



04CT11/11CT11
VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
College with Potential for Excellence

Residential & Autonomous – A Gurukula Institute of Life-Training
Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC
[Affiliated to Madurai Kamaraj University]

B.Com. & B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – III: Core Course: First Semester: Paper – I

FINANCIAL ACCOUNTING - I

Under CBCS and LOCF – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Interest on drawings is
 - a) Expenditure for the business
 - b) Income to proprietor
 - c) Gain for the business
 - d) Income to ram
2. Trial Balance is
 - a) A Revenue Statement
 - b) Statement of Ledger Balance
 - c) Ledger account
 - d) Purchase statement
3. Sales to Karim ₹ 1000/- were not recorded. This will affect
 - a) Only sales account
 - b) only Karim's account
 - c) Both the accounts
 - d) suspense account
4. The credit balance in the Bank A/c in cashbook is
 - a) An assets
 - b) A liabilities
 - c) An expense
 - d) Capital
5. under straight-line method of charging depreciation, depreciation
 - a) Increase every year
 - b) decrease every year
 - c) Is constant every year
 - d) Is constant every day
6. In the case of running account between traders, the due date for a transaction is
 - a) Date of delivery of goods
 - b) Date of collecting cash
 - c) Date of the transaction
 - d) Collecting for expenses
7. Goodwill is
 - a) A current asset
 - b) an intangible asset
 - c) A tangible asset
 - d) a fictitious asset

8. Stock is valued at
- a) Cost price
c) Cost Price or Market Price whichever is less
- b) Market Price
d) Actual price
9. Subscription received in advance is
- a) An asset b) An income c) A liability d) An expense
10. Capital expenditure is incurred to purchase
- a) Machinery b) Material
c) Cash receipts & payments d) Raw material

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Recall the meaning of Error of Principle with examples.
12. What are Contra entries?
13. What do you mean by Accrual concept?
14. Show journal entries for Provision of bad and doubtful debts.
15. What is the need to prepare Bank Reconciliation statement?
16. What is obsolescence?
17. From the following details, ascertain the amount of subscription of a Sports Club:

Subscription received for 2012-2013 ₹ 2000

Subscription for 2011-12, unpaid on 1st April 2012 were ₹ 200.

Subscriptions paid in advance on 31st March 2012 were ₹ 50 and received in Advance on 31st March 2013 was ₹ 40.

Subscriptions for 2012-13 unpaid on 31st March 2013 were ₹ 90

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Explain the following Accounting concept.
- i) Dual Aspect ii) Realisation concept iii) Matching concept

[OR]

- b) Show the following transactions in Rejana's Cash book with Discount and Cash columns

Date	Transactions	₹
Jan 1, 2019	Cash balance	18,500
3	Cash sales	33,000
7	Paid Dravid Discount allowed by him	15,580 150
13	Sold goods to Manohar on credit	19,200
15	Cash withdrawn for personal use	2400
16	Purchased goods from Charles on credit	14,300
22	Paid cash into bank	22,750
25	Cash received from Manohar Discount allowed	19,000 200
28	Paid cash to Charles less discount	14,200
29	Cash purchases	13,500
30	Paid for advertising	600
31	Paid salaries	12,000

19. a) Outline the causes for the differences between the balances shown by cash book and pass book.

[OR]

b) Rectify the following errors:

i) A customer bill for ₹ 3500 for the erection of a store room was debited to repairs account

ii) A cheque for ₹ 4500 received from Sara was dishonoured and debited to allowance account

iii) Salaries paid for firm's workers for making certain additions to machinery amounting to ₹ 7500 were posted to salaries account.

iv) Goods of ₹ 3500 returned by Sathi were included in stock but not entered in the books.

v) A sum of ₹ 5000 drawn by the proprietor was debited to travelling expenses account.

20. a) Mr.Veda owes the following bills to Mrs.Mohana

Due Date	₹
10.04.2018	3000
05.05.2018	1500
28.05.2018	5000
05.06.2018	2000

Veda wants to settle the amount on 25th July 2018.

Calculate Average due date and interest at 10% p.a

[OR]

b) Mr.Ram furnishes the following particulars. Show Machinery account for three years under Straight line method:

Date of purchase 01.01.2010

Machinery value ₹ 7,00,000

Rate of depreciation 15%

Machinery sold on 31.12.2012 ₹ 5,00,000

Accounting period January – December

21. a) The provision for bad and doubtful debts account shows a balance of ₹ 2000 on 1st January 2020. The bad debts during the year 2020 amounts to ₹ 1600. The sundry debtors on 31st December 2020 are ₹ 32,000. Create a new provision for bad debts at 5%. Show the Journal entries, Bad debts account and Provision for debts account.

[OR]

b) Show necessary adjusting entries for the following adjustments:

Interest charged on drawings ₹ 5250

Interest on loan outstanding ₹ 3200

Depreciation at 10% is to be charged on machinery ₹ 5,00,000

Write off bad debts ₹ 2220

Provide provision for discount on creditors at 2% on sundry creditors ₹ 2,00,000

22. a) Distinguish between Receipts and Payments account and Income and Expenditure account

[OR]

b) Show Receipts and Payments account of a club for the year ended 31st December 2018 from the following:

Particulars	₹
Opening balance of cash	40,000
Rent paid	1200
Receipt of entrance fees	8000
Payment for purchase of cricket balls	500
Subscription received for 2018	16,000
Previous year's subscription received	1600
Payment for purchase of cricket bats	1600
Salaries paid	2000
Payment for stationery in cash	100
Paid for miscellaneous expenses	200

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Mr.Kanthi furnishes the following particulars relating to his business.

You are required to show the necessary ledger accounts.

Date	Particulars	₹
01.10.2021	Started business with cash	50,000
09.10.2021	Paid cash into bank	20,000
10.10.2021	Purchased goods for cash	4000
12.10.2021	Goods sold for cash	3000
14.10.2021	Withdrawn from bank for office use	3000
16.10.2021	Purchased goods from Ram	4000

24. On 31st December 2017, the cash book of a firm showed a debit balance of ₹ 3000. From the following information, illustrate a Bank Reconciliation Statement, showing the balance as per passbook.

- Cheques have been issued for ₹ 2500, out of which cheques worth ₹ 2000 only were presented for payment
- Cheques worth ₹ 700 were paid on 28th December but had not been credited by the bank
- One cheque for ₹ 250 was entered in the cash book on 30th December 2017 but was banked on 3rd January 2018.
- A cheque from Mohan for ₹ 200 was deposited into bank on 26th December, but it was dishonoured, and the advice was received on 2nd January 2018.
- Passbook showed a debit of ₹ 10 towards bank charges
- Passbook showed a credit of ₹ 400 collected by the bank as dividend.
- One of the debtors deposited a sum of ₹ 250 in the account of the firm on 20th December. Intimation in this respect was received from the bank on 2nd January 2018.

25. Mr.S furnishes the following particulars. Give necessary journal entries and show Furniture account for three years under Written Down value method:

Date of purchase 01.01.2015

Furniture value ₹ 4,00,000

Rate of depreciation 10%

Furniture sold on 31.12.2017 ₹ 3,10,000

Accounting period January – December

26. Mr.Senthil's book shows the following balances. Show his Trading and Profit and loss account for the year ended 31st March 2016 and the balance sheet as on that date

Particulars	Debit ₹	Credit ₹
Stock on 01.04.2015	1,50,000	
Purchases	1,30,000	
Sales		3,00,000
Carriage inwards	2000	
Salaries	50,000	
Printing	8000	
Drawings	17,000	
Sundry creditors		20,000
Sundry debtors	1,80,000	
Furniture	10,000	
Capital		2,50,000
Postage	7500	
Interest on loan paid to Abdul	4000	
Machinery	41,500	
Loan from Abdul		25,000
Suspense account		5000
	6,00,000	6,00,000

27. Following is the Receipts and payments account of an entertainment club for the year ending 31st December 2019. Show the Income and Expenditure Account of the club.

Receipts	₹	Payments	₹
To balance b/d	3000	By expenses	200
To subscriptions		By salaries	1200
2018	100		
2019	4000		
2020	160		
To sale of music concert tickets	2100	By music concert expenses	1000
To donation	1100	By newspaper	240
To sale of old newspapers	100	By municipal taxes	120
To entrance fees	600	By investments	4000
		By charity	800
		By electricity	400
		By purchase of furniture	2000
		By balance c/d	1200
	11,160		11,160

Additional information:

- Municipal taxes amounting to ₹ 120 per annum paid up to 31st March 2020
- There are members, each paying ₹ 10 as annual subscriptions
- Subscription still outstanding for 2018 ₹ 120
- Interest on investment has accrued for five months at 6%
- The book value of building on 1st January 2019 ₹ 10,000





04CT12/11CT12
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B.Com. & B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – III: Core Course: First Semester: Paper – II

BUSINESS CORRESPONDENCE & OFFICE METHODS

Under CBCS and LOCF – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Written communication includes _____
 - a) Reports & forms
 - b) Interviews
 - c) Film
 - d) Speaking
2. Which of these is not used to conclude a business letter?
 - a) Yours faithfully
 - b) Yours truly
 - c) Yours sincerely
 - d) with kind regards
3. _____ is the third stage of collection series.
 - a) Enquiry
 - b) Reminder
 - c) Appeal
 - d) Warning
4. Date format in Business letter
 - a) 3rd August 2021
 - b) 03/08/2021
 - c) 03- 08 -2021
 - d) 5th Sep, 2021
5. Insurance is a
 - a) Contract
 - b) Agreement
 - c) indemnity
 - d) none of the above
6. Marine insurance is affected on
 - a) Hull
 - b) Cargo
 - c) Freight
 - d) All the above

7. _____ is helping the executive or manager in computed and analysing various types of figures with utmost accuracy.

- a) Accounting machines b) the comptometer
- c) Adding machines d) Deducted machine

8. What are the types of coin handling machines?

- a) Sorting machine b) Counting machine
- c) Changing machine d) All the above

9. What are the various stages of record management?

- a) Creation of records b) Utilization of records
- c) Storage of records d) all the above

10. _____ is a document that outlines the contents of a forthcoming meeting.

- a) Minutes b) Notice c) Agenda d) Quorum

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. Write any two advantages of a Business Letter.
- 12. Name two type of enquiry letter
- 13. State any two merits of printed order.
- 14. What is an Overdraft?
- 15. What is insurance?
- 16. What is an office Manual?
- 17. What is decentralized filing?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Explain any five principles of business correspondence.

[OR]

- b) Write short note on: i) Salutation ii) Body of letter

19. a) State the advantages of circular letter

[OR]

- b) Discuss the stages in the collection process

20. a) Write any five points a banker should keep in mind while writing a letter rejecting a loan application of a customer.

[OR]

- b) Distinguish Life Insurance and General Insurance.

21. a) Explain any five importance of office.

[OR]

- b) Discuss any five importance of office systems.

22. a) Explain any five benefits of paperless office.

[OR]

- b) State the essential qualities of good filing system.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

- 23. Draft an application for the post of a chief accountant an export organization.
- 24. Write a circular letter announcing the opening of a new branch.
- 25. Write an application from a policyholder enquiring about the surrender value of the policy.
- 26. Explain the factors consider for selection of Office Equipment.
- 27. Discuss the types of office forms





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B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – III: Ability Enhancement Course: First Semester: Paper – I

COMPUTER APPLICATIONS IN BUSINESS

Under CBCS and LOCF – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Which is also known as mechanical agent _____
a) Computer b) Barcode Reader c) Processor d) Robots
2. Who created the first DBMS?
a) Edgar Frank Codd b) Charles Bachman
c) Charles Babbage d) Sharon B. Codd
3. The structure or format of data is called _____
a) Syntax b) Semantics c) Struct d) Formatting
4. E-mail is _____
a) Loss-tolerant application b) Bandwidth-sensitive application
c) Elastic application d) None of the mentioned
5. The format identifier '%d' is also used for _____ data type?
a) char b) int c) float d) double
6. Choose the correct statement
a) use of go to enhances the logical clarity of the code
b) use of go to makes the debugging task easier
c) use go to when you want to jump out of a nested loop
d) never use go to

a) call by value b) call by reference
c) call by value result d) None of these.

a) Non-linear b) Primary c) Linear d) Data type

Assuming: struct temp

$$\{$$

```
Int b;
```

```

} s[50];

```

a) s.b.[i] b) s.[i].b; c)s.b[i]; d)s[i].b;

a) strcat() b) strcpy() c) strcmp() d) strlen()

Answer any FIVE Questions

11. What are the characteristics of Computers.

12. Define Date & Information.

13. Define the term Computer Network.

14. List out the rules for scanf ().

15. Define logical Operators.

16. Enumerate the types of Arrays.

17. Define a structure.

Answer ALL Questions

18. a) Explain major parts of Computer.

[OR]

b) What are the characteristics of Computer?

19. a) Differentiate between LAN and MAN.

[OR]

b) Differentiate between TCP/IP Model and OSI Model.

20. a) Describe the use of while statement with example

[OR]

b) Discuss Nested for loop with example.

21. a) Give short note on uses defined function.

[OR]

b) Discuss about Recursion Function.

22. a) How do you declare & initialize of a structure?

[OR]

b) Illustrate the Arrays of structures and Arrays. within structure.

Answer any THREE Questions

23. Explain DBMS.

24. Demonstrate the types of Networks.

25. Examine the various operators with example.

26. Demonstrate the types of function in C.

27. Analyse the concepts of structures in C.



Answer ALL Questions

(10 × 1 = 10)

1. What is the blank space outside the printing area on a page?
a) Clipart b) Margins c) Header d) Footer
2. Press _____ to open the help window in the MS Word document.
a) F1 b) F2 c) F9 d) F11
3. Which bar shows the current position as far as the text goes?
a) Title bar b) Menu bar
c) Scroll bar d) Status bar
4. Each line represents how many letters in WordStar?
a) 20 b) 35 c) 65 d) 75
5. _____ appear at the bottom of the Excel window.
a) Title bar b) Formula bar
c) Work sheet tabs d) Name box
6. Another name for a pre-programmed formula in Excel is
a) Cell b) Graph c) Function d) Rang
7. Which term is used to join the selected cells in to one cell?
a) Filter b) Wrap c) Pivot d) Merge

8. _____ is a presentation program.

- a) U-torrent b) Mozilla Firefox
c) MS PowerPoint d) Slide Panel

9. Times new Roman, Cambria, Arial are the example of _____

- a) Font face b) Clipart c) SmartArt d) Themes

10. To center the selected text, the shortcut key is _____

- a) Ctrl+ C b) Ctrl+ E c) Ctrl+ O d) Ctrl+ U

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Define Software.
12. Drop the shortcut keys for Find and Replace text in word.
13. What is Mail Merge?
14. What do you understand by MS Excel?
15. What do you mean by Table?
16. What is meant by Power Point Presentation?
17. State the way to insert image in PPT.

SECTION – C

Answer ALL Questions

(3 × 9= 27)

18. a) What are the advantages of Word processing.

[OR]

b) How can you insert and delete rows and columns of a Table in MS Word?

19. a) Describe the general features of MS Excel.

[OR]

b) What are the various functions available in MS Excel.

20. a) What are the views available in PPT?

[OR]

b) Give a detailed account on animation in Power Point.

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

21. Explain in brief about editing and formatting the text in Word documents.
22. Enumerate the steps involved in Mail Merge.
23. Describe in detail about the components of Excel Window.
24. Write about the creation of Power Point Presentation.

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B.Com. & B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – III: Core Course: Third Semester: Paper – I

ADVANCED ACCOUNTING

Under CBCS and LOCF – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Under fixed capital method, the drawings of each partner are debited to
 - a) Capital account
 - b) Current account
 - c) Profit and Loss account
 - d) Revaluation account
2. X and Y are partners sharing profits in the ratio of 3:2. Z is admitted for 1/4th share in the future profit which he acquires equally from X and Y. The new profit-sharing ratio is
 - a) 19:11:10
 - b) 3:2:1
 - c) Equal
 - d) 5:3:2
3. The balance of Joint life policy account on the death of a partner is transferred to the capital accounts of the partners in
 - a) Capital ratio
 - b) Old profit-sharing ratio
 - c) New profit-sharing ratio
 - d) Equal proportion
4. Under dissolution of a firm, the discharge of liabilities is debited to
 - a) Profit and Loss a/c
 - b) Partner's capital a/c
 - c) Realisation a/c
 - d) Liability a/c
5. When short workings are to be recovered, in the books of lessee, the account to be debited is
 - a) Landlord A/c
 - b) Short working A/c
 - c) P&L A/c
 - d) None of the above

6. At the time of payment of royalty, the lessee debits
 - a) Landlord A/c
 - b) Royalty A/c
 - c) Short workings A/c
 - d) Cash A/c
7. The sale of goods under the Hire Purchase system is governed by
 - a) Hire Purchase Act, 1972
 - b) Hire Purchase Act, 1973
 - c) Hire Purchase Act, 1974
 - d) Hire Purchase Act, 1975
8. On seizure of the goods by the hire vendor, the balance in the asset account is transferred to
 - a) Profit and Loss a/c
 - b) Hire Vendor a/c
 - c) Interest a/c
 - d) Sales a/c
9. Preferential creditors are to be paid before payment to
 - a) Fully secured creditors
 - b) Partly secured creditors
 - c) Unsecured creditors
 - d) None of these
10. Under the Provincial Insolvency Act, the wages due for each labourer are preferential to the extent of
 - a) ₹ 100
 - b) ₹ 20
 - c) ₹ 80
 - d) ₹ 120

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What is meant sacrificing ratio?
12. Distinguish between revaluation account and realization account.
13. What is royalty?
14. What is hire purchase system?
15. Who is called insolvent partner?
16. Write any two features of partnership.
17. What is fluctuating capital?

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Identify the factors affecting the value of goodwill

[OR]

- b) A firm earned net profits during the last three year as follows:

I year - ₹ 36,000

II year - ₹ 40,000

III year - ₹ 44,000

The capital investment of the firm is ₹ 1,20,000. A fair return on the capital having regard to the risk involved is 10%. Calculate the value of goodwill on the basis of 3 years purchase of super profits.

19. a) Explain the various modes of dissolution of a partnership firm.

[OR]

- b) P and G are equal partners. They decide to dissolve the partnership on 31.12.90 when their balance sheet stood as follows:

Liabilities	₹	Assets	₹
Capital:		Machinery	19,200
P	48,000	Buildings	60,000
G	48,000	Stock	6,960
Creditors	2,400	Debtors	5,760
		Bank	6,480
	98,400		98,400

- i) P is to take over the business and pay 12,000 for goodwill which has not been previously valued. He is also taking over the buildings and stock at book value and machinery at 18,000.

ii) During the period up to 31.05.91, P collects to ₹ 4,800 from the firms' debtors and pays the liabilities, getting 240 as cash discount.

iii) P also pays dissolution expenses amounting to 480.

Prepare Realization a/c, Partners Capital a/c and Bank a/c assuming the settlement was made on 31.05.1991.

20. a) What are the methods of recoupment in Royalty?

[OR]

b) A company leased a colliery on 1.1.92 at a minimum rent of 20,000 merging in to a royalty of 1.50 per tonne with power to recoup short workings over the first four years of lease. The output of the colliery for the first four years was 9,000 tonnes, 12 tonnes, 16 tonnes and 20 tonnes respectively. Prepare Royalty accounts.

21. a) Outline the feature of hire purchase system.

[OR]

b) A Ltd. purchased a machine on hire purchase from Z Ltd, on January 1, 1989, paying ₹ 8,000 immediately and agreeing to pay three annual instalments of ₹ 8,000 each on December 31, every year. The cash price of the machine is ₹ 29,800 and the vendors charge interest @ 5% per annum. Calculate the amount of interest paid by the buyer to the seller every year.

On 1.1. 86, X purchased machinery on hire purchase system. The payment is to be made 4,000 down (on signing of the contract) and ₹ 4,000 annually for three years. The cash price of the machinery is ₹ 14,900 and the rate of interest is 5%. Calculate the interest in each year's instalment.

22. a) Give the differences between balance sheet and statement of affairs.

[OR]

b) From the following Trial Balance of Mr. X who commenced business on January 1 1990, you are asked to prepare a statement of affairs and a Deficiency Account.

	₹		₹
Cash	2,300	Creditors (unsecured)	1,80,000
Stock in trade	6,600	Secured Creditors	25,000
Debtors (all good)	1,30,000	Preferential claims for	
Furniture	2,820	rent, rates and taxes	1,900
Investment in Shares	5,000	Capital	13,500
Value of securities held by		Profit (1988, 1989)	55,540
Creditors	35,000		
Loss (1990)	25,000		
Drawing (up to Dec. 1990)	69,160		
	2,75,940		2,75,940

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. A and B are partners sharing profits in the ratio of 3:1. Their balance sheet stood as under on 31.3.2004:

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	50,000	Less: Provision	500
		Cash	18,500
		Machinery	22,000
		Buildings	30,000
		Furniture	6,000
	95,000		95,000

C is admitted as a new partner introducing a capital of ₹ 20,000 for his 1/4th share in future profits.

Following revaluations are made:

- i) Stock be depreciated by 5%.
- ii) Furniture be depreciated by 10%.
- iii) Building be revalued at ₹ 45,000.
- iv) The provision for doubtful debts should be increased to ₹ 1,000.

Prepare revaluation a/c and balance sheet after admission.

24. A, B and C were partners sharing profits and losses in the ratio of 3:2:1. They decide to dissolve the firm with effect from 1.1.95 when the firm's Balance sheet stood as follows:

Liabilities		₹	Assets	₹
Capitals			Fixed assets	1,22,000
	A	54,000	Cash at bank	10,000
	B	40,000	Other current assets	1,13,000
	C	25,000		
General Reserve		6,000		
Sundry creditors		90,000		
Bank overdraft		30,000		
		2,45,000		2,45,000

The assets were realized gradually. The following amounts were realized after meeting the expenses of realization.

1 st Realisation	75,000 (including cash at bank balance)
2 nd Realisation	32,000
3 rd Realisation	60,000
4 th and final realization	63,000

If the distribution of cash is to be made after each installment of realization, prepare a statement showing the distribution to partners at each installment although the final results were not yet known.

3 months' salary for 10 clerks	3,600
One-month wages of 12 labourers	1,600
Sales tax	400
3 months' rent of landlord	600
Income tax	1,000
Wages of 4 servants	1,400
Salaries	1,000
Municipal tax	400
Wages	6,000

25. X Ltd. purchased a machine on hire purchase system. The payment is made as follows: ₹ Down Payment 232.50 1st instalment 356.50 2nd instalment 451 3rd instalment 210 The payments are made at the end of 1st year, 2nd year and 3rd year respectively. The rate of interest is 5% p.a. The annuity table shows that the present value of ₹ 1 for one, two and three years is .9524, .9070 and .8539 respectively. Calculate the cash price of the machine.

X purchased a machine under hire purchase system. According to the terms of the agreement 40,000 was to be paid on signing of the contract. The balance was to be paid in four annual instalments of 25,000 each plus interest. The cash price was 1,40,000. Interest is chargeable on outstanding balance at 20% per annum. Calculate interest for each year and the instalment amount.

26. A, B and C were in partnership sharing profits and losses of 3:2:1. The following is their Balance Sheet as at 31st Dec. 2014 on which date they dissolved the partnership:

Liabilities	₹	Assets	₹
Sundry Creditors	25,000	Cash	3,000
A's Loan	8,000	Debtors	34,800
General Reserve	12,000	Stock	52,500
Capitals:		Fixed Assets	91,700
A 94,000			
B 20,000			
C <u>23,000</u>	1,37,000		
	1,82,000		1,82,000

It was agreed to repay the amounts due to the partners as and when the assets are realized. Assets realized as follows:

Month	Debtors	Stock	Fixed Assets	Expenses
February	4,000	5,000	10,000	800
March	12,000	10,000	32,000	1,200
May	8,000	17,000	20,000	1,500
July	6,000	9,000	22,000	1,000

Prepare a statement showing how the distribution should be made according to Surplus Capital Method.

27. A filed his petition on 31st March 2012, and his statement of affairs was composed of the following figures:

	₹
Creditors for goods	70,000
Loan from Mrs. A	35,000
Bills Payable	15,000
Creditors secured by lien on shares	40,000
Creditors secured by lien on stock	15,000
Liability on Bills Discounted (estimated to rank ₹ 3,000)	17,000
Mortgage on Mill	60,000
Creditors payable in full	3,000
Books Debts - Good	20,000
- Doubtful and bad (estimated to produce ₹ 2,000)	10,000
Consignments considered good	5,000
Shares (estimated to realise ₹ 16,000)	15,000
Stock (estimated to realise ₹ 40,000)	60,000
Cash at Bankers	100
Bills of Exchange	11,400
Mill (estimated to realise ₹ 61,000)	70,000
Machinery (estimated to realise ₹ 42,000)	45,000
Fixtures (estimated to realise ₹ 1,500)	3,000
Cottage (estimated to realise ₹ 3,000)	6,800

On 1st April six years ago, he had a capital of ₹ 50,000. Profits were made totalling ₹ 45,500 in the first four years and losses were incurred totalling ₹ 25,000 in the last two years after allowing ₹ 2,500 per year interest on capital. Withdrawals amounted to ₹ 77,200. Prepare Statement of Affairs and Deficiency Account.





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B.Com. & B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – III: Core Course: Third Semester: Paper – II

INCOME TAX LAW & PRACTICE I

Under CBCS and LOCF – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Rate of income-tax are fixed under:

- | | |
|-----------------------|-----------------------------|
| a) The Income-tax Act | b) The Finance Act |
| c) An Ordinance | d) Notification of C.B.D.T. |

2. Sum of various heads of income is called:

- | | |
|-----------------------|---------------------|
| a) Gross total income | b) Total income |
| c) Taxable income | d) Aggregate income |

3. In which section of the Income-tax Act exempted incomes have been mentioned?

- | | | | |
|------------|-------------|------------|-----------|
| a) Sec. 10 | b) Sec. 80C | c) Sec. 13 | d) Sec. 2 |
|------------|-------------|------------|-----------|

4. Incomes absolutely exempt from Tax are listed under

- | | | | |
|----------|-----------|-----------|------------|
| a) Sec 2 | b) Sec 10 | c) Sec 38 | d) Sec 80c |
|----------|-----------|-----------|------------|

5. As per the first basic condition to determine residential status, a person should have been in India during the previous year concerned for

- | | |
|---------------------|---------------------|
| a) 60 days or more | b) 120 days or more |
| c) 182 days or more | d) 240 days or more |

6. Income accrued and received outside India is taxable in the hands of

- a) Non-resident
- b) Resident and ordinarily resident
- c) Resident and not ordinarily resident
- d) None of these

7. Exempted limit of HRA in metropolitan cities is:

- a) 50% of salary
- b) 40% of salary
- c) 15% of salary
- d) None of these

8. Education allowance is exempted for:

- a) One person
- b) Four persons
- c) Two persons
- d) Three persons

9. Expected rent cannot exceed

- a) Municipal Rent
- b) Fair rental value
- c) Actual Rental Value
- d) Standard Rental Value

10. While calculating business income, disallowed portion of preliminary expense is:

- a) 1/2
- b) 1/5
- c) 4/5
- d) 3/5

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What do you mean by an Assessee?

12. What is PAN?

13. Who is a non-resident individual?

14. State any two examples of interest incomes that are not subjected to income tax.

15. Give any four exempted allowances.

16. What is annual value?

17. Define the term business.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) What is the Gross Total Income?

[OR]

b) Distinguish between the previous year and assessment year.

19. a) When a company is a resident?

[OR]

b) Mr.X left for Japan on 15th March, 2019 after staying in India for 15 years. He came back on 31st August, 2021. Compute his residential status for the Assessment year 2022-23.

20. a) What are the exempted income from employee?

[OR]

b) Explain the exempted income for the institutions.

21. a) Write a note on house rent allowance.

[OR]

b) Mr. prasang is employed in a private company at ₹ 70,000 per month, ₹ 6,000 per month as dearness pay and ₹ 10,000 per annum as commission during the previous year. He received ₹ 2,000 per month as house rent allowance. He paid ₹ 2,500 per month rent. Compute house rent allowance exempted from tax.

22. a) What are the allowances that are admissible in determining the income from business?

[OR]

b) Dr. Gupta is a medical practitioner of Ludhiana. From the following, Compute his income from profession for the assessment year 2022-23.

1	Gross receipts from dispensary	2,35,000
2	Gross receipts from consultation	1,65,000
3	Operation fees	2,50,000
4	Visiting fees	50,000
5	Gifts from patients	30,000
6	Medicines purchased	1,25,000
7	Closing stock of medicines	35,000
8	Salaries paid to employee	1,50,000
9	Surgical equipment purchased	48,000
10	Dr. Gupta went to attend a medical seminar in Germany to update the knowledge and spend ₹ 25,000 on it.	
11	He owns a house whose municipal value is ₹ 50,000. Half portion of the house is used for the profession. Expense paid on the house: M. Taxes 10% of M.V., Repairs ₹ 10,000	
12	Medical books purchased (Allow depreciation @ 40%)	30,000

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Discuss 'income' under Income Tax Act 1961.

24. Following are the particulars of the income of Shri. Naresh Sharma for the previous year 2021-22.

1	Profit from business in England received in India	12,000
2	Income from house property in Pakistan received in India	2,000
3	Income from house property in Bangladesh deposited in a bank there	4,000
4	Profit from business in Indonesia deposited in a bank there, this business is controlled from India	5,000
5	Income accrued in Bhopal but received in Singapore	6,000
6	Profit from business in India	15,000
7	Past untaxed foreign income brought into India during the previous year	20,000

From the above particulars, compute gross total income of Shri Naresh Sharma for the assessment year 2022-23, if he is (a) Ordinarily resident, (b) Not-ordinarily resident, and (c) Non-resident.

25. Enumerate any ten items of income which are totally exempted from tax.

26. Compute taxable salary of Mr.X for the Assessment year 2022-23.

a	Salary ₹ 60,000 p.m.
b	D.A. ₹ 10,000 p.m.
c	Entertainment allowance ₹ 1,000 p.m.
d	Employer's contribution to Recognized provident fund ₹ 88,800. His own contribution was ₹ 88,800.
e	Interest @ 10% p.a. on credit balance of recognized P.F. amounted to ₹ 50,000
f	City compensatory allowance ₹ 500 p.m.
g	Medical allowance ₹ 1,200 p.m.
h	He has been provided with a large car for both official and personal use. Employer bears all the expenses of the car.
i	He is provided an unfurnished house by the employer in a city (population 12 lakh). The fair rental value of the house is ₹ 90,000 p.a. employer charges ₹ 2,000 from him per month as rent.

27. The particulars of a residential house are given below for the Assessment year 2022-23.

	₹
Municipal value	44,000
Fair rent	48,000
Standard rent	36,000
Actual rent	37,200
Municipal taxes paid	8,800
Ground rent payable	60
Interest on money borrowed for construction	5,000
Collection charges actually paid	300

The assessee mortgaged the property for ₹ 36,000 which was spent on his daughter's marriage. The assessee paid interest of ₹ 3,000 on the mortgage loan this year. Compute income from house property.

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B.Com. & B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – I: Language Course: Third Semester: Paper – I

BUSINESS HINDI - I

Under CBCS and LOCF – Credit 3

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. 'हाथी' का Plural क्या है?
a) हथिनी b) हाथियों c) हाथी d) हाथ
2. 'पचास' के लिए अंग्रेजी में क्या है?
a) Twenty-five b) Fifty c) Twenty d) Fifty-one
3. _____ पहनने के लिए कपड़े चाहिए ।
a) तुम्हें b) हमें c) मुझे d) उसे
4. 'बहुत' के लिए उल्टे अर्थवाले शब्द क्या है?
a) कम b) बेचना c) लेना d) बिगाड़ना
5. प्रेम का अर्थ अंग्रेजी में क्या है?
a) hate b) unlike c) courage d) love
6. 'Poem' के लिए हिन्दी में क्या है?
a) गद्य b) उपन्यास c) नाटक d) पद्य
7. 'Import' के लिए हिन्दी में क्या है?
a) निर्यात b) आयात c) अनुदान d) अवधि
8. 'Plans' के लिए हिन्दी में क्या है?
a) योजनाएं b) निधि। c) मकान d) घर
9. 'Sparrow' के लिए हिन्दी में क्या है?
a) मकड़ी b) तितली c) गौरैया d) बया

10. मेज़ _____ कलम है ।

- a) पर b) में c) को d) का

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. Write in Numerals:

- a) सत्रह b) बाईस c) तीस d) छत्तीस

12. Write in Plurals:

- a) नेता b) कलम c) गाडी d) लता

13. Write the Meanings in English or Tamil:

- a) तरकारी b) विदेश c) उन्नति d) प्रसिद्ध

14. Write the Antonyms:

- a) खरीदना b) सुविधा c) सम्मानित d) पकड़ना

15. Fill in the blanks:

- a) தென்றலை படைத்தது _____
b) இலையுதிர் கால மரங்களிடமிருந்து _____ வாழ் கற்றுக்கொள்.
c) நதிகளின் குழந்தைப்பருவம் _____
d) தோட்டத்தின் கண்களைப் போன்று _____ மலர்கள் மின்னுகின்றன.

16. Write the equivalent words in English:

- a) निर्यात b) खाता c) राजपत्रित d) प्रमाण पत्र

17. Write in English:

- a) गाना b) स्त्री c) खत d) नारंगी

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) वचन बदलिए:

राजा, पुस्तक, कपडा, लडका, माला
कला, बिल्ली, पौधा, नाना, चाचा

[OR-या]

b) Write the number names in Hindi: 21 to 25

19. a) Fill in the blanks:

- अ. सोनार _____ के सामान भी बनाते हैं।
आ. समुद्रतट पर देवी कन्याकुमारी का एक पुराना _____ है।
इ. राजीव गाँधी की माता का नाम _____ है।
ई. रत्नाकर के शरीर पर _____ लगी।
उ. दाँत निकलते समय _____ होती है।

[OR-या]

b) Match the following:

- | | |
|-------------------------|------------------|
| अ. राजीव का विवाह | राहुल गाँधी है। |
| आ. राजीव की माता का नाम | फिरोज गाँधी है। |
| इ. राजीव की बेटी का नाम | सोनिया से हुआ। |
| ई. राजीव के बेटे का नाम | इंदिरा गाँधी है। |
| उ. राजीव के पिता का नाम | प्रियंका है। |

20. Explain in English or Tamil:

- a) जिसने सारा जगत बनाया b) गीत प्रेम के गाता झरना।
उसीने उसमें प्राण जगाया।। [OR-या] अपनी खुशी लुटाता झरना।।
उसका ही गुण जाएँ हम नदियों का बचपन है झरना।
उसी को शीश नवाएँ हम।। धरती की धडकन है झरना।।

21. a) Write the equivalent words in Hindi:

- अ. Average आ. Budget इ. Distribution
ई. Annual उ. Emergency

[OR-या]

b) Write the equivalent English commercial terms for following Hindi words (ALL)

- i) मूलवेतन ii) संचार iii) आवेदक iv) निर्देशक v) पूछताछ
vi) विज्ञापन vii) प्रभाग viii) लेखा परीक्षक ix) खाता x) अन्तर राष्ट्रीय

22. Translate into English or Tamil:

- a) अ. आप यहाँ आइए। b) अ. यह काम करो।
आ. यह लडका हिन्दी पढता है। आ.मीना कपडा सीती है।

- इ. मैं पाठ लिख रहा हूँ। [OR-या] इ. तुम क्या कर रहे हो?
ई. नौकर सामान लाएगा। ई. ललिता आज यहाँ आएगी।
उ. तुम कब उठे? उ. औरतें कावेरी में नहार्थीं।

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Write in Hindi:

7	19	23	26	32	36	39	41	45	49
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24. Answer the Questions:

- अ. हमें किन किन चीजों की जरूरत हैं?
आ. कन्याकुमारी में कितने समुद्रों का संगम होता है?
इ. राजीव गाँधी को 'भारत रत्न' की उपाधि कब दी गयी?
ई. दीमक की बाँबी को संस्कृत में क्या कहते हैं?
उ. सबसे महत्वपूर्ण विटामिन कौन-सा है?

25. Write few sentences about 'झरना'

26. Write a letter to the Head of the Department asking leave for four days in HINDI.

27. Read the following passage and answer the questions:

कुत्ता फुल पर जा रहा था। जाते समय उसने नीचे देखा। नदी का पानी साफ था। पानी में कुत्ते की परछाई दिखाई पड़ी। कुत्ते ने अपनी परछाई को दूसरा कुत्ता समझा। उसके मुँह में रोटी का टुकड़ा देखकर कुत्ता को लालच हुआ। उसने उस टुकड़े को छीनना चाहा।

- अ. कुत्ता किसपर जा रहा था? आ. नदी का पानी कैसा था?
इ. पानी में क्या दिखाई पड़ी?
ई. कुत्ते ने अपनी परछाई को क्या समझा? उ. कुत्ते ने क्या चाहा?



(10 × 1 = 10)

1. If all elements belonging to a set are enumerated within set braces it is called

- a) Tabular Method b) Descriptive Phrase Method
- c) Rule Method d) Set builder Method

2. A Set contains infinite number of elements is called

- a) finite set b) infinite set c) null set d) universal set

3. If an annuity is made at the end of each period, it is called

- a) Annuity certain b) Immediate annuity
c) Annuity due d) Deferred annuity

4. The time gap between two successive payments is called the_____

- a) Annuity b) payment interval
c) Annuity due d) Deferred annuity

5. Sum of money charged by the lender from the borrower for making use of his money is called

- a) interest b) principal c) amount d) none of these

6. The quarterly interest due on ₹ 1000/- at 12% rate of interest is

- a) ₹ 120 b) ₹ 40 c) ₹ 30 d) ₹ 100

7. A matrix that consists of only one column is called
- row matrix
 - column matrix
 - square matrix
 - Identity matrix
8. If A and B are two matrices which satisfies $A+B=B$ then A is
- row matrix
 - column matrix
 - null matrix
 - unit matrix
9. The fractional part or decimal part of the logarithm of a number is called
- characteristic
 - mantissa
 - integer
 - exponent logarithm
10. The value of $\log_a 1$ is
- 1
 - $\log a$
 - a
 - 0

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- If $A \cup B$, $A \cap B$, $A - B$, $B - A$ if $A = \{1,2,3\}$, $B = \{2,3,4,5\}$
- What is Annuity Due?
- At what rate will ₹ 625 amounts to ₹ 700 in 4 years?
- The present worth of a certain sum of money due 6 months later is ₹ 10,000 at 15% p.a. What is the sum due?
- What do you mean by Upper Triangular Matrix?
- What do you mean by Scalar Matrix?
- Change the base of $\log_6 10$ into the common logarithmic base.

SECTION – C

Answer ALL Questions

(3 × 9 = 27)

- a) A house is purchased on instalment basis such that ₹ 10,000 is to be paid on signing of the agreement and 10 yearly equal installments of ₹ 5000 each, the first to be paid one after the date of purchase. If compound interest is charged at 5% p.a. What is the cash price of the house?

[OR]

- What are the various types of Set theory?
19. a) The population of a town increases by 5% annually and its present population is 9261. What was the population three years ago?

[OR]

- If $A = \begin{bmatrix} 2 & 3 & -4 \\ 6 & 7 & 8 \end{bmatrix}$, $B = \begin{bmatrix} 6 & -3 & 2 \\ 5 & 0 & 8 \end{bmatrix}$, and $C = \begin{bmatrix} 1 & 2 & -3 \\ 5 & -4 & 3 \end{bmatrix}$ find $A + B - C$

- Find the all submatrices of the matrix $\begin{bmatrix} 4 & 7 & 9 \\ 5 & 3 & 0 \\ 6 & 1 & 2 \end{bmatrix}$

[OR]

- Show that $\log, \log_2 x + \log_4 x + \log_{16} x = \frac{21}{4} = \text{find } x$.

SECTION – D

Answer any TWO Questions

(2 × 14 = 28)

- Verify the Demorgan's law regarding set difference by a Venn diagram.
- Find the present value of ₹ 1000 due in three years at 6% compounded
 - Quarterly
 - Six monthly
 - Yearly
 - When simple interest is considered

- 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 $(A + B)^T = A^T + B^T$

- Explain the various types of logarithms?

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B.Com. & B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – III: Core Course: Fifth Semester: Paper – I

COST ACCOUNTING

Under CBCS and LOCF – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Cost classification can be done in
 - a) Two ways b) Three ways c) Four ways d) Several ways
2. Depreciation of Plant and machinery is a part of _____ overhead.
 - a) Factory b) Office
 - c) Distribution d) None of these
3. LIFO method of pricing of material issues is more suitable when
 - a) Material prices are rising
 - b) Material prices are falling
 - c) Material prices are fluctuating
 - d) Material prices are unchanging
4. Overtime is
 - a) Actual hours being more than normal hours
 - b) Actual hours being more than standard hours
 - c) Actual hours being more than actual hours
 - d) None of these
5. Under absorption of overhead takes place when
 - a) Actual overhead is more than absorbed overhead
 - b) Absorbed overhead is more than actual overhead
 - c) Standard overhead is more than actual overhead
 - d) None of these

6. Overhead absorption of over heads in cost accounts results in
 a) Decrease in costing profit
 b) Decrease in financial accounts profit
 c) No effect on profits of both the accounts
 d) None of the above
7. The basis for determining profit to be taken into account on incomplete contracts is
 a) Cost of contract
 b) contract price
 c) Percentage of work certified as done
 d) uncertified work.
8. In contract costing, most of the items of cost are
 a) Direct
 b) Indirect
 c) Prime
 d) All the above
9. Cost of Abnormal loss is shown in
 a) Balance sheet
 b) P&L Account credit side
 c) P&L Account debit side
 d) none of these
10. In process costing ordinarily no distinction is made between direct and
 a) Material
 b) Labour
 c) Indirect material
 d) None of these

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

11. What do you mean by abnormal loss?
12. What is Retention money?
13. From the following particulars, calculate raw materials consumed:
 Opening stock of raw materials ₹ 5000
 Closing stock of raw materials ₹ 6000
 Purchase of raw materials ₹ 24,000
 Carriage inwards ₹ 3000
14. List out the reasons for difference in results as shown by cost accounts and financial accounts.
15. Recall the meaning of Departmentalisation of overheads.

16. What is Idle time? What are the causes for it?
17. Compute EOQ from the following:
 Annual usage: ₹ 8000
 Cost of placing and receiving one order ₹ 80
 Annual carrying cost ₹ 2

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Show Cost sheet with details of overheads from the following particulars:

Particulars	₹
Direct materials	1,00,000
Direct wages	25,000
Direct expenses	5000
Wages of foreman	2500
Electric power	500
Lighting: Factory	1500
Office	500
Rent: Factory	5000
Office	2500
Salaries to salesmen	1250
Advertising	1250
Income tax	10,000
Sales	1,89,500

[OR]

- b) From the following data relating to the manufacture during the month of September 2021, show a statement of cost and profit per unit.

Stock of raw materials used	₹ 40,000
Direct wages	₹ 24,000
Machine hours worked	9500 hrs
Machine hour rate	₹ 4 per hour
Office overheads	20% on work cost
Selling overheads	₹ 1 per unit
Units produced	20,000 units
Units sold	18,000 units @ ₹ 10 per unit

19. a) Material A and B are used in a company on the following basis.

Maximum usage	200 units per week each
Minimum usage	80 units per week each
Normal usage	140 units per week each
Re-order quantity	A – 900 units; B-1100 units
Re-order period	A – 3 to 6 weeks; B- 2 to 4 weeks

Calculate: a) Maximum level, b) Minimum level and c) Re-order level

[OR]

b) Calculate wages for workers X,Y and Z from the following by Merrick's Piece Rate method.

Standard output of the worker is 45 units

Normal piece rate is ₹ 8 per unit

Output of X is 35 units, Y is 42 units and Z is 48 units.

20. a) From the following particulars, Calculate the Machine Hour rate:

	₹
Cost of machine	1,00,000
Installation charges	10,000
Estimated scrap value of machine after 15 years of life	5000
Rent and rates per month	350
General lighting per month	400
Shop supervisor's salary per month	1000
Insurance premium for machine per annum	1200
Repairs per annum	1000
Power consumption 10 units per hour	--
Rate of power per 100 units	20

Estimated working hours per annum 2200. This includes setting up time

200 hrs. The machine occupies 1/4th area of the total area of the shop. The supervisor is expected to devote 1/5th of his time for supervising the machine. General lighting charges and rent are to be apportioned in the ratio of floor space occupied.

[OR]

b) The profit showed by the costing profit and loss account for the year ended 31st March 2017 is ₹ 1,05,000. Find out the Net profit as per financial accounts of a manufacturing company.

	₹
Factory overhead over-recovered	7500
Administration overhead under recovered	4500
Selling overheads under recovered	6000
Profit on sale of fixed assets	14,500
Provisions for Income Tax in financial account	10,000
Bank interest (credit)	12,000
Depreciation charged in financial account	15,000
Depreciation charged in cost account	12,500
Under valuation of closing stock in cost account	6500

21. a) The following information is extracted from the job ledger in respect of Job.No.505

Materials ₹ 3400

Wages:

Dept. A 80 hours at ₹ 2.50 per hour

Dept. B 60 hours at ₹ 4 per hour

Variable overheads:

Dept. A ₹ 5000 for 4000 labour hours

Dept. B ₹ 6000 for 3000 labour hours

Fixed Overheads:

₹ 7500 for 10,000 hours of normal working time of the factory.

Calculate the cost of Job.No.505 and estimate the percentage of profit if the price is quoted as ₹ 4750.

[OR]

b) Ravi Bros. undertook a building construction contract. The contract commenced on 1.1.2020 and completed on 30.6.2020. He incurred the following expenses:

Materials consumed	₹ 16,750
Materials in hand on 30.6.2020	₹ 4750
Wages	₹ 14,250
Direct expenses	₹ 72,600
Plant purchased	₹ 36,000

Provide depreciation @ 10% p.a on plant. Indirect expenses amount to 20% on wages. Prepare Contract Account.

22. a) Prepare Process 'P' Account from the following information showing the cost per ton of output.

Materials consumed (in tons)	1600
Cost of materials per ton	₹ 250
Wages	₹ 28,800
Manufacturing expenses	₹ 12,000
Weight lost	5%
Scrap 10%	₹ 40 per ton

[OR]

b) The finished good of a factory passes through two processes A and B. The production of each process being passed on to the next process. From the following figures, show the cost of each process.

	Process A ₹	Process B ₹
Wages and materials	19,200	36,000
Works expenses	16,800	15,750
General expenses	9000	10,000
	Units	Units
Production for July 2019	36,000	37,500
Stock on 1 st July 2019	--	4000
Stock on 31 st July 2019	--	1000

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Prepare a Cost sheet from the following data

	Opening ₹	Closing ₹
Stock of raw materials	75,000	78,750
Work-in-progress	24,600	27,300
Stock of finished goods	52,080	47,250

Purchases for the year	₹ 65,700
Sales	₹ 2,16,930
Direct wages	₹ 51,450
Works expenses	₹ 25,020
Selling and distribution expenses	₹ 12,630
Scrap sold	₹ 990
Office expenses	₹ 20,610

24. A manufacturing company is producing product X with raw material A. The details regarding receipts and issues of materials in a factory are as follows: Prepare Stored Ledger account on the basis of FIFO method.

Jan 1	Opening balance 600 units at ₹ 20 per unit
6	Received 400 units at ₹ 22 per unit
10	Issued 700 units
18	Issued 200 units
20	Received 500 units at ₹ 25 per unit
22	Issued 400 units
25	Issued 100 units
26	Received 400 units at ₹ 30 per unit
28	Issued 300 units

25. Tamil Nadu Company Ltd is a manufacturing company having 3 production departments A, B, C and two service department X and Y

Particulars	Total	A	B	C	X	Y
Direct Materials	-	1,000	2,000	4,000	2,000	1,000
Direct Wages	-	5,000	2,000	8,000	1,000	2,000
Factory rent	4,000					
Power	2,500					
Depreciation	1,000					
Other overheads	9,000					

Additional

Information

Area Sq.ft	500	250	500	250	500
Capital value of assets (Rs in Lakhs)	20	40	20	10	10
Machine hours	1000	2000	4000	1000	1000
HP of machines	50	40	20	15	25

Apportionment of expenses of service departments are as under (in percentage)

	A	B	C	X	Y
Department X	45	15	30	-	10
Department Y	60	35	-	5	-

You are required to show:

- Statement of Distribution of overheads to various departments
- Statement of distribution of service departments expenses to production departments – Repeated Distribution method

26. From the following information, show Contract A/c

Particulars	A	B
Commencement	1-1-2011	1-7-2011
Contract price	80,000	54,000
Raw material	14,400	11,600
Wages	22,000	22,400
General charges	800	560
Plant installed	4000	3200
Materials on hand	800	800
Wages accrued	800	800
Work certified	40,000	32,000
Cash received in respect of work certified	30,000	24,000
Work uncertified	1200	1600

Depreciation to be charged on the plant at 10% which was installed on the opening date of each contract.

27. A product passes through two processes to completion. The following information is obtained:

Particulars	Process I	Process II
Direct materials	2000	3020
Direct labour	3000	4000
Direct expenses	500	226
Production overheads	1500	2000
Input	1000 units @ ₹ 5	--
Output	920 units	870 units
Normal loss	10%	5%
Scrap value	₹ 3 per unit	₹ 5 per unit

There was no stock of materials or work-in-progress at the beginning or at the end of the period. You are required to prepare process accounts.



Depreciation to be charged on the plant at 10% which was installed on the opening date of each contract.

27. A product passes through two processes to completion. The following information is obtained:

Particulars	Process I	Process II
Direct materials	2000	3020
Direct labour	3000	4000
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Input	1000 units @ ₹ 5	--
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Scrap value	₹ 3 per unit	₹ 5 per unit

There was no stock of materials or work-in-progress at the beginning or at the end of the period. You are required to prepare process accounts.





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B.Com. & B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – III: Core Course: Fifth Semester: Paper – II

GOODS AND SERVICES TAX LAW

Under CBCS and LOCF – Credit 4

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. The incidence of tax on tax is called
 - a) Tax Cascading
 - b) Tax Pyramiding
 - c) Tax evasion
 - d) Indirect tax
2. If the goods are supplied to related persons, then how should the taxable person ascertain the value of supplies
 - a) Seek the help of the GST officer
 - b) Use the arm's length price as required under the Income Tax law
 - c) Identify the prices at which goods are sold by the unrelated person to his customer
 - d) As per Rule 28 of the CGST Rules
3. _____ is levied on imports of goods and services
 - a) SGST
 - b) CGST
 - c) SGST
 - d) VAT
4. Place of supply of goods, other than supply of goods imported into, or exported from India, when supply involves movement of goods is the _____
 - a) Location of the goods at the time at which the movement of goods terminates for delivery to the recipient
 - b) Location of the goods at the time at which the movement of goods terminates for delivery to the recipient
 - c) Location of the principal place of business of the supplier
 - d) Location of the principal place of business of the recipient

5. The supply of goods to SEZ unit is treated as _____ in the hands of the eligibility of ITC
 - a) Exempt Supply
 - b) Deemed Taxable Supply
 - c) Export of Supplies
 - d) Non-Taxable Supply
6. Input means _____
 - a) Any Goods Excluding Capital Goods
 - b) Any Goods including Capital Goods
 - c) Capital Goods Only
 - d) All of the above
7. A registered person supplying taxable goods shall issue a tax invoice showing _____
 - a) the description
 - b) quantity and value of goods
 - c) the tax charged thereon
 - d) All the above
8. The E-commerce operator collecting tax under section 52 shall file its monthly return _____
 - a) by 18th of the month succeeding the quarter
 - b) by 20th of the month succeeding the month
 - c) by 17th of the succeeding the month
 - d) by 10th of the succeeding the month
9. The weightage of the votes of the Council Government in GST Council Decision will be _____
 - a) 1/2 of the votes
 - b) 2/3 of the votes
 - c) 1/3 of the votes
 - d) 3/4 of the votes
10. The tax wrongly paid under IGST instead of tax on intrastate (local) supply. How it will be treated in the GST? _____
 - a) refund
 - b) automatic system adjustment
 - c) interest and other amounts
 - d) all of the above

(5 × 2 = 10)

11. Write short note on indirect taxes.
12. What is tax?
13. What do you mean by supply of goods?
14. Define the term business.
15. Who is taxable person?
16. State the threshold limit for registration.
17. Enlist the various modes of payment of tax in GST.

(5 × 5 = 25)

18. a) What are the advantages of direct taxes?
- [OR]**
- b) State the benefits of GST.
19. a) What will be the time of supply of goods generally and under reverse change mechanism?
- [OR]**
- b) How do you ascertain the time of supply of goods through E-commerce entities?
20. a) Narrate the power of grant exemption from tax under GST
- [OR]**
- b) Determine the eligibility conditions for availing ITC.

21. a) Enumerate the contents of a tax invoice

[OR]

b) Explain the procedure for amendment of registration

22. a) State the powers of GST officers.

[OR]

b) State the refund rules under GST.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

23. Discuss the framework of GST as introduced in India

24. Examine the legal provisions relating to ascertain the value of supply.

25. Narrate the provisions on eligibility criteria of availing ITC and usage of ITC

26. Describe the provisions relating to payment of tax, interest, penalty under GST

27. Explain the provisions of E-way bill





B.Com. (CA) Degree (Semester) Examinations, November 2022

Part – III: Elective Course: Fifth Semester: Paper – I

JAVA PROGRAMMING

Under CBCS and LOCF – Credit 5

Time: **3 Hours**

Max. Marks: **75**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Java is a _____ language
 - a) weakly typed
 - b) Strongly typed
 - c) Moderate typed
 - d) None of these
2. _____ is used to find and fix bugs in the Java programs.
 - a) JVM
 - b) JRE
 - c) JDK
 - d) JDB
3. _____ keywords can be used to prevent inheritance of a class?
 - a) super
 - b) constant
 - c) class
 - d) final
4. A Class in Java is like a _____.
 - a) Prototype
 - b) Instruction Sheet
 - c) Blueprint
 - d) All the above
5. _____ keyword must be used to inherit a class.
 - a) super
 - b) this
 - c) extent
 - d) extends
6. When the JVM runs out of memory, which exception will be thrown?
 - a) Memory Bound Exception
 - b) Out of Memory Error
 - c) Out of Range Exception
 - d) Null Reference Exception

7. If a thread goes to sleep _____

- a) It releases all the locks it has.
- b) It does not release any locks.
- c) It releases half of its locks.
- d) It releases all of its lock except one.

8. _____ Method Which class or interface defines the wait (), notify (), and notify All () methods?

- a) Object b) Class c) Runnable d) Thread

9. Which of these operators can be used to concatenate two or more String objects?

- a) + b) += c) & d) ||

10. _____ data type value is returned by equals () method of String class.

- a) Char b) int c) Boolean d) All of the mentioned

SECTION – B

Answer any FIVE Questions

(5 × 2 = 10)

- 11. Define variables. State the rules for declaring.
- 12. Write the Syntax of Switch Statement.
- 13. What is the Parameterized Constructor in Java?
- 14. Enumerate the advantage of packages.
- 15. Define Error. Describe some of built-in exceptions.
- 16. What is the complete life cycle of a thread.
- 17. Define the concepts of String Constructors.

SECTION – C

Answer ALL Questions

(5 × 5 = 25)

18. a) Explain the various features of OOPS.

[OR]

b) Classify the various data types.

19. a) Explain the concept of Class & Objects

[OR]

b) Demonstrate the term Method Overloading with example.

20. a) Summarize the uses of inheritance.

[OR]

b) Contrast the class and interface.

21. a) Elaborate how deadlock can be Prevented.

[OR]

b) Explain the methods used for inter thread communication.

22. a) Explain the concept of string length.

[OR]

b) Compare String Buffer and String Builder.

SECTION – D

Answer any THREE Questions

(3 × 10 = 30)

- 23. Categories the various types of Operators.
- 24. Identify the concepts of command line Arguments.
- 25. Differentiate abstract class and interface in Java.
- 26. Sketch the process of throwing own exception in Java.
- 27. Write down the various string functions.



**B.Com. (CA) Degree (Semester) Examinations, November 2022**

Part – IV: Skill Based Course: Fifth Semester: Paper – I

COMMERCE FOR COMPETITIVE EXAMINATIONS

Under CBCS and LOCF – Credit 2

Time: **2 Hours**Max. Marks: **75****SECTION – A****Answer ALL Questions****(75 × 1 = 75)**

- The brain of any computer system is
 - ALU
 - Memory
 - CPU
 - Control unit
- The digital computer was developed primarily in
 - USSR
 - Japan
 - USA
 - UK
- Which of the following is used as a primary storage device?
 - Magnetic drum
 - Hard Disks
 - Floppy
 - All of above
- A byte consists of
 - One bit
 - Four bits
 - Eight bits
 - Sixteen bits
- How many ways you can save a document?
 - 3
 - 4
 - 5
 - 6
- What is the short cut key to open the Open dialog box?
 - F12
 - Shift F12
 - Alt + F12
 - Ctrl + F12
- What is the shortcut key to "Center Align" the selected text?
 - Ctrl + C
 - Ctrl + E
 - Ctrl + F
 - None of above
- Which enables us to send the same letter to different persons?
 - macros
 - template
 - mail merge
 - none

9. In which of the following form, data is stored in computer?
a) Decimal b) Binary c) Hexadecimal d) Octal
10. Who was the Founder of Bluetooth?
a) Ericson b) Martin Cooper c) Steve Jobs d) Apple
11. What is used to make computer chips?
a) Copper b) Steel c) Silicon d) Iron
12. Verification is process of?
a) Access b) Login c) Logout d) Authentication
13. Which part of the computer helps to store information?
a) Disk drive b) Keyboard c) Monitor d) Printer
14. The output shown on the computer monitor is called
a) VDU b) Hard Copy c) Soft Copy d) Screen Copy
15. _____ is the process of carrying out commands.
a) Fetching b) Storing c) Executing d) Decoding
16. Which is the world's first district with 5G coverage?
a) Washington b) Seoul c) Tokyo d) Shanghai
17. Who is the author of the non-fiction book titled India Positive?
a) Vikram Seth b) Kiran Desai
c) Salman Rushdie d) Chetan Bhagat
18. How many medals did India clinched in the Asian Airgun Championships?
a) 20 b) 9 c) 18 d) 25
19. 2019 Indian Badminton Tournament was held in _____
a) Pune b) Mumbai c) New Delhi d) Surat
20. When is world population day celebrated?
a) 10th July b) 11th July c) 12th July d) 13th July

21. Who is the chairman of ISRO?
a) A. S. Kiran Kumar b) G. Madhavan Nair
c) Krishnaswamy Kasturirangan d) Kailasavadivoo Sivan
22. Reebok appointed whom as its brand ambassador?
a) Salman Khan b) Katrina Kaif c) Aamir Khan d) Alia Bhatt
23. Who will introduce 'Learning Playlists' for educational videos?
a) Facebook b) YouTube c) Skype d) Twitter
24. Golden Revolution' is related to?
a) Food grain Production
b) Fruit Production
c) Honey and Horticulture Production
d) Fish Production
25. What is the full form of M.R.F.?
a) Madras Rubber Factory b) Mexico Rubber Factory
c) Macedonia Rubber Factory d) Manhattan Rubber Factory
26. Donation is deductible u/s _____
a) 80C b) 80D c) 80G d) 80U
27. World environment is celebrated on
a) June 4 b) June 5 c) July 4 d) July 5
28. Riyal is a currency of
a) Kuwait b) Bahrain c) Iraq d) Saudi Arabia
29. India's first railway university "National Rail and Transportation Institute (NRTI)" is located in which city?
a) Ahmedabad b) Kanpur c) Patna d) Vadodara
30. Name the country which will host the ICC World Cup 2023?
a) India b) New Zealand c) Pakistan d) Sri Lanka

31. Raju can do a piece of work in 20 days, while Ram can do it in 30 days. If both of them work at it together, then the number of days in which they will be able to finish the work is
- a) 50 b) 25 c) 12 d) 10
32. A and B can together complete a piece of work in 4 days. If A alone can complete the same work in 12 days, in how many days can B alone complete that work?
- a) 4 days b) 5 days c) 6 days d) 7 days
33. A does a work in 10 days and B does the same work in 15 days. In how many days they together will do the same work?
- a) 5 days b) 6 days c) 7 days d) 8 days
34. A is twice as good as workman as B and together they finish a piece of work in 18 days. In how many days will B alone finish the work?
- a) 27 days b) 54 days c) 56 days d) 68 days
35. A Railway train 100 m long is running at the speed of 30 km/h. In what time does it pass a man standing near a line?
- a) 12 second b) 15 second c) 10 second d) 13 second
36. If the compound interest on certain sum for 2 years at 4% is ₹ 102, what would be the simple interest at the same rate for 2 years?
- a) ₹ 75 b) ₹ 100.50 c) ₹ 100 d) ₹ 98
37. A TV which costs ₹ 5400 is offered at ₹ 4968 during a festival. The rate of discount offered by the shop is
- a) 7% b) 7.5% c) 8% d) 8.5%
38. Mani walks 6 km to South, then he walks 4 km turning to his right) Again he turns to his right and walks 6 km. After this, turning to his left he walks 6 km. In which direction is he now from the starting point?
- a) North b) South c) West d) East

51. $288 \times 64 + 150 + 25 = ?$

- a) 743.28 b) 2465.28 c) 18432 d) 18438

52. $23 \times 15 - 60 + ? / 31 = 292$

- a) 218 b) 186 c) 217 d) 201

53. If '/' means '+', '*' means '-', '+' means '*' and '-' means '+', then

$24 - 4 / 6 * 3 + 4 = ?$

- a) 36 b) 24 c) 0 d) 7

54. ? % of $540 - 8)9 = 55)9$

- a) 10 b) 14 c) 12 d) 16

55. $(4438 - 2874 - 559) \div (269 - 106 - 83) = ?$

- a) 55 b) 13 c) 47 d) 29

56. In a certain code GOAL is written as '5912' and LINE is written as

'2387') How is ALIGN written in that code?

- a) 12358 b) 12538 c) 12058 d) 13258

57. What will come in place of the question mark (?) in the following series?

VST ROP ? JGH FCO

- a) MKL b) NLK c) MLK d) NKL

58. 0, 3, 8, 15, 24, ?, 48

- a) 41 b) 29 c) 37 d) 35

59. 4, 5, 12, 39, 160, 805, ?

- a) 4836 b) 3224 c) 5642 d) 4030

60. AC, FH, K_, PR, UW

- a) L b) J c) M d) N

61. AZ, GT, MN, ?, YB

- a) KF b) RX c) SH d) TS

62. AZ, BY, CX, ?

- a) EF b) GH c) IJ d) DW

63. DKY, FJW, HIU, JHS, ?

- a) KGR b) LFQ c) KFR d) LGQ

64. Find the missing term of the following series:

DCXW, HGTS, _____, POLK, TSHG

- a) KLOP b) LKOP c) KLPO d) LKPO

65. If BAD is written as YZW and SAME as HZNV, then LOVE will be coded as

- a) ROWN b) OJUC c) OLEV d) NOPL

66. Pointing to a photograph of a boy Mani said, "He is the son of the only son of my mother". How is Mani related to that boy?

- a) Brother b) Uncle c) Cousin d) Father

67. Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle". How is the boy related to the girl?

- a) Brother b) Nephew c) Uncle d) Son-in-law

68. Pointing to a photograph Veni says, "He is the son of the only son of my grandfather". How is the man in the photograph related to Veni?

- a) Cousin b) Uncle
c) Brother d) Data is inadequate

69. Samith said to Saran, "That boy playing with the football is the younger of the two brothers of the daughter of my father's wife". How is the boy playing football related to Samith?

- a) Son b) Brother
c) Cousin d) Brother-in-law

70. Pointing a photograph A said to his friend B, "She is the only daughter of the father of my mother". How A is related to the person of photograph?

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

71. Velu said - "This girl is the wife of the grandson of my mother". How is Velu related to the girl?

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

72. If $P \$ Q$ means P is the brother of Q; $P \# Q$ means P is the mother of Q; $P * Q$ means P is the daughter of Q in $A \# B \$ C * D$, who is the father?

- a) D
- b) B
- c) C
- d) Data is inadequate

73. Introducing Sharmila, Raj says, "She is the wife of only nephew of only brother of my mother". How Sharmila is related to Raj?

- a) Wife
- b) Sister
- c) Sister-in-law
- d) Data is inadequate

74. Introducing a woman, Ram said, "She is the mother of the only daughter of my son". How that woman is related to Ram?

- a) Daughter
- b) Sister-in-law
- c) Wife
- d) Daughter-in-law

75. X is the mother of Y; Y is the sister of Z; Z is the father of J. How is X related to M?

- a) Mother
- b) Grandmother
- c) Aunt
- d) Brother

R R R R R



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B.A., B.Sc., B.Com. & B.Com.(CA) Degree (Semester) Examinations, November 2022

**ACCOUNTING PRACTICE
CERTIFICATE COURSES**

Time: 2 Hours

Max. Marks: 50

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. What are the various classifications of accounting?
2. State the two systems of Accounting or Book-Keeping.
3. What is Narration?
4. What is Ledger?
5. Mention any two objectives of Subsidiary books.
6. What is Cash Book?
7. What is “Trial Balance”?
8. What is Trending Account?
9. What is Net Profit?
10. Explain the terms ‘Assets’ and ‘Liabilities’.

SECTION – B

Answer ALL Questions

(4 × 5 = 20)

- 11.a) What are the main objectives of accounting?

[OR]

- b) Journalize the following in the books of Hari.

Date	Transactions	₹
01.01.2020	Started business with	15,000
03.01.2020	Deposited into bank	10,000
05.01.2020	Purchased Furniture for cash	2,000
09.01.2020	Sold Goods to Mohan on credit	1,500
11.01.2020	Purchased Goods from Murali on Credit	1,000

- 12.a) Explain the rules of the Double Entry system.

[OR]

- b) Enter the following transactions in the Sales Book of M/s. Raja & Co Madurai.

2021 Jan 10 – Sold to Shanthi & Co. Chennai

- 50 School bags @ ₹ 100 each, 10 Travelling bags @ ₹ 300 each, less trade discount @ 10%
- Sold to sara & co Trichy – 60 hand bags @ ₹ 50 each, 20 Suitcases @ ₹ 400 each.

- 13.a) Give an account of different subsidiary books used in accounting.

[OR]

- b) Enter the following transactions in a single column cash book on 2021.

Date	Transactions	₹
11.01.2022	Started business with cash	1,000
13.01.2022	Purchased goods for cash	400
15.01.2022	Sold goods for	800
19.01.2022	Paid to Prabhu	200
21.01.2022	Received form babu	700
23.01.2022	Paid rent	100
25.01.2022	Sold goods for	500

14.a) Bring the difference between the Trading Account and the Profit & Loss Account.

[OR]

b) From the under mentioned balances, prepare a Trial Balance as on 31.03.2021.

Name of Account	₹	Name of Account	₹
Cash in Hand	4,800	Furniture	60,000
Purchase	4,80,000	B/R	80,000
Opening Stock	1,40,000	Salaries	80,000
Sundry Creditors	96,000	Capital	4,00,000
Machinery	2,40,000	B/P	88,000
Wages	64,000	Sundry Creditors	2,00,000
Sales	80,4000	Rent	40,000

SECTION – C

Answer any TWO Questions

(2 × 10 = 20)

15.State the specimen form of Trading Account and Profit and Loss Account.

16.Form the following figures, Prepare the Trading Account of AH Ltd., for the year ending 31st December 2022.

Particulars	₹	Particulars	₹
Opening Stock	3,000	Factory Rent	750
Goods Purchased	15,000	Goods sold	30,000
Wagers Paid	1,500	Purchase Returns	1,500
Coal, water	1,500	Sales return	3,000
Power	750	Foreman's Salary	2,250
Carriage Inwards	2,250	Closing Stock	7,500

17.The following balances are extracted from the books of M/s. Sathya & Co on 31st December 2022. Prepare Trading and Profit and Loss a/c for the year ended and a Balance Sheet as at that date.

Particulars	₹	Particulars	₹
Carriage outwards	580	Capital	7,160
Commission	320	Creditors	7,860
Carriage inwards	320	Commission	160
Wages	1,120	Bills Payable	1,200
Purchases	15,600	Sales	20,000
Insurance	440	Returns outwards	200
Rent and Taxes	440		
Returns inwards	520		
Interest on capital	280		
B/R	1,800		
Trade expenses	80		
Cash in hand	200		
Cash at bank	1,900		
Stationery	180		
Stock opening	400		
Sundry debtors	12,000		
Office furniture	400		
	36,580		36,580

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B.A., B.Sc., B.Com. & B.Com.(CA) Degree (Semester) Examinations, November 2022

INTERNET APPLICATIONS

CERTIFICATE COURSES

Time: 2 Hours

Max. Marks: 50

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. Define Computer.
2. What is the Internet?
3. What is Internet Protocol?
4. Define E-mail.
5. Give any four examples of output device?
6. Define Browsers.
7. Give any five Web Browsers.
8. What is HTML?
9. Define the WWW.
10. Define the Central Processing Unit.

SECTION – B

Answer ALL Questions

(4 × 5 = 20)

- 11.a) What is meant by E-mail and give the importance of E-mail?

[OR]

- b) Discuss the various functions of E-mail?

- 12.a) Write a short note on browser? What are the functions of web browsers?

[OR]

- b) Explain the steps for online mobile recharge.

- 13.a) Explain various types of Internet connections.

[OR]

- b) Explain the Advantages of online shopping.

- 14.a) Discuss about the Characteristics of a Computers.

[OR]

- b) Explain the world is your class room.

SECTION – C

Answer any TWO Questions

(2 × 10 = 20)

15. Explain various types of Internet connections.
16. Explain the Applications of Computer.
17. Explain the Internet for entertainment, travel and more?

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B.A., B.Sc., B.Com. & B.Com.(CA) Degree (Semester) Examinations, November 2022

PHOTOSHOP

Time: 2 Hours

CERTIFICATE COURSES

Max. Marks: 50

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. What is pixel?
2. What is layer?
3. What is color mode?
4. What is lasso Tool?
5. Define move Tool.
6. Give the meaning of Healing Brush Tool?
7. Stands for, JPEG
8. Define crop tool.
9. How to use pen tool?
10. Give the meaning of Opacity?

SECTION – B

Answer ALL Questions

(4 × 5 = 20)

11.a) How to save the picture in Photoshop?

[OR]

b) Illustrate the layout of Adobe Photoshop interface.

12.a) How to create new document in Photoshop?

[OR]

b) Write short note on: i) color ii) swatches and iii) style

13.a) State the various types of drawing and selection tools?

[OR]

b) How use color boxes and modes?

14.a) What are the various uses of assisting tools?

[OR]

b) Write short note on: i) Enlarging and ii) Red Eye removal

SECTION – C

Answer any TWO Questions

(2 × 10 = 20)

15. Explain the different types of layers?
16. State the various types of selection tools?
17. List out the various alteration tools in Photoshop.

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B.A., B.Sc., B.Com. & B.Com.(CA) Degree (Semester) Examinations, November 2022

TYPEWRITING

Time: 2 Hours

CERTIFICATE COURSES

Max. Marks: 50

I) Type the following Exercise for TWO TIMES

2 X 5 = 10

awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj;
awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj;
awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj;

II) Type the following Exercise for ONE TIME

1 X 5 = 5

asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj
asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj
asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj

III) Type the following Exercise for ONE TIME

1 X 5 = 5

azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj
azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj
azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj

IV) Type the following Exercise for ONE TIME

1 X 5 = 5

abcdefghijklmnopqrstuvwxyz., ;,zyxwvutsrqponmlkjihgfedcba
abcdefghijklmnopqrstuvwxyz., ;,zyxwvutsrqponmlkjihgfedcba
abcdefghijklmnopqrstuvwxyz., ;,zyxwvutsrqponmlkjihgfedcba

V) Type the following Exercise for ONE TIME

1 X 5 = 5

Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj
Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj
Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj Gftfrf hjyjuj

VI) Type the following Paragraph

1 X 20 =20

Most of us are aware that the Government needs to obtain the necessary finance from many sources, if it is to provide us with all the varied services so essential to the community. The usual methods of obtaining the money are by collecting taxes from persons and organisations in this country. If we are to enjoy services such as welfare facilities, educational opportunities and a host of other benefits, it must be appreciated that these things have to be paid for. As we become more demanding in what we expect for our community so, we must expect to foot the bill.

In its collection of taxes, a government must try to ensure that persons make their contributions according to their own personal financial circumstances. Therefore, a person with a relatively high income can usually expect to pay more tax than a person with a lower income. For wage and salary earners a special system of tax collection known as pay as you earn is used. Under this system, the more one earns by way of wage or salary, the greater the amount of income tax deducted. Companies are taxed on their annual profits. The amounts paid are varying according to the profit made by the company. This form of tax is known as corporation tax. The amount of revenue raised by the Government by the methods indicated is still not sufficient to finance our national affairs and other methods of raising tax are also used. One method used very extensively is the imposition of a sales tax on many items we buy in shops.

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TYPEWRITING

Time: 2 Hours

CERTIFICATE COURSES

Max. Marks: 50

I) Type the following Exercise for TWO TIMES

2 X 5 = 10

asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj
asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj
asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj asdf ;lkj

II) Type the following Exercise for ONE TIME

1 X 5 = 5

azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj
azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj
azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj azxcvf ; , mnbj

III) Type the following Exercise for ONE TIME

1 X 5 = 5

awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj;
awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj;
awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj; awerqfa ;oiupj;

IV) Type the following Exercise for ONE TIME

1 X 5 = 5

abcdefghijklmnopqrstuvwxyz.,; ,,,zyxwvutsrqponmlkjihgfedcba
abcdefghijklmnopqrstuvwxyz.,; ,,,zyxwvutsrqponmlkjihgfedcba
abcdefghijklmnopqrstuvwxyz.,; ,,,zyxwvutsrqponmlkjihgfedcba

V) Type the following Exercise for ONE TIME

1 X 5 = 5

Gftfrf hjyuj Gftfrf hjyuj Gftfrf hjyuj Gftfrf hjyuj Gftfrf hjyuj
12567 38910 12567 38910 12567 38910 12567 38910 12567 38910
Gftfrf hjyuj Gftfrf hjyuj Gftfrf hjyuj Gftfrf hjyuj Gftfrf hjyuj

VI) Type the following Paragraph

1 X 20 =20

In its collection of taxes, a government must try to ensure that persons make their contributions according to their own personal financial circumstances. Therefore, a person with a relatively high income can usually expect to pay more tax than a person with a lower income. For wage and salary earners a special system of tax collection known as pay as you earn is used. Under this system, the more one earns by way of wage or salary, the greater the amount of income tax deducted. Companies are taxed on their annual profits. The amounts paid are varying according to the profit made by the company. This form of tax is known as corporation tax. The amount of revenue raised by the Government by the methods indicated is still not sufficient to finance our national affairs and other methods of raising tax are also used. One method used very extensively is the imposition of a sales tax on many items we buy in shops.

Most of us are aware that the Government needs to obtain the necessary finance from many sources, if it is to provide us with all the varied services so essential to the community. The usual methods of obtaining the money are by collecting taxes from persons and organisations in this country. If we are to enjoy services such as welfare facilities, educational opportunities and a host of other benefits, it must be appreciated that these things have to be paid for. As we become more demanding in what we expect for our community so, we must expect to foot the bill.

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WEB DESIGNING

CERTIFICATE COURSES

Time: **2 Hours**

Max. Marks: **50**

SECTION – A

Answer ALL Questions

(10 × 1 = 10)

1. What is Webpage?
2. Write the syntax for creating Hyperlinks?
3. How to apply font color in text?
4. Define <HR> Tag.
5. What is List?
6. What is Table?
7. Define Frameset.
8. How to create Radio Button?
9. Write the full form of CSS?
10. List out types of Style Sheets.

SECTION – B

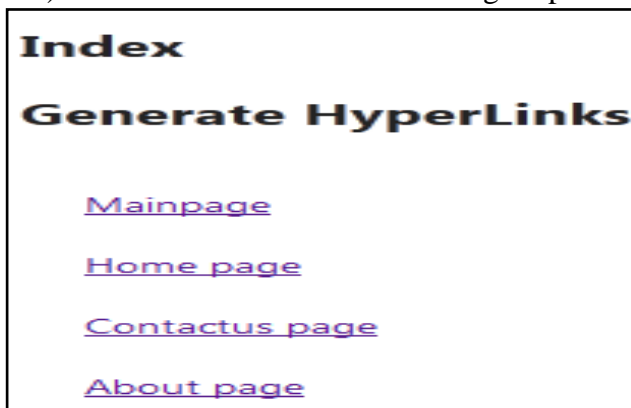
Answer ALL Questions

(4 × 5 = 20)

- 11.a) Discuss about different types of header tags with example.

[OR]

- b) Write the html code for following output.

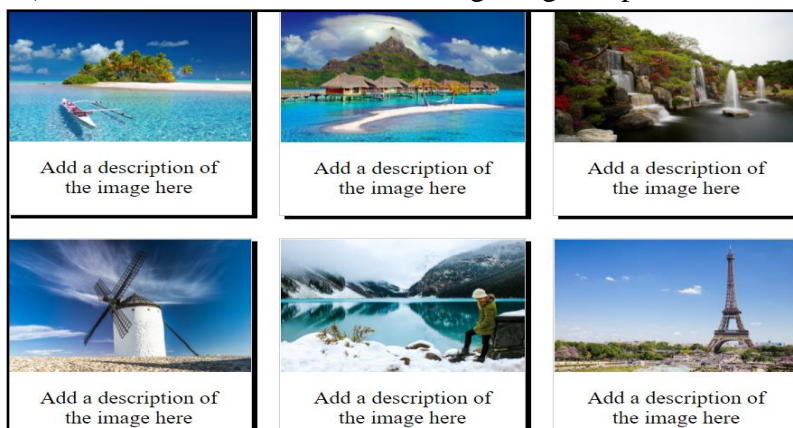


- 12.a) Write the short on following with example. i) Inserting Image

- ii) Background Color

[OR]

- b) Write the html code for following image output.



13.a) Write the html code for following output.

List of Mobiles

- Redmi Xiami
- Iphone
- Samsung
- Nokia

Mobile Operating System Supports

- Android
- Windows phone
- Samsung
- Nokia

[OR]

b) Write the html code for following table output.

Employee Table

EmpId	EmpName	EmpDept	EmpSalary
101	Joe	Development	50000
102	Mary	Testing	30000
103	Beck	Analyst	40000
104	Candace	Development	45000

14.a) Write the html code for following frame output.

Frame 1

Contents of Frame 1

Frame 2

Contents of Frame 2

Frame 3

Contents of Frame 3

Frame 4

Contents of Frame 4

Frame A

Frame B

Frame C

Frame D

[OR]

b) Explain Internal Style Sheet with example.

SECTION – C

Answer any TWO Questions

(2 × 10 = 20)

15. Design Website for Mobile Shop with 6 different links.

16. Write the html code following table output.

TIME TABLE

Day/Period	I 9:30-10:20	II 10:20-11:10	III 11:10-12:00	12:00-12:40	IV 12:40-1:30	V 1:30-2:20	VI 2:20-3:10	VII 3:10-4:00
Monday	Eng	Mat	Che	L U N C H	LAB			Phy
Tuesday	LAB				Eng	Che	Mat	SPORTS
Wednesday	Mat	phy	Eng		Che	LIBRARY		
Thursday	Phy	Eng	Che		LAB			Mat
Friday	LAB				Mat	Che	Eng	Phy
Saturday	Eng	Che	Mat		SEMINAR			SPORTS

17. Write the html code following form output.

Student Registration Form

Name

Father Name

Postal Address

Personal Address

Sex

☐ Male ☐ Female

City

select.. ▼

Course

select.. ▼

District

select.. ▼

State

select.. ▼

PinCode

EmailId

DOB

MobileNo

Reset

Submit Form

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