VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 21 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 08.03.2023 | Part: | III | Semester: | II |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | FINANCIAL ACCOUNTING - II |  |  |  |  |

Answer ALL the Questions:
1 The amount of credit sales is ascertained by
(a) Preparing Total Debtors A/c
(b) Preparing Trading $\mathrm{A} / \mathrm{c}$
(c) Preparing statement of affairs.
(d) All the above

2 Cash paid to creditors can be calculated under single entry from
(a) Debtors A/c
(b) Balance sheet
(c) P\&L A/c
(d) All the above

3 Under single entry system, normally the following are recorded :,
CO 2
(a) Personal A/cs only
(b) Cash book transactions only
(c) Both (a) and (b)
(d) All the above

4 Closing capital + Drawings - Opening capital = $\qquad$ .
(a) Profit or loss
(b) additional capital
(c) Opening creditors
(d) All the above

5 Under the Branch Final Account system, the Branch Account is of the nature of a
(a) Real Account
(b) Personal Account
(c) Nominal Account.
(d) All the above

6 Under stock and debtors system in branch $\mathrm{A} / \mathrm{cs}$, the credit sales are:
(a) Debited to Branch A/c
(b) Credited to Branch Stock A/c
(c) Debited to Cash A/c
(d) All the above.

7 Branch debtors account is a
CO
(a) Real
(b) Nominal
(c) Personal
(d) Natural

8 The objective of Branch accounting is to know:
(a) Profit / Loss of each branch
(b) Profit / Loss of head office
(c) Only profits of each branch
(d) All the above

9 Under Debtors system, Credit sales are
(a) Debited to the Branch Account.
(b) Credited to the Branch Account
(c) Not shown anywhere in the Branch Account.
(d) All the above

10 Expenses that are specifically charged to a particular department are called $\qquad$ Expenses. CO4
(a) Indirect
(b) Direct
(c) Sales
(d) Capital

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 Give Proforma for Statement of Profit \& Loss under net worth method of single entry
system.
12 What is Statement of Affairs? CO 2
13 What is conversion method in Single entry system? CO2
14 What is a branch? CO3
$\mathbf{1 5}$ What do you understand the term dependent branches? CO3
16 What do you understand by independent branch? $\mathbf{C O 3}$
17 What is a department?
CO4

> SECTION - C (Understanding)

Answer any THREE Questions:
18 From the following data, ascertain sales made during the year by preparing Memorandum Trading Account under Conversion method.


| Purchases during 2015 | $4,00,000$ |
| :--- | ---: |
| Rate of gross profit in sale | $20 \%$ |
| Wages paid | 10,000 |

19 A Mumbai head office has a branch at Salem to which goods are invoiced at cost plus $20 \%$. From the following particulars, prepare Branch A/c in the head office books

|  | $₹$ |
| :--- | ---: |
| Goods sent to branch | $2,11,872$ |
| Total Sales | $2,06,400$ |
| Cash sales | $1,10,400$ |
| Cash received from Branch debtors | 88,000 |
| Branch stock on 1-1-2019 | 24,000 |
| Branch stock on 1-1-2019 | 7,680 |
| Branch stock on 1-1-2019 | 13,440 |

20 The Calutta Trading Co.Ltd. opened a branch at Bangalore on $1^{\text {st }}$ April 2020. From the following particulars, prepare Bangalore Branch Account in H.O. Books.
₹.
Goods sent to Bangalore Branch
Cheque sent to Branch for:
Rent 4,000

Salaries
5,000
Other expenses
2,000
Cash received from Branch
60,000
Stock on $31{ }^{\text {st }}$ March 2020 8,000 150

21 From the following particulars prepare a branch account showing the profit or loss at the branch.

|  | $₹$ |
| :--- | ---: |
| Opening stock at the branch | 15,000 |
| Goods sent to the branch | 45,000 |
| Sales | 60,000 |
| Salaries | 5,000 |
| Other expenses | 2,000 |

Closing stock could not be ascertained but it is known that the branch usually sells at cost plus $20 \%$. The branch manager is entitled to a commission of $5 \%$ on the profit of the branch before charging such commission.
22 Explain the features of dependent branches?
Answer any ONE Question:
23 Layal shoe Company opened a branch at Madurai on 1.1.2019. From the following CO3 particulars. The Madurai Branch account for the years 2019 and 2020.

|  | 2019 <br> $₹$ | 2020 <br> $₹$. |
| :--- | ---: | ---: |
| Goods sent to Madurai branch | 45,000 | $1,35,000$ |
| Cash sent to Branch for |  |  |
| Rent | 5,400 | 5,400 |
| Salaries | 9,000 | 15,000 |
| Other expenses | 3,600 | 4,800 |
| Cash received from the branch | 72,000 | $1,80,000$ |
| Stock on 31 ${ }^{\text {st }}$ December | 6,900 | 17,400 |
| Petty cash in hand on 31 ${ }^{\text {st }}$ December | 140 | 90 |

24 State the objectives of preparing a department accounts

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 22 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 09.03.2023 | Part: | III | Semester: | II |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | BANKING THEORY, LAW AND PRACTICE |  |  |  |  |

SECTION - A (Remembering)
Answer ALL the Questions:
(10 X 1 = 10 Marks)
1 Honouring of a cheque is an $\qquad$ obligation. CO2
(a) Ordinary
(b) Statutory
(c) Special
(d) Agreement

2 The word 'customer' signifies a relationship in which $\qquad$ is of no essence.
(a) Amount
(b) Sound Mind
(c) KYC
(d) Duration

3 Banker's lien is not applicable in case of
(a) Safe custody
(b) Securities left negligently
(c) Debts not due
(d) All of the above

4 The banker's lien is always a $\qquad$ lien.
(a) Particular
(b) General
(c) Actual
(d) Partly

5 The rate of interest payable on various deposits is determined by the:
(a) Head office of each bank
(b) Central Government
(c) Reserve Bank of India
(d) Indian Banks Association

6 The best suited deposit for a trading community is
(a) Savings Deposit
(b) Fixed Deposit
(c) Current Deposit
(d) Recurring Deposit

7 The minimum period for which a fixed deposit can be accepted is CO
(a) 7 days
(b) 15 days
(c) 25 days
(d) 50 days

8 If the FDR is subject to donatio mortis causa, the donee's titled is subject to the $\qquad$ of the donor.
(a) Retirement
(b) Illness
(c) Death
(d) Lunatics

9 Fixed deposits and recurring deposits are
(a) Repayable after an agreed period
(b) Repayable on demand.
(c) Not repayable
(d) Repayable after death of depositors

10 Negotiability gives to the transferee.
itle of the transferor
CO 4
(a)The same title
(b) no title
(c) no better title
(d) better title

## SECTION - B (Remembering)

Answer any FIVE Questions:
11 What do you understand by the term banker? CO2
12 What is duration theory? $\mathbf{C O 2}$
13 What is meant by Common Courtesy? CO2
14 What is donatio mortis causa? CO3
15 What do you know about CASHKEY scheme? CO3
16 Why do business people prefer a current account? $\mathbf{C O 3}$
17 What is a negotiable instrument? CO4

## SECTION - C (Understanding)

Answer any THREE Questions:
(3 X 6=18 Marks)
18 What are the statutory obligations to honour cheques in Banker? CO2
19 Distinguish between a Current Account and Saving Bank Account. CO3
20 What are the features of Saving Bank Account? CO3
21 Explain the various types of deposits account with a banker in detail. $\mathbf{C O 3}$
22 What is Fixed Deposit Receipt? Discuss its main features. $\mathbf{C O 3}$

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Explain the precautions to be taken by banker before opening a new account. $\mathbf{C O 3}$
24 Explain the different between Cheque and Bill of exchange. CO4

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11AE21 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 10.03.2023 | Part: | III | Semester: | II |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Ability Enhancement Course |  |  |  |
|  | Course Title: | OBJECT ORIENTED PROGRAMMING WITH C++ |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( $10 \times 1=10$ Marks)
1 A function that calls itself for its processing is known as $\qquad$ .
a. Inline function
b. nested function
CO 2
c. overload function
d. recursive function

2 Use of virtual function implies $\qquad$ .
a. Overloading
b. overriding
c. static binding
d. dynamic binding

3 The new operator $\qquad$ .
a. Returns a pointer to the variable
b.creates a variable called new

CO2
c. Obtains memory for a new variable
d. Tells how much memory is available

4 Which of the following keywords is used to control access to a class member?
a. Default
b. Break
c. Protected
d. Asm
CO 2

5 The operator that cannot be overloaded is $\qquad$ .
a. ++
b.:
c.()
d.~

6 Constructor is executed when $\qquad$
a. An object goes out of scope.
b. class is declared

CO 3
c. An object is created
d. An object is used

7 Which among the following is called first, automatically, whenever an object is created?
a. Class
b. Constructor
c. New
d. Trigger

8 The destructors $\qquad$ .
a. Can have maximum one argument
b. Can't have any argument
CO
c. Can have more than one argument
d. Can't have more than 3 arguments

9 Which specifier should be used for member functions of a class?
a. Private
b. Default
c. Protected
d. Public

CO3
10 Inheritance allows in C++ Program?
a. Class Re-usability
b. Creating a hierarchy of classes
c. Extendibility
d. All the above
CO 4

## SECTION - B (Remembering)

Answer any FIVE Questions:
(5 X 2 = 10 Marks)
11 What are the $\mathrm{C}++$ access specifiers? $\mathbf{C O 2}$
12 Define Static data member in C++. CO2
13 What is Argument in C++ with example? CO2
14 What is Constructor? CO3
15 List out the types of Constructors. $\mathbf{C O 3}$
16 What do you mean by Operator Overloading? CO3
17 Define Inheritance. CO4
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6=18 Marks)
18 Discuss about Arrays within Class with example. CO2
19 Discuss about Parameterized constructors with example. CO3
20 Explain Destructors with example $\mathbf{C O 3}$
21 List down the rules for operator overloading. $\mathbf{C O 3}$
22 Explain Manipulation of String using operator in C++. CO3

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Describe about Copy Constructor with example.
CO3
24 Explain multilevel inheritance with suitable example.

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 41 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 07.03.2023 | Part: | III | Semester: | IV |
|  | Duration: | 2 Hours | Academic Year: | 2022-2023 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | CORPORATE ACCOUNTING |  |  |  |  |

Answer ALL the Questions:
1 Gain on sale of fixed assets is shown in the Statement of Profit and Loss as $\qquad$ .
a) Other Income
b) Revenue from Operations
c) Cost of Goods sold
d) Capital Gain

2 The proposed dividend is calculated on $\qquad$ .
a) Authorized Capital
b) Issued Capital
c) Called Up Capital
d) Paid Up Capital

3 Goodwill is shown in company's balance sheet under the head $\qquad$ .
a) Fixed asset
b) Investments
c) Miscellaneous expenditure
d) Current asset

4 The average return of similar concerns should be considered as $\qquad$ .
a) Average profit
b) Expected rate of return
c) Normal rate of return
d) Super Profit

5 For calculating price-earnings ratio, it is essential to know the $\qquad$ .
a) Market value per share
b) Nominal value per share
c) Paid-up value per share
d) Earnings Per Share

6 Under Assets-Backing method, the values of equity share are calculated under the presumption that the company would be $\qquad$ —.
a) Liquidated
b) Continued
c) Either Liquidated or Continued
d) Neither Liquidated nor Continued

7 The relationship between normal rate of return and Price Earnings Ratio is $\qquad$ CO 3
a) Inverse
b) Direct
c) Irregular
d) Regular

8 $\qquad$ of a share is the simple average of intrinsic value and yield value of a share.
a) Fair Value
b) Market value
c) Book Value
d) Paid up value

9 The intrinsic value of share is calculated by dividing the net assets of the company by the $\qquad$ .
a) Normal Rate of Return
b) Dividend per share
c) Earnings Per Share
d) Number of Equity shares

10 The Accounting Standard which deals with accounting for Amalgamations is $\qquad$ .
a) $\mathrm{AS}-8$
b) AS-20
c) AS-4
d) AS-3

## SECTION - B (Remembering)

Answer any FIVE Questions:
11 What is meant by Revenue Form Operation? $\mathbf{C O 2}$
12 Mention any two items appearing under Other Income. CO2
13 What do you understand by the term Goodwill? CO2
14 Write a short note on "Super Profit". CO3
15 Write a short note on "Intrinsic Value" of shares. CO3
16 Define Amalgamation. CO3
17 What is Purchase Consideration? CO4

## SECTION - C (Understanding)

Answer any THREE Questions:
18 The Following Ledger Balances Were Extracted From The Books Of Varun Ltd. As On 31.03.2013 CO2 Land \& Building ₹2,00,000; 12\% Debentures ₹2,00,000; Share Capital ₹ $10,00,000$ (Equity Shares Of ₹10 Each Fully Paid Up); Plant \& Machinery ₹ $8,00,000$; Goodwill ₹2,00,000; Investment In Shares Of Raja Ltd. ₹ $2,00,000$; General Reserve $₹ 1,95,000$; Stock In Trade ₹ $1,00,000$ : Bills Receivable ₹ 50,000 ; Debtors₹ $1,50,000$; Creditors ₹ $1,00,000$; Bank Loan (unsecured) ₹ $1,00,000$; Provisions for tax ₹50,000; Proposed Dividend ₹55,000.
Prepare the Balance sheet of the company as per Revised Schedule VI, Part I of the Companies Act 1956.

19 From the following information calculate the value of goodwill on the basis of 3 years purchase of Super Profit.
i) Average capital employed in the business is ₹ $20,00,000$
ii) Rate of interest expected form capital having regard to the risk involved is $10 \%$.
iii) Net trading profits of the firm for the past three years were ₹ $3,50,400$; ₹ $2,80,3000$; ₹ $3,10,100$.
iv) Fair remuneration to the partners for their services in ₹ 48,000 per annum.
v) Sundry assets of the firm are ₹ $23,50,400$ and current liabilities are ₹ 95,110 .

20 The balance sheet of James company Ltd. As on $31^{\text {st }}$ December 2018 was as follows:"

| Liabilities | ₹ | Assets | ₹ |
| :--- | ---: | :--- | :---: |
| $4,00010 \%$ Pref. Shares of ₹ 100 each | $4,00,000$ | Sundry assets at book value | $12,00,000$ |
| 60,000 equity shares of ₹ 10 each | $6,00,000$ |  |  |
| Bills payable | 50,000 |  |  |
| Creditors | $1,50,000$ |  |  |
|  | $\mathbf{1 2 , 0 0 , 0 0 0}$ |  | $\mathbf{1 2 , 0 0 , 0 0 0}$ |

The market value of $60 \%$ of the assets is estimated to be $15 \%$ more than the book value and that of the remaining $40 \%$ at $10 \%$ less than the book value. There is an unrecorded liability of ₹ 10,000 .

Find the value of each equity share (it is to be assumed that preference shares have no prior claim as to payment of dividend or to repayment of capital.
21 From the following particulars, calculated the value per equity share:

| Particulars | ₹ |
| :--- | ---: |
| $2,000,9 \%$ Preference share of ₹100 each | $2,00,000$ |
| 50,000 Equity shares of ₹10 each ₹8 per share paid up | $4,00,000$ |
| Expected Profits per year before tax | $2,18,000$ |
| Rate of Tax | $50 \%$ |
| Transfer to General Reserve every year | $20 \%$ of the profit |
| Normal Rate of Earnings | $15 \%$ |

22 Following is the balance sheet of Samy Ltd. As on 31.03.2021

| Liabilities | ₹ | Assets | ₹ |
| :--- | ---: | :--- | ---: |
| Share Capital: $8 \%$ Preference <br> shares of ₹ 100 each | $3,75,000$ | Fixed Assets | $16,25,000$ |
| Equity Shares of ₹ 10 each | $7,50,000$ | Investments | $3,00,000$ |
| General Reserve | $4,50,000$ | Current Assets | $2,50,000$ |
| $7 \%$ Debentures | $3,50,000$ |  |  |
| Current Liabilities | $2,50,000$ |  | $\mathbf{2 1 , 7 5 , 0 0 0}$ |
|  | $\mathbf{2 1 , 7 5 , 0 0 0}$ |  |  |

Romy Ltd. Agreed to takeover the business of Samy Ltd.
Calculate purchase consideration under Net Asset method on the basis of the following:
i) Romy Ltd. Agreed to discharge 7\% debentures at a premium of $10 \%$ by issuing $9 \%$ debentures of Romy Ltd.
ii) Fixed assets are to be valued at $10 \%$ above book value, the investments at par, current assets at $10 \%$ discount and current liabilities at book value.

23 Moon and Star Co. Ltd. Is a company with an authorized capital of ₹ $5,00,000$ divided in to 5,000 equity shares of ₹ 100 each on 31.12 .2021 of which 2,500 shares were fully called up. The following are the balances extracted form the ledger as on 31.12.2021.

Trial balance of Moon \& Star Co. Ltd.

| Debit | $₹$ | Credit | ₹ |
| :--- | ---: | :--- | ---: |
| Opening Stock | 50,000 | Sales | $3,25,000$ |
| Purchases | $2,00,000$ | Discount received | 3,150 |
| Wages | 70,000 | Profit \& Loss A/c | 6,220 |
| Discount allowed | 4,200 | Creditors | 35,200 |
| Insurance (up to 31.3.86) | 6,720 | Reserves | 25,000 |
| Salaries | 18,500 | Loan form managing director | 15,700 |
| Rent | 6,000 | Share capital | $2,50,000$ |
| General expenses | 8,950 |  |  |
| Printing | 2,400 |  |  |
| Advertisements | 3,800 |  |  |
| Bonus | 10,500 |  |  |
| Debtors | 38,700 |  |  |
| Plant | $1,80,500$ |  | $\mathbf{6 , 6 0 , 2 7 0}$ |
| Furniture | 17,100 |  |  |
| Bank | 34,700 |  |  |
| Bad debts | 3,200 |  | $\mathbf{l}$ |
| Calls in arrears | 5,000 |  | $\mathbf{l}$ |
|  | $\mathbf{6 , 6 0 , 2 7 0}$ |  |  |

You are required to prepare statement of Profit \& Loss for the year ended 31.12.2021. and a balance sheet as on that date. The following further information is given:
a) Closing stock was valued at ₹ $1,91,500$.
b) Depreciation on plant at $15 \%$ and on furniture at $10 \%$ should be provided.
c) A tax provision of ₹ 8,000 is considered necessary.
d) The directors declared an interim dividend on 15.8.2021 for 6 months ending June 30, 1921 @ $6 \%$.
e) Provide for corporate dividend tax @ $17 \%$

24 The balance sheet of James company Ltd. As on $31^{\text {st }}$ December 2018 was as follows:

| Liabilities | $₹$ | Assets | $₹$ |
| :--- | ---: | :--- | ---: |
| 20,000 shares of ₹ 10 each | $2,00,000$ | Land \& Buildings | $1,68,000$ |
| Profit \& Loss A/c | 40,000 | Plant \& Machinery | $1,20,000$ |
| Debentures | 30,000 | Furniture \& fittings | 10,000 |
| Trade Creditors | 40,000 | $5 \%$ (Tax free) Govt. bonds | 40,000 |
| Provisions for taxation | 18,000 | Stock | 4,000 |
| Proposed dividend | 30,000 | Book debts | 12,000 |
|  |  | Cash | 4,000 |
|  | $\mathbf{3 , 5 8 , 0 0 0}$ |  | $\mathbf{3 , 5 8 , 0 0 0}$ |

The net profits of the company after charging depreciations and taxes were as follows:
2014 - ₹ 34,$000 ; 2015$ - ₹ 38,$000 ; 2016$ - ₹ 36,$000 ; 2017$ - ₹ 40,$000 ; 2018$ - ₹ $38,000$.
On $31^{\text {st }}$ December 2018 Land \& Buildings were revalued at ₹ $1,90,000$; Plant \& Machinery at $₹ 1,42,000$; and furniture and fittings at ₹ 8,000 .
$10 \%$ represents a fair commercial rate of return on investment in the company.
Calculate the value of goodwill basing it at five years purchase of the average super profits for the last five years.

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 42 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 08.03.2023 | Part: | III | Semester: | IV |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core Course |  |  |  |
|  | Course Title: | INCOME TAX LAW AND PRACTICE - II |  |  |  |  |

SECTION - A (Remembering)
Answer ALL the Questions:
1 Business loss cannot be set-off against
CO2
(a) House property income
(b) Business income
(c) Capital gain
(d) Casual income

2 Long-term capital loss can be set-off in the following:
CO2
(a) 4 years
(b) 6 years
(c) 8 years
(d) 10 years

3 Losses of speculation business can be set-off:
(a) 4 years
(b) 8 years
(c) 3 years
(d) 6 years

4 Loss of card game can be set-off from:
(a) Income of card game
(b) Lottery income
(c) Income from other sources
(d) None of these

5 Section 80C applies on:
(a) Individual and Hindu undivided family
(b) Firm
(c) Co-operative Societies
(d) Company

6 For the Assessment Year 2022-23 the maximum permissible deduction U/s 80C is:
(a) ₹. 79,000
(b) ₹. 1,12,000
(c) ₹. 1,50,000
(d) ₹. 80,000

7 Under Section 80E deduction in respect of payment of interest on loan taken for higher education shall be allowed upto:
(a) ₹. 20,000
(b) ₹. 25,000
(c) ₹. 30,000
(d) No limit

8 Ram paid medical insurance premium on his health ₹. 10,000 in cash. Deduction shall be allowed to him
U/s 80D :
(a) ₹. 5,000
(b) ₹. 10,000
(c) ₹. 15,000
(d) Nil

9 Mr. Rajat is completely blind, he will avail deduction U/s 80U:
(a) ₹. 50,000
(b) ₹. 75,000
(c) ₹. 1,00,000 (d
(d) ₹. $1,25,000$

10 Sum of various heads of income is called:
(a) Gross total income
(b) Total income
(c) Taxable income
(d) Adjusted income

## SECTION - B (Remembering)

Answer any FIVE Questions:

## SECTION - C (Understanding)

Answer any THREE Questions:
18 The particulars of the income of Sri. Devendra Singh are as under for the year ending on CO2 $31^{\text {st }}$ March, 2022:

| Particulars | ₹. |
| :--- | ---: |
| Profits from sole trading concern | 60,000 |
| Rent received from house property | 48,000 |
| Share of profit from the association of persons | 48,000 |
| Dividend from an Indian company (Gross) | 15,000 |
| Long-term capital loss on jewellery | 45,000 |
| Long-term capital gains on the sale of other asset | $3,72,000$ |
| Business losses (brought forward from the previous year) | 96,000 |

Compute Gross Total Income of Sri Devendra Singh.
19 Mr . A earned GTI of ₹. $5,00,000$ in the previous year and made the following donations
during the year by cheque:

| Particulars | ₹. |
| :--- | :---: |
| CM's Earthquake relief fund, Maharashtra | 10,000 |
| National Foundation for communal harmony. | 15,000 |
| Municipality for family planning | 40,000 |
| Donation to approved institution | 25,000 |

20 Mr. Abdul donated the following amounts in the previous year 2021-22 by cheques:

| Particulars | $₹$ |
| :--- | ---: |
| Prime Minister's National Relief Fund | 10,000 |
| National Defence Fund | 20,000 |
| Mangalor University (of national eminence) | 10,000 |
| Aid to poor students | 2,000 |
| Books donated to an approved college (only books) | 6,000 |
| Approved charitable Institution | 30,000 |
| Municipality, approved for promotion of family planning | 10,000 |

Mr. Abdul Gross Total Income for the assessment year 2022-23 was ₹. 3,05,000. He has incurred an expenditure of ₹. 15,000 , on the medical treatment of a disabled dependent. Compute the deduction allowable to him u/s 80G.
21 From the following particulars in respect of Mr. Adarsh, an author of books, compute the deduction allowable to him u/s 80C:

| Particulars | ₹. |
| :--- | ---: |
| Life Insurance Premium (on his own life) Policy taken in 2011 | 22,000 |
| Sum assured on the above policy | $2,00,000$ |
| Contribution to Unrecognised Provident Fund | 1,000 |
| Contribution to Public Provident Fund | 95,000 |
| Subscription to National Savings Certificates (VIII Issue) | 18,000 |
| Accrued interest for one year completed N.S.C. (VIII Issue) | 8,000 |
| Life insurance premium (on his mother's life policy) | 5,000 |
| Repayment of Bank Loan borrowed for construction of the house | 21,000 |

22 Mr. Ram is an advocate. He furnishes the following Income statement for the previous

| Particulars | ₹. |
| :--- | :---: |
| Income from Profession | $2,80,000$ |


| Short-term Capital Gain | 20,000 |
| :--- | ---: |
| Long-term Capital Gain | 10,000 |
| Interest on Securities | 15,000 |
| Interest on Loan for Higher Education paid | 20,000 |
| Medical Insurance Premium on own life (by cheque) | 5,000 |
| House Rent paid | 60,000 |

Compute his total income for the Assessment Year 2022-23.

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Shri. Manikantan has made the following payments in the PY: 2021-12.
i. ₹. 10,000 paid by cheque to GIC for insuring his own health.
ii. ₹. 15,000 paid by cheque to GIC to insure health of Mrs. Manikantan.
iii. ₹. 5,000 paid by cash to GIC to insure the health of Manikantan's Minor child.
iv. ₹. 4,000 paid by cheque to GIC to insure the health of dependent brother.
v. ₹. 18,000 paid by cheque to GIC to insure the health of dependent Mother.
vi. ₹. 8,000 paid by cheque to GIC to insure the health of father (Not dependent on him) (age 65 years).
vii. ₹. 1,200 paid by cheque to GIC to insure the health of grandfather (dependent upon him).
viii. ₹. 4,500 paid by cheque to GIC for insuring health of his Minor son, not dependent upon him. Preventive health check-up of assessee: ₹. 6,000.
ix. Shri. Manikantan also paid ₹. 15,000 towards pension fund of LIC.
x. Manikantan's Salary income per month is ₹. 12,000. Rent received from Let-out property is ₹. $6,000 \mathrm{p} . \mathrm{m}$. Municipal taxes paid Rs. 2,000.
xi. His share of income received from HUF ₹. 60,000.

Compute the Taxable income of Shri. Manikantan for the AY: 2022-223
24 The following are the particulars of the income of Smt. Manorama Devi:
(i) She is getting a salary of ₹. 15,000 p.m. Her employer had provided her with an unfurnished accommodation in Delhi at ₹. 6,000 per annum, the fair rent of which is ₹. 30,000 per annum.
(ii) Her investments were:
(a) $10 \%$ Rajasthan Government Loan ₹. 50,000.
(b) $10 \%$ Govt. Bonds ₹. 24,000.
(c) ₹. 60,000 in $10 \%$ Fixed Deposit Account in a bank for 5 years.
(iii) She owns a house which had been let out at ₹. 2,000 p.m. but its fair rent is ₹. 2,250 p.m. Municipal Taxes of ₹. 3,000 were paid by her. She spent ₹. 100 on collection of rent and paid ₹. 3,000 as interest on loan taken for renewing the house.
(iv) She earned a profit of ₹. 1,50,000 from speculation business.
(v) She received ₹. 900 as interest on Capital Investment Bonds.
(vi) Smt. Manorama Devi claims that last year's carried forward speculation loss of ₹. 4,000 are allowed to set-off this year.
Compute Smt. Manorama Devi total income for the Assessment Year 2022-23.

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 AE 41 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 10.03.2023 | Part: | III | Semester: | IV |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Ability Enhancement Course |  |  |  |
|  | Course Title: | BUSINESS STATISTICS |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
( $10 \times 1$ X 10 Marks)
1 The sum of deviations from arithmetic mean is
a) maximum
b) minimum
c) one
d) zero

2 At the symmetrical distribution
a) Mean $=$ Median $=$ Mode
b) Mean > Median > Mode
c) Mean < Median < Mode
d) Mean + Median + Mode

3 Which of the following is commercial average
a) Simple Average
b) Geometric Average
c) Progressive Average
d) Quadratic Average

4 For a readymade garments producer, in deciding the size of dress which of the following $\mathbf{C O 2}$ calculation may be used
a) Mean
b) Median
c) Mode
d) Mid

5 The simplest measure of dispersion is
a) Range
b) Standard Deviation
c) Quartile Deviation
d) Mean Deviation

6 The most suitable measure of dispersion incase of open-end distribution is
a) Standard Deviation
b) Range
c) Mean Deviation
d) Quartile Deviation

7 The difference between highest and lowest values in the series is known as
a) Range
b) Standard Deviation
c) Quartile Deviation
d) Mean Deviation

8 Mean Deviation can never be
a) Negative
b) Zero
c) Positive
d) More than Zero

9 Coefficient of Quartile Deviation is calculated by the formula
a) $\mathrm{Q}_{2}+\mathrm{Q}_{1} / 4$
b) $Q_{3}+Q_{1} / 2$
c) $\mathrm{Q}_{3}-\mathrm{Q}_{1} / \mathrm{Q}_{3}+\mathrm{Q}_{1}$
d) $Q_{2}+Q_{1} / Q_{3}-Q_{1}$

10 Arrangement of statistical data in accordance with $\qquad$ order called a time series
a) quantitative order
b) qualitative order
c) chronological order
d) ascending order

## SECTION - B (Remembering)

Answer any FIVE Questions:

13 What is deciles?
14 Define dispersion. ..... CO3
15 Give the meaning of Range. ..... CO3

16 States the meaning of inter - quartile range.
17 Define Time series.

## SECTION - C (Understanding)

Answer any THREE Questions:
18 Calculate H.M of the following data

| Marks | $30-40$ | $40-50$ | $50-60$ | $60-70$ | $70-80$ | $80-90$ | $90-100$ |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Frequency | 15 | 13 | 8 | 6 | 15 | 7 | 6 |

19 Calculate the semi inter quartile range and quartile coefficient from the following.

| Age in years | No. of Members |
| :---: | :---: |
| 20 | 3 |
| 30 | 61 |
| 40 | 132 |
| 50 | 153 |
| 60 | 140 |
| 70 | 51 |
| 80 | 3 |

20 Calculate the range and semi inter quartile range of wages also calculate the quartile
coefficient of dispersion.

| Age in years | No. of Members |
| :---: | :---: |
| $30-32$ | 12 |
| $32-34$ | 18 |
| $34-36$ | 16 |
| $36-38$ | 14 |
| $38-40$ | 12 |
| $40-42$ | 8 |
| $42-44$ | 6 |

21 Calculate mean deviation from the following data:

| X | 2 | 4 | 6 | 8 | 10 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| f | 1 | 4 | 6 | 4 | 1 |

22 Explain the purpose of measuring variation.

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Calculate mean deviation from mean and median for the following data;

| 100 | 150 | 200 | 250 | 360 | 490 | 500 | 600 | 671 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

24 Fit a straight line trend equation by "the method of least squares and estimate the trend values.

| Year | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Frequency | 80 | 90 | 92 | 83 | 94 | 99 | 92 | 104 |

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

## DEPARTMENT OF COMMERCE \& COMMERCE CA

|  | DEPARTMENT OF COMMERCE \& COMMERCE CA |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | P1LH41 | Programme: | B.Com/B.Com(CA) | CIA: | II |
|  | Date: | 09.03.2023 | Part: | I | Semester: | IV |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Hindi |  |  |  |
|  | Course Title: | BUSINESS HINDI - II |  |  |  |  |

SECTION - A (Remembering)
(10 X 1 = 10 Marks)
Answer ALL the Questions:
CO1
1 कल सोमवार $\qquad$ 1
(1) थी
(2) थीं
(3) था
(4) थे

2 " नब्बे" के लिए अंग्रेजी में क्या है ?
(1) Eighty eight
(2) Eighty nine (3) Ninety
(4) Ninetyone

3 "Wheat" के लिए हिन्दी में क्या है ?
(1) चावल
(2) गेहूं
(3) दाल
(4) उडद

4 भारत के उत्तर में $\qquad$ है।
(1) हिमालय
(2) एवरेस्ट
(3) कंचन जंगा
(4) तोट्टपेट्टा

5 'कुछ काम करो' poem कितने stanza है ?
(1) One
(2) Two
(3) Three
(4) Four

6 "Wealth" के लिए हिन्दी में क्या है ?
(1) घन
(2) धन
(3) मन
(4) कागज़

7 'सदुपयाय' का अर्थ अंग्रेजी में क्या है ?
(1) misuse
(2) good opportunities
(3) no use
(4) proper usage

8 "शाखा" के लिए अंग्रेजी में क्या है ?
(1) Branch
(2) Head office
(3) Division
(4) Section

9 'Thousand' के लिए हिन्दी में क्या है ?
(1) हज़ार
(2) सौ
(3) दस
(4) लाख

10 आदर का अर्थ अंग्रेजी में क्या है ?
(1) Irrespect
(2) Respect
(3) Disorder
(4) Order

Answer any FIVE Questions:

## SECTION - B (Remembering)

11 अक्षरों में लिखिए।
(1) $681 / 2$
(2) $723 / 4$
(3) 76
(4) $793 / 4$

12 उल्टे अर्थवाले शब्द लिखिए।
(1) आकाश
(2) सभ्य
(3) विशाल
(4) बढ़ना

13 निम्नलिखित पद्य का भावार्थ तमिल या अंग्रेजी में लिखिए।
सच पूछो तो बड़ा आदमी,
होना सबसे आसान काम ।
शील व गुणों से होता,
सदा बड़े लोगों में नाम।।
14 रिक्त स्थानों को भरिए।
(भाती, मीठा, रही, गुणशाली)
कोयल है $\qquad$ कितनी,
डोल $\qquad$ है बारी-बारी।
कितना $\qquad$ है यह गाती,
सबके मन को है यह $\qquad$ II

15 तमिल या अंग्रेजी में अर्थ लिखिए।
(1) काला
(2) मीठा
(3) लोग
(4) शील
(5) करो
(6) कितना
(7) आसान
(8) मन

16 निम्नलिखित अंग्रेजी शब्दों का हिन्दी पर्याय शब्द लिखिए।
(1) Business
(2) Loan
(3) Shop
(4) Capital

17 तमिल या अंग्रेजी में अनुवाद कीजिए ।

## CO 5

(1) मैं पेड़ पर चढ़ सकता हूं।
(2) वह उतनी दूर चल नहीं सकता।
(3) सब लड़कियाें अब खेल सकती हैं ।
(4) क्या वह औरत यह घड़ा उठा सकती है ?

## SECTION - C (Understanding)

Answer any THREE Questions:
(3X6=18 Marks)
18 वाच्य बदलिए:-
CO1
(1) कण्णन ने चाय पी ।
(2) हमने समाचार पत्र पढ़ा ।
(3) उसने गाना गाया ।
(4) उन्होंने दो कलमें खरीदीं।
(5) मैंने कहानी लिखी ।
(6) लड़कियों ने फल खाये ।

19 वाक्य जोड़कर लिखिए।
CO1
(1) तुम अपना काम जल्दी पूरा करो । पिताजी नाराज होंगे ।
(2) मेरा स्कूल दूर नहीं है। मैं पैदल जाता हूॅं।
(3) कुत्ता उठा । वह भाग गया।

20 प्रश्नों के उत्तर दीजिए।
(1) मनुष्य ने किसे देखकर हवाई जहाज़ बनाया और इससे क्या फायदा हुआ?
(2) थल यात्रा कब आसान बनी?
(3) जल यात्रा के लिए मनुष्य ने कौन-कौन से साधन बनाये?

21 वाक्यों में प्रयोग कीजिए।
(1) आसान
(2) बिताना
(3) आकाश
(4) जन-संख्या
(5) आविष्कार
(6) जल यात्रा

22 निम्नलिखित पद्यों के भावार्थ तमिल या अंग्रेजी में लिखिए।
(1) काली कोयल, कोयल काली,
डोल रही है, डाली डाली ।
कितना मीठा है, यह गाती, सबके मन को है यज्ज भाती ।।
(2) जो तुम होना बड़ा चाहते, तो उसका है एक उपाय। दुर्बल, दीन अनाथ जनों का, तन-मन-धन से करो सहाय ।।

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 Write a letter to M/s Ram Textiles, Mumbai requesting them to send the samples.
नमूने की मांग करते हुए सर्वश्री राम टेक्सटाइल्स, मुंबई को पत्र लिखिए।
24 हिन्दी में अनुवाद कीजिए।
CO5
(1) He can do this work.

அவனால் இந்த வேலையை செய்ய முடியும்.
(2) Cats can see well in the night.

பூனைகளால் இரவில் நன்றாக பார்க்க முடியும்.
(3) We can fly in the sky.

நம்மால் ஆகாயத்தில் பறக்க முடியும்.
(4) Father could not send the money.

தந்தையால் பணம் அனுப்ப முடியவில்லை.
(5) Now I can speak in Hindi.

இப்போது என்னால் ஹிந்தியில் பேச முடியும்.
(6) That girl could not write legibly.

அந்த பெண்ணால் தெளிவாக எழுத முடியவில்லை.

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11SE41 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 03.03.2023 | Part: | IV | Semester: | IV |
|  | Duration: | 1 Hour | Academic Year: | 2022-23 | Max. Marks: | 25 |
|  | Study Component: |  | Skill Enhancement Course |  |  |  |
|  | Course Title: | E - Commerce |  |  |  |  |

## SECTION - A

Answer ALL the Questions:
( 5 X $1=5$ Marks)
1 ------------- a place where the web pages reside
a) Remote Server b)Web Server c) Internal Server d) External Server

2 Each computer connected to the internet is known as $\qquad$
a) Guest b) Visitor c) Caller d) Host

3 Online textual talk is $\qquad$
a) Salience b) Chat c) Quiet d) Host

4 ------- is used for the world online discussion
a) Gopher b) Router c)Usenet d) Switch

5 Digital signature ensures the authenticity of the information.
a) Digital Signature b)
b) Encryption c) Antivirus
d) Firewall

## SECTION - B

Answer any TWO Questions:
6 Define E-Commerce.
7 List out the E-Transactions.
8 What is HTML?
9 Give the meaning of Secure Socket layer.

## SECTION - C

Answer any ONE Question:
10 Explain the benefit of E-Commerce
11 What are the information and Distribution Technology?

## SECTION - D

Answer any ONE Question:
12 Explain the types of E-Commerce
13 Explain the different security and encryption protocols in internet?

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 61 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 09.03.2023 | Part: | III | Semester: | VI |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core |  |  |  |
|  | Course Title: | AUDITING |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
1 Stock should be valued at
(10 X 1 = 10 Marks)
CO2
a) Cost
c) Cost or Market prices whichever is lower
b) Market price
d) Cost less depreciation.

2 AAS Stands for
a) Auditing Assurance Standard
b) Auditing Accounting Standard
c) Accounting Assurance Standard
d) Accounting amount starts

3 Entry of received credit note is made in the -
a) Sales Return Book
b) Purchase Return Book
c) Goods Outward Book
d) Sales Book

4 An auditor should study and evaluate internal controls to
a) Determine whether assets are safeguarded
b) Suggest improvements in internal control
c) Plan audit procedures d) Express and opinion

5 The errors may be classified
a) Error of omission
b) Error of Commission
c) Error of Principle
d) all the above

6 Vouching implies -
a) Inspection of receipts
b) Examination of vouchers to check authenticity of record
c) Surprise checking of accounting records
d) Examination of various assets

7 means "proving the truth or confirmation
$\mathrm{CO3}$
a) Vouching
b) Verification
c) Inspection
d) Auditing

8 Voucher is a -
a) Receipt issued to a customer for cash received
b) Invoice received from suppliers
c) Document in support of an entry made in the books of accounts
d) All above

9 Best option of payment is -
a) Cash
b) Cheque
c) Bill
d) All above

10 Valuation is a part of -
CO4
a) Vouching
b) Verification
c) Internal control
d) (a) and (b)

## SECTION - B (Remembering)

Answer any FIVE Questions:
11 Define "Internal Check" CO2
12 What is Known as internal audit? CO2
13 Give any four advantages of Internal check system. CO2
14 What is a Voucher? CO3
15 What do you mean by teeming and lading? CO3
16 What is known as sale of return system? CO3
17 What do you mean by valuation? CO4

## SECTION - C (Understanding)

## Answer any THREE Questions:

(3 X 6= 18 Marks)
18 Describe the internal check system of credit sales. $\quad$ CO2
19 State the duties of an auditor as regards sales ledger balances? $\mathbf{C O 3}$
20 How would you vouch the following payments? $\mathbf{C O 3}$
i) Rent ii) Salary

21 As an auditor, how would you vouch the petty cash book and the bank pass book? CO3
22 How would you vouch the following? CO3
i) Cash Purchases ii) Payment of Wages

## SECTION - D (Applying)

Answer any ONE Question:
(1X 12= 12 Marks)
23 "Vouching is the backbone of auditing"- Explain. $\mathbf{C O 3}$
24 Differentiate between vouching and verification. CO4

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11 CT 62 | Programme: | B.Com (CA) | CIA: | II |
|  | Date: | 10.03.2023 | Part: | III | Semester: | VI |
|  | Duration: | 2 Hours | Academic Year: | 2022-23 | Max. Marks: | 50 |
|  | Study Component: |  | Core |  |  |  |
|  | Course Title: | MANAGEMENT ACCOUNTING |  |  |  |  |

## SECTION - A (Remembering)

Answer ALL the Questions:
(10 X 1 = 10 Marks)
1 Cash flows' include
a) Cash receipts only
b) Cash Payments only
c) Cash receipts and payments
d) Cash and Non cash incomes and expenses

2 Cash from operations is the result of
a) Profit from business activities
b) Profit from business activities
c) Cash from business activities and changes in current assets and liabilities
d) Sale of Fixed assets

3 Dividend paid is usually treated as
a) An application of cash
b) Source of cash
c) Loss
d) gain

4 Income from Long term Investments is
a) Source of Cash b) application of cash
c) cash inflow from operations
d) Funds

5 Marginal cost is
a) Prime cost
b) Variable cost
c) Works cost
d) Cost of production

6 Contribution is
a) Excess of sales over total cost
b) a) Excess of sales over sales
c) Excess of sales over fixed cost
d) Excess of sales over variable cost

7 Break Even point is
a) Sales at which profit is high
b) Sales at which there is loss
c) Sales at which there is no profit or loss d) Sales at which there is loss

8 Margin of Safety is
a) Sales at which profit is high
b) Sales at which there is loss
c) Sales in excess of BEP
d) Sales at which there is loss

9 The level of sales at which there is no profit or loss is called ........ point.
a) Break-even
b) P/V Ratio
c) Profitability
d) Liquid

10 Standard costing is a
a) Method of costing
b) Technique for cost reduction
c) Cost control technique
d) Job costing

## SECTION - B (Remembering)

Answer any FIVE Questions:
11 Define Cash flow statement.
CO2
12 Mention any two objectives of Cash flow statement.
CO2
13 Enumerate the cash and cash equivalents as per AS - 3. CO2
14 What do you understand by 'Contribution'?
CO3
15 What is P/V Ratio?
CO3
16 State the meaning of Breakeven point. $\mathbf{C O 3}$
17 Give the meaning of Standard costing. CO4
SECTION - C (Understanding)
Answer any THREE Questions:
(3 X 6= 18 Marks)
18 From the following balance sheets as on 31-12-2003 and 31-12-2004 Prepare a cash CO2 flow statements

| Liabilities | $\mathbf{2 0 0 3}$ | $\mathbf{2 0 0 4}$ | Assets | $\mathbf{2 0 0 3}$ | $\mathbf{2 0 0 4}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Share Capital | $1,50,000$ | $1,00,000$ | Fixed Assets | $1,50,000$ | $1,00,000$ |


| Profit \& Loss A/c | 80,000 | 50,000 | Good will | 40,000 | 50,000 |
| :--- | ---: | ---: | :--- | ---: | ---: |
| General Reserve | 40,000 | 30,000 | Stock | 80,000 | 30,000 |
| 6\% debentures | 60,000 | 50,000 | Debtors | 80,000 | 50,000 |
| Creditors | 40,000 | 30,000 | Bills <br> receivable | 20,000 |  |
| Outstanding <br> Expenses | 15,000 | 10,000 | Bank | 15,000 | 10,000 |
|  | $\mathbf{3 , 8 5 , 0 0 0}$ | $\mathbf{2 , 7 0 , 0 0 0}$ |  | $\mathbf{3 , 8 5 , 0 0 0}$ | $\mathbf{2 , 7 0 , 0 0 0}$ |

19 From the following information relating to quick standard Ltd, you are required to find out
a) P.V ratio b) Breakeven point c) profit d) margin of safety e) the volume of sales to earn profit of ₹ 6000 .
Total fixed costs ₹. 4500
Total Variable cost₹. 7500
Total sales - ₹ 15000
20 The P/V ratio of a firm dealing in precision instruments is $50 \%$ and margin of safety is $40 \%$
You are required to work - out breakeven point and the net profit if the sales volume is 50 , 00,000 . If $25 \%$ of variable cost is labour cost what will be the effect on BEP and profit when labour efficiency decrease by $5 \%$.
21 From the following data calculate Breakeven point expressed in terms of units and also the
new B.E. P. If selling price is reduced $10 \%$.

| Fixed Expenses |  |
| :--- | :--- |
| Depreciation | $1,00,000$ |
| Salaries | $1,00,000$ |
| Variable expenses |  |
| Materials | 3 per unit |
| Labour | 2 per unit |
| Selling price | 10 per unit |

22 Write short note on i) Margin on safety ii) Key factor and iii) Make or buy Decision

## SECTION - D (Applying)

Answer any ONE Question:
23 Gugan Ltd a multi product company furnishes you the following data relating to the year 1999.

|  | Sales | Profit |
| :--- | :--- | :--- |
| I | $1,20,000$ | 9,000 |
| II | $1,40,000$ | 13,000 |

i) The profit volume ratio
ii) Fixed cost
iii) Breakeven point for sales
iv) Profit when sales are ₹ $1,00,000$
v) Sales required to earn a profit of $₹ 20,000$
vi) Margin of safety in IInd Period of 15,000 and
vii) variable cost in period II

24 From the following information of product No 777 calculate
i) Material cost variance
ii) Material price variance
iii) Material usage variance
iv) Material mix variance
v) Material sub usage variance

| Material | Standard Qty <br> kg | Standard Price | Actual Qty kg | Actual Price |
| :---: | :---: | :---: | :---: | :---: |
| X | 20 | 5 | 24 | 4.00 |
| Y | 16 | 4 | 14 | 4.50 |
| Z | 12 | 3 | 10 | 3.25 |
|  | 48 |  | 48 |  |

\&\&\&\&\&\&

VIVEKANANDA COLLEGE，TIRUVEDAKAM WEST－ 625234

|  | DEPARTMENT OF COMMERCE（COMPUTER APPLICATIONS） |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code： | 11EP6A | Programme： | B．Com（CA） | CIA： | II |
|  | Date： | 08．03．2023 | Part： | III | Semester： | VI |
|  | Duration： | 2 Hours | Academic Year： | 2022－23 | Max．Marks： | 50 |
|  | Study Component： |  | Elective |  |  |  |
|  | Course Title： | WEB DESIGNING |  |  |  |  |

## SECTION－A（Remembering）

Answer ALL the Questions：
$\qquad$ －
1 Default color of active link in browser is ．
a．red
b．blue
c．green
d．brown

2 What is the correct HTML for adding a background color？
a．＜background＞yellow＜Background＞
b．＜body color＝＂yellow＂＞
c．＜body bg color＝＂yellow＂＞
d．〈body bg＝＂yellow＂＞
（10 X 1 ＝ 10 Marks）

3 Which of the following is not an example of browser ？
a．Opera
b．Mozilla Firefox
c．Netscape Navigator
d．Microsoft＇s Bing

4 All HTML documents will be basically．
a．Graphs
b．Text
c．Pictures
d．None of the above

5 The main container for＜TR＞，＜TD＞and＜TH＞is
a．＜DATA＞
b．＜GROUP＞
c．〈TABLE〉
d．None of the above

Which attribute you will use with TD tag to merge two cell horizontally？
a．Merge＝colspan2
b．Rowspan＝2
c．Colspan＝2
d．Merge＝row2

7 To creat a list using UPPERCASE letters，use
a．＜ol＂A＂＞
b．＜ol＝＂A＂＞
c．$<$ ol letter $=$＂A＂$>$
d．＜ol type＝＂A＂＞

8 Which tag is used for List items？
a．＜li＞
b．〈ol＞
c．〈ul＞
d．〈dl＞

9 When making bulleted lists，which options do you have？
a．square，disc，polygon
b．triangle，disc，circle
$\mathrm{CO3}$
c．triangle，square，circle
d．disc，circle，square

10 Which attribute of the frameset tag creates two horizontal frames？
a．Cols
b．Rows
c．Both a \＆b
d．Horizontal frame

## SECTION－B（Remembering）

Answer any FIVE Questions：
11 Define＜HR＞tag CO2
12 Write the syntax of inserting images with example． $\mathbf{C O 2}$
13 What is the use of $\langle\mathrm{P}\rangle$ tag？CO2
14 How to create ordered list with example？ $\mathbf{C O 3}$
15 Define Unordered List with example． $\mathbf{C O 3}$
16 List the attributes of table． $\mathbf{C O 3}$
17 What is Frame？ $\mathbf{C O 4}$

## SECTION - C (Understanding)

Answer any THREE Questions:
18 Write the code for following html output.


19 Write the code for following html output.

- Ice-Cream
- Chocoba
- Cold-Coffee
- Sugar
- Salt
- Sour
- Car
- Bike
- Scooty
- Aroplane
- Bus
- Ship

20 Explain Ordered list with output.
21 Write the code for following html table output.

| Preview | Type | Processor | Graphic card | In stock |
| :---: | :---: | :---: | :---: | :---: |
|  | AB8AC9 | Intel Atom | Nvidia | Yes |
|  | GS8DGF | AMD | ATI | Yes |
|  | KG1862A | Unspecified | Unspecified | No |

22 Write the code for following html table output.

| Day | Seminar |  |  |
| :---: | :---: | :---: | :---: |
|  | Schedule |  | Topic |
|  | Begin | End |  |
| Monday | 8:00 a.m. | 5:00 p.m. | Introduction to XML |
|  |  |  | Validity: DTD and Relax NG |
| Tuesday | 8:00 a.m. | 11:00 a.m. | XPath |
|  | 11:00 a.m. | 2:00 p.m. |  |
|  | 2:00 p.m. | 5:00 p.m. | XSL Transformations |
| Wednesday | 8:00 a.m. | 12:00 p.m. | XSL Formatting Objects |

## SECTION - D (Applying)

Answer any ONE Question:
23 Write the code for following html table output.

| TCB | Order no: | \#ABC001 |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Order Date: | 23-Mar-2016 |  |  |
|  | Customer |  |  |  |
|  | Name: | John Papas |  |  |
|  | Address: | Independence Day 5th str, 11511 |  |  |
|  | Order Details |  |  |  |
|  | 1 | Of Mice and Men | Book | $10.00 €$ |
|  | 2 | Les Miserables | Book | $12.00 €$ |
|  | 3 | Game of Thrones - SO1 | DVD | $50.00 €$ |
|  | 4 | Samsung Galaxy | Mobile Phone | 200.00€ |
|  |  |  | Total: | $272.00 €$ |

24 Write the answer for following questions.
a) Explain the concept of Nested Frameset with example.
b) Write the code for following frame table output.

\&\&\&\&\&\&

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11SB61 | Programme: | B. Com (CA) | CIA: | II |
|  | Date: | 02.03.2023 | Part: | IV | Semester: | VI |
|  | Duration: | 1 Hour | Academic Year: | 2022-23 | Max. Marks: | 25 |
|  | Study Component: |  | Skill Based |  |  |  |
|  | Course Title: | ADVANCED EXCEL OPERATIONS |  |  |  |  |

SECTION - A
Answer ALL the Questions:
(5 X $1=5$ Marks)
1 An Excel file is generally called a / an :
CO2
a) E-Spreadsheet
b) Worksheet
c) Workbook
d) Sheet

2 In MS-Excel when integrating MS-Word and MS-Excel, MS-Word is usually the
CO 2
a) Server
b) Destination
c) Client
d) Both (a) and (C)

3 What function displays row data in a column or column data in a row ?
$\mathrm{CO3}$
a) Transpose
b) Index
c) Rows
d) Hyperlinks

4 What Pivot Table toolbar button updates the data in a Pivot Table or Pivot Chart report if $\mathbf{C O 3}$ the source data has changed?
a) Format Report
b) Pivot Table
c) Refresh Data
d) Show Detail

5 Which of the following is not a worksheet design criterion?
CO 4
a) Efficiency
b) Auditability
c) Description
d) Clarity

## SECTION - B

Answer any TWO Questions:
(2 X $2=4$ Marks)
6 What is IF function in Microsoft Excel?
CO2
7 How many rows and columns are there in Microsoft Excel 2003 and later versions? CO3
8 What is Freeze Panes in MS-Excel?
CO3
9 What is delete in excel? $\mathbf{C O 4}$

## SECTION - C

Answer any ONE Question:
10 Explain few useful functions in Excel.
CO2
11 What is Insert tab and its uses? $\mathbf{C O 3}$

## SECTION - D

Answer any ONE Question:
12 What is the difference between function and formula in MS-Excel?
13 What are the tools of MS Excel?

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

|  | DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Course Code: | 11SB62 | Programme: | B. Com (CA) | CIA: | II |
|  | Date: | 03.03.2023 | Part: | IV | Semester: | VI |
|  | Duration: | 1 Hour | Academic Year: | 2022-23 | Max. Marks: | 25 |
|  | Study Component: |  | Skill Based |  |  |  |
|  | Course Title: | HARDWARE \& NETWORKING |  |  |  |  |

## SECTION - A

Answer ALL the Questions:
1 Memory which is programmed once cannot be modified be modified in $\qquad$ .
a) RAM
b) ROM
c) PROM
d) EPROM

2 Which of the following groups are only input devices?
a) Mouse, keyboard, monitor, Joystick
b) Mouse, keyboard, Scanner, Joystick, Light pen
c) Mouse, keyboard, Trackball, Touch Screen, Microphone
d) Both b and c

3 Which input device is/are used to move the cursor position on a monitor screen?
a) Mouse
b) Joystick
c) Light pen
d) Both a and b

4 Optical mouse was built by $\qquad$ -.
a) IBM, 1920
b) Intel, 1930
c) Microsoft, 1999
d) Dell, 2000

5 Which is the correct full form of TCP?
a) Transmission Communication Protocol
b) Transmission Control protocol
c) Transmission Computer Protocol
d) Transfer Control Port

## SECTION - B

Answer any TWO Questions:
(2 X $2=4$ Marks)
6 State any two advantages of Virtual Memory.
7 What do you understand by Input and Output devices? CO3
8 What is Network Topology? CO3
9 Write a short note on "Protocol".

## SECTION - C

Answer any ONE Question:
10 Give various devices that are used to Input the Information to the Computer.
CO3
11 Briefly explain the different Types of Network Topologies

## SECTION - D

Answer any ONE Question:
12 Explain the various Types of Printers.
13 Describe Network Layers and It's Functions.

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234

## DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

| Course Code: | 11 SB63 | Programme: | B. Com (CA) | CIA: | III |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Date: | 04.03 .2023 | Part: | IV | Semester: | VI |  |
| Duration: | 1 Hour | Academic Year: | $2022-23$ | Max. Marks: | $\mathbf{2 5}$ |  |
| Study Component: | Skill Based |  |  |  |  |  |
| Course Title: |  |  |  |  |  | PHP AND MYSQL |

## SECTION - A

Answer ALL the Questions:
(5 X $1=5$ Marks)
1 The filesize() function returns the file size in $\qquad$ CO3
A. Bits
B. Bytes
C. Kilobytes
D. gigabytes

2 Which one of the following function is capable of reading a file into an array?
A. file()
B. arrfile()
C. arr_file()
D. file_arr()

3 Which two predefined variables are used to retrieve information from forms?
A. \$GET \& \$SET
B. \$_GET \& \$_SET
C. \$__GET \& \$ SET
D. GET \& SET

4 A cookie is often used to identify a $\qquad$ CO4
A. user
B. browser
C. web page
D. client

5 Which is a small file that the server embeds on the users computer?
A. session
B. File
C. web browser
D. cookie

## SECTION - B

Answer any TWO Questions:
(2 X $2=4$ Marks)
6 What is File? $\mathrm{CO3}$
7 Define the term "Directories". $\mathbf{C O 3}$
8 What is the purpose of Forms? $\mathbf{C O 3}$
9 Define Cookie. CO4

## SECTION - C

Answer any ONE Question:
(1 X 6= 6 Marks)
$\mathbf{1 0}$ Explain the concept of File Handing with example. CO3
11 Write the short note on following:
CO4
(a) Importing User Input in forms
(b) Create Cookies with PHP with example

## SECTION - D

Answer any ONE Question:
(1 X 10= 10 Marks)
12 Discuss about PHP Form Handling with example. CO3
13 Write the short note on following:
(a) How to accessing user input in php
(b) Delete Cookie
(c) Modify Cookie Value

