

FINANCIAL ACCOUNTING - II (11CT21)

Section –A

- Choose the best Answer** (10 X 1 = 10)
- The turnover ratio is used for the allocation of  
a) income tax b) bad debts c) depreciation d) printing CO4
  - Income tax is to be charged to  
(a) Trading a/c (b) General profit and loss a/c (c) Profit and loss a/c (d) Balance sheet CO4
  - When goods are transferred from one department to another  
a) Credit the receiving department b) Debit the giving department  
c) Debit the Trading a/c (d) All the above CO4
  - Selling expenses should be divided among the different departments on the basis of  
a) Sales b) Purchase c) Space occupied d) Salesmen CO4
  - Expenses that are specifically charged to a particular department are called \_expenses. CO4  
(a) Indirect (b) Direct (c) Sales (d) Capital
  - Goodwill account is opened in  
a) Debtors ledger b) Creditors ledger c) General ledger d) Stock ledger CO5
  - General ledger account(s) are opened in  
a) Debtors ledger b) Creditors ledger c) General ledger  
d) In both debtors ledger and creditors ledger CO5
  - The average clause in a policy is concerned with  
a) over insurance b) under insurance c) actual insurance d) double insurance CO5
  - Endorsed B/R dishonoured will  
a) Increase debtors b) Decrease debtors  
c) Increase both debtors and creditors d) Decrease creditors CO5
  - A fire insurance policy is taken up to indemnify capital losses to  
a) tangible property b) human life c) intangible property d) fictitious assets CO5

Section - B

- Answer any FIVE Questions** (5 X 2 = 10)
- What is a department? CO4
  - What is meant by direct expenses? CO4
  - What are departmental accounts? CO4
  - What do you mean by self- balancing system? CO5
  - Write a note on average clause? CO5
  - What is fire insurance? CO5
  - When do you use self- balancing ledgers? CO5

Section - C

- Answer any THREE Questions** (3 X 6 = 18)
- The following purchases were made by a business house having three departments. CO4

|        |               |                                  |
|--------|---------------|----------------------------------|
| Dept.A | - 1,000 units | } at a total cost of Rs.1,00,000 |
| Dept.B | - 2,000 units |                                  |
| Dept.C | - 2,400 units |                                  |

Stocks on 1<sup>st</sup> January were:

|        |             |
|--------|-------------|
| Dept.A | - 120 units |
| Dept.B | - 80 units  |
| Dept.C | - 152 units |

Sales were:

|        |                               |
|--------|-------------------------------|
| Dept.A | - 1020 units at Rs.20 each    |
| Dept.B | - 1920 units at Rs.22.50 each |
| Dept.C | - 2496 units at Rs.25 each    |

The rate of gross profit is same in each case. Prepare Departmental trading account.

- 19.State the objectives of preparing a departmental accounts **CO4**  
 20. Distinguish between a branch and a department. **CO4**  
 21.A fire occurred at the premises of a trader on 31.05.94 destroying a great part of his goods. His stock at 1.1.94 was Rs.60,000. The value of stock salvaged was Rs.13,500. The gross profit on sales was 30% and sales amounted to Rs.1,53,000 from January to date of fire, while for the same period the purchases amounted to Rs.1,03,500. Prepare a statement of claim. **CO5**  
 22. Prepare the sales ledger adjustment A/c from the following information relating to the year ended 31.12.91. **CO5**

|  |        |                                 |       |
|--|--------|---------------------------------|-------|
|  | Rs.    |                                 | Rs.   |
| Opening balance of debtors             | 40,000 | Bills receivable dishonoured    | 500   |
| Sales (for cash of Rs.10000)           | 90,000 | Bad debts                       | 1,000 |
| Cash received from debtors             | 80,000 | Transfer to purchase ledger     | 2,000 |
| Discount allowed to debtors            | 500    | Reserve for doubtful debts      | 1,500 |
| Bills receivable received from debtors | 3,000  | Bad debts of last year received | 1,000 |
| Sales returns                          | 8,000  |                                 |       |

**Section - D**

**Answer any ONE Question**

**(1 X 12 = 12)**

- 23.The proprietor of a large retail store wished to ascertain approximately the net profit of the X,Y and Z departments separately for the three months ended 31<sup>st</sup> March 1996. It is found impracticable actually to take stock on that date, but an adequate system of departmental accounting is in use, and the normal rates of gross profit for the three departments concerned are respectively 40%, 30% and 20% on turnover before charging the direct expenses. The indirect expenses are charged in proportion to departmental turnover. **CO4**

The following are the figures for the departments:

|                        | X      | Y      | Z      |
|------------------------|--------|--------|--------|
|                        | Rs.    | Rs.    | Rs.    |
| Opening stock (1.1.96) | 10,000 | 14,000 | 7,000  |
| Purchases              | 12,000 | 13,500 | 9,700  |
| Sales                  | 20,000 | 18,000 | 16,000 |
| Direct expenses        | 2,000  | 1,500  | 700    |

The total indirect expenses for the period (including those relating to other departments) were Rs.5,400 on the total turnover of Rs.1,08,000.

Prepare a statement showing the approximate net profit, making a stock reserve of 10% for each department on estimated value on 31-3-96.

24. From the following particulars prepare a Debtors ledger adjustment A/c and Purchase Ledger Adjustment A/c in the General Ledger for the year ended 31.12.1990 **CO5**

|                       |           |                            |           |
|-----------------------|-----------|----------------------------|-----------|
|                       | Rs.       |                            | Rs.       |
| Purchase ledger (Cr.) | 2,00,000  | Purchase returns           | 1,00,000  |
| Purchase ledger (Dr.) | 22,700    | Sales returns              | 80,000    |
| Sales ledger (Cr.)    | 2,400     | B/R received               | 3,00,000  |
| Sales ledger (Dr.)    | 4,21,000  | B/P accepted               | 2,00,000  |
| Credit Purchases      | 20,00,000 | Bad debts written off      | 10,000    |
| Cash Purchases        | 2,00,000  | Provision for bad debts    | 10,000    |
| Credit Sales          | 18,00,000 | B/R dishonoured            | 40,000    |
| Cash Sales            | 7,00,000  | Cash received from debtors | 12,00,000 |
| Closing Balances:     |           | Cash paid to creditors     | 16,00,000 |
| Purchase ledger (Dr.) | 17,000    |                            |           |
| Sales ledger (Cr.)    | 9,000     |                            |           |

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**Section – A**

**Answer ALL Questions**

(10 X 1 =10)

**Choose the best answer**

1. An order cheque can be converted into a bearer cheque by means of **CO4**  
(a) Sans recourse endorsement (b) special endorsement  
(c) Blank endorsement (d) sans fraise endorsement
2. One of the following endorsement is not a valid one..... **CO4**  
(a) Partial endorsement (b) restrictive endorsement  
(c) Facultative endorsement (d) conditional endorsement
3. Endorsement signifies that the..... **CO4**  
(a) Endorser has got a good title (b) endorser's signature is genuine  
(c) Precious endorsement are genuine (d) All of above
4. Marking is statutorily recognized in..... **CO4**  
(a) India (b) England (c) America (d) all of the above
5. A collecting banker is given protection only when he collects: **CO5**  
(a) A grossed cheque (B) an order cheque  
(c) A bearer cheque (d) A mutilated cheque
6. When a bank returns a cheque unpaid, it is called **CO5**  
(a) Payment of the cheque (b) drawing of the cheque  
(c) Cancelling of the cheque (d) dishonor of the cheque
7. A collecting banker is given the statutory protection only when he acts as: **CO5**  
(a) A holder (b) A holder for value  
(c) A holder in a due course (d) An agent What is an allonge?
8. To get statutory protection, the paying banker must make: **CO5**  
(a) Payment to a holder (b) payment to a holder in due course  
(c) Payment in due course (d) payment to a drawee In case of need
9. The document should be using only for the making local payment is: **CO5**  
(a) A cheque (b) A bill of exchange (c) A banker's cheque (d) A draft
10. NEFT means ..... **CO5**  
(a) National Electronic Funds Transfer system (b) Negotiated Efficient Fund Transfer System  
(c) National Efficient Fund Transfer Solution (d) Non Effective Fund Transfer System

**Section – B**

**Answer any Five**

(5 x 2 = 10)

11. Define: Endorsement. **CO4**
12. What is an Allonge? **CO4**
13. What is a conditional endorsement? **CO4**
14. Define "Payment in due course". **CO5**
15. Why are bank holidays notified under NI Act? **CO5**
16. What is conversion? **CO5**
17. Give two examples for negligence under remote grounds. **CO5**

**Section – C**

**Answer Any Three Questions**

(3 x 6 = 18)

18. Explain the various liabilities of endorser. **CO4**
19. Explain the Regularity of endorsement. **CO4**
20. Explain the duties and liabilities of a paying banker. **CO5**
21. Discuss about the duties of a collecting banker. **CO5**
22. Explain the statutory protection to a collecting banker. **CO5**

**Section – D**

**Answer any ONE Questions**

(1 x 12 = 12)

23. Explain the different kinds of Endorsement. **CO4**
24. Discuss precautions before honouring a cheque by paying banker. **CO5**

Object Oriented Programming with C++ (11AT21)

SECTION-A

ANSWER ALL THE QUESTIONS:

(10\*1=10)

1. Every function in C++ are followed by \_\_\_\_\_ CO2  
a. Parameters            b. parenthesis            c. curly braces            d. single quotes
2. What does your class can hold? CO2  
a. Data            b. Functions            c. Both Data & Functions            d. None of the Mentioned
3. How many specifiers are present in access specifiers in class? CO2  
a. 1            b. 2            c. 3            d. 4
4. Which is used to define the member of a class externally? CO2  
a. :            b. ::            c. #            d. /
5. Which of the following is a valid class declaration? CO2  
a. Class A { Int X; };            b. Class B { }            c. Public Class A { }            d. Object A { int x; };
6. A pointer can be initialized with \_\_\_\_\_ CO5  
a. Null            b. Zero            c. Address of an object of same type            D.All of them
7. Compile time polymorphism in C++ language are \_\_\_\_\_ CO5  
a. Operator overloading            b. Function overloading            c. Function overriding            d. A & B
8. Address operator is denoted by \_\_\_\_\_ CO5  
a. @            b. \$            c. #            d. &
9. A type of variable that stores an address is called \_\_\_\_\_ CO5  
a. Operator            b. Function            c. Pointer            d. None of them
10. Polymorphism means \_\_\_\_\_ CO5  
a. Many forms            b. Only one form            c. Hiding data            d. Static

SECTION-B

VERY SHORT ANSWERS-(Answer Any Five Questions)

(5\*2=10)

11. Define *Function with syntax*. CO2
12. What is *Call by reference*? CO2
13. What is *Classes with syntax*? CO2
14. List two types of *Defining Member Function*? CO2
15. What is *Pointer*? CO5
16. Define *Stream*? CO5
17. List *types of Polymorphism*? CO5

SECTION-C

SHORT ANSWERS-(Answer Any Three Questions)

(3\*6=18)

18. Explain *Function Overloading*. CO2
19. Discuss about *Nesting of Member Functions*. CO2
20. Explain *Polymorphism Types*. CO5
21. Write brief note on *Virtual Functions*. CO5
22. Describe about *Formatted I/O Operations*. CO5

SECTION-D

LONG ANSWERS – (Answer Any One Question)

(1\*12=12)

23. Write short note on: a) *Arrays within Class*            b) *Function Prototype* CO2
24. Briefly discuss about C++ *Stream Classes*. CO5

**I Year B.A / B.Sc.,**

**Section – A**

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

- CO1. 1. The goal of closing this sale is to \_\_\_\_\_ the prospect to \_\_\_\_\_ usually in favor of the sales production.  
a) Persuade, act immediately                      b) closing, act immediately  
c) Flexible, act immediately                      d) none of the above
- CO1. 2. In \_\_\_\_\_ salesman presumes that prospect has decided to purchase the product  
a) Assumption close    b) altitude close    c) Discloser    d) all the above
- CO2. 3. Which one of the following is not included in salesman?  
a) Manufacture, salesman                      b) Wholesaler, salesman  
c) Retailer, salesman                      d) personal salesman
- CO2. 4 . Personal selling has \_\_\_\_\_ types of objectives of long term and short term  
a) 2                      b) 3                      c) 4                      d) 5
- CO3. 5. Flow of information from producer to customer is  
a) Middle man                      b) Marketing channel                      c) Indirect channel                      d) Retailers
- CO3. 6. When the manufactures instead of the selling goods to the intermediary sell is directly to consumer is known as  
a) Direct channel                      b) Zero level channel                      c) Immediate channel                      d) all the above
- CO4. 7. Salesmanship offers \_\_\_\_\_ it benefits parties including customers and company  
a) Customer confidence                      b) improving images    c) triple rewards                      d) none of the above
- CO4. 8. Salesmanship includes \_\_\_\_\_ of customers.  
a) Persuasion                      b) attraction                      c) convince                      d) Modern relation
- CO5. 9. \_\_\_\_\_ is the influence or consideration which provides the impulses to buy induced action  
a) Buying motives    b) prolong motives    c) emotional motives                      d) Rational motives
- CO5. 10. \_\_\_\_\_ is the action on the part of the salesman to complete the sales transaction  
a) Opening    b) Interval    c) Closing    d) Neutral

**Section – B**

**Answer all the questions (5x2=10)**

- CO1. 11. Define salesmanship.  
CO2. 12. Who is retailer?  
CO4. 13. What is marketing channel?  
CO4. 14. What do you mean by zero level channels?  
CO5. 15. What are the buying motives?  
CO5. 16. Mention any two concepts of personal selling.  
CO5. 17. Define advertisement.

**Section – C**

**Answer any Three of the following questions (3x6=18)**

- CO1. 18. What are the duties of salesman?  
CO2. 19. Discuss the nature of salesmanship?  
CO4. 19. Explain the various types of channel levels?  
CO5. 20. What are the buying motives?

**Section – D**

**Answer any one of the following questions (1x12=12)**

- CO1. 21. Explain the various types of salesman.  
CO5. 22. What are the benefits of personal selling?

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**SECTION-A**

**ANSWER ALL QUESTIONS**

**(10 x 1 = 10 Marks)**

**Multiple choice questions**

1. Goodwill is a
  - a) Tangible asset
  - b) In tangible asset
  - c) fictitious asset
  - d) None of the above
2. Super profit is the difference between:
  - a) Capital employed and average capital employed
  - b) Average profit and normal profit
  - c) Current year profit and last year profit
  - d) None of the above
3. For calculating the value of an equity share by intrinsic value method, it is essential to know:
  - a) Normal rate of return
  - b) Expected rate of return
  - c) Net assets
  - d) None of above
4. Accounting standard for amalgamation is
  - a) As-18
  - b) As-20
  - c) As-14
  - d) As-3
5. Pooling of interest method is used to account for amalgamations in the nature of :
  - a) Purchase
  - b) Sale
  - c) Merger
  - d) None of the above
6. The capital reduction scheme can be implemented only after getting permission from:
  - a) Central govt`
  - b) controller of capital issues
  - c) Shareholders
  - d) The competent court
7. Any decrease in the value of assets, at the time of internal reconstruction, will be charged to
  - a) Goodwill a/c
  - b) Capital reduction a/c
  - c) Revaluation a/c`
  - d) Share capital a/c
8. Liquidators appointed as a
  - a) Court
  - b) Council
  - c) creditors
  - d) None of the above
9. Liquidator's final statement of a/c is prepared
  - a) Only in case of creditors voluntary winding up
  - b) Only in case of members voluntary winding up
  - c) Only in case of compulsory winding up by the court
  - d) Whatever may be the mode of winding up
10. List 'A' in statement of affairs gives the list of:
  - a) Assets specifically pledged
  - b) Assets not specifically pledged
  - c) Preferential creditors
  - d) Unsecured creditors

**SECTION-B**

**ANSWER ANY FIVE QUESTIONS (Very short answers) (5 x 2 = 10 Marks)**

11. What is Goodwill?
12. Given formula on Super profit
13. Given formula on Average profit
14. Given formula on Net assets
15. What is Amalgamation?
16. What is Internal reconstruction of companies
17. Write a short notes on Liquidation of companies

### SECTION-C

#### ANSWER ANY THREE QUESTIONS (Short answers)

(3 x 6 = 18 Marks)

18. Calculate the amount of goodwill on the basis of three years purchase of the last five years average profits. The profits for the last five years are

|          | Rs     |
|----------|--------|
| I Year   | 4,800  |
| II Year  | 7,200  |
| III Year | 10,000 |
| IV Year  | 3,000  |
| V Year   | 5,000  |

19. The following is the balance sheet of NSC Ltd., as on 31<sup>st</sup> Dec. 1998

| <b>Liabilities</b>                   | <b>Rs</b> | <b>Assets</b>               | <b>Rs</b> |
|--------------------------------------|-----------|-----------------------------|-----------|
| 4000 10% pref. shares of Rs.100 each | 4,00,000  | Sundry assets at book value | 12,00,000 |
| 60000 equity shares of Rs.10 each    | 6,00,000  |                             |           |
| Bills payable                        | 50,000    |                             |           |
| Creditors                            | 1,50,000  |                             |           |
|                                      | 12,00,000 |                             | 12,00,000 |

The market value of 60% of the assets is estimated to be 15% more than the book value and that of the remaining 40% at 10% less than the book value. There is an unrecorded liability of Rs.10, 000. Find the value of each equity share it is to be assumed that preference shares have no prior claim as to payment of dividend or to repayment of capital

20. 'X' Ltd and 'Y' Ltd, agree to amalgamate as from 31<sup>st</sup> December 1993 on which date their respective Balance sheet were as follows:

| <b>Liabilities</b>                    | <b>X Rs</b> | <b>Y Rs</b> | <b>Assets</b>  | <b>X Rs</b> | <b>Y Rs</b> |
|---------------------------------------|-------------|-------------|----------------|-------------|-------------|
| Share capital:<br>Shares of Re.1 each | 80,000      | 25,000      | Cash in hand   | 100         | 50          |
| Sundry creditors                      | 3,000       | 1,000       | Cash at bank   | 3,400       | 450         |
| Reserves                              | 7,500       | 4,000       | Sundry debtors | 22,500      | 6,000       |
| Profit & Loss A/c                     | 2,500       | 1,000       | Plant          | 12,000      | 4,500       |
|                                       |             |             | Stock          | 15,000      | 7,000       |
|                                       |             |             | Premises       | 30,000      | 10,000      |
|                                       |             |             | Patents        | 10,000      | 3,000       |
|                                       |             |             |                |             |             |
|                                       | 93,000      | 31,000      |                | 93,000      | 31,000      |

Draw up the Balance sheet of the new company 'XY' Ltd. which was incorporated to take over the amalgamated concerns and state the number of shares in the new company which will be allotted to the shareholders of the old companies. (Assume the same face value).

21. Bee Ltd has 60,000 equity shares of Rs.100 each, Rs.80 per share called up. Now the company decides to pay off Rs.20 per share of the paid up capital and at the same time to reduce the Rs.100 share to Rs.60 share fully paid up by cancelling the unpaid amount. Give Journal entries.

22. A liquidator is entitled to receive remuneration @ 2% of the assets realised and 3% on the amount distributed among the unsecured creditors and preferential creditors. The assets realised Rs.70,00,000 against which payment was made as follows:

Liquidation expenses Rs.50, 000, Preferential creditors Rs.150, 000 and Secured creditors Rs.40, 00,000; unsecured creditors: Rs.30, 00,000. Calculate the total remuneration payable to the liquidator.

**SECTION-D**

**ANSWER ANY ONE QUESTIONS (Long answers):**

**(1 x 12 = 12Marks)**

23. From the following particulars relating to the business of Mr. Rahul, compute the value of goodwill on the basis of 3 years purchase of super profits taking average of last four years:

Capital invested –Rs.1,20,000; Market rate of return on investment-12% ; Rate of risk return on capital invested-3% ;

Managerial remuneration of the proprietor, if employed elsewhere Rs.30,000 p.a Trading results:

|             | Rs     |
|-------------|--------|
| 1995 Profit | 60,000 |
| 1996 Profit | 72,000 |
| 1997 Profit | 8,000  |
| 1998 Profit | 88,000 |

24. Alpha Ltd and Beta Ltd were amalgamated on 1<sup>st</sup> April 2001. A New company Gamma Ltd, was formed to take over the business of the existing companies. The Balance sheets of alpha Ltd, and Beta Ltd, as on 31<sup>st</sup> March 2001 are given below:

| <b>Liabilities</b>             | <b>Alpha<br/>Ltd</b> | <b>Beta<br/>Ltd</b> | <b>Assets</b>      | <b>Alpha<br/>Ltd</b> | <b>Beta<br/>Ltd</b> |
|--------------------------------|----------------------|---------------------|--------------------|----------------------|---------------------|
| Share capital                  | 1,000                | 800                 | Fixed Assets       | 1,200                | 1,000               |
| Equity shares of Rs.100 each   |                      |                     |                    |                      |                     |
| 15% Pref.shares of Rs.100 each | 400                  | 300                 | Current assets:    |                      |                     |
| Reserve and Surplus:           |                      |                     | Loans and Advances | 800                  | 565                 |
| Revaluation reserve            | 100                  | 80                  |                    |                      |                     |
| General reserve                | 200                  | 150                 |                    |                      |                     |
| P&L A/c                        | 80                   | 60                  |                    |                      |                     |
| Secured Loan:                  |                      |                     |                    |                      |                     |
| 12% Debentures                 | 96                   | 80                  |                    |                      |                     |
| Current liabilities:           |                      |                     |                    |                      |                     |
| Provisions                     | 204                  | 95                  |                    |                      |                     |
|                                | 2,080                | 1,565               |                    | 2,080                | 1,565               |

**Other Information:**

- I. 12% Debentures of Alpha Ltd and Beta Ltd are discharged by Gamma Ltd, by issuing adequate number of 16% Debentures of Rs.100 each to ensure that they continue to receive the same amount of interest.
- II. Preference shareholders of Alpha Ltd and Beta Ltd have received same number of 15% preference shares of Rs.100 each of Gamma Ltd.
- III. Gamma Ltd, has issued 1.5 equity shares for each equity share of alpha Ltd and 1 equity share for each equity share of Beta Ltd. The face value of shares issued by Gamma Ltd. is Rs.100 each

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**Section – A**

**Answer ALL Questions**

**(10 X 1 =10)**

1. What amount is accepted for deduction under Section 80DD regarding disability:  
(a) ₹ 50,000 (b) ₹ 75,000 (c) Zero (d) Actual expenses
2. For the Assessment Year 2018-19 the maximum permissible deduction U/s 80C is:  
(a) ₹ 79,000 (b) ₹ 1,12,000 (c) ₹ 1,50,000 (d) ₹ 80,000
3. Under Section 80E deduction in respect of payment of interest on loan taken for higher education shall be allowed upto:  
(a) ₹ 20,000 (b) ₹ 25,000 (c) ₹ 30,000 (d) No limit
4. Maximum deduction in respect of medical insurance premium paid for a senior citizen is:  
(a) ₹ 10,000 (b) ₹ 15,000 (c) ₹ 30,000 (d) ₹ 25,000
5. Ram paid medical insurance premium on his health ₹ 10,000 in cash. Deduction shall be allowed to him U/s 80D :  
(a) ₹ 5,000 (b) ₹ 10,000 (c) ₹ 15,000 (d) Nil
6. Sum of various heads of income is called:  
(a) Gross total income (b) Total income (c) Taxable income (d) Adjusted income
7. If total income is ₹ 4,20,194.50 the rounded off income shall be:  
(a) ₹ 4,20,194 (b) ₹ 4,20,195 (c) ₹ 4,20,190 (d) ₹ 4,20,200
8. The rate of education cess & SHEC is:  
(a) 2% (b) 3% (c) 4% (d) 5%
9. The rate of tax on lottery winnings is:  
(a) 20% (b) 25% (c) 30% (d) 35%
10. Education Cess & SHEC is calculated on :  
(a) Total income (b) Tax on total income (c) Taxable income (d) Agricultural income

**Section – B**

**Answer any FIVE Questions**

**(5 x 2 = 10)**

11. Define the term Gross Total Income.
12. Enumerate the amount of deduction u/s 80C.
13. What is meant by Education Cess?
14. Define a deduction u/s 80E.
15. Write short note on “Firm”.
16. What is meant by HUF?
17. Define the term Professional Tax.

**Section – C**

**Answer any Three Questions**

**(3 x 6 = 18)**

18. Explain the duties of a person responsible for deduction of Tax at source.
19. Srivatsan has earned gross total income of Rs. 8,00,000 in the previous year 2017-18 and made the following donations during the year:
  - a) Rs. 60,000 to Chief Minister’s Earthquake Relief Fund, Gujarat.
  - b) Rs. 30,000 to National foundation for communal harmony.
  - c) Rs. 38,000 to a University (of National eminence)
  - d) Rs. 41,000 to Jawarharlal Nehru memorial fund.
  - e) Rs. 35,000 to Govt. of India for promotion of family planning.
  - f) Rs. 70,000 to State Govt.
  - g) Rs. 45,000 to Municipal committee.
  - h) Medclaim premium paid by Cheque to GIC Rs. 10,000.

Compute his total income for the assessment year 2018-19 if his income includes Rs. 50,000 being long term capital gain, and Rs. 70,000 as his share from AOP. He has incurred Rs. 5,000 for Medical treatment of his handicapped brother. He has incurred Rs. 70,000 for treatment of his mother for a notified disease. He has paid Rs. 10,000 to LIC for pension fund.

20. Mr. Kothandam, a resident individual submits the following details for the previous year 2017-18:
  - i. Contribution towards Pension fund of LIC Rs. 35,000.

- ii. Medical expenditure on the health of his father of 80 years age Rs. 40,000.
- iii. Medical treatment of dependent handicapped brother Rs. 15,000.
- iv. Deposit with UTI for the maintenance of the dependent handicapped brother Rs. 40,000.
- v. Salary income of the assessee is Rs. 1,70,000 p.a.
- vi. Professional tax paid Rs. 1,200.

Find out the deductions eligible u/s. 80C to 80U. What is the amount of deduction eligible u/s. 80DD if his brother is of 60 years age?

21. Nanak has submitted the following details of his income for the assessment year 2018-19 which amounted to Rs. 13,00,000. It includes Rs. 1,20,000 from Long Term Capital Gain and Rs. 15,000 on account of winnings from lotteries. He has deposited Rs. 50,000 in PPF during the previous year. Compute tax payable by Nanak assuming that (i) He is less than 60 years of age and (ii) He is more than 60 years of age . (iii) He is 85 years old.
22. Total income of Shri. Rahul, a resident of India, for the previous year 2017-18, inclusive of long term capital gain of Rs. 1,50,000 is Rs. 3,60,000.
- a) Compute the tax liability for the assessment year 2018-19
  - b) What shall be the tax liability if income is Rs. 3,10,000 inclusive of STCG on sale of shares (listed shares subject to STT) Rs. 1,90,000

**Section – D**

**Answer any ONE Questions**

**(1 x 12 = 12)**

23. Mr.X works in a public Ltd. Company at Mumbai. He has furnishes the following details of his income for the previous year 2017-18.

| <b>Particulars</b>  |          | <b>Rs.</b> |
|---|----------|------------|
| Basic salary  |          | 1,50,000   |
| Bonus   |          | 30,000     |
| Commission  |          | 50,000     |
| Rent received from let out house (municipal taxes paid during the year Rs. 10,000; interest due on loan borrowed for construction for Rs. 1,60,000) |          | 3,80,000   |
| Interest on deposits  |          | 90,000     |
| Insurance premium paid on policies of:  | Him self | 10,000     |
|   | Wife     | 5,000      |
|   | Son      | 3,000      |
| Contribution towards RPF  |          | 10,000     |
| Deposit in 5-year time deposit scheme in post office  |          | 20,000     |
| Repayment of loan taken from LIC for purchase of a house (principal amount)   |          | 30,000     |
| Tuition fee of X's daughter   |          | 16,000     |
| Investment in units of a notified mutual fund for financing infrastructure facility   |          | 40,000     |
| Term deposit of SBI (period of maturity 5 years)  |          | 40,000     |

Find the taxable income of Mr.X for the previous year 2017-18.

24. Rajan submits the following details of his income for the assessment year 2018-19.

| <b>Particulars</b>   | <b>Rs.</b> |
|--|------------|
| Interest on Bank deposit   | 1,20,000   |
| Interest on Government Securities                                  | 20,000     |
| Rent received from Let-out house (per month)                       | 2,000      |
| Municipal taxes paid   | 2,000      |
| Royalty income   | 9,50,000   |
| Expenses allowed from Royalty income                               | 10,000     |
| Long term capital gain on sale of unlisted equity shares on 1-8-17 | 25,000     |
| Short term capital gain on sale of land                            | 10,000     |
| Winnings from Lottery  | 20,000     |

He has deposited Rs. 40,000 in PPF during the previous year. Compute the tax payable by the assessee, assuming that (i) he is 61 years of age. (ii) he is 50 years of age.

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II –B.Com (CA)

Department of Commerce (Computer Applications)  
Vivekananda College  
Tiruvadakam West  
Date: 12.04.2019

III - Seasonal Test  
I V- Semester  
Max .Marks: 50  
Time: 2 Hrs

Business Statistics 11AT41

Section – A

Multiple choice questions choose the correct answer: (10x1=10)

1. Arrangement of statistical data in accordance with \_\_\_\_\_ order called a time series  
a) Quantitative order                      b) qualitative order  
c) Chronological order                      d) ascending order
2. The general tendency of the time series data to increase or decrease or stagnate during a long period of time is called  
a) Secular trend                              b) seasonal trend  
c) Cyclical fluctuation                      d) irregular fluctuations
3. Easiest, simplest and the most flexible method of estimating secular trend is  
a) free-hand method                              b) semi-average method  
c) Moving average method                      d) least square method
4. Least square method is a  
a) Mathematical method                              b) analytical method  
c) Both (a) and (b)                              d) Econometric method
5. The line obtained by method of least squares is known as the line of \_\_\_\_\_  
a) Normal fit                              b) best fit                              c) high level fit                              d) low level fit
6. Index numbers are usually denoted in  
a) Multiplication                              b) deviation                              c) probability                              d) percentage
7. “Index numbers are used to measure the changes to some quantity, which we cannot observe directly” – said by  
a) Maslow                              b) Cowden                              c) Bowley                              d) Hmaburg
8. The wholesale price index reveals the changes in the  
a) Retail prices level                              b) general price level                              c) Relative price level                              d) customer price level
9. The circular test is satisfied when  
a)  $P_{12} \times P_{23} \times P_{31} = 0$                               b)  $P_{12} \times P_{23} \times P_{31} = 1$                               c)  $P_{21} \times P_{32} \times P_{31} = 1$                               d) All the above
10. Marshall – Edge worth’s Method satisfies the  
a) Factor Reversal test                              b) Time Reversal Test  
c) Economic reversal test                              d) All the above

Section – B

Answer any five of the following questions (5x2=10)

11. Define regression.
12. Mention any two uses of Regression analysis.
13. Define Index number.
14. What are the types of Index numbers?
15. What is Time Series?
16. What are the components of Time series?
17. The following figures relate to the profits of a commercial concern for 8 years.

| Year      | 2000  | 2001  | 2002  | 2003  | 2004  | 2005  | 2006  | 2007  |
|-----------|-------|-------|-------|-------|-------|-------|-------|-------|
| Profit Rs | 15420 | 14470 | 15520 | 21020 | 26120 | 31950 | 35370 | 34670 |

Find the trend of profits by the method of moving averages.

Section – C

Answer any Three of the following questions (3x6=18)

18. Explain the various uses of index number

19. With the help of the following data prove that Fisher's Ideal index satisfaction both the time reversal test and factor reversal test.

| Commodity | 2006  |       | 2007  |       |
|-----------|-------|-------|-------|-------|
|           | Price | Value | Price | Value |
| A         | 5     | 50    | 6     | 72    |
| B         | 7     | 84    | 10    | 80    |
| C         | 10    | 80    | 12    | 96    |
| D         | 4     | 20    | 5     | 30    |
| E         | 8     | 56    | 8     | 64    |

20. Calculate quantity index by (i) Laspeyre's method (ii) Paasche's method and (iii) Fisher's method

| Commodity | 2006  |             | 2007  |             |
|-----------|-------|-------------|-------|-------------|
|           | Price | Total Value | Price | Total Value |
| A         | 10    | 100         | 12    | 144         |
| B         | 12    | 144         | 14    | 196         |
| C         | 14    | 196         | 16    | 256         |
| D         | 16    | 256         | 18    | 324         |
| E         | 18    | 324         | 20    | 400         |

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

| Year      | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|-----------|------|------|------|------|------|------|------|------|------|------|
| Profit Rs | 464  | 515  | 518  | 467  | 502  | 540  | 557  | 571  | 586  | 612  |

22. Calculate trend value from the following data using the method of Least Square.

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

#### Section – D

Answer any *One* of the following questions

(1x12=12)

23. Calculate index number from the following data

| Commodity | Base year |           | Current year |           |
|-----------|-----------|-----------|--------------|-----------|
|           | Kilo      | Rate (Rs) | Kilo         | Rate (Rs) |
| Bread     | 10        | 3         | 8            | 3.25      |
| Meat      | 20        | 15        | 15           | 30        |
| Tea       | 2         | 25        | 3            | 25        |

24. The following table gives the sterling assets of the R.B.I in crores of rupees:

a) Represent the data graphically b) Fit a straight line trend iii) Show they tend on the graph

| Year   | 2001 -2002 | 2002 -2003 | 2003 -2004 | 2004 -2005 | 2005 -2006 | 2006 -2007 |
|--------|------------|------------|------------|------------|------------|------------|
| Assets | 83         | 92         | 71         | 90         | 169        | 191        |

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Dept. of Commerce (CA)  
Vivekananda College  
Tiruvedakam-west  
Date: 06.04.2019

**II B.Com (CA)**  
**CorelDraw**  
**(11SB41)**

Time: 1.00 hour  
Marks: 25  
IV Semester  
III-Test

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**SECTION – A**

**(5 X 1 =5)**

**Answer All Questions**

1. The ruler bar is used for \_\_\_\_\_  
(a) Setting of margin (b) Dividing your work  
(c) For book design (d) All of the above
2. CorelDraw is a \_\_\_\_\_ based drawing Application Package.  
(a) Photo paint (b) Bitmap (c) Vector (d) Scalar
3. Bitmap images are made up of \_\_\_\_\_  
(a) Pixels (b) Vectors (c) Particles (d) Lines
4. How many colours separation do we have in CorelDraw?  
(a) 2 (b) 3 (c) 4 (d) 5
5. When an A2 paper is divided equally from the centre, which size will you obtain?  
A3 (b) A4 (c) A5 (d) B3

**SECTION- B**

**Answer any TWO Questions**

**2 X 2 = 4**

6. What is Vector image?
7. Define the term “Bitmap Images”.
8. Write the uses of any five tools in Corel Draw.
9. What is mean by Artistic Text?

**SECTION- C**

**Answer any ONE Question**

**1 X 6 = 6**

10. Explain Paragraph Text around objects in CorelDraw?
11. About the alignment of text in CorelDraw?

**SECTION- D**

**Answer any ONE Question**

**1 X 10 = 10**

12. Explain Applying effects to the Text in CorelDraw.
13. About Vector and Bitmap images in CorelDraw.

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III –B.Com (CA)

Section – A

Multiple choice questions choose the correct answer: (10x1=10)

- Which of the following is not true with regard to verification of assets?  
a) It invoices substantiation of occurrence of transactions  
b) Its objective is to establish existence, ownership, possession, valuation and disclosure of assets  
c) The auditor has to form an opinion on different aspects d) all are true
- Which of the following assets is least likely to be subjected to lien?  
a) Freehold land b) Plant and machinery c) Leasehold property d) Motor vehicles
- Verification of the value of assets, liabilities, the balance of reserves, provision and the amount of profit earned or loss suffered a firm is called \_\_\_\_\_.  
a) Continuous audit b) Balance sheet audit c) Interim audit d) partial audit
- The assets which cannot be seen or touched but can be felt  
a) Good will b) copyright c) Trademarks d) all the above
- The auditor has verified the exactness of certain figures in the financial statement is  
a) Auditor's report b) Auditor's certificate c) Verification d) Professional misconduct  
d) Breach of contract e) Contractual liability
- The limited company the liability of an auditor is  
a) Non statutory b) statutory c) both a and b d) none of the above
- Sec 227 (3) of the companies Act impose certain duties to be performed by the auditor  
a) Civil liability b) Criminal liability c) Both a and b d) none of the above
- Every public company shall hold a general meeting within a period of not less than one month and later than \_\_\_\_\_ months  
a) Seven b) six c) five d) three
- Who among the following can be appointed as special auditor by the Central Government?  
a) The statutory auditor b) chartered accountant in practice  
c) Any chartered accounted who is not in practice d) both (a) and (b)
- Civil liability of an auditor implies liability for  
a) Misappropriation of cash b) Misappropriation of goods c) Fraud d) Misfeasance

Section – B

Answer any *five* of the following questions (5x2=10)

- Difference between vouching and verification.
- What do you mean by fictitious assets?
- What is a reserve funds?
- Define the term liability for misfeasance.
- What do you mean by civil liability?
- What do you mean by Indian Penal Code?
- Define term audit report?

Section – C

Answer any *Three* of the following questions (3x6=18)

- How would you as an auditor verify & valuation of the plant & machinery?
- How would you as an auditor verify the following liabilities?  
i) Capital ii) trade creditors?
- Explain the qualified report of an auditor.
- Discuss the civil liabilities of a company auditor.
- Justify "True and Fair View concept"

Section – D

Answer any *One* of the following questions (1x12=12)

- Explain the various classifications of assets and their valuation.
- Explain the civil and criminal liabilities of a company auditor.

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WED DESIGNING (11EP6A)

SECTION-A

ANSWER ALL THE QUESTIONS:

(10\*1=10)

1. CSS stands for?
  - a. Cascading Style Sheets
  - b. Copy Style Sheet
  - c. Cascading Screen Sheets
  - d. None
2. For applying styles on many web pages which style sheet is more preferable
  - a. Inline CSS
  - b. External CSS
  - c. Internal CSS
  - d. None
3. `<h1 style="text-align: center;"> My Web Page </h1>` displays?
  - a. Centered align paragraph
  - b. Centered align Heading
  - c. Left aligned paragraph
  - d. Left aligned Heading
4. For using an external style sheet in your web document which tag is used?
  - a. <script>
  - b. <sheet>
  - c. <css>
  - d. <link>
5. Which style of CSS sheets are more preferable for applying a unique style in single web element?
  - a. Inline CSS
  - b. External CSS
  - c. Internal CSS
  - d. None
6. In css what does "color:red" can be called as
  - a. Selector
  - b. Rule
  - c. Declaration
  - d. None of the above
7. DHTML stands for
  - a. Dynamic HTML
  - b. Document html
  - c. Dynamic higher markup language
  - d. Dynamic hypertext markup language
8. Which of the following tag is used to embed css in html page?
  - a. <script>
  - b. <style>
  - c. <css>
  - d. <!DOCTYPE html>
9. \_\_ implementation that introduced text, list, box, margin, border, color, and background properties.
  - a. css
  - b. html
  - c. ajax
  - d. php
10. DOM Stands for \_\_\_\_\_
  - a. Document object model
  - b. Doctype object model
  - c. Document oriented model
  - d. Double object model

SECTION-B

VERY SHORT ANSWERS-(Answer Any Five Questions)

(5\*2=10)

11. What is meant by *Hyperlink*?
12. List out *List Types*?
13. What is *Cell*?
14. Define *Nested Frameset*.
15. What is *DHTML*?
16. Draw the *Structure of HTML*.
17. List out *Style Sheets*.

SECTION-C

(3\*6=18)

SHORT ANSWERS-(Answer Any Three Questions)

18. Design *College website with five links*.
19. Characterize concept of *Ordered List* with example.
20. Develop a HTML document to *display 5\*6 table*.
21. What is *frame and frameset*? Discuss its attributes.
22. Discuss about *Inline Styles*.

SECTION-D

(1\*12=12)

LONG ANSWERS – (Answer Any One Question)

23. Explain any *five input elements* in HTML.
24. Distinguish between *External Style Sheet and Internal Style Sheet*.

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ADVANCED EXCEL OPERATIONS (11SB61)

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**SECTION- A**

**Answer all the Questions**

**Choose the best Answer**

**5 X 1 = 5**

1. Which of the following is not true regarding Conditional Formatting?
  - A) You can add more than one condition to check
  - B) You can set condition to look for Bold and apply Italics on them.
  - C) You can apply Font, border and pattern formats that meets the specified conditions
  - D) You can delete any condition from Conditional Formatting dialog box if it is not required
2. Which of the following functions would be used to create a True or False answer within a cell?
  - A) IF
  - B) NOT
  - C) OTHER
  - D) WHY
3. The Conditional Formatting feature is used to:
  - A) Set the default cell format
  - B) Format conditional statements
  - C) Format cells conditional on the text size
  - D) Change the style of cells meeting a condition
4. Merge cells option can be applied from
  - A) Format Cells dialog box Alignment Tab
  - B) Formatting toolbar
  - C) Both a and b
  - D) Format Painter
5. The short cut key Ctrl + R is used in Excel to
  - A) Right align the content of cell
  - B) Remove the cell contents of selected cells
  - C) Fill the selection with active cells to the right
  - D) Centre align the content of cell

**SECTION- B**

**Answer any TWO Questions**

**2 X 2 = 4**

6. What is Ribbon in MS-Excel?
7. What is the easiest solution to reduce the file size?
8. How many report formats are available in Excel and what are their names?
9. What is Sumif function?

**SECTION- C**

**Answer any ONE Question**

**1 X 6 = 6**

10. What is IF function in Microsoft Excel? Explain.
11. State the process of making a chart and why is it important to make it right?

**SECTION- D**

**Answer any ONE Question**

**1 X 10 = 10**

12. What is conditional formatting and how to use it?
13. How can we view the values in the right most columns in Excel?

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**SECTION – A**

**(5 X 1 =5)**

**Answer All Questions**

1. The first Network  
(a) CNNET            (b) NSFNET            (c) ASAPNET            (d) ARPANET
2. URL stands for  
(a) Uniform Resource Line            (b) Uniform Resource Locator  
(c) Uniform Resource Loader            (d) None of these
3. The heart of computer is  
(a) Memory            (b) CPU            (c) CU            (d) I/O
4. Which is the technology used in the evaluation of aptitude tests?  
(a) OCR            (b) OMR            (c) MICR            (d) MCR
5. Which of this is not a network edge device?  
(a) PC            (b) Smartphones            (c) Servers            (d) Switch

**SECTION- B**

**Answer any TWO Questions**

**2 X 2 = 4**

6. Write a note on Internet.
7. What is meant by operating system?
8. What is Processor?
9. Give any five hardware components of computer?

**SECTION- C**

**Answer any ONE Question**

**1 X 6 = 6**

10. (b) Write a short note on (i) Hard disk (ii) Mother board (iii) Memory storage
11. Explain the components of data communication system.

**SECTION- D**

**Answer any ONE Question**

**1 X 10 = 10**

12. Explain the Input and Output devices of PC.
13. What is trouble shooting? What are the common problems of troubleshooting?

PHP with MYSQL (11SB63)

**SECTION- A**

ANSWER ALL THE QUESTIONS

**Choose the best Answer**

**5 X 1 = 5**

1. PHP variables are preceded by \_\_\_\_\_  
a) \_                      b) @                      c) \$                      d) &Define Variable.
2. Character are enclosed with \_\_\_\_\_  
a) Comma                      b) Single Quotes                      c) Double Quotes                      d) Colon
3. Which one of the following function is used to start a session?  
a) start\_session()                      b) session\_start()                      c) session\_begin()                      d) begin\_session()
4. Which one of the following databases has PHP supported almost since the beginning?  
Oracle Database                      b) SQL                      c) SQL+                      d) MySQL
5. Which one of the following statements is used to create a table?  
a) CREATE TABLE table\_name (column\_namecolumn\_type);  
b) CREATE table\_name (column\_typecolumn\_name);  
c) CREATE table\_name (column\_namecolumn\_type);  
d) CREATE TABLE table\_name (column\_typecolumn\_name);

**SECTION- B**

**Answer any TWO Questions**

**2 X 2 = 4**

6. List out file operations.
7. What is function?
8. Define SQL?
9. List out two types of Cookies.

**SECTION- C**

**Answer any ONE Question**

**1 X 6 = 6**

10. What is Session and how to start session give example program.
11. Discuss about Wamp Server.

**SECTION- D**

**Answer any ONE Question**

**1 X 10 = 10**

12. Write brief note on Cookies with example.
13. What is database? Write query for to create database and use database .