4) □□□□□
- 10 □□□□ _____ □□□□ □□□ □□□ CO4
1) □□ 2) □□□ 3) □□□ 4) □□□

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 Write in the Hindi words for following numerals:- CO1
1) 32 2) 38 3) 43 4) 48
- 12 Explain the poem in English or Tamil:- CO3
□□□□-□□□□ □□□ □□ □□□
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- 13 Write the meanings in English or Tamil:- CO3
1) □□□ 2) □□□ 3) □□□□ 4) □□□□
- 14 Write the meanings in Hindi:- CO3
1) Milk 2) Flower 3) Earth 4) Thirsty
- 15 Write the equivalent meanings in English for Hindi Commercial Terms:- CO4
1) □□□□□□□□ 2) □□□□ 3) □□□□□□□□□ 4) □□□
- 16 Translate into Tamil or English:- CO5
1) □□□□□□ □□ □□□ □□□ □□□ □
2) □□□□ □□□□□ □□□□□ □
3) □□ □□□□□□ □□□ □
4) □□□□□ □□ □□□ □□□□□ □
- 17 Translate into English or Tamil:- CO5
1) □□□ □□□□ □□ □□□ □□ ?
2) □□ □□□□□ □□□□□ □□□□ □
3) □□□□□□□□ □□□□ □□□□□□ □
4) □□□ □□□ □□□□ □□□□ □

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

18 Change the Gender:-

CO1

- 1) ஊர் 2) ஊர் 3) ஊர் 4) ஊர் 5) ஊர் 6) ஊர்
ஊர்

19 Give the answer:- (Any three)

CO2

- 1) ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ?
2) ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ?
3) ஊர் ஊர் 'ஊர்' ஊர் ஊர் ஊர் ஊர் ஊர் ?
4) ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ?

20 Explain the following poem in English or Tamil:-

CO3

- 1) ஊர் ஊர் ஊர் 2) ஊர் ஊர் ஊர் ஊர் ஊர்
ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்
ஊர், ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்
ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்

21 Write the Hindi Terms for following English Commercial Terms:- (Any Six)

CO4

- 1) Heading 2) Factory 3) Politics 4) Purpose 5) Journalist 6) Member 7)
Reminder 8) Life Insurance Corporation 9) Instruction 10) Ministry

22 Read the passage carefully and answer the questions:-

CO5

ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்
ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்
ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்
ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்
ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்

Questions:- 1) ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ? 2) ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ?

- 3) ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ?

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23 Change the Plural:-

CO1

- 1) ஊர் 2) ஊர் 3) ஊர் 4) ஊர் 5) ஊர் 6) ஊர்
ஊர்
7) ஊர் 8) ஊர் 9) ஊர் 10) ஊர் 11) ஊர்
12) ஊர்

24 Translate into Hindi:-

CO5

- 1) They are talking. ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்.
2) We shall work in the garden. ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்.
3) I climbed the mountain. ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்.
4) This cat will drink milk. ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்.
5) The horse ran fast. ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்.
6) It is raining now. ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர் ஊர்.





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

Course Code:	11CT31	Programme:	B.Com [CA]	CIA:	II
Date:	22.11.2021	Major:	B.Com [CA]	Semester:	III
Duration:	2 Hours	Year:	II	Max.Marks:	50
Course Title:	ADVANCED ACCOUNTING				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- In the books of lessor, the irrecoverable short workings are credited to _____. **CO3**
a) Trading A/c b) Profit and Loss a/c c) Royalty A/c d) Production a/c
- The lessee's right to recoup short workings is related to _____. **CO3**
a) First three years b) Subsequent two years c) Terms and agreement d) Last three years
- In the books of lessee, short working recoverable in future years are **CO3**
a) A Revenue Expense b) A Normal Loss c) An Asset d) A Liability
- The excess of minimum rent over the actual royalties is known as _____. **CO3**
a) Rock rent b) Short workings c) Profit d) Loss
- Hire purchase price includes _____. **CO4**
a) Cash price + Interest b) Cash price + Down payment
c) Down payment + INTEREST d) Cash price - Interest
- Under Hire Purchase system, buyer becomes the owner of the goods _____. **CO4**
a) After the receipt of goods b) On payment of down money
c) On payment of last instalment d) None of the above
- Under Hire Purchase System, the interest is calculated on the _____. **CO4**
a) Total Cash Price b) Hire Purchase Price
c) MRP d) Outstanding Balance of Cash Price
- The list of Preferential creditors of insolvent person is given under _____. **CO5**
a) List D b) List E c) List F d) List H
- Preferential creditors are part of the category of _____. **CO5**
a) Fully secured creditors b) Partly secured creditors c) Unsecured creditors d) None of these
- When excess amount of salary over and above the preferential limit is included in _____. **CO5**
a) Unsecured creditors b) Partly Secured Creditor
c) Fully secured creditors d) Preferential creditors

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- What do you understand by Royalty? **CO3**
- Who is called Sub-Lease? **CO3**
- What is Fixed Recoupment? **CO3**
- Define Hire Purchase System. **CO4**
- What is Hire Purchase Price? **CO4**
- Define Insolvent. **CO5**
- What do you understand by Deficiency Accounts? **CO5**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6 = 18 Marks)

- A Company leased a colliery on 1-1-2015 at a minimum rent of ₹20,000 merging into a royalty of ₹1.50 per tonne with power to recoup shortworkings over the first four years of the lease. The output of the colliery for the first four years was 9,000 tonnes, 12,000 tonnes, and 20,000 tonnes respectively. **Give journal entries.** **CO3**
- On 1-1-2015, X purchased machinery on hire purchase system. The payment is to be made ₹4,000 down (on signing of the contract) and ₹4,000 annually for three years. The cash price of the machinery is ₹14,900 and the rate of interest is 5%. **Calculate the interest in each year's instalment.** **CO4**
- X purchased a typewriter on hire purchase system. As per terms, he is required to pay ₹800 down, ₹400 at the end of the first year ₹300 at the end of the second year and ₹700 at the end of the third year. Interest is charged at 5% p.a. **Calculate the total cash price of the typewriter** **CO4**

and the amount and the amount of **interest is payable on each instalment.**

21. Prepare a deficiency A/c from the following particulars. CO5

- i) Excess of assets over liabilities ₹4,000
- ii) Loss in business ₹7,500
- iii) Profits ₹12,000
- iv) Drawings ₹15,000

22. Following is the trail balance of A (an insolvent) CO5

	₹		₹
Cash	230	Creditors(Unsecured)	18,000
Stock	666	Secured Creditors	2,500
Debtors (all good)	13,000	Preferential Creditors	190
Furniture	282	Capital	1,350
Investment	500	Profit	554
Value of Securities held by Secured Creditors	3,500		
Loss	2,500		
Drawings	6,916		
	27,594		27,594

Prepare statement of affairs and deficiency A/c.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23. Mr. Dhoni purchased 4 cars for ₹14,000 each on 01.01.2015 under the hire purchase system. CO4
 The hire purchase price for all the 4 cars was ₹60,000 to be paid as ₹15,000 down payment and 3 equal instalments of ₹ 15,000 each at the end of each year. Interest is charged at 5% p.a. the buyer depreciates the car at 10% p.a. on straight line method.
 From the above particulars give journal entries and relevant A/c in the books of Mr. Dhoni and in the books of hire-vendor.

24. A and B are equal partners. Insolvency petition is filed on 30-06-2020. The balance sheet as on 30-06-2020 is as follows (Realizable value indicated in brackets). CO5

	₹		₹
Mortgage loan (on freehold)	40000	Freehold (120000)	160000
Bank overdraft (secured by 2 nd mortgage of freehold)	160000	Plant & Machinery (72000)	120000
Preferential creditors	6000	Fixtures (4000)	12000
Unsecured creditors	200000	Stock (40000)	80000
Capital – A	88000	Debtors (60000)	100000
		Cash	2000
		B – Capital overdrawn	20000
	494000		494000

The overdraft is secured in addition to second mortgage, by A's personal guarantee against which his investments have been deposited. A's investments are estimated to realize ₹68,000 and after meeting his guarantee his private estate was insolvent. B was solvent and ₹38,000 was available from his estate for firm's creditors.

Prepare statement of affairs, deficiency a/c and capital accounts.





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

Course Code:	11CT32	Programme:	B.Com [CA]	CIA:	II
Date:	23.11.2021	Major:	B.Com [CA]	Semester:	III
Duration:	2 Hours	Year:	II	Max.Marks:	50
Course Title:	INCOME TAX LAW AND PRACTICE- I				

SECTION – A (Remembering)

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

- 1 The term previous year means: **CO1**
 - (a) Financial year
 - (b) Calendar year
 - (c) Accounting year
 - (d) Financial year before the assessment year
- 2 The term income includes **CO1**
 - (a) Legal income only
 - (b) Legal and Illegal incomes
 - (c) Illegal income only
 - (d) None of these
- 3 Under Income Tax Act 'Person' means: **CO1**
 - (a) Hindu undivided family
 - (b) Company
 - (c) Local authority
 - (d) All of these
- 4 The year in which tax on income is computed and determined is called **CO1**
 - (a) Previous year
 - (b) Current year
 - (c) Assessment year
 - (d) Tax year
- 5 Exempted limit of HRA in metropolitan cities is: **CO4**
 - (a) 50% of salary
 - (b) 40% of salary
 - (c) 15% of salary
 - (d) None of these
- 6 Education allowance is exempted up to a maximum of: **CO4**
 - (a) One child
 - (b) Two children
 - (c) Three children
 - (d) Four children
- 7 Employer's contribution to RPF is exempted up to: **CO4**
 - (a) 10% of salary
 - (b) 13% of salary
 - (c) 12% of salary
 - (d) 11% of salary
- 8 The basis of charge for Tax on Income from house property is **CO5**
 - (a) Annual Value
 - (b) Rental Value
 - (c) Municipal Value
 - (d) Market Value
- 9 Standard deduction u/s 24 **CO5**
 - (a) 1/4 of NAV
 - (b) 1/5 of NAV
 - (c) 30 % of NAV
 - (d) `10,000
- 10 Income from other sources is a **CO5**
 - (a) 'Residuary head of income'
 - (b) 'Major head of income'
 - (c) Income from a single source
 - (d) Constant and regular income

SECTION – B (Remembering)

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

- 11 Define the term Income. **CO1**
- 12 Define the term "Previous Year". **CO1**
- 13 What is the Total Income? **CO1**
- 14 Write a short note on Perquisites? **CO4**
- 15 What is meant by Allowance? **CO4**
- 16 Define Annual Value. **CO5**
- 17 What is Casual Income? **CO5**

SECTION – C (Understanding)

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

- 18 State the procedure followed in computing the total income of an assessee. **CO1**
- 19 Raman is employed as an Engine Driver in Indian Railways. He is getting Rs. 15,000 p.m. as Basic pay; Rs. 2,500 as dearness pay and Rs. 2,500 per month as dearness allowance. **CO4**
During 2020-21, he received the following allowances also:

- i. Rs. 16,500 as Running allowance.
 - ii. Rs. 200 p.m. per child as educational allowance for his two children.
 - iii. One of his sons is staying in a hostel on which Raman is spending Rs. 800 p.m. He is getting Rs. 500 p.m. for his son as hostel allowance for meeting these expenses.
 - iv. Rs. 250 p.m. as C.C.A.
 - v. Rs. 400 p.m. as uniform allowance fully spent for employment purposes.
 - vi. Rs. 2,500 p.m. as H.R.A. He pays Rs. 3,000 p.m. as rent to the house owner.
- Compute his Taxable Salary for the Assessment Year 2021-22.

20 Compute taxable salary of Arun:

CO4

Particulars	Rs.
Salary	5,00,000
Dearness Allowance (not forming part of salary)	20,000
House rent allowance	1,20,000
Actual rent paid	1,50,000
Place of service	Chennai
CCA	200 p.m.
Medical allowance	100 p.m.

21 From the following information compute the Annual Value of the house:

CO5

Particulars	Rs.
Municipal value	4,00,000
Fair rental value	3,60,000
Standard rent	4,50,000
Actual rent	50,000 p.m.

The building remained vacant for two months during the previous year.

Unrealised rent Rs. 50,000. Conditions of Rule 4 are satisfied.

Municipal tax paid by the owner Rs. 25,000 and by the tenant Rs. 25,000.

22 Mr. Lalit an ordinary resident in India earned the following incomes during the financial year 2020-21:

CO5

Particulars	Rs.
Director's fees	2,000
Income from agricultural land in Pakistan	5,000
Ground-rent for land in Pathankot	10,000
Interest on postal savings bank account	100
Interest on deposits with Industrial Finance Corporation of India	500
Dividend from foreign company	700
Rent from sub-letting a house	26,250
Rent payable by Mr. Lalit for the sub-let house	12,000
Other expenses incurred on this sub-let house	1,000
Winning from Horse Race	12,300
Interest on Securities	4,000

You are required to calculate 'Income from Other Sources' of Mr. Lalit for the A.Y. 2021-22.

SECTION – D (Applying)

Answer any ONE Question:

(1X 12= 12 Marks)

23 On the basis of the following information compute the taxable income of Raju under the head Salaries for the Assessment Year 2021-22:

CO4

Particulars	Rs.
Basic Salary	50,000 p.m.
Dearness Allowance	12,000 p.m.

Entertainment allowance	300 p.m.
Hill area compensatory allowance	450 p.m.
Tribal area allowance	350 p.m.
His own contribution towards statutory provident fund	4,000 p.m.
Employer's contribution	4,000 p.m.
House rent allowance	10,000 p.m.
Interest credited to provident fund	26,500 p.m.

Raju is an officer of the forest department of the Government of U.P. He is employed at a place at a height of 1,100 metre above the sea level. He is paying Rs. 12,500 p.m. as house rent.

- 24 Mr. Harish owns two houses. The particulars of the two houses for the previous year 2020-21 are given below:

CO5

Particulars	House I	House II
Date of completion of the house	31 st March, 2016	31 st Dec., 2017
Use of house	Self-occupied	Let out
Municipal Value	30,000	60,000
Fair Rent	35,000	90,000
Rent Received	-	1,20,000
Standard Rent	25,000	65,000
Municipal taxes paid	4,000	8,000
Interest on loan for construction of house	30,000	40,000

Compute Income from house property for the Assessment Year 2021-22.



VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
DEPARTMENT OF COMMERCE [COMPUTER APPLICATIONS]

Course Code:	11AT31	Programme:	B. Com [CA]	CIA:	II
Date:	24.11.2021	Major:	B. Com [CA]	Semester:	III
Duration:	2 Hours	Year:	II	Max. Marks:	50
Course Title:	RELATIONAL DATA BASE MANAGEMENT SYSTEM				

SECTION – A

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

- 1 The first large scale implementation of codd's relational model was IBM's _____ CO3
(a) DB2 (b) System R (c) DMS (d) none of the above
- 2 Which of the following keys in a table can uniquely identified a row in a table? CO3
(a) Candidate key (b) Primary key (c) Alternative key (d) all the above
- 3 CODASYL stands for CO4
(a) Complete open data and system language (b) Conference on data system languages
(c) Conference on digital and analog systems in London (d) None of the above
- 4 Which data model is independent of both the DBMS software and the hardware? CO4
(a) Conceptual (b) External (c) Internal (d) All the above
- 5 Who developed the E – R model? CO4
(a) Codd (b) Date (c) Chen (d) Bachman
- 6 Which one are the components of an E –R model? CO4
(a) Entities (b) Attributes (c) Relationships (d) All the above
- 7 Which of the following is another name for a weak entity? CO4
(a) Child (b) Owner (c) Dominant (d) All the above
- 8 Which of the following is the root directory for oracle? CO5
(a) Oracle Home (b) Oracle Root (c) Oracle base (d) Oracle server
- 9 What is the role of detached job? CO5
(a) To perform transaction (b) To provide security
(c) To transform (d) To perform cold backup
- 10 _____ involves putting different rows into different tables CO5
(a) Horizontal partitioning (b) Vertical partitioning
(c) Range partitioning (d) Hash partitioning

SECTION – B

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

- 11 What do you mean by Relational data integrity? CO3
- 12 Define E – R Model. CO4
- 13 What do you mean by data normalization? CO4
- 14 What is Relation Algebra? CO4
- 15 Give the meaning of Relation Calculus. CO4
- 16 What do you mean by Oracle data type? CO5
- 17 What is update statement? CO5

SECTION – C

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

- 18 Explain the Third & Fourth Normal form. CO4
- 19 Explain the different Relation Algebra operation set theory. CO4
- 20 Write short note on BOYCE - CODD Normal form? CO4
- 21 Write short note on i) Delete statement ii) Alter statement CO5
- 22 Write short note on i) Number data type ii) Date data type CO5

SECTION – D

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

- 23 What are the Codd's rules for relational database system? CO3
- 24 What are the aggregate functions or column functions? CO5





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

Course Code:	11SB31	Programme:	B.Com.[CA]	CIA:	II
Date:	18.11.2021	Major:	B.Com.[CA]	Semester:	III
Duration:	1 Hour	Year:	II	Max.Marks:	25
Course Title:	BUSINESS MATHEMATICS				

SECTION – A

Answer **ALL** the Questions:

(5 X 1 = 5 Marks)

- Interest charged on the face value of the bill is called **CO3**
(a) banker's discount (b) true discount
(c) banker's gain (d) none of these
- The quarterly interest due on Rs.1000/- at 12% rate of interest is **CO3**
(a) Rs.120 (b) 40 (c) 30 (d) 100
- A matrix in which the number of rows is equal to the number of column is called **CO4**
(a) row matrix (b) column matrix (c) square matrix (d) scalar matrix
- If A and B are two matrices which satisfies $A+B=B$ then A is **CO4**
(a) row matrix (b) column matrix (c) null matrix (d) unit matrix
- The whole part of the logarithm of a numbers is called **CO5**
(a) characteristic (b) mantissa (c) decimal (d) exponent logarithm

SECTION – B

Answer any **TWO** Questions:

(2 X 2 = 4 Marks)

- What is Banker's discount? **CO3**
- If the True discount is Rs.240 and Banker's discount is 270. Find out the amount of the bill **CO3**
- Define: Matrix. **CO4**
- Define: Logarithm. **CO5**

SECTION – C

Answer any **ONE** Question:

(1 X 6= 6 Marks)

- If $A = \begin{bmatrix} 1 & 2 \\ -3 & 4 \end{bmatrix}$ and $B = \begin{bmatrix} 5 & -6 \\ 7 & 8 \end{bmatrix}$ then find $A + B$ **CO4**
- Show that $\log \log_2 x + \log_4 x + \log_{16} x = 21/4 = \text{find } x$ **CO5**

SECTION – D

Answer any **ONE** Question:

(1 X 10= 10 Marks)

- What is the actual rate of interest which a banker gets for the money when he discounts a bill legally, due in 6 months at 5% p.a.? **CO3**
- Find all sub matrices of the matrix $\begin{bmatrix} 4 & 5 & 6 \\ 9 & 8 & 7 \\ 1 & 2 & 3 \end{bmatrix}$. **CO4**





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

Course Code:	11CT11	Programme:	B.Com.[CA]	CIA:	II
Date:	22.11.2021	Major:	B.Com.[CA]	Semester:	I
Duration:	2 Hours	Year:	I	Max.Marks:	50
Course Title:	FINANCIAL ACCOUNTING – I				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Under diminishing balance method, depreciation is calculated on CO3
 - a) Original cost
 - b) Written down value
 - c) The Scrap value
 - d) Annuity method
- 2 The profit on depreciation policy is transferred to CO3
 - a) Depreciation fund A/c
 - b) Assets
 - c) P & L A/c
 - d) Trading A/c
- 3 Due date of a bill payable one month after sight should be computed CO3
 - a) From the date of transaction
 - b) From the date of drawing the bill
 - c) From the date of acceptance of the bill
 - d) From the month of transaction
- 4 Closing Stock is recorded in CO3
 - a) Balance Sheet only
 - b) P&L A/c
 - c) Balance Sheet and Trading A/c
 - d) Trial Balance
- 5 Assets convertible into cash easily are: CO4
 - a) Floating assets
 - b) Current assets
 - c) Fixed assets
 - d) Liquid assets
- 6 The following is one of the current assets: CO4
 - a) Building
 - b) Furniture
 - c) Debtors
 - d) Creditors
- 7 Receipts and payments A/c is a CO4
 - a) Real A/c
 - b) Nominal A/c
 - c) Personal A/c
 - d) Both a and b
- 8 Income and expenditure A/c reveals CO5
 - a) Cash in hand
 - b) Surplus or deficiency
 - c) Capital
 - d) Inefficiency
- 9 Receipts and payments A/c is prepared by CO5
 - a) Trading concerns
 - b) Manufacturing concerns
 - c) Non-trading concerns
 - d) Trial balance
- 10 Expenditure incurred as advertising is a CO5
 - a) Capital expenditure
 - b) Revenue expenditure
 - c) Wasteful expenditure
 - d) Capital nature

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 What is Straightline method? CO3
- 12 Write short note on Average due date? CO3
- 13 What is Prepaid Expenses? CO3
- 14 What is Final Accounts? CO4
- 15 What is Income Received in Advance? CO4
- 16 Write short note on Non-Trading concerns. CO5
- 17 What is Income and Expenditure? CO5

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- 18 A company acquired a machine on 1.1.2000 at a cost of Rs.40,000 and spent Rs.1,000 on its installation. The firm writes off depreciation at 10% on the diminishing balance. The books are closed on 31st December of each year. Show the Machinery A/c for 3 years. CO3
- 19 Kumar purchased goods from Rajesh, the due dates for payment in cash being as follows CO4

	Rs.	
March 15	1,000	Due 18 th April
April 21	1,500	Due 24 th May
April 27	500	Due 30 th June
May 15	600	Due 18 th July

Rajesh agreed to draw a bill for the total amount due on the average due date ascertain that date.

20 Distinguish between Balance sheet and trial balance. **CO4**

21 Prepare Trading Account of Raman for the year ending 31-12-2018 from the following information. **CO5**

	Rs.
Opening Stock	80,000
Purchases	8,60,000
Freight Inward	52,000
Wages	24,000
Sales	14,40,000
Purchase Returns	10,000
Sales Returns	3,16,000
Closing Stock	1,00,000
Import duty	30,000

22 From the following details, ascertain the amount of subscription to be credited to income and expenditure account for the year 1999. **CO5**

Subscription received in 1999- Rs.48,000 which includes Rs.4,000 for 1998 and Rs.8,000 for 2000. Subscription due but not received at the end of the year 1999 were Rs.20,000. Subscription received in 1998 in advance for 1999 were Rs.12000.

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

23 The following ledger balance were extracted from the books Manokar. You are required to prepare Trading and Profit and Loss accounts and Balance sheet as on 31st March 2018 **CO4**

Debit Balance	Rs.	Credit Balance	Rs.
Drawings	2,000	Capital	10,000
Purchases	20,800	Sales	27,500
Stock on 1.1.2017	6,900	Creditors	8,100
Rent	1,000	Discount	270
Furniture	900	Returns outwards	580
Machinery	5,000	Bank loan	3,000
Travelling Expenses	650		
Bad debts	120		
Returns inwards	300		
carriage inwards	400		
Wages	325		
Salaries	900		
Interest	480		
Carriage outwards	700		
Insurance	900		
Cash in hand	575		
debtors	7,500		
	<u>49,450</u>		<u>49,450</u>

Adjustments:

- Closing stock was valued at Rs.8900
- Insurance prepaid Rs.250
- Outstanding salaries Rs.100 and Outstanding Rent Rs.200
- Interest on bank loan Rs.150
- Depreciate Machinery and Furniture by 10% each.

f) Provide for doubtful debts at 5% on debtors

24 From the following particulars, prepare Income and expenditure A/c.

CO5

	Rs		Rs
Fee collected, including Rs.80000 on account of previous year	3,80,000	Meeting expenses	18,000
Fee for the year outstanding	1,000	Travelling expenses	6,000
Salary paid including Rs.3000 on A/c of the previous year	28,000	Purchase of Books and periodicals (Including Rs.19000 for Purchase of Books)	29,000
Salary outstanding at the end of the year	1,000	Rent	10,000
Entertainment expenses	3,000	Postage	15,000
Tournament expenses	12,000	Printing and stationery	4,000
		Donations received	20,000



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

Course Code:	11CT52	Programme:	B.Com.[CA]	CIA:	II
Date:	23.11.2021	Major:	B.Com.[CA]	Semester:	V
Duration:	2 Hours	Year:	III	Max.Marks:	50
Course Title:	GOODS AND SERVICES TAX LAW				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- 1 Input means _____ **CO3**
 - a) Any Goods Excluding Capital Goods
 - b) Any Goods including Capital Goods
 - c) Capital Goods Only
 - d) All of the above
- 2 A casual taxable person or a non-resident taxable person shall apply for registration at least _____ prior to the commencement of business. **CO3**
 - a) 5 days
 - b) 10 days
 - c) 15 days
 - d) 30 days
- 3 What is the validity of the registration certificate? **CO3**
 - a) One year
 - b) No validity
 - c) Valid till it is cancelled
 - d) Five years
- 4 Subsidies provided by the Central Government and State Government _____ **CO3**
 - a) Shall be included in value of taxable supply
 - b) Shall be excluded in value of taxable supply
 - c) Shall require no adjustment
 - d) All the above
- 5 The E-commerce operator collecting tax under section 52 shall file its monthly return _____ **CO4**
 - a) by 18th of the month succeeding the quarter
 - b) by 20th of the month succeeding the month
 - c) by 17th of the succeeding the month
 - d) by 10th of the succeeding the month
- 6 Details of outward supplies shall include _____ **CO4**
 - a) invoice
 - b) credit and debit notes
 - c) revised invoice issued in relation to outward supplies
 - d) all the above
- 7 A registered person supplying taxable goods shall issue a tax invoice showing _____ **CO4**
 - a) the description
 - b) quantity and value of goods
 - c) the tax charged thereon
 - d) All the above
- 8 Refund application is to be filed before the expiry of _____ from the relevant date. **CO5**
 - a) Two years
 - b) One year
 - c) 180 days
 - d) 260 days
- 9 The recommendation of the GST Council will be _____ **CO5**
 - a) Mandatory
 - b) Only Advisory Power
 - c) Mandatory and sometimes Advisory
 - d) Mandatory on States only
- 10 TAN refers to **CO5**
 - a) Tax Deduction and Collection Account Number
 - b) Tax acknowledgement number
 - c) Tax accounting Number
 - d) Tax Assessment Number

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- 11 State the various goods coming under 12% and 18% tax slabs. **CO3**
- 12 What is Registration? **CO3**
- 13 Write a note on voucher. **CO3**
- 14 Define the term debit note under GST. **CO4**
- 15 What is annual return? **CO4**
- 16 State the E-Cash ledger. **CO5**
- 17 Abbreviate TDS and tell that who can deduct TDS? **CO5**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6= 18 Marks)

- | | | |
|-----------|---|------------|
| 18 | Enumerate provisions for Compulsory Registration under GST. | CO3 |
| 19 | Differentiate Debit note and Credit note under GST. | CO4 |
| 20 | Illustrate filing of various returns in GST. | CO4 |
| 21 | List out the accounts and other records to be maintained under GST Act and write the other provisions relating to it. | CO5 |
| 22 | Explain the provisions relating to refund of tax. | CO5 |

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12= 12 Marks)

- | | | |
|-----------|--|------------|
| 23 | Explain the Claim of input tax credit and its usage on future tax liabilities. | CO4 |
| 24 | Discuss the rules on payment of tax, interest, penalty and other amounts specified in GST. | CO5 |





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

Course Code:	11EP5A	Programme:	B.Com [CA]	CIA:	II
Date:	24.11.2021	Major:	B.Com [CA]	Semester:	V
Duration:	2 Hours	Year:	III	Max.Marks:	50
Course Title:	JAVA PROGRAMMING				

SECTION – A (Remembering)

Answer **ALL** the Questions:

(10 X 1 = 10 Marks)

- Which keyword is used for accessing the features of a package?
a) Package b) import c) extends d) export **CO3**
- Java's exception handling mechanism is meant to handle
a) only compile time errors b) only syntax errors
c) only runtime errors d) both runtime and compile time errors **CO3**
- Which keyword is used for accessing the features of a package?
a) Package b) import c) extends d) export **CO3**
- Exception and Error are immediate subclasses of a class called
a) Object b) Throwable c) AWT d) Panel **CO3**
- Which of these method of Thread class is used to find out the priority given to a thread?
a) get() b) ThreadPriority() c) getPriority() d) getThreadPriority() **CO4**
- Thread priority in Java is _____
a) Integer b) Float c) double d) long **CO4**
- Which of these method wakes up all the threads?
a) wakeAll() b) notify() c) start() d) notifyAll() **CO4**
- Which of these method of class String is used to extract a single character from a String object?
a) CHARAT() b) chatat() c) charAt() d) ChatAt() **CO5**
- String is _____ in java.
a) Method b) Interface c) Mutable d) Immutable **CO5**
- String str1="abcde";
String.out.println(str1.substring(1,3));
a) Abc b) bc c) bcd d) abcd **CO5**

SECTION – B (Remembering)

Answer any **FIVE** Questions:

(5 X 2 = 10 Marks)

- Define Package. **CO3**
- What is Run Time Error? **CO3**
- List the Exception Handling methods. **CO3**
- What are the various levels of thread priority? **CO4**
- Define the term "Thread". **CO4**
- Write the syntax of Creating String. **CO5**
- How to find the length of string? **CO5**

SECTION – C (Understanding)

Answer any **THREE** Questions:

(3 X 6 = 18 Marks)

- Explain Java API packages. **CO3**
- Difference between Multithreading and Multitasking. **CO4**
- Write the brief note on Inter-Thread Communication. **CO4**
- Explain various String Methods with example. **CO5**
- Summarize the concept of String Constructor with example. **CO5**

SECTION – D (Applying)

Answer any **ONE** Question:

(1X 12 = 12 Marks)

- Explain Life Cycle of Thread with diagram. **CO4**
- Discuss about String Buffer Class with example. **CO5**

