


**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**

**DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)**

|  |                         |                               |                       |            |                   |            |
|--|-------------------------|-------------------------------|-----------------------|------------|-------------------|------------|
|  | <b>Course Code:</b>     | 11CT11                        | <b>Programme:</b>     | B.Com.(CA) | <b>CIA:</b>       | <b>III</b> |
|  | <b>Date:</b>            | 24.12.2021                    | <b>Part:</b>          | III        | <b>Semester:</b>  | <b>I</b>   |
|  | <b>Duration:</b>        | 2 Hours                       | <b>Academic Year:</b> | 2021-22    | <b>Max.Marks:</b> | <b>75</b>  |
|  | <b>Study Component:</b> | Core                          |                       |            |                   |            |
|  | <b>Course Title:</b>    | <b>FINANCIAL ACCOUNTING-I</b> |                       |            |                   |            |

**SECTION – A**

Answer **ALL** the Questions:

**(5 X 5 = 25 Marks)**

1. a. What are the objectives of Accounting? **CO1**  

**(OR)**

 b. Journalise the following in the books of Raja **CO1**  
 6.1.2015 Sold Goods to Mohan on credit Rs.1,500  
 7.1.2015 Bought Goods for cash Rs.700  
 8.1.2015 Bought Goods from Murali & Sons on credit Rs.900  
 9.1.2015 Mohan returned Goods worth Rs.300  
 10.1.2015 Part of the Goods bought from Murali & Sons worth Rs.400 are returned to them
2. a. Distinguish between Capital Receipts and Revenue Receipts. **CO2**  

**(OR)**

 b. What are the Difference between cash book and pass book? **CO2**
3. a. What are the merits and demerits of Straight line method? **CO3**  

**(OR)**

 b. An asset is purchased for Rs.80000. Depreciation is to be provided annually according to the Straight line method. The useful life of the asset is 10 years and the residual value is Rs.10000. You are required to find out the rate of depreciation. **CO3**
4. a. Explain the uses and limitations of Balance sheet. **CO4**  

**(OR)**

 b. From the following information ascertain Gross profit and Net profit. **CO4**

|                   | Rs.    |                     | Rs.   |
|-------------------|--------|---------------------|-------|
| Stock at starting | 2,400  | Carriage inwards    | 524   |
| Purchases         | 15,205 | Manufacturing wages | 2,800 |
| Sales             | 20,860 | Outstanding wages   | 96    |
| Closing stock     | 3,840  | Indirect expenses   | 200   |
| Returns outwards  | 185    |                     |       |
| Returns inwards   | 860    |                     |       |

5. a. Write short notes on a) Subscription    b) Entrance fees **CO5**  

**(OR)**

 b. From the following information, find out the amount to be taken to income and expenditure Account in the year ending 31-3-1999 **CO5**

| Particulars                             | As on 1-4-98 (Rs.) | As on 31-3-99 |
|---|--------------------|---------------|
| Opening stock                           | 1,600              | 800           |
| Creditors for stationery                | 480                | 1,200         |
| Amount paid to creditors For stationery | -                  | 8,000         |

**SECTION – B**

Answer **ALL** the Questions:

**(5 X 10 = 50 Marks)**

6. a. Distinguish between Double entry and Single entry system. **CO1**  

**(OR)**

 b. Enter the following transactions in the cash book with discount column: **CO1**

| 2016 May |                  | Rs.    |
|----------|------------------|--------|
| 1        | Cash in hand     | 25,000 |
| 5        | Paid to Rajamani | 2,000  |

|    |   |       |
|----|---|-------|
|    | Discount allowed by him   | 100   |
| 7  | Goods Purchased   | 2,000 |
| 12 | Received from Suresh  | 1,500 |
|    | Discount allowed  | 50    |
| 15 | Sold goods for cash   | 2,500 |
| 22 | Paid to Ramesh  | 775   |
|    | Discount Received   | 25    |
| 26 | Paid Salaries   | 200   |
| 30 | Paid to Amar in full settlement of his account which shows a credit balance of Rs 1700. | 1,600 |

7. a. Differentiate between Capital Expenditure and Revenue Expenditure. **CO2**

(OR)

- b. Prepare a bank reconciliation statement from the following data as on 31-12-2019 **CO2**

- Balance as per cash book Rs.14,000
- Cheques issued but not presented for payment Rs.1,000
- Cheques deposited in bank but not collected Rs.1,500
- Bank paid insurance premium Rs.400
- Direct deposit by a customer Rs.1,000
- Interest on investment collected by bank Rs.400
- Bank charges Rs.300

8. a. A firm purchases a 5 years' lease for Rs.80,000 on 1<sup>st</sup> January. It decides to write off depreciation on the Annuity method, presuming the rate of interest to be 5% p.a. The annuity tables show that a sum of Rs.18,478 should be written off every year. Show the lease account for five years. Calculations are to be made to the nearest rupee. **CO3**

(OR)

- b. X sold goods to Y as detailed below: **CO3**

| Date of Invoice | Value of goods sold (Rs.) |
|-----------------|---------------------------|
| 5-4-94          | 2,000                     |
| 12-5-94         | 1,500                     |
| 19-5-94         | 3,000                     |
| 26-5-94         | 2,200                     |
| 1-6-94          | 1,500                     |
| 3-6-94          | 1,000                     |

The payments were agreed to be made by bills payable 90 days from the respective dates of Invoice. However, Y wanted to arrange for payment of all the bills to be made on a single date Calculate the date on which such payment could be made without loss of interest to either party.

9. a. In what respects does a Trial Balance differ from a Balance sheet? **CO4**

(OR)

- b. The following trial balance is extracted from the books of Mr.Udhya,, Bangalore on 31-12-2018 **CO4**

| Debit Balance    | Rs.   | Credit Balance   | Rs.    |
|------------------|-------|------------------|--------|
| Furniture        | 600   | Capital          | 12,000 |
| Motor vehicles   | 6,500 | Discount         | 200    |
| Buildings        | 7,500 | Sundry Creditors | 3,000  |
| Insurance        | 300   | Sales            | 15,000 |
| Sundry debtors   | 3,800 | Bank overdraft   | 3,000  |
| Stock (1.1.18)   | 3,500 | Purchase returns | 200    |
| Purchases        | 5,500 | Commission       | 600    |
| Sales returns    | 200   |                  |        |
| Advertising      | 450   |                  |        |
| Interest         | 200   |                  |        |
| Cash             | 650   |                  |        |
| Taxes            | 1,000 |                  |        |
| General expenses | 800   |                  |        |
| Salaries         | 3,000 |                  |        |

Adjustments:

- a) Closing Stock on 31-12-2018 was Rs.3,200

b) Depreciate Buildings at 5%, Furniture of 10% and Motor Vehicle at 20%

c) Salaries Rs.300, and Taxes Rs.200 are outstanding

d) Insurance amounting to Rs.100 prepaid

e) Provision for bad debts is to be made at 5% on debtors

Prepare Trading and Profit & Loss Account for the year ending 31-12-2018 and a Balance sheet as on that date.

10. a. Distinction between Receipts and Payments Account and Income and Expenditure Account.

**CO5**

**(OR)**


- b. Prepare Receipts and Payments A/c of a club for the year ended 31<sup>st</sup> Dec. 1999 from the following particulars:

**CO5**

|                                       | Rs.    |                                       |      |
|---------------------------------------|--------|---------------------------------------|------|
| Opening balance of Cash               | 400000 | Rent paid                             | 1200 |
| Receipts of entrance fees             | 8000   | Payment for Purchase of Cricket balls | 500  |
| Subscription received for 1999        | 16000  | Payment for Purchase of Cricket bats  | 1600 |
| Previous year's subscription received | 1600   | Payment for stationery in Cash        | 100  |
| Paid salaries                         | 2000   |                                       |      |
| Paid for Miscellaneous expenses       | 200    |                                       |      |

**&&&&&**

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

|  |                         |   |                       |            |                    |            |
|--|-------------------------|---|-----------------------|------------|--------------------|------------|
|  | <b>Course Code:</b>     | 11CT12  | <b>Programme:</b>     | B.Com (CA) | <b>CIA:</b>        | <b>III</b> |
|  | <b>Date:</b>            | 27.12.2021  | <b>Part:</b>          | III        | <b>Semester:</b>   | <b>I</b>   |
|  | <b>Duration:</b>        | 2 Hours   | <b>Academic Year:</b> | 2021-22    | <b>Max. Marks:</b> | <b>75</b>  |
|  | <b>Study Component:</b> | Core  |                       |            |                    |            |
|  | <b>Course Title:</b>    | <b>BUSINESS CORRESPONDENCE &amp; OFFICE METHODS</b> |                       |            |                    |            |

**SECTION – A**Answer **ALL** the Questions:**(5 X 5 = 25 Marks)**

1. a. Describe the qualities of good business letters. **CO1**  
(OR)
- b. Messrs Rajesh Trading Company need a typist, who possesses good speed in typewriting apply for the post with details within 10 days **CO1**
2. a. Write a letter of enquiry to an optical dealer asking for a catalogue? **CO2**  
(OR)
- b. Draft a circular letter announcing the death of a partner who was the backbone of the business? **CO2**
3. a. A businessman writes to the local bank in order to get sanction for an overdraft amounting to R 100000/- in his favor, owing to the local festival. Draft his letter to the bank **CO3**  
(OR)
- b. Define insurance. States the advantages of life insurance? **CO3**
4. a. What are factors affecting mechanization of office? **CO4**  
(OR)
- b. Explain the importance of systems and procedures. **CO4**
5. a. What are the principles of records management? **CO5**  
(OR)
- b. What are the merits of decentralized filing system? **CO5**

**SECTION – B**Answer **ALL** the Questions:**(5 X 10 = 50 Marks)**

6. a. Explain the types of communications. **CO1**  
(OR)
- b. What are the characteristics of communication? **CO1**
7. a. Explain the terms used in offer and quotations. **CO2**  
(OR)
- b. What are the formats of business letters? **CO2**
8. a. Write a letter by a customer to an insurance company seeking information on policy available? **CO3**  
(OR)
- b. Write a circular letter announcing the fact opening a new business of your firm in Madurai? **CO3**
9. a. Elaborate the various importance of modern office. **CO4**  
(OR)
- b. What are types of office manuals? **CO4**
10. a. Explain the advantages and disadvantages of centralized filing. **CO5**  
(OR)
- b. What are essential (or) characteristics of a good filing system? **CO5**

**&&&&&**

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

|                         |                         |                       |              |                   |            |
|-------------------------|-------------------------|-----------------------|--------------|-------------------|------------|
| <b>Course Code:</b>     | 11AT11                  | <b>Programme:</b>     | B. Com. (CA) | <b>CIA:</b>       | <b>III</b> |
| <b>Date:</b>            | 28.12.2021              | <b>Part:</b>          | III          | <b>Semester:</b>  | <b>I</b>   |
| <b>Duration:</b>        | 2 Hours                 | <b>Academic Year:</b> | 2021-22      | <b>Max.Marks:</b> | <b>75</b>  |
| <b>Study Component:</b> | Allied                  |                       |              |                   |            |
| <b>Course Title:</b>    | <b>PROGRAMMING IN C</b> |                       |              |                   |            |

**SECTION – A**Answer **ALL** the Questions:**(5 X 5 = 25 Marks)**

1. a. Explain the components of Computer with block diagram. **CO1**  
(OR)
- b. Describe about the types of Storage Devices. **CO1**
2. a. Explain basic Data Type in C. **CO2**  
(OR)
- b. Enumerate the different types of Loop statements. **CO2**
3. a. Explain the concept of Arrays with its types. **CO3**  
(OR)
- b. Demonstrate the Pointers with example. **CO3**
4. a. What is Structure? How to initialize and access your program? **CO4**  
(OR)
- b. Explain the Array of Structure with example. **CO4**
5. a. Discuss briefly String Handling Functions with example. **CO5**  
(OR)
- b. Demonstrate with example for Getchar(), Putchar(). **CO5**

**SECTION – B**Answer **ALL** the Questions:**(5 X 10 = 50 Marks)**

6. a. Briefly explain the concept of Files and Directories in MS-DOS. **CO1**  
(OR)
- b. Describe about Hardware and Software with examples. **CO1**
7. a. Explain the types of Operators. **CO2**  
(OR)
- b. Explain the general form of Scanf() and Printf() with example. **CO2**
8. a. What is Function? How to define and access it? **CO3**  
(OR)
- b. Write the short note on following. **CO3**  
(i) Recursion (ii) Global Variable (iii) Elements of Function
9. a. Discuss about Structure within Structure. **CO4**  
(OR)
- b. How the Copy and Computer Structure variable. **CO4**
10. a. Explain Preprocessor in C. **CO5**  
(OR)
- b. Write the short note on following. **CO5**  
(i) Simple Macro Substitution (ii) Malloc() (iii) Register Variable

**&&&&&**

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**

**DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)**



|                         |                            |                       |            |                    |            |
|-------------------------|----------------------------|-----------------------|------------|--------------------|------------|
| <b>Course Code:</b>     | 11CT31                     | <b>Programme:</b>     | B.Com (CA) | <b>CIA:</b>        | <b>III</b> |
| <b>Date:</b>            | 24.12.2021                 | <b>Part:</b>          | III        | <b>Semester:</b>   | <b>III</b> |
| <b>Duration:</b>        | 2 Hours                    | <b>Academic Year:</b> | 2021-22    | <b>Max. Marks:</b> | <b>75</b>  |
| <b>Study Component:</b> | Core                       |                       |            |                    |            |
| <b>Course Title:</b>    | <b>ADVANCED ACCOUNTING</b> |                       |            |                    |            |

**SECTION – A**

Answer **ALL** the Questions:

**(5 X 5 = 25 Marks)**

1. a. A and B are partners in a business sharing profit in the ratio of 5:3. They decided to admit C into the firm given him  $\frac{1}{6}$ <sup>th</sup> share. Calculate the New Profit-Sharing Ratio and Sacrificing Ratio of the partners. **CO1**

**(OR)**

- b. X, Y and Z were partners sharing profits in the ratio of 2:2:1. Z retires and his share was taken up by X and Y in the ratio of 3:2. Calculate the Gaining Ratio of X and Y. **CO1**

2. a. P, Q and R Share profits of a firm in the ratio of 2:1:1 respectively. On the date of dissolution their Balance sheet stood as follows: **CO2**

| <b>Liabilities</b> | <b>₹</b>      | <b>Assets</b> | <b>₹</b>      |
|--------------------|---------------|---------------|---------------|
| Creditors          | 10,000        | Sundry Assets | 60,000        |
| Capital P          | 20,000        | Cash in hand  | 1,000         |
| Q                  | 15,000        |               |               |
| R                  | 8,000         |               |               |
| P's Loan           | 5,000         |               |               |
| Q's Loan           | 3,000         |               |               |
|                    | <b>61,000</b> |               | <b>61,000</b> |

The assets realized ₹45,000 which were received in instalments of ₹15,000, ₹16,000 and ₹14,000. Show how proceeds should be distributed as when received by the following the Proportionate Capital Method.

**(OR)**

- b. What do you understand by 'Piecemeal Distribution'? Explain the different methods of making such distribution. **CO2**

3. a. The Bengal mines co. ltd. took from Mr. Dass a lease of a mine for a period of 25 years from 1.1.86, on a royalty of ₹ 5 per tonne of minerals raised with a dead rent of ₹ 20,000 and power to recoup shortworkings during the first five years of the lease. **CO3**

The annual outputs were as follows:

1986 – 2,000 tonnes, 1987 – 3,000 tonnes, 1988 – 4,000 tonnes 1989 – 4,500 tonnes,

1990–5,000tonnes.

Give journal entries in the books of the Bengal mines company and in the books of Dass.

**(OR)**

- b. Write a short note on: a) Royalty b) Minimum Rent c) Shortworking recoupment and loss d) Leas and Sublease. **CO3**

4. a. On 1.1.2020 X bought some trucks under hire purchase system for ₹ 51,000 payable by three equal instalments combining principal and interest the later being a normal rate of 5% per annum. **Calculate the cash price.** (The present value of an annuity of one rupee for three years at 5% is ₹ 2.72325) **CO4**

**(OR)**

- b. Distinguish Between Hire Purchase and Instalment Purchase system. **CO4**

5. a. 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

(OR)

b. Explain the various lists shown in the Statement of Affairs.

CO5

**SECTION – B**

Answer **ALL** the Questions:

**(5 X 10 = 50 Marks)**

6. a. A and B are partners sharing profits in the ratio of 3:1. Their Balance sheet stood as under on 31.03.2020. **CO1**

| Liabilities | ₹             | Assets            | ₹             |
|-------------|---------------|-------------------|---------------|
| Salary Due  | 5,000         | Stock             | 10,000        |
| Creditors   | 40,000        | Prepaid Insurance | 1,000         |
| Capital A   | 30,000        | Debtors 8,000     |               |
| B           | 20,000        | (-) Prov 500      | 7,500         |
|             |               | Cash              | 18,500        |
|             |               | Machinery         | 22,000        |
|             |               | Buildings         | 30,000        |
|             |               | Furniture         | 6,000         |
|             | <b>95,000</b> |                   | <b>95,000</b> |

‘C’ is admitted as a new partner introducing a capital of ₹ 20,000, for his 1/4th share of future profits. a) Stock be depreciated by 5% b) Furniture be depreciated by 10% c) Building be revalued at ₹ 45,000 d) The provision for doubtful debts should be increased to ₹ 1,000. Pass journal entries and prepare Revaluation A/c

(OR)

- b. A, B and C are partners in a firm sharing profits and losses in the ratio of 2:3:1 respectively. Their Balance Sheet as on 31.3.2020 was as follows. **CO1**

| Liabilities  | ₹               | Assets         | ₹               |
|--------------|-----------------|----------------|-----------------|
| Reserve Fund | 16,000          | Building       | 50,000          |
| Creditors    | 25,000          | Machinery      | 40,000          |
| Capital A    | 30,000          | Debtors 18,000 |                 |
| B            | 40,000          | (-) Prov 500   | 17,500          |
| C            | 25,000          |                |                 |
| Loan Payable | 15,000          | Furniture      | 10,000          |
|              |                 | Stock          | 25,000          |
|              |                 | Cash           | 8,500           |
|              | <b>1,51,000</b> |                | <b>1,51,000</b> |

‘C’ Retires on 31.03.2020 subject to the following conditions: a) Goodwill of the firm is valued at ₹ 24,000 b) Machinery to be depreciated by 10% c) Furniture to be depreciated by 5% d) Stock to be appreciated by 15% and Buildings to be appreciated by 10% e) Reserve for doubtful debts to be raised to ₹ 2,000. Prepare necessary ledger accounts and show the B/S of the new firm.

7. a. P, Q and R share profits in proportion of 2:1:1 on the date of dissolution their Balance Sheet was as follows: **CO2**

| Liabilities | ₹             | Assets        | ₹             |
|-------------|---------------|---------------|---------------|
| Creditors   | 14,000        | Sundry Assets | 40,000        |
| Capital P   | 10,000        |               |               |
| Q           | 10,000        |               |               |
| R           | 6,000         |               |               |
|             | <b>40,000</b> |               | <b>40,000</b> |

The assets realized Rs. 35,500. Creditors were paid in full. Realization expenses amounted to ₹1,500. Close the books of the firm.

(OR)

- b. Red, White and Blue are in partnership. The following is their Balance Sheet as at 31.12.2020 on which date, they dissolved partnership. They share profits in the ratio of 5:3:2 **CO2**

| Liabilities | ₹               | Assets   | ₹               |
|-------------|-----------------|----------|-----------------|
| Creditors   | 40,000          | Premises | 40,000          |
| Capital Red | 15,000          | Plant    | 30,000          |
| White       | 45,000          |          |                 |
| Blue        | 40,000          |          |                 |
| Red's Loan  | 10,000          | Stock    | 30,000          |
|             |                 | Debtors  | 60,000          |
|             | <b>1,60,000</b> |          | <b>1,60,000</b> |

It was agreed to repay the amounts due to the partners as and when the assets were realized 1.2.2020 ₹ 30,000 1.4.2020 ₹ 73,000 1.6.2020 ₹ 47,000. Prepare a statement showing how the distribution to the partners should be made.

8. a. Rao took from Sharma bros. lease of a coal field for a period of 25 years from Jan ,1,1990 on a royalty of ₹1 per tonne of coal raised with a minimum rent of ₹.10,000 a year and power to recoup short workings during the first four years of the lease. The annual outputs were:  
1990 – 3,000 tonnes, 1991 – 5,000 tonnes, 1992 – 10,000 tonnes, 1993 – 20,000 tonnes. Give journal entries in the books of Rao. **CO3**

(OR)

- b. Coal India Ltd. leased land from Suresh Kumar on a royalty of 25 paise per tonne of Coal raised. Minimum rent was ₹24,000 per annum. Short workings was to be recouped during the first four years. The coal raised in the first four years was follows:  
2011- 80,000 tonnes; 2012 – 90,000 tonnes; 2013 – 60,000 tonnes; 2014 – 1,20,000 tonnes. **CO3**

There was a strike for 3 months in 2013 and the lease provided that the minimum rent can be reduced proportionately in the event of strike. Prepare the short workings account.

9. a. Calculate interest from the following details: **CO4**  
Cash price: ₹20,000, Rate of interest: 10% , Down payment: 20%  
Annual instalment: at the end of the 1st year ₹ 7,600  
at the end of the 2nd year ₹ 5,000  
at the end of the 3rd year ₹ 6,600.

(OR)

- b. Ram purchased a van for ₹42,000. Payment is made as ₹10,000 down and four instalments of ₹10,000 each at the end of each year. Interest is charged at 10% per annum. Buyer depreciates the van at 10% p.a. on written down value method. **CO4**

Ram after having paid the down payment and first instalment at the end of the first year, could not pay the second instalment and the hire vendor took possession of the van. the hire vendor after spending ₹1,280 on repairs of the van sold it for ₹31,000. show the ledger accounts in the books of ram.

10. a. Following is the Trail Balance of Mr. TMS who commenced business on January 1, 2000 **CO5**

| Particulars               | ₹             | Particulars                                   | ₹             |
|---------------------------|---------------|---|---------------|
| Cash                      | 230           | Creditors                                     | 18,000        |
| Stock in trade            | 666           | Secured Creditors                             | 2,500         |
| Debtors                   | 13,000        | Preferential Claims for rent, rates and taxes | 190           |
| Furniture                 | 282           | Capital                                       | 1,350         |
| Loss 2000                 | 2,500         | Profit on 2001                                | 5,554         |
| Drawings (upto Dec. 2003) | 6,916         |   |               |
|                           | <b>27,594</b> |   | <b>27,594</b> |

You are required to prepare Statement of Affairs and Deficiency Account.

(OR)

- b. On 1<sup>st</sup> April 1998, Mr. Dhinesh commenced business with a capital of ₹63,500. His profits for the year 1988-99 and 1999-2000 amounted to ₹55,540. He suffered a loss of ₹25,000 during the year 2000-2001. His total drawings upto 31-3-2001 were ₹90,000. **CO5**

From the following details, prepare a statement of affairs and deficiency a/c of Dhinesh




on 31<sup>st</sup> dec. 2001.

| Particulars   | ₹        |
|---|----------|
| Cash  | 2,300    |
| Stock in trade                                      | 10,000   |
| Debtors – Good                                      | 70,000   |
| Doubtful  | 18,000   |
| Bad   | 15,000   |
| Furniture   | 5,640    |
| Investment in shares                                | 5,000    |
| Unsecured creditors (including ₹10000 of his wife ) | 1,30,000 |
| Secured creditors                                   | 25,000   |
| Value of securities held by Secured creditors       | 35,000   |
| Preferential creditors for rent, taxes              | 1,900    |

Assume, stock in trade realizes ₹ 6,660, Furniture ₹ 2,820, Investment in shares the book value and bad and doubtful debts ₹6,000

**&&&&&**

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

|  |                         |  |                       |             |                    |            |
|--|-------------------------|--|-----------------------|-------------|--------------------|------------|
|  | <b>Course Code:</b>     | 11AT31                                       | <b>Programme:</b>     | B.Com. (CA) | <b>CIA:</b>        | <b>III</b> |
|  | <b>Date:</b>            | 28.12.2021                                   | <b>Part:</b>          | III         | <b>Semester:</b>   | <b>III</b> |
|  | <b>Duration:</b>        | 2 Hours                                      | <b>Academic Year:</b> | 2021 - 22   | <b>Max. Marks:</b> | <b>75</b>  |
|  | <b>Study Component:</b> | Allied                                       |                       |             |                    |            |
|  | <b>Course Title:</b>    | <b>RELATIONAL DATABASE MANAGEMENT SYSTEM</b> |                       |             |                    |            |

**SECTION – A**Answer **ALL** the Questions:**(5 X 5 = 25 Marks)**


1. a. What are characteristics of data in database management system? **CO1**  
(OR)
- b. Classify the optical disks. **CO1**
2. a. Explain the difference between master files , transactions files and report files **CO2**  
(OR)
- b. What are merits and demerits of Hierarchical model? **CO2**
3. a. What are the characteristics of file organization? **CO3**  
(OR)
- b. Discuss about software development – life cycle **CO3**
4. a. Write short note on E –R Model? **CO4**  
(OR)
- b. Explain about the tuple relation calculus. **CO4**
5. a. How do you create table? Explain with an example. **CO5**  
(OR)
- b. Classify the various data types in oracle. **CO5**

**SECTION – B**Answer **ALL** the Questions:**(5 X 10 = 50 Marks)**

6. a. Explain the Various secondary storage devices **CO1**  
(OR)
- b. Identify the working of a hard disk **CO1**
7. a. Explain the components of a DBMS and explain each of them with a diagram **CO2**  
(OR)
- b. Discuss in detail about file storage organization **CO2**
8. a. Explain the codd's rules **CO3**  
(OR)
- b. Explain the different Relation Algebra operation set theory. **CO3**
9. a. Explain the components of E.R Model **CO4**  
(OR)
- b. Write short note on BOYCE - CODD Normal form? **CO4**
10. a. What are the aggregate functions or column functions? **CO5**  
(OR)
- b. Show the procedure to create and delete and update statement table with example **CO5**

**&&&&&**

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

|  |                         |                                       |                       |            |                   |            |
|--|-------------------------|---------------------------------------|-----------------------|------------|-------------------|------------|
|  | <b>Course Code:</b>     | 11CT32                                | <b>Programme:</b>     | B.Com.(CA) | <b>CIA:</b>       | <b>III</b> |
|  | <b>Date:</b>            | 27.12.2021                            | <b>Part:</b>          | III        | <b>Semester:</b>  | <b>III</b> |
|  | <b>Duration:</b>        | 2 Hours                               | <b>Academic Year:</b> | 2021-22    | <b>Max.Marks:</b> | <b>75</b>  |
|  | <b>Study Component:</b> | Core                                  |                       |            |                   |            |
|  | <b>Course Title:</b>    | <b>INCOME TAX LAW AND PRACTICE- I</b> |                       |            |                   |            |

**SECTION – A**Answer **ALL** the Questions:**(5 X 5 = 25 Marks)**

1. a. Discuss the evolution of Income Tax Law in India. **CO1**  
(OR)
- b. Explain the following terms: (i) Previous Year, (ii) Assessee, (iii) Assessment Year, (iv) Casual Income **CO1**
2. a. Discuss clearly the Exempted Income under Income Tax Act. **CO2**  
(OR)
- b. Describe the exempted incomes for the employees. **CO2**
3. a. Prakash was sponsored by his employer for some training in the U.S.A. He left India for first time on 3<sup>rd</sup> June 2020. He came back to India on 5<sup>th</sup> April 2021. Determine his residential status for the Assessment Year 2021-22 assuming that he did not go out of India previously. **CO3**  
(OR)
- b. Shri Ramesh has the following incomes for the Financial Year 2020-21: **CO3**
  - (i) Income from house property situated in London ₹. 40,000
  - (ii) Income from salary received in India for services rendered in London ₹. 28,000
  - (iii) Profit from business in London controlled from India ₹. 1,20,000
  - (iv) Profit from Kanpur business ₹. 1,10,000
  - (v) Agricultural income in India ₹. 10,000

Compute the gross total income of Shri Ramesh for the Assessment Year 2021-22, if he is:

  - (i) Ordinary Resident in India
  - (ii) But not ordinary resident in India
  - (iii) Non-resident in India
4. a. From the following particulars of Nagaraj, compute the taxable house rent allowance: **CO4**  
Basic Salary ₹. 60,000 p.m.  
Dearness allowance ₹. 10,000 p.m.  
House Rent Allowance ₹. 8,000 p.m.  
Actual rent paid ₹. 12,000 p.m.  
(OR)
- b. Mr. Prakash retires in September 2020 after having put in 42 years of service in a company. **CO4**  
His average salary for 10 months preceding September 2020 is ₹. 50,000 per month. He receives a gratuity of ₹. 12,50,000. Compute his taxable amount of gratuity under the not covered gratuity act.
5. a. Compute Annual value of the house if : **CO5**  
Fair rental value ₹. 1,20,000  
Actual rent received ₹. 1,50,000  
Municipal tax paid ₹. 30,000

**(OR)**

- b. Mr. Rajiv an ordinary resident in India earned the following incomes during the financial year 2020-21: **CO5**

| Particulars   | ₹.     |
|---|--------|
| 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. Rajiv for the A.Y. 2021-22.

### SECTION – B

Answer **ALL** the Questions:

**(5 X 10 = 50 Marks)**

6. a. Explain the basis and procedure of charging Income Tax? **CO1**  
(OR)  
b. Explain the Characteristics of Income Tax. **CO1**
7. a. Explain any fifteen incomes which are exempted from Income Tax. **CO2**  
(OR)  
b. Explain the exempted incomes for the institutions. **CO2**
8. a. The following are the incomes of Shree Deepak for the Previous Year 2020-21: **CO3**  
(i) Dividend form Indian Company ₹. 10,000  
(ii) Profit from business in Japan received in India ₹. 12,000  
(iii) Profit from business in Pakistan deposited in a bank there. This business is controlled from India ₹. 20,000  
(iv) Profit from business in Indore (Controlled from London) ₹. 11,000  
(v) Interest received from a non-resident Mr. Abdul, on the loan provided to him for a business carried on in India ₹. 5,000  
(vi) Income was earned in America and received there, but brought in India ₹. 8,000  
(vii) Share of income from Indian partnership firm ₹. 15,000  
(viii) Income from house property in India received in America ₹. 12,000  
(ix) Interest on debentures of an Indian company received in Dubai ₹. 5,000  
(x) Capital gain on sale of agricultural land situated in Ajmer (Urban Area) 8,000  
Compute his gross total income, if he is:  
(i) Ordinary Resident in India  
(ii) But not ordinary resident in India  
(iii) Non-resident in India

**(OR)**

- b. Following are the particulars of incomes of Mr. Hemant for the Previous Year ending on 31<sup>st</sup> March 2021: **CO3**

1. Income from House Property in Canada ₹. 10,000 which was deposited in a bank in Canada. Out of this ₹. 4,000 were remitted to India.
2. Royalty received in India ₹. 24,000.
3. Income from a business in Sri Lanka ₹. 25,000 of which ₹. 15,000 were received in India. The business is controlled from India.
4. Income from Investment in Paris ₹. 10,000.
5. Interest received from a non-resident ₹. 5,000 against a loan given to him to run a business in India.
6. Royalty received outside India from A, a resident, for technical services given to run a business outside India ₹. 20,000.
7. Income from a business in India ₹. 40,000. This business is controlled from America.
8. Income from sale of house property in Gwalior ₹. 30,000.

Calculate the Gross Total Income of Mr. Hemant for the assessment year 2021-22, if he,

- (i) Ordinary Resident in India
- (ii) But not ordinary resident in India
- (iii) Non-resident in India

9. a. X, an employee in a company in Bhopal (population exceeds 25 lakh), is drawing ₹. 40,000 p.m. as salary and dearness allowance @ 20% of his salary. He is also getting city compensatory allowance of ₹. 4,000, medical allowance of ₹. 6,000, bonus ₹. 16,000 and commission ₹. 4,000. He is provided with a rent-free unfurnished house owned by the employer of the fair rental value of ₹. 60,000 per annum. He is provided free of charge a sweeper and a cook whose wages are ₹. 300 and ₹. 700 p.m. respectively and a gardener whose wages are ₹. 250 p.m. He is also given free electricity for personal use for which the employer has paid ₹. 6,000 during the year to Electricity Supply Company. Compute his taxable salary for the Assessment Year 2021-22. **CO4**

(OR)

- b. (A) A retired from Govt. Service on May 31, 2020. He received a pension @ ₹. 10,000 p.m. up to Jan. 31, 2021. He got a lumpsum pension of ₹. 5,00,000 on Feb. 1, 2021 as the commuted value of  $\frac{1}{4}$  pension. Calculate taxable pension. **CO4**  
(B) Mrs. X retired from A Ltd. On July 31, 2020. She got a pension @ ₹. 6,000 p.m. up to Dec. 31, 2020. She got ₹. 7,00,000 on Jan. 1, 2021 as the commuted value of her 70% pension. She also received a gratuity of ₹. 50,000 at the time of retirement. Calculate taxable pension.

10. a. Compute taxable income from house property from the following particulars: **CO5**  
Fair rent value ₹. 80,000  
Actual rent received ₹. 72,000  
Municipal valuation ₹. 50,000  
Standard rent ₹. 60,000  
Municipal taxes @ 20% on Municipal value  
Interest paid for loan ₹. 18,000

(OR)

- b. 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 <sup>st</sup> March, 2016 | 31 <sup>st</sup> 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)**

|                         |                             |                       |            |                   |            |
|-------------------------|-----------------------------|-----------------------|------------|-------------------|------------|
| <b>Course Code:</b>     | 11SB31                      | <b>Programme:</b>     | B.Com.(CA) | <b>CIA:</b>       | <b>III</b> |
| <b>Date:</b>            | 21.12.2021                  | <b>Part:</b>          | IV         | <b>Semester:</b>  | <b>III</b> |
| <b>Duration:</b>        | 1 Hour                      | <b>Academic Year:</b> | 2021-22    | <b>Max.Marks:</b> | <b>25</b>  |
| <b>Study Component:</b> | Skill Based                 |                       |            |                   |            |
| <b>Course Title:</b>    | <b>BUSINESS MATHEMATICS</b> |                       |            |                   |            |


**SECTION – A**Answer **ALL** the Questions:**(5 X 5 = 25 Marks)**

1. a. What are the basic characteristics of set theory? **CO1**  
(OR)
- b. Verify the DeMorgan's laws by Venn diagram **CO1**
2. a. If a person saves Rs.300 p.a. at 9% p.a. compound interest for 10 years find the amount he gets. **CO2**  
(OR)
- b. Find the present value of Rs.1000 due in three years at 6% compound i) Quarterly ii) Simple interest is considered. **CO2**
3. a. The present worth of a certain sum of money due 6 months later is Rs.10000 at 15% p.a. What is the sum due? **CO3**  
(OR)
- b. 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**
4. a. If  $A = \begin{bmatrix} 4 & 3 & 2 \\ 5 & 2 & 2 \\ 2 & 3 & -1 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & 2 & 1 \\ -2 & 3 & 4 \\ 3 & -3 & 2 \end{bmatrix}$  show that  $(A + B)^T = A^T + B^T$  **CO4**  
(OR)
- b. Find the inverse of  $\begin{bmatrix} -6 & -12 \\ -8 & -8 \end{bmatrix}$  **CO4**
5. a. Simplify  $\log_4 1000 \div \log_4 100$  **CO5**  
(OR)
- b. Show that  $\log \frac{26}{33} - \log \frac{65}{69} + \log \frac{55}{46} = 0$  **CO5**

**&&&&&&**

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234**

**DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

|  |                         |                        |                       |             |                    |            |
|--|-------------------------|------------------------|-----------------------|-------------|--------------------|------------|
|  | <b>Course Code:</b>     | 11CT51                 | <b>Programme:</b>     | B.Com. (CA) | <b>CIA:</b>        | <b>III</b> |
|  | <b>Date:</b>            | 24.12.2021             | <b>Part:</b>          | III         | <b>Semester:</b>   | <b>V</b>   |
|  | <b>Duration:</b>        | 2 Hours                | <b>Academic Year:</b> | 2021 - 22   | <b>Max. Marks:</b> | <b>75</b>  |
|  | <b>Study Component:</b> | Core                   |                       |             |                    |            |
|  | <b>Course Title:</b>    | <b>COST ACCOUNTING</b> |                       |             |                    |            |

**SECTION – A**

Answer **ALL** the Questions:

**(5 X 5 = 25 Marks)**

1. a. The accounts of a machine manufacturing company disclosed the following information for **CO1** the six month ending 31st December 2016.  
Materials used ₹ 1, 50,000, Direct wages ₹ 1, 20,000.  
Percentage of factory overheads to direct wages 25 %  
Percentage of Administrative expenses to work cost 5 % Prepare the cost sheet.

**(OR)**

- b. The following data relate to the manufacturing of a standard product during the month of **CO1** March 2006. Prepare a cost sheet to show.

|                          |                   |
|--------------------------|-------------------|
| Raw materials consumed   | ₹80000            |
| Direct wages             | ₹48000            |
| Machine hour worked      | 8000 hours        |
| Machine hours rate       | ₹4 per hour       |
| Office overhead          | 10% on works cost |
| Selling overhead         | ₹1.50 per unit    |
| Units Produced           | 4000 units        |
| Units sold at Rs.50 each | 3600 units        |

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

2. a. Calculate the earnings of a worker from the following as per Halsey plan: **CO2**  
A) Standard time – 12 hours; Actual time 'A' 10 hours 'B' 8 hours hourly rate ₹ 8

**(OR)**

- b. From the following particulars prepare the stores ledger under LIFO method December **CO2**  
1. Stock in hand 500 units at ₹20  
2. Issued 200 units  
3. Purchased 150 units at ₹22  
4. Issued 100 units  
5. Purchased 200 units at ₹ 25.

3. a. The following particulars relate to a manufacturing company which has three departments A, **CO3** B, C and two service departments X and Y. Calculate Repeated Distribution Method

| Particulars  | Manufacturing Dept |      |      | Service Dept |      |
|--|--------------------|------|------|--------------|------|
|  | A                  | B    | C    | X            | Y    |
| Total departmental O/H as per primary distribution | 6300               | 7400 | 2800 | 4500         | 2000 |

The company decided to charge the service dept cost on the basis of the following percentage:

| Particulars | Manufacturing Dept |     |     | Service Dept |     |
|-------------|--------------------|-----|-----|--------------|-----|
|             | A                  | B   | C   | X            | Y   |
| X           | 40%                | 30% | 20% | --           | 10% |
| Y           | 30%                | 30% | 20% | 20%          | --  |

**(OR)**

- b. A factory has three production department A, B, and C and two Service departments X and Y. The overhead costs of the different department incurred during March 2017 are as follows. **CO3**

| Departments | Costs ₹ |
|-------------|---------|
| A           | 10,000  |
| B           | 8,000   |
| C           | 6,000   |
| X           | 5,000   |
| Y           | 3,000   |

The costs of department X have to be charged in the ratio 2:2:1 and those of department Y equally to departments A, B, & C respectively. Find out overhead costs of each production department. Calculate secondary distribution system

4. a. The following information is extracted from the job ledger, in respect of Job 707: **CO4**

Materials ₹ 3,400

Wages:

Dept. A: 80 hours at ₹ 2.50 per hour

Dept. B: 60 hours at ₹ 4. per hour

Variable overheads:

Dept. A: ₹ 5000 for 4,000 direct hours

Dept. B: ₹ 6,000 for 3,000 direct hours

Fixed overhead:

₹ 7,500 for 10,000 hours of normal working time of the factory. Calculate the price to be charged if the profit expected on cost is 10%

(OR)

- b. The following expenses were incurred on a contract still unfinished on 31 March 2019. **CO4**

|                |        |
|----------------|--------|
| Materials      | 40,000 |
| Wages          | 35,000 |
| Other expenses | 25,000 |

₹. 2, 00,000 was received from the contractee being 80% of work certified. Work uncertified was ₹. 10,000. You are required to calculate the profit to be credited to profit and loss account.

a) If the contract price was ₹. 4, 00,000

b) If the contract price was ₹. 8, 00,000

c) If the contract price was ₹. 20, 00,000

5. a. Prepare Process Accounts from the following details: **CO5**

|                 | I      | II     |
|-----------------|--------|--------|
| Materials       | 40,000 | 6,000  |
| Labour          | 15,000 | 16,000 |
| Direct expenses | 5,000  | 3,000  |

Production overhead Rs. 60,000 to be allocated to process I and II on the basis of 150% of direct wages. Production during the period 2,000 units

(OR)

- b. From the following information show the total cost and cost per unit of process "X" and process "Y" **CO5**

|   | Process X | Process Y |
|---|-----------|-----------|
| Direct Materials                            | 40,000    | 60,000    |
| Direct Labour                               | 60,000    | 40,000    |
| Output in units                             | 5,000     | 6,000     |
| Opening stock (Units from previous process) | --        | 2,000     |
| Closing stock (Units from previous process) | --        | 800       |



## SECTION – B

Answer **ALL** the Questions:

(5 X 10 = 50 Marks)

6. a. From the following particulars prepare a statement showing the components of the total sales **CO1** and the profit for the year ended 31st December.

| Particulars                                   | ₹        |
|---|----------|
| Stock of finished goods(1 <sup>st</sup> Jan ) | 6,000    |
| Stock of raw materials(1 <sup>st</sup> Jan )  | 40,000   |
| Work in progress(1 <sup>st</sup> Jan)         | 15,000   |
| Purchase of raw materials                     | 4,75,000 |
| Carriage inwards                              | 12,500   |
| Factory rent, taxes                           | 7,250    |
| Other production expenses                     | 43,000   |
| Stock of finished goods(31 <sup>st</sup> Dec) | 15,000   |
| Wages   | 1,75,000 |
| Works manager's salary                        | 30,000   |
| Factory employees salary                      | 60,000   |
| Power expenses                                | 9,500    |
| General expenses                              | 32,500   |
| Sales for the year                            | 8,60,000 |
| Stock of raw materials(31 <sup>st</sup> Dec)  | 50,000   |
| Work in progress (31 <sup>st</sup> Dec)       | 10,000   |

(OR)

- b. Difference between cost accounting and financial accounting **CO1**  
 7. a. Calculate Reordering level, Minimum stock level, Maximum stock level and Average stock level from the following details. **CO2**

Normal Usage – 300 units per week  
 Minimum Usage – 150 units per week  
 Maximum Usage – 450 units per week  
 Reorder period – 4 to 6 weeks  
 Reorder quantity – 2400 units

(OR)

- b. The following information is extracted from the stores ledger. FIFO **CO2**

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

8. a. Y Ltd. Has four departments A, B, C and D. A, B, and C are production department D is a Service Department. The actual costs for a period are as follows: **CO3**

|                    |       |
|--------------------|-------|
| Rent               | 4,000 |
| Repairs            | 2,400 |
| Depreciation       | 1,350 |
| Lighting           | 300   |
| Insurance of Stock | 1,500 |
| Supervision        | 4,500 |
| Power              | 2,700 |

The following data are also available in respect of the four departments.

|                    | Dept A | Dept B | Dept C | Dept D |
|--------------------|--------|--------|--------|--------|
| Area (Sq. ft)      | 300    | 220    | 180    | 100    |
| No. of workers     | 36     | 24     | 18     | 12     |
| Value of Plant (₹) | 24,000 | 18,000 | 12,000 | 6,000  |
| Value of Stock (₹) | 15,000 | 9,000  | 6,000  | --     |

Apportion the costs to the various departments on the most equitable method.

(OR)

- b. Ascertain the profit as per the financial books from the following information:

CO3

- Profit as per cost accounts Rs. ₹25,000
- Closing stock over valued in cost books ₹12,500
- Preliminary expenses written off ₹3,000
- Profit on sale of building ₹30,000
- Administrative expenses over recovered in cost books ₹50,375
- Works overhead under recovered in cost books ₹30,375
- Bank interest and transfer fee in financial books ₹5000
- Interest on investment recorded in financial books ₹10000
- Depreciation shown in excess in cost books ₹4000
- Provision made for income tax ₹40,000

9. a. The following information relates to contract No. 123. You are required to prepare the contract account and contractee's account assuming that the amount due from the contractee was fully received.

CO4

|                         |        |
|-------------------------|--------|
| Direct material         | 20,250 |
| Direct wages            | 15,500 |
| Stores issued           | 10,500 |
| Loose tools             | 2,400  |
| <b>Tractor expenses</b> |        |
| Running materials       | 2,300  |
| Wages of drivers        | 3,000  |
| Other direct charges    | 2,650  |

The contract price was ₹. 90,000 and the contract took 13 weeks in its completion. The value of loose tools and stores returned at the end of the period were ₹200 and ₹. 3,000 respectively. A plant was also used and returned at a value of ₹. 16,000 after charging depreciation at 20%. The value of tractor was ₹. 20,000 and depreciation was to be charged to the contract at 15% per annum. The administration and office expenses are to be provided at 10% on works cost.

(OR)

- b. During 2010, Indian Contractors Ltd undertook a contracts the first on 1<sup>st</sup> July 2010. When accounts were made up their position was as follows:

CO4

| Particulars                          | Contract I ₹ |
|--------------------------------------|--------------|
| Contact price                        | 270000       |
| Materials                            | 58000        |
| Wages paid                           | 112400       |
| Other expenses                       | 2800         |
| Plant at site                        | 16000        |
| Unused materials at site             | 4000         |
| Wages payable                        | 3600         |
| Other expenses due                   | 400          |
| Work certified                       | 160000       |
| Cash received                        | 120000       |
| Work completed but not yet certified | 8000         |

The plant was installed on the dates of the contracts and depreciation is to be provided at 10% p.a. prepares contract accounts in columnar form and show the extracts in the balance sheet of the company relating to the contract.

10. a. A product process through three processes I, II, and III, from the following information prepare the process accounts assuming that there were no opening or closing stocks. **CO5**

|                       | Process I | Process II | Process III |
|-----------------------|-----------|------------|-------------|
| Material              | 1000      | 1500       | 500         |
| Labour                | 5000      | 8000       | 6500        |
| Overheads             | 1050      | 1188       | 2009        |
| Actual output (units) | 9500      | 9100       | 8100        |
| Normal loss           | 3%        | 5%         | 8%          |

The wastage of process I was sold at 25 paise per unit, that of process II at 50 paise per unit and that of process III at Rs 1 per unit. Raw materials of 10000 units were introduced into process I in the beginning at a cost of Rs 1 per unit.

(OR)

- b. A product passes through 3 processes. The following relate to the 3 processes during Sep.2018. **CO5**

|                          | Total | Process I | Process II | Process III |
|--------------------------|-------|-----------|------------|-------------|
| Material Consumed        | 5,625 | 2,600     | 2,000      | 1,025       |
| Labour (₹)               | 7,330 | 2,250     | 3,680      | 1,400       |
| Production overheads (₹) | 7,330 | -         | -          | -           |
| Output (units)           | -     | 450       | 340        | 270         |
| Normal loss (%) of input | -     | 10        | 20         | 25          |
| Scrap value (₹ per unit) | -     | 2         | 4          | 5           |

500 units @ ₹ 4 per unit were introduced in process I. Production overheads is to be distributed as 100% on wages. Prepare process accounts.

&&&&&

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

|                         |                                   |                       |            |                   |     |
|-------------------------|-----------------------------------|-----------------------|------------|-------------------|-----|
| <b>Course Code:</b>     | 11CT52                            | <b>Programme:</b>     | B.Com.(CA) | <b>CIA:</b>       | III |
| <b>Date:</b>            | 27.12.2021                        | <b>Part:</b>          | III        | <b>Semester:</b>  | V   |
| <b>Duration:</b>        | 2 Hours                           | <b>Academic Year:</b> | 2021-22    | <b>Max.Marks:</b> | 75  |
| <b>Study Component:</b> | Core                              |                       |            |                   |     |
| <b>Course Title:</b>    | <b>GOODS AND SERVICES TAX LAW</b> |                       |            |                   |     |

**SECTION – A**Answer **ALL** the Questions:**(5 X 5 = 25 Marks)**

1. a. Narrate the evolution and historical background of GST in India. **CO1**  
(OR)
- b. Define (a) address of delivery (b) aggregate turnover (c) address on record. **CO1**
2. a. Mention the various products / services coming under 12%, 18% and 28% tax slabs. **CO2**  
(OR)
- b. What is composition levy? What is the rate applicable to it? Can every taxable person opt to pay tax under composition levy? **CO2**
3. a. Explain the process for amendments of registration under the GST **CO3**  
(OR)
- b. Determine the eligibility and conditions for taking Input Tax Credit under GST. **CO3**
4. a. Explain the provisions relating to matching, reversal and reclaim of input tax credit. **CO4**  
(OR)
- b. Mention the provisions of GST for issuing tax invoice. **CO4**
5. a. Briefly discuss any six powers of GST officers in India. **CO5**  
(OR)
- b. Write a detailed note on refunds of tax under GST. **CO5**

**SECTION – B**Answer **ALL** the Questions:**(5 X 10 = 50 Marks)**

6. a. What is GST? Also describe the features or highlights of it. **CO1**  
(OR)
- b. Briefly explain the structure of GST. **CO1**
7. a. Explain the time of supply of goods. **CO2**  
(OR)
- b. What are the procedures followed for levy of GST by the Central and State Governments? Explain. **CO2**
8. a. Which are the cases for compulsory registration? **CO3**  
(OR)
- b. Describe the process of cancelling and revoking the cancelled registration under the GST. **CO3**
9. a. What are the advantages and disadvantages of GST? **CO4**  
(OR)
- b. Explain the provisions relating to payment of tax, interest, penalty under GST. **CO4**
10. a. Narrate the Tax deduction at source for payment of tax. **CO5**  
(OR)
- b. List out the accounts and other records to be maintained under GST Act. **CO5**

**&&&&&**

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

|                         |                         |                       |            |                   |            |
|-------------------------|-------------------------|-----------------------|------------|-------------------|------------|
| <b>Course Code:</b>     | 11EP5A                  | <b>Programme:</b>     | B.Com (CA) | <b>CIA:</b>       | <b>III</b> |
| <b>Date:</b>            | 28.12.2021              | <b>Part:</b>          | III        | <b>Semester:</b>  | <b>V</b>   |
| <b>Duration:</b>        | 2 Hours                 | <b>Academic Year:</b> | 2021-22    | <b>Max.Marks:</b> | <b>75</b>  |
| <b>Study Component:</b> | Elective                |                       |            |                   |            |
| <b>Course Title:</b>    | <b>JAVA PROGRAMMING</b> |                       |            |                   |            |

**SECTION – A**Answer **ALL** the Questions:**(5 X 5 = 25 Marks)**

1. a. Discuss the various Data Types in Java. **CO1**  
(OR)
- b. Explain different types of Operators. **CO1**
2. a. Write the brief note on Fundamentals of Classes with example. **CO2**  
(OR)
- b. Demonstrate Method Overloading with example. **CO2**
3. a. Explain types of Inheritance with diagram. **CO3**  
(OR)
- b. Describe the concept of Method Overriding with example. **CO3**
4. a. Explain Inter-Thread Communications in detail. **CO4**  
(OR)
- b. Draw the Life Cycle of Applet with diagram. **CO4**
5. a. Explain String Buffer Methods with example. **CO5**  
(OR)
- b. Discuss about Changing the Case of Characters with examples. **CO5**

**SECTION – B**Answer **ALL** the Questions:**(5 X 10 = 50 Marks)**

6. a. Explain the concept of Arrays with example. **CO1**  
(OR)
- b. Discuss about Control Statements with block diagram. **CO1**
7. a. Describe Constructor with example. **CO2**  
(OR)
- b. Write the short note on following. **CO2**  
(i) Finalize Method (ii) Nested Classes (iii) Method
8. a. What are the various types of Java API Packages. **CO3**  
(OR)
- b. Demonstrate with example for Exception Handling Methods. **CO3**
9. a. Difference between Multithreading and Multitasking. **CO4**  
(OR)
- b. Draw the Life Cycle of Thread with diagram and explain in each state. **CO4**
10. a. Explain various String Handling Methods with example. **CO5**  
(OR)
- b. Write the short note on following. **CO5**  
(i) String Constructors (ii) Character Extraction

**&&&&&**

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

|                         |                                       |                       |            |                   |            |
|-------------------------|---------------------------------------|-----------------------|------------|-------------------|------------|
| <b>Course Code:</b>     | 11SB51                                | <b>Programme:</b>     | B.Com.(CA) | <b>CIA:</b>       | <b>III</b> |
| <b>Date:</b>            | 21.12.2021                            | <b>Part:</b>          | IV         | <b>Semester:</b>  | <b>V</b>   |
| <b>Duration:</b>        | 1 Hour                                | <b>Academic Year:</b> | 2021-22    | <b>Max.Marks:</b> | <b>50</b>  |
| <b>Study Component:</b> | Skill Based                           |                       |            |                   |            |
| <b>Course Title:</b>    | COMMERCE FOR COMPETITIVE EXAMINATIONS |                       |            |                   |            |

Answer **ALL** the Questions:**(50 X 1 = 50 Marks)**

- In the first 10 overs of a cricket game, the run rate was only 3.2. What should be the run rate in the remaining 40 overs to reach the target of 282 runs?  
A.5.5                  B.6.25                  C.5                  D.7.4
- The average of 20 numbers is zero. How many of them may be greater than zero, at the most?  
A.20                  B.19                  C.0                  D.1
- The average age of husband, wife and their child 3 years ago was 27 years and that of wife and the child 5 years ago was 20 years. What is the present age of the husband?  
A.30                  B.32                  C.40                  D.28
- Arun obtained 76,65,82,67 and 85 marks (out of 100) in English, Mathematics, Chemistry, Biology and Physics. What is his average mark?  
A.75                  B.54                  C.72                  D.53
- Average of five numbers is 27. If one number is excluded, average becomes 25. What is the excluded number?  
A.30                  B.32.5                  C.35                  D.40
- The average score of a cricketer for ten matches is 38.9 runs. If the average for the first six matches is 42, what is the average for the last four matches?  
A.36.4                  B.34.25                  C.40.2                  D.32.25
- The average weight of A, B and C is 45 kg. If the average weight of A and B be 40 kg and that of B and C be 43 kg, what is the weight of B?  
A.31kg                  B.28 1/2kg                  C.32kg                  D.30 1/2kg
- If the average marks of three batches of 55,60 and 45 students respectively is 50,55,60, what is the average marks of all the students?  
A.54.68                  B.50                  C.53.23                  D.51.33
- The average weight of 8 persons increases by 2.5 kg when a new person comes in place of one of them weighing 65kg. What is the weight of the new person?  
A.75kg                  B.85kg                  C.50kg                  D.80kg
- Ten years ago, P was half of Q's age. If the ratio of their present ages is 3:4, what will be the total of their present ages?  
A.30                  B.45                  C.35                  D.40
- 7 men can do a work in 52 days. In how many days can 13 men can finish the same work?  
A. 21 days                  B. 28 days                  C. 24 days                  D. 30 days
- The missing term of the following sequence is 4 5 ? 40 104 229  
A. 6                  B. 13                  C. 14                  D. 22
- Find the next term of 4 in the series is 1, 1, 2, 8, 3, 27, 4, .....  
A.31                  B.29                  C.16                  D. 64
- If 22 men can build a wall of 110 meters in 10 days. The length of a similar wall built by 30 men in 6 days is  
A.100mts                  B.90mts                  C.80mts                  D. 70 mts
- A can do a piece of work in 20 days and B can do it in 25 days. Both of them finished the work and earned Rs. 3600. Then A's Share is  
A. Rs.1,600                  B. Rs.2,000                  C. Rs.3,000                  D. Rs. 3,100

16. Which number should come next in the series, 48, 24, 12, .....?  
A. 8                      B. 6                      C. 4                      D. 2
17. If Suresh borrows Rs. 36000 from Mahesh at rate of interest 6% S.I, at the end of four years how much interest Suresh has to pay along with principal amount?  
A. Rs. 12560      B, Rs. 12960                      C. Rs. 13500                      D. Rs. 14500
18. 40 % of 280 =?  
A. 112                      B. 116                      C. 115                      D. 120
19. Whose 35% is 280?  
A. 700                      B. 750                      C. 800                      D.850
20. If in a certain language, NOIDA is coded as OPJEB, how is DELHI coded in that language?  
A. CDKGH                      B. EFMIJ                      C. FGNJK                      D. IHLED
21. The speed of a boat in still water is 5km/hr. If the speed of the boat against the stream is 3 km/hr, what is the speed of the stream?  
A. 1.5 km/hr                      B. 2 km/hr                      C. 2.5 km/hr                      D. 1 km/hr
22. A man rows downstream at 20 km/hr and rows upstream at 15 km/hr. At what speed he can row in still water?  
A. 17.5 km/hr                      B. 18 km/hr                      C. 20.5 km/hr                      D. 22 km/hr
23. If January 1, 1996, was Monday, what day of the week was January 1, 1997?  
A. Thursday                      B. Wednesday                      C. Friday                      D. Sunday
24. A mother is twice as old as her son. If 20 years ago, the age of the mother was 10 times the age of the son, what is the present age of the mother?  
A. 38 years                      B. 40 years                      C. 43 years                      D. 45 years
25. Find the Missing Number 8, 24, 12, 36, 18, 54, \_\_\_\_  
A. 108                      B. 27                      C. 68                      D. 72
26. Find the odd man out. 1, 3, 9, 12, 19, 29  
A. 12                      B. 9                      C. 1                      D. 3
27. In 100m race A covers the distance in 36 seconds and B in 45 seconds in this race A beats B by  
A. 20m                      B.25m                      C.22.5m                      D.9m
28. 2,6,12,30,42,56  
A.61                      B.64                      C.70                      D.72
29. Introducing a man,a woman said “his wife is the only daughter of my father . “how is that man related to the woman  
A.Husband                      B.Brother                      C.Father-in –law                      D.Maternal uncle
30. What is largest 4 digit numbers exactly divisible by 88  
A. 9944                      B.9900                      C.9988                      D.9999
31. What will come at the place of question mark?  
1, 9, 25, 49, ?, 121.  
A.100                      B. 91                      C. 64                      D. 81
32. What will come at the place of question mark?  
4, 7, 12, 19, 28,?  
A.49                      B. 36                      C. 30                      D. 39
33. What will come at the place of question mark?  
6, 11, 21, 36, 56,  
A.91                      B. 51                      C. 81                      D. 42
34. Which word does NOT belong with the others?  
A. parsley                      B. basil                      C. dill                      D. mayonnaise
35. Which word does NOT belong with the others?  
A. tyre                      B. steering wheel                      C. engine                      D. car
36. A man walks 1 km to East and then he turns to South and walks 5 km. Again he turns to East and walks 2 km. After this he turns to North and walks 9 km. Now, how far is he from his starting point?  
A.3 km                      B. 4 km                      C. 5 km                      D. 7 km
37. If South-East becomes North and South becomes North-East and all the rest directions are changed in the same manner, the what will be the direction for West?  
A. North-East                      B. North-West                      C. South-East                      D. South-West

38. A and B are brothers. C and D are sisters. A's son is D's brother. How is B related to C?  
A. Father                      B. Brother                      C. Uncle                      D. Grandfather
39. Pointing at a photo, Dinesh said, "His father is only son of my mother." The photo belongs to:-  
A. Dinesh                      B. Dinesh's brother                      C. Dinesh's father                      D. Dinesh's son
40. A man said to a lady, "The son of your only brother is the brother of my wife." What is the lady to the man.  
A. Mother                      B. Sister                      C. Sister of father-in-law                      D. Grandfather
41. What is the HCF of 1095 and 1168?  
A. 37                      B. 73                      C. 43                      D. 83
42. A shopkeeper sold an article for Rs. 2500. If the cost price of the article is 2000, find the profit percent.  
A. 23%                      B. 25%                      C. 27%                      D. 29%
43. If Suresh borrows Rs. 36000 from Mahesh at rate of interest 6% S.I, at the end of four years how much interest Suresh has to pay along with principal amount?  
A. Rs. 12560                      B. Rs. 12960                      C. Rs. 13500                      D. Rs. 14500
44. A train moving at speed of 80 km/hr crosses a pole in 7 seconds. Find the length of the train.  
A. 150 m                      B. 165 m                      C. 175 m                      D. 170 m
45. In a kilometer race, A beats B by 40 meters or by 5 seconds. What is the time taken by A over the course?  
A. 1 minute 57 seconds.                      B. 2 minutes.                      C. 1.5 minutes.                      D. 3 minutes
46. If  $A + B$  means A is the brother of B;  $A - B$  means A is the sister of B and  $A \times B$  means A is the father of B. Which of the following means that C is the son of M?  
A.  $M - N \times C + F$                       B.  $F - C + N \times M$                       C.  $N + M - F \times C$                       D.  $M \times N - C + F$
47. If A lends Rs. 4500 to B at 8% per annum and B lends the same sum to C at 10% per annum, find the gain of B in a period of 3 years.  
A. Rs. 220                      B. Rs. 240                      C. Rs. 250                      D. Rs. 270
48. A man purchases a TV for Rs. 8000 and sells it at 10% loss. What is the selling price of T.V?  
A. Rs. 7200                      B. Rs. 7000                      C. Rs. 6900                      D. Rs. 6500
49. Ramesh bought a chair for Rs. 1540 and sold it to Suresh. If Ramesh earned a profit of 25%, find the selling price of chair.  
A. Rs. 1875                      B. Rs. 1900                      C. Rs. 1925                      D. Rs. 1950
50. What is the amount for a sum of money Rs. 7500 at 6% rate of interest C.I. for 2 years?  
A. Rs. 8427                      B. Rs. 8417                      C. Rs. 8400                      D. Rs. 8390

&&&&&