

3. A contract to contract in future is _____.
- [a] Valid contract [b] No contract
[c] Void agreement [d] Illegal agreement

4. A valid offer must _____.
- [a] Be to do or to abstain from doing something.
[b] Be made with an intention to create legal relation
[c] Be communicated before acceptance
[d] All of the above.

5. The position of the finder of lost goods is that of a _____.
- [a] Bailor [b] Bailee
[c] Surety [d] Principal debtor

6. A gratuitous bailment is one which is _____.
- [a] Supported by consideration
[b] Not supported by consideration
[c] Not enforceable by law
[d] Void

7. A contract of sale may be _____.
- [a] Conditional [b] Absolute
[c] Written [d] All of the above.

- [a] Sale of goods [b] Sale of goods and services
[c] Sale and pledge of goods [d] Sale and barter of goods

9. What is arbitration?
- [a] Where cases are allocated to a particular track
[b] Where parties refer a dispute to a third party rather than go to court
[c] Where parties go to court
[d] Where parties agree which court to go to
10. If an agreement contains an arbitration clause, then _____.
- [a] The parties can never go to court
[b] The parties can only go to court after they have been to arbitration
[c] Either of the parties can choose to go to court
[d] If both parties agree, they can choose to go to court

SECTION – B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) Discuss the various functions of business law.
[OR]
b) Describe about the purpose of law.
12. a) Explain the difference between void and voidable contract.
[OR]
b) Narrate about the essentials of valid acceptance.

15. a) Given $A = \begin{bmatrix} 8 & 1 & -2 \\ -9 & 9 & 9 \\ 6 & -3 & 9 \end{bmatrix}$, $B = \begin{bmatrix} 1 & -2 & 3 \\ 5 & 6 & -4 \\ 7 & -9 & 8 \end{bmatrix}$, $C = \begin{bmatrix} 4 & -3 & 1 \\ 6 & 2 & -1 \\ 0 & -4 & 3 \end{bmatrix}$

Show that $A(B+C) = AB+AC$.

[OR]

b) Find the inverse of the matrix $A = \begin{bmatrix} 0 & -1 & 2 \\ 1 & -2 & -3 \\ 3 & 1 & 1 \end{bmatrix}$

SECTION – C
Answer ANY THREE Questions.

[3 X 10 = 30]

16. (a) Prove that the component of $(x \cup y) \cap z$ equals $x \cap (y \cap z)$
 (b) If universal set $U = \{1,2,3,4,5,6\}$, $A = \{1,3\}$ and $B = \{4,5,6\}$
 then prove De Morgan's law of intersection.
17. Explain the rules of the Law of Indices with suitable examples.
18. Write note on 1) Nominal interest rate 2) Real interest rate
 3) Effective interest rate.
19. Find dy/dx for the following.
 a) $Y = (X-1)/(X^2+1)$ 2) $Y = (X^2+1)/(X+1)$
20. Solve the following set of linear simultaneous equations.
 $2x_1 + 4x_2 - x_3 = 15$
 $x_1 - 3x_2 + 2x_3 = -5$
 $6x_1 + 5x_2 + x_3 = 28$

Reg. No:



G.T.N. ARTS COLLEGE (AUTONOMOUS)

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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme : B.Com./B.Com.(CA)
Course Code: 17UCOA41/17UCCA41
Course Title : Business Mathematics

Date : 27.11.2019
Time : 2.00pm-5.00pm
Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
 Choose the Correct Answer.

1. If all the elements of a set are described in a phrase or sentence it is called _____.
- [a] Tabular Method [b] Rule Method
 [c] Descriptive Phrase Method [d] Selector Method
2. If A and B are any two sets, then $A \cap B' =$ _____.
- [a] A+B [b] B-A
 [c] A-B [d] (AUB)
3. The value of $(0.001)^{1/2}$ is _____.
- [a] 0.1 [b] 0.01
 [c] 0.001 [d] 0.0001

[a] Logarithm
[c] Common logarithm

[b] Natural logarithm
[d] Briggsian logarithm

5. Simple Interest = _____.

[a] PN
[c] PNR/100

[b] PNR
[d] PR/100

6. If an annuity is payable for a fixed number of period it is called _____.

[a] Annuity certain
[c] Immediate annuity

[b] Contingent annuity due
[d] Annuity due

7. If $d^2y/dx^2 < 0$, the point will be called _____.

[a] Maximum point
[c] Minimum point

[b] Stationary point
[d] Zero point

8. The reverse process of differentiation is called _____.

[a] Integration
[c] Ratio

[b] Constant
[d] Proportion

9. The order of matrix $A = \begin{bmatrix} 4 & 2 & 5 & 3 \end{bmatrix}$ is _____.

[a] 1×4
[c] 1×1

[b] 4×1
[d] 1×3

then
[a] B is zero
[c] B is non singular

[b] B is singular
[d] B is non-zero

SECTION - B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) Explain about empty set with four examples.

[OR]

b) Illustrate proper subset and improper subset.

12. a) If $x = 64$, $y = 4$ then find the value of the following.

(a) $(2y/x)^{2/3}$

and

(b) $1/y^{1/2} - 1/2x^{1/3}$

[OR]

b) i) Find the value of $(3^{-1/2})^4$ and $4^{-5/2}$.

ii) Simplify $\sqrt{a^5} \times a^{3/4} \times 4\sqrt{a^{-5}} \times 1/a^{-3}$.

13. a) Describe the main types of depreciation methods.

[OR]

b) What is the present value, true discount, banker's discount on a bill of Rs. 1,04,500 due in 9 months at 6% per annum?

14. a) If $Y = (2x^3 + 9)(x^2 + 3x)$, then find dy/dx .

[OR]

b) Find the Maxima and Minima of the function $y = x^2 - 4x - 5$.

20. The balance sheet of A Ltd. as on 31st December 2010 and 31st December 2011 are as follows.

<i>Liabilities</i>	<i>2010 Rs.</i>	<i>2011 Rs.</i>	<i>Assets</i>	<i>2010 Rs.</i>	<i>2011 Rs.</i>
Share capital	5,00,000	7,00,000	Land	80,000	1,20,000
P&L a/c	1,00,000	1,60,000	Machinery	5,00,000	8,00,000
Reserve	50,000	70,000	Stock	1,00,000	75,000
Creditors	1,53,000	1,90,000	Debtors	1,40,000	1,45,000
Bills payable	7,000	5,000	Cash	20,000	20,000
Bank overdraft	40,000	50,000	Bills receivable	10,000	15,000
	8,50,000	11,75,000		8,50,000	11,75,000

Additional information:

- Rs.50,000 depreciation has been charged on plant during 2011.
- A piece of plant was sold for Rs.8,000 during the year 201. It had cost Rs.12,000; depreciation of Rs.7,000 had been provided on it.

Prepare a schedule changes in working capital and a statement showing the sources and applications of funds for 2011.



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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme: B.COM. (CA)

Date: 09.11.2019

Course Code: 17UCCC32

Time: 2.00pm-5.00pm

Course Title: Cost and Management

Max Marks :75

Accounting

SECTION - A

[10 X 1 = 10]

**Answer ALL the Questions.
Choose the Correct Answer.**

- The main purpose of cost accounting is to _____.
 - Maximise profits
 - Help in inventory valuation
 - Provide information to management for decision - making
 - Aid in the fixation of selling price
- Which one of the following constitutes the cost of sales?
 - Works cost + Administration overheads
 - Cost of production + Selling and distribution overheads
 - Prime cost+ Works overheads
 - Work cost+ Selling and distribution overheads
- A purchase requisition is prepared by _____.
 - Store keeper
 - Supplier
 - Foreman
 - Purchase manager

4. Re-ordering quantity may be measured in _____.
 [a] LIFO [b] FIFO
 [c] Standard cost [d] Weighted average cost
5. One of the most important tools of cost planning is _____.
 [a] Cost Sheet [b] Budget
 [c] Unit Costing [d] Direct Costing
6. When sales volume increases _____.
 [a] break-even point increases [b] total profit increases
 [c] total loss will increase [d] all the above
7. Two elements of a current ratio are current assets and _____.
 [a] Liquid Liabilities [b] Quick Liabilities
 [c] Current Liabilities [d] Fixed liabilities
8. Liquid ratio is also known as _____.
 [a] Acid-Test Ratio [b] Current Ratio
 [c] Working Capital Ratio [d] Net Asset ratio
9. Increase in the amount of debtors results in _____.
 [a] Decrease In Cash [b] Increase In Cash
 [c] No Change [d] All the above
10. Sale of building is _____.
 [a] Application of fund [b] Sources of fund
 [c] No flow of fund [d] Funds from operation

The workers Adavi Raju and Bapi Raju were engaged for 8 hours as follows:

Adavi Raju - 800 units; Bapi Raju - 1,000 units.

18. From the following particulars have been taken from the books of ABC Ltd.

	2005 Rs.	2006 Rs.
Sales	20,00,000	25,00,000
Profit / Loss	1,00,000 (loss)	1,00,000 (profit)

Calculate:

- i) P/V ratio ii) Break-even sales iii) Margin of safety
 iv) Fixed cost.

19. From the following particulars, prepare the balance sheet with as many details as possible:

Current ratio	2.5
Liquid ratio	1.5
Proprietary ratio (Fixed assets / Proprietors' fund)	0.75
Working capital	Rs.60,000
Reserves and surplus	Rs.40,000
Bank overdraft	Rs.10,000
There is no long term loan or Fictitious assets	

SECTION – C
Answer Any THREE Questions.

[3 X 10 = 30]

16. The following data are related to the manufacture of a product during the month of April 2013:

Raw materials	Rs. 80,000
Direct wages	Rs. 48,000
Machine hours worked	8,000 hrs
Machine hour rate	Rs. 4
Administration overheads	10% of works cost
Selling overheads	Rs. 1.50 per unit
Units produced	4,000
Unit sold	3,600@Rs.50 each

You are required to prepare a cost sheet in respect of the above showing

- a) Cost per unit; b) Profit for the month.

17. From the particulars given below, calculate earnings of two workers Adavi Raju and Bapi Raju under Straight piece rate system and Taylor's differential piece rate system.

Standard time per unit	30 seconds
Normal rate per hour	Rs. 3

Differential rates to be applied:

80% of piece rate when below standard

120% of piece rate when at or above standard

SECTION – B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) What is costing? What are its objectives?

[OR]

b) A factory produces 100 units of a commodity. The cost of production is:

	Rs.
Direct materials	10,000
Direct wages	5,000
Direct expenses	1,000
Factory overheads	6,500
Administrative overheads	3,480

If profit of 25% on sales is to be realized, what would be the selling price of each unit of the commodity? Prepare cost sheet.

12. a) The following details are given:

Jan.1	Opening stock 1,000 units at Rs. 26 each
Jan.5	Purchased 500 units at Rs. 24.50 each
Jan.7	Issued 750 units
Jan.15	Purchased 1,000 units at RS. 25 each
Jan.17	Issued 500 units
Jan.18	Issued 300 units
Jan.25	Purchased 1,500 units at Rs. 26 each
Jan.29	Issued 1,500 units

Record the above transactions in the stores ledger, pricing the issues at FIFO method.

b) Calculate the earnings of a worker under Halsey plan and Rowan plan:

Time allowed: 40 hours; Time taken: 30 hours; Rate: Rs. 3 per hour.

13. a) What are the objectives of budgetary control?

[OR]

b) Prepare a production budget of 'X' Ltd. from the following information:

Products	Sales (in units)	Estimated stock (in units)	
		1.7.2007	31.6.2008
A	4,88,000	10,000	12,000
B	3,75,000	20,000	45,000
C	6,00,000	50,000	25,000

14. a) From the following information, calculate average payment period:

Total purchases Rs.5,81,000; Cash purchase Rs.30,000
 Purchase returns Rs.51,000; Creditors at the end Rs.1,05,000
 Bills payable at the end Rs.60,000.

[OR]

b) Calculate: i) Current asset ii) Liquid asset iii) Inventory

Current ratio = 2.6: 1 Liquid ratio = 1.5 :1

Current liabilities = Rs.40,000

Liabilities	2015 Rs.	2016 Rs.	Assets	2015 Rs.	2016 Rs.
Share capital	2,00,000	2,10,000	Land	1,00,000	1,20,000
Profit and loss a/c	28,000	49,000	Investments	28,000	48,000
Bank loan	---	10,000	Stock	58,000	54,000
Creditors	36,000	25,000	Debtors	53,000	59,000
Outstanding expenses	3,000	5,000	Cash at bank	28,000	18,000
	2,67,000	2,99,000		2,67,000	2,99,000

[OR]

b) How does cash flow statement differ from fund flow statement?

SECTION C
Answer Any THREE Questions.

16. Explain the scope of international trade.
17. Describe about shipping bill.
18. Write down the stages in an import transaction.
19. What are the features of post shipment finance?
20. Discuss about ECGC.



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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme: B.Com/B.Com (CA)

Course Code: 17UCOS31 / 17UCCS31

Course Title : Export and Import Procedure

Date: 19.11.2019

Time: 2.00pm-5.00pm

Max Marks : 75

SECTION - A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. EXIM policy means the policy relating to _____.
[a] Export [b] Import
[c] Internal trade [d] a & b
2. External commercial borrowings for a tenure of ____ years in SEZs.
[a] Less than 3 [b] More than 3
[c] One [d] Two
3. Packing provides _____.
[a] Protection [b] Preservation
[c] Presentation [d] All of these
4. EPCG, DFRC, DEPB are designed for encouraging _____.
[a] Importers [b] Exports
[c] Imports [d] Both a & b

[a] Clearing agents
[c] Bank authority

[b] Tax authority
[d] Both b & c

6. Bill of entry is specified _____.

[a] Quantity

[c] Description

[b] Value

[d] All of these

7. Consular invoice is _____.

[a] Certified invoice

[c] Certificate of origin

[b] Bill of exchange

[d] All of these

8. Mate's receipt is issued by _____.

[a] Captain

[c] Billing authority

[b] Assistant captain

[d] Vehicle owner

9. ECGC has designed policies to cover for shipments made on _____ credits.

[a] Short term

[c] Both a & b

[b] Long term

[d] Medium term

10. Financial guarantees are designed to protect the _____.

[a] Importer

[c] Both a & b

[b] Exporter

[d] Banks

11. a) What is EXIM policy? Explain its aims.

[OR]

b) Write a note on EPCG.

12. a) What are the functions of packaging?

[OR]

b) List out the contents of bill of lading.

13. a) What do you understand by pre-import procedure?

[OR]

b) Explain the parties involved in commercial letter of credit.

14. a) What are the features of pre-shipment credit?

[OR]

b) Explain various benefits of post shipment finance.

15. a) Write a note on EPC.

[OR]

b) Write a note on SEZs.



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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme : B.Com/B.Com.(CA)

Date : 14.11.2019

Course Code: 17UCOC11/17UCCC11

Time: 10.00am-1.00pm

Course Title : Financial Accounting-I

Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Find out the correct accounting equation from the following:

[a] Capital = Assets + Liabilities

[b] Capital = Assets – Liabilities

[c] Liabilities = Assets – Capital

[d] Liabilities = Cash + Capital

2. Capital account is _____.

[a] An asset

[b] A liability

[c] An expense

[d] An income

3. Double sided errors affect _____.

[a] One account

[b] Two accounts only

[c] Two or more a/c

[d] All the above

4. A bank reconciliation statement is prepared by _____.

[a] A customer of the bank

[b] Bank

[c] Neither of the above two

[d] Customer and bank

[a] Financial position of the organisation

[b] Profit

[c] Liabilities

[d] Loss

6. Goodwill is _____.

[a] A current asset

[b] An intangible asset

[c] A tangible asset

[d] A fictitious asset

7. At the time of drawing a bill, the drawer credits the account of _____.

[a] Debtors

[b] Creditors

[c] Bills receivable

[d] Customer

8. A bill of exchange contains _____.

[a] An unconditional order

[b] A promise

[c] Request to deliver goods

[d] All the above

9. Single entry is changed into double entry system through _____.

[a] Balance sheet method

[b] Statement of affairs method

[c] Conversion method

[d] None of these

10. An estimate of assets and liabilities as on a date is called _____.

[a] Balance sheet

[b] Statement of capital

[c] Statement of affairs

[d] None of these

20. The position of a business who keeps his books on single entry was as

under on 31.12.90 and 31.12.91

	1990	1991
Cash in hand	400	480
Cash at bank	6000	2500
Stock	6500	5000
Debtors	4000	5200
Furniture	300	350
Sundry creditors	4100	3100

He withdrew Rs.7500 from business on 2.1.91 out of which he spent Rs.5200 for purchase of a motor truck for the business.

Adjustments:

- Depreciation on closing balance of furniture and truck at 10%
- Write off Rs.220 as bad debts
- 5% provision for bad and doubtful debts is needed

Find out the profit or loss for the year

Answer ALL the Questions.

11. a) Journalise the following transactions of M/s Radha & Sons:

- Business started with Rs.2,50,000 and cash deposited with bank Rs.1,50,000
- Purchased machinery on credit from Rangan Rs.50,000
- Bought furniture from Ramesh for cash Rs.25,000
- Goods sold to Yesodha Rs.22,500
- Goods returned to Yesodha Rs.2,500
- Goods sold for cash Rs.50,000

[OR]

b). Enter the following transactions in a simple cash book of Shri.

Subramanian.		Rs.
Apr.1, 1999	commenced business with cash	24000
Apr.5	Bought goods for cash	6000
Apr.10	Goods sold for cash	11200
Apr.13	Paid into bank	2500
Apr.14	Sold goods to Ganesan on credit	9000
Apr.15	Bought goods from Mohan on credit	13600
Apr.20	Purchased furniture	9600
Apr.21	Purchased stationery	160
Apr.23	Received cheque from Ganesan	9000
Apr.25	Paid Mohan	13600
Apr.26	Received commission	740
Apr.27	Paid telephone charges	300
Apr.30	Drawn from bank	3800

Balance as per cash book Rs.12500

Cheques issued but not presented for payment Rs.900

Cheques deposited in bank but not collected Rs.1200

Bank paid insurance premium Rs.500

Direct deposits by a customer Rs.800

Interest on investment collected by bank Rs.200

Bank charges Rs.100

[OR]

b) Rectify the following errors which were detected in the books of mohan

a) A personal expense of Rs.500 was debited to travelling expenses account

b) Rs.5000 received from kamaraj have been credited to Ramaraj account

c) Machinery purchased for Rs.10000 debited to purchase account

D) Salary of Rs.2000 paid to Mr.Y debited to his purchase account

13. a) From the following given below prepare Trading account

	Rs.
Opening stock	- 100000
Purchases	- 150000
Purchase returns	- 25000
Direct expense	- 10000
Carriage inwards	- 5000
Sales	- 400000
Closing stock	- 50000 --4--

Rs.520

iii) Make a provision of 5% on debtors for bad & doubtful debts

iv) Allow interest on capital at 5% and carry forward Rs.1400 for unexpired insurance

Prepare final accounts for the year ended 31.12.05

19. Gani sold goods to Mani for Rs.3000 on credit on 1.4.99. For the purpose, Gani drew a bill on Mani for Rs.3000 for 3 months. Mani accepted the same and returned it to Gani. On maturity, the bill was dishonoured by Mani. Show the entries in the books of both the parties under each of the following circumstances.

i) If Gani retained the bill till maturity

ii) If Gani discounted the bill by the bank at 18% p.a

iii) If Gani endorsed the bill to his creditor Anil

iv) If Gani sent the bill to the bank for collection.

17. From the following information of X & Co. prepare Bank reconciliation statement

	Bank A/C No.1		Bank A/c.No.2
	Dr	Cr	
Balance at the end of month	50000	180000	
Cheques issued but not presented at the the end of the month	39300	21500	
Cheques deposited for collection not Cleared till the end of month	---	47500	
Interest not adjusted in cash book	---	2500	
Cheques issued against A/c No.2 Wrongly debited by bank to A/c no.1	---	1800	

18. The following are the ledger balances extracted from the books of Ravi.

Ravi's capital	50000	Sales	301000
Bank overdraft	8400	Return inwards	5000
Furniture	5200	Discount (cr)	800
Business premises	40000	Taxes & insurance	4000
Creditors	26600	General expenses	8000
Opening stock	44000	Salaries	18000
Debtors	36000	Commission allowed	4400
Rent from tenants	2000	Carriage on purchases	3600
Purchases	220000	Provision for doubtful debts	1000
		Bad debts written off	1600

b) Prepare profit and loss account for the year ending on 31.3.94.

		Rs.
Gross profit	-	25000
Salaries	-	5600
Insurance	-	200
Discount allowed	-	400
Discount received	-	300
Commission earned	-	100
Advertisement	-	450
Taxes	-	150
Travelling expenses	-	500
Stationery	-	75
Rent	-	650
Interest on loan	-	225
Repairs	-	125
Office expenses	-	55
General expenses	-	875
Postage	-	175
Printing charges	-	375

14. a) Abdul gave his acceptance for Amir's four month bill of Rs.2400 on 1.1.99. One month before the due date Abdul paid the amount of the bill at 5% p.a. rebate. Pass journal entries in the books of both the parties.



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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme : B.Com./B.Com (CA)

Date : 07.11.2019

Course Code: 17UCOC31/17UCCC31

Time: 2.00pm-5.00pm

Course Title : Financial Accounting-III

Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. The average clause in a loss of stock policy discourages_____.
[a] Over insurance [b] Under insurance
[c] Consequential loss [d] Current assets

2. Under the average clause, the loss is suffered by both insurer and insured_____.
[a] In the ratio of risk covered [b] Only by the insurer
[c] In equal ratio [d] NOTA

3. The lessee's right to recoup short workings related to_____.
[a] First three years [b] Subsequent two years
[c] Terms and agreement [d] Both a and b

[a] Cash price only

[b] Interest only

[c] Cash price and interest

[d] NOTA

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) A fire occurred at the premises of a trader on 31.5.2018 destroying a great part of his goods. His stock at 1.1.2018 was Rs. 6000. The value of stock salvaged was Rs. 1350. The gross profit on sales was 30% and sales amounted to Rs. 15,300 from January to date of fire, while for the same period the purchases amounted to Rs. 10,350.

[OR]

b) A fire occurred in the premises of Mr. Shanmugavel on 15th August 2018. A large part of the stock was destroyed and Rs. 75,000 was realized for the salvage. For the period from 1st January 2018 to 15th August 2018, the following information is available:

a) Sales amounted to Rs. 4,50,000;

b) Purchase amounted to Rs. 4,25,000;

c) Stock on hand on 1st January 2018 was Rs. 2,00,000 at cost price.

And

d) Goods costing Rs. 25,000 were taken by Mr. Shanmugavel for his personal use.

The previous accounts reveal that the rate of gross profit was $33\frac{1}{3}$ on sale. The insurance policy was for Rs. 2,50,000 and included an average clause. Prepare the statement of claim to be made on the insurance company.

per ton of coal raised during the first 6 years of the lease. The output for the first six years were as follows: 1st year 550 tons, 2nd year 1000 tons, 3rd year 1500 tons, 4th year 800 tons, 5th year 1200 tons and 6th year 2000 tons. Prepare the necessary accounts in the books of Neyveli coal Ltd.,

[OR]

b) On 1.1.2015, Krishna Collieries Ltd., leased a piece of land agreeing to pay a minimum rent of Rs.200 in the first year, Rs.400 in the second year and thereafter Rs. 600 per annum, merging into a royalty of 40 paise per ton with power to recoup short workings over the first three years only. The figures of annual output for the four years to 31st December 2018 were 100, 1000, 1800 and 2000 tons respectively. Record these transactions in the ledger of the company.

13. a) The following are the summarized details for the year 2018 in the books of Kumar who has adopted self balancing system. Opening Balance of Debtors : Debit Rs. 12,500; Credit Rs. 300.

	Rs.		Rs.
Sales	31,200	Cash received from customers	20,000
Sales returns	3,120	Provision for bad debts	3,000
Discount allowed	1,300	Bad debts previously written off now recovered	400
Bad debts	350	Bills received	1,300
Allowance to customer	400	Bills received dishonoured	500
		Closing balance of debtors (Credit)	700

Prepare the sales ledger adjustment account as it would appear in the General ledger.

consisting of 75% ... earned gross profit @15% in 2018-19. General expenses of the business as a whole came to Rs. 1,10,000.

20. On 1-1-2018, a firm purchased a truck on instalment system. The cash price of the machinery was Rs.11,175 and payment was to be made as follows:

Rs. 3000 was to be paid on signing of the agreement and the balance in three instalments of Rs. 3,000 each at the end of each year. Interest at 5% is charged by the vendor. The firm has decided to write off 10% annually on the diminishing balance of the cash price.

Give ledger accounts in the books of the buyer.

P

r

Cash paid to creditors	30,700	Discount received from creditors	670
Acceptance received from debtors	8,500	Creditors bills accepted	12,000
B/R returned dishonoured	1200	B/P returned dishonoured	3,000
Bad debts written off	2,500	Sundry charges debited to customers	345
Allowances from creditors	* 275		

19. A firm had two departments, cloth and readymade garments. The garments were made by the firm itself out of cloth supplied by the cloth department at its usual selling price. From the following figures, prepare departmental trading and profit and loss account for the year ended 31.3.2019.

	Cloth dept. Rs.	Readymade dept. Rs.
Opening stock on 1-4-2018	3,00,000	50,000
Purchases	20,00,000	15,000
Sales	22,00,000	4,50,000
Transfer to readymade garments dept.	3,00,000	---
Expenses – manufacturing	----	60,000
-Selling	20,000	6,000
Stock 31.3.2019	2,00,000	60,000

[OR]

b) What are the procedures under Insolvency Acts?

14. a) There are Five departments in a concern. The total indirect expenses amounted to Rs. 12,000. One-sixth of expenses are to be divided equally to all the five departments. The remaining expenses are to be shared in the ratio of sales. Sales of various departments were as follows: Department A Rs. 50,000; Department B Rs. 40,000; Department C Rs. 30,000; Department D Rs. 20,000; Department E Rs. 60,000; show the allocation of indirect expenses.

[OR]

b) The following information relates to Theni branch.

	Rs.	Rs.
Stock on 1-1-2018		11,200
Branch debtors on 1-1-2018		6,300
Goods sent to Branch		51,000
Cash sent to branch for :		
Rent	1,500	
Salaries	3,000	
Petty cash	500	5,000
Sales at branch:		
Cash	25,000	
Credit	39,000	64,000
Cash received from debtors		41,200
Stock on 31.12.2018		13,600

Prepare Branch account for the year 2018.

system.

[OR]

b) On 1-1-2018, Sangeetha purchased machinery on hire purchase system. The payment is to be made Rs. 4,000 down (on signing of the contract) and Rs. 4,000 annually for three years. The cash price of the machinery is Rs. 14,900 and the rate of interest is 5%. Calculate the interest in each year's instalment.

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

16. On 1.7.2018 a fire took place in the Godown of Prashnavi which destroyed all stocks.

Sales in 2016	2,00,000	Sales in 2017	3,00,000
Gross Profit in 2016	60,000	Gross Profit in 2017	60,000
Stock on 1.1.2018	2,70,000	Purchases from 1.1.2018	4,00,000
Sales from 1.1.2018 to 30.6.2018	7,20,000		

Additional information:

- a) Stock as on 31.12.2017 has been undervalued by 10%.
- b) A stock taking conducted in March 2018 had revealed that stock had been sold in May 2018 at 50% of the cost and the balance were expected to be sold at 40% of the cost.

p.a. The royalty was fixed at Rs. 0.50 per ton. Short workings could be recouped within three years following the year in which the short workings occur. If there is stoppage of production due to strike in any year, the minimum rent would be proportionately reduced in regard to the length of the stoppage. The output (in tons) of the mine was as follows:

2013	8,000	2016	26,000
2014	12,500	2017	17,000 (strike)
2015	21,500	2018	30,000

During 2017, there was strike lasting for 3 months. Show the necessary ledger accounts for each of the years in the books of the company.

18. From the following particulars extracted from the books of M/S Raja & Company, who keeps a Sales Ledger and Bought ledger on the self balancing system. Show how the various adjustment accounts will appear in each of the ledgers.

	Rs.		Rs.
Debtors balance(1.1.2018)	45,750	Credit balance (1.1.2018)	54,900
Transactions for the month of January			
Credit purchase	20,500	Credit sales	22,700
Return inwards	400	Return outwards	600
Cash received from customers	25,000	Discount allowed to customers	550



G.T.N. ARTS COLLEGE (AUTONOMOUS)

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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme :B.Com/B.Com.(CA)

Date : 13.11.2019

Course Code: 17UCOC51/17UCCC51

Time: 10.00am-1.00pm

Course Title : Financial accounting V

Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Equity share holder is of the company.

[a] Creditor

[b] Lendor

[c] Debtor

[d] Owner

2. Bonus shares are given to the

[a] Existing shareholders

[b] Future shareholder

[c] Past shareholder

[d] Preference shareholder

3. Premium on redemption of debentures account in the nature of

.....

[a] Nominal account

[b] Real account

[c] Personal account

[d] Impersonal account

4. Debenture issued as collateral security for Rs.40000 will be debited to

.....

[a] Debentures suspense a/c [b] Bank a/c

5. The rate of underwriting of the issue price of shares.

[a] 5%

[c] 2 ½ %

[b] 7%

[d] 2 ½ %

6. The underwriting account is a

[a] real a/c

[c] nominal a/c

[b] personal a/c

[d] outstanding a/c

7. For liquidating a limited company

[a] Insolvency is a necessary condition

[c] Solvency is a necessary condition

[b] Insolvency is not a necessary condition

[d] It should have sufficient Cash

8. Excess of average profit over the normal profits is called

[a] Super profit

[c] Adjusted profit

[b] Actual profit

[d] Normal profit

9. If the amount paid is less than the net assets acquired, it is to be credited to

[a] Goodwill a/c

[c] Capital reserve a/c

[b] Asset a/c

[d] Loan a/c

The total turnover for the year is Rs. 4,50,000 divided into Rs.1,50,000 for the period upto 1.5.2003 and 3,50,000 for the remaining period.

Calculate the profits prior to incorporation and profits since incorporation of the company.

[a] Cash

[c] Debentures

[b] Shares

[d] All the above

SECTION – B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) What is bonus share? Under what circumstances may a company issue bonus shares.

[OR]

b) Ram Ltd. Purchased assets of Rs.8,00,000 from Anil Bros. It issued equity shares of Rs.100 each fully paid up in satisfaction of their claim. Make journal entries to record these transactions.

12. a) Excel Ltd. Made the following issues of debentures on 1.4.97

1) 200, 10% debentures of Rs.100 each to settle a creditor who supplied a machine on credit some time ago at a price of Rs.18000

2) 300 10% debentures of Rs.100 each for cash at a discount of 5%

3) 1000, 10% debentures of Rs.100 each to the bankers as collateral security for a loan of Rs.80,000

All the above issues are redeemable at par. Pass journal entries to record the above in the books of the company.

[OR]

public at par. to be paid Rs.4 on application and the balance on allotment. Applications were received for 48,000 debentures. Allotment was made to all the applicants and the amount due were received promptly. Give journal entries to record the transactions.

13. a) A company issued 10000 shares of Rs.10 each. These shares were underwritten as follows. A – 7000 shares and B – 3000 shares. The public applied for 8000 shares, which included marked applications as follows:
A – 5000 shares and B – 2000 shares
Determines the liability of A and B under both Gross liability basis.

[OR]

b) A Company issued Rs.1,00,000 shares of Rs.10 each. These shares were underwritten as follows:
X – Rs.30,000 shares Y – Rs.50,000 shares
The public applied for Rs.70,000 shares. Determine the liability of X and Y.

14. a) Goodwill is to be valued at 3 years purchase of 5 years average profit. The profit for the last 5 years of the firm were: 1994 – Rs.2400; 1995-Rs.3000; 1996 – Rs.3400; 1997 – Rs.3200; 1998 – Rs.4000.
Calculate the amount of goodwill.

[OR]

20. A Co.Ltd., was incorporated on May 1, 2003 to take over the business of a partnership firm as a going concern from January 1, 2003. The company got the certificate of commencement business in July 1, 2003.

The following is the profit and Loss a/c for the year ending 31.12.2003 is as follows:

Profit and Loss a/c of A Co., Ltd.

		Rs.		Rs.	
To			By		
	Rent and Taxes	12,000		Gross Profit	1,55,000
"	Insurance	3,000		B/d	
"	Electric Charges	2,400			
"	Directors fees	3,000			
"	Auditor fees	1,600			
"	Advertisement	6,000			
"	Salaries	36,000			
"	Commission	4,000			
"	Preliminary expenses	6,500			
"	Bad debts	2,000			
"	Net profit	78,500			
		<u>1,55,000</u>			<u>1,55,000</u>

A-9000 shares; B-13500 shares and C-5100 shares. Show the allocative of liabilities of each underwriter.

- If the benefit of 'Firm' underwriting applications is given to individual underwriters by treating them like 'Marked Forms'.
- If the benefit of firm underwriting applications is not given to individual underwriters, by treating them like 'unmarked forms'.

19. The following information is presented for five years ending 31.12.98

Year	Profit after tax	Taxation	Transfer to reserve	Director's remuneration
1994	25000	9000	5000	2000
1995	27500	10000	6000	2250
1996	24000	7500	4000	2250
1997	32500	12500	7500	2500
1998	36000	17500	7500	3000

Fixed assets have been revalued and the same showed an appreciation of Rs.250000 (depreciation to be provided for @10%). The company has a 8% preference shares capital of Rs.50000. The current rate of taxation may be taken @50%. Calculate the value of goodwill on the basis of four year's purchase of the last five year's average profit.

The issued share capital of a company is 10,000 equity shares of Rs.100 each. The net profit for the last 5 years were Rs.1,00,000; Rs.80,000; Rs.1,20,000; Rs.1,60,000 and Rs.1,40,000. Out these profits, 20% was placed to reserve, this proportion being considered reasonable in the industry in which the firm is engaged and 12% may be taken as a fair return on capital employed. Compute the value of the company's share by the yield method.

15. a) Ganguly Ltd. Was formed with an authorized capital of Rs.12,00,000 divided into equity share of Rs.10 each, to acquire the business of A and B whose balance sheet on the date of acquisition was as follows:

Capital	6,00,000	Free hold premises	7,00,000
General reserve	4,00,000	Stock	2,00,000
Sundry creditors	2,00,000	Sundry debtors	1,50,000
		1,60,000	1,50,000
		(-) provision <u>10,000</u>	1,50,000
		Cash at bank	
	12,00,000		12,00,000

The purchase consideration was agreed upon at Rs.14,00,000 to be paid in Rs.12,00,000 fully paid equity shares at Rs.11 and the balance in cash.

Give journal entries to record the above.

[OR]

limited company with effect from 1.4.06. But he obtained the certificates of incorporation on 1st August 2006 and the certificate to commence business on 1.10.2006. His accounts were closed on 31.12.06. Find out the time ratio for the purpose of ascertaining pre incorporation profit.

- a) A company was incorporated on 01.02.08 to purchase the business of Arun & Son, as from 01.11.2007. There were 10 employees before incorporation but 5 more were appointed on 01.02.08. You are required to ascertain the weighted time ratio for dividing salaries between the pre and post incorporation periods, assuming that the accounts are finalized on 31.10.

SECTION – C

[3 X 10 = 30]

Answer ANY THREE Questions.

6. The balance sheet of H Ltd. as at June, 30, 2010 was as under:

Share capital:		Cash at bank	30000
1000, equity shares of Rs.100 each	1,00,000	Other assets	3,70,000
1000, pref. shares of Rs.100 each	1,00,000		
Capital reserve	50,000		
General reserve	50,000		
Profit & loss A/c	10,000		
Liabilities	90,000		
	4,00,000		4,00,000

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share for which purpose new equity shares of Rs.100 each are issued in a number just sufficient for the purpose, after taking into account reserves which in law, are available for the purpose of redemption. Give balance sheet after the redemption is completed.

17. On 1st October 2002, a company issued 10,000, 14% debentures of Rs.100 each (interest is payable on 30th September and 31st March). The company is allowed to purchase own debentures which may be cancelled or kept or re-issued at the company's option. The company made the following purchase in the open market.
On 31st August 2004, 1000 debentures @ Rs.98 ex-interest
On 31st December 2005, 500 debentures @ Rs.97 cum – interest
The debentures purchased on 31st August 2004 were cancelled on 31st March 2006. Give journal entries to record the transactions.

18. Star Ltd. made an issue of 60,000 shares which were underwritten as follows:

A-30000 shares ; B – 18000 shares and C – 12000 shares

In addition, there was 'Firm' underwriting as follows:

A-3000 shares ; B – 1500 shares and C – 4500 shares

The total subscriptions including 'Firms' underwriting were for 45600 shares. The following marked form were included in the subscriptions.

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20. Sri Manikandan furnishes the following particulars of his income for the previous year 2018-19. Compute his total income:

	₹
i) Dividend on Equity shares (Cross)	600
ii) Dividend on preference shares (net)	3,580
iii) Income from letting on hire of building and machinery- composite lease	17,000
iv) Interest on bank deposits	2,500
v) Directors sitting fees	1,200
vi) Ground rent	600
vii) Income from undisclosed sources	10,000
viii) Income from lotteries	10,000

The following deductions are claimed by him:

- a. Collection charges of dividend ₹ 20
- b. Allowable depreciation on buildings and machinery ₹ 4,000.
- c. Insurance on building and machinery ₹ 100.

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END SEMESTER EXAMINATION - NOVEMBER 20

Programme: B.Com/B.Com.(CA)
Course Code: 17UCOC52 / 17UCCC52
Course Title : Income Tax Law and Practice

Date: 15.11.2019
Time: 10.00am-1.
Max Marks : 75

SECTION – A

[10 X 1 =

Answer ALL the Questions.
 Choose the Correct Answer.

1. 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	[c] 120 days or more
[b] 182 days or more	[d] 240 days or more.

2. Mr. X had income from his business in Singapore controlled from Jaipur ₹ 40,000. ₹ 20,000 were remitted to India. If he is a non-resident, ____ is taxable in his hands.

[a] ₹ 40,000	[b] ₹ 20,000
[c] Nil	[d] ₹ 60,000

3. Agriculture income is _____.

[a] Fully taxable	[b] Exempted
[c] Partly taxable	[d] Fully exempted

tioned?

[a] Sec.80

[b] Sec.12

[c] Sec.10

[d] Sec.2

Children Education Allowance is exempted up to _____ per month per

child.

[a] ₹ 300

[b] ₹ 500

[c] ₹ 100

[d] ₹ 200

6. If the municipal value of a let out House property is ₹ 300000, Fair rent ₹ 360000 and standard rent ₹ 270000, what will be the Expected rent?

[a] ₹ 360000

[b] ₹ 270000

[c] ₹ 300000

[d] ₹ 60000

7. Contribution made to an approved scientific research association is eligible for deduction up to _____.

[a] 50%

[b] 80%

[c] 100%

[d] 150%

8. Income tax Act favours _____ method for claiming depreciation.

[a] Straight line

[b] Written down value

[c] Sinking fund

[d] Sum of digits

--2--

of cash book for the year ending 31.3.2018.

	₹		₹
To Balance	10,000	By Rent of clinic	18,000
To Consultation fee	60,000	By purchase of medicines	38,000
To Visiting fee	45,000	By Staff Salaries	24,000
To Gifts and presents	8,000	By Surgical equipments	40,000
To Sales of medicine	42,000	By Motor car expenses	8,000
To Dividend from UTI	6,000	By Purchase of Motorcar	1,40,000
To Life Insurance maturity	1,00,000	By Household expenses	7,000
To Interest from National Saving Certificates	6,000	By Balance	2,000
Total	2,77,000	Total	2,77,000

Other information:

i) 50% of the Motor- car expenses incurred in connection with profession.

Car was purchased in _____ December 2018.

ii) Household expenses include ₹ 6,800 for life insurance premium.

iii) Gifts and presents include ₹ 3,000 from relations.

iv) Closing stock of medicine ₹ 12,000 and on 1.4.2018 opening stock was ₹ 4,000.

Compute his professional gain for the Assessment Year 2019-20.

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education of children in London	
viii) Past untaxed foreign income brought into India during the previous year	10,000

From the above particulars ascertain the taxable income of Mr. Yashwant for the assessment year 2019-20, if Mr. Yashwant is a) a resident b) a not ordinary resident and c) a non-resident.

17. Explain about any ten incomes that are exempt from tax under section 10 of the Income Tax Act.

18. Mr. X owns a residential house property. It has two equal residential units – Unit-I and Unit-II. While Unit-I is self occupied by Mr. X for his residential purpose. Unit-II is let out (rent being ₹ 12,000 per month, rent of two months could not be recovered). Municipal value of the property is ₹ 2,60,000. Standard rent is ₹ 2,50,000 and fair rent is ₹ 2,80,000. Municipal tax is imposed @ 15% which is paid by X. Other expenses for the previous year 2018-19 being repairs ₹ 1,600, insurance ₹ 3,000, interest on capital for constructing the property ₹ 1,26,000.

- [a] Not found out
- [b] Found out
- [c] Found out sometimes
- [d] Unnecessary

10. Family pension received by the widow of armed force is taxable under the head _____.

- [a] Income from salary
- [b] Income from Business
- [c] Income from other sources
- [d] Income from capital gains

SECTION – B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) Define (i) Assessee
(ii) Income

[OR]

b) X, who has born and brought up in India, went for further studies to U.K on 1st March 2017 and come back to India on 1st September 2018. Find out the residential status of Mr. X for the Assessment year 2019-20.

12. a) State the exemption allowed to the income of a political party

[OR]

b) Explain the exempted incomes for the employees.

13. a) Calculate taxable pension of Mr. Ganesh who was working in TAF Ltd., and retired on 30th April 2018. He received a pension of ₹ 12,000 p.m. on 31st December 2018, he commuted 2/3 his pension for ₹ 64,000.

a) Assume he receives gratuity b) Assume he does not receive gratuity.

b) From the following informations compute the annual value of the House.

Municipal Value	₹ 1,50,000
Fair Rent	₹ 1,80,000
Standard Rent	₹ 1,60,000
Actual Rent	₹ 15,000 p.m.

Unrealised rent ₹ 40,000. Conditions of Rule 4 are satisfied.

Building remained vacant for two months during the previous year.

Municipal tax paid by the owner 20% of Municipal value.

14. a) The following is the Profit and Loss Account of a merchant for the year ending 31-3-2018.

PROFIT AND LOSS ACCOUNT
Rs.

Rs.		Rs.	
To Rent	40,000	By Gross Profit	2,50,000
To Salary	25,000	By House Property Income	1,50,000
To Depreciation	10,000	By Income from other sources	2,00,000
To Donation	8,000		
To Net Profit	5,17,000		
Total	6,00,000		6,00,000

Compute the taxable profits from business.

- The amount of depreciation to be allowed as per IT provision ₹ 8,000.
- Business income of ₹ 12,000 not shown in Profit and Loss account.
- ₹ 8,000 of the rent are of personal nature.

b) What are the expenses that are not admissible in determining the income from business?

15. a) P sold a house property on 30th November 2018, for ₹ 16,50,000. He had acquired this property on 1.6.2001 for ₹ 4,25,000 and spent ₹ 19,900 on its improvement in 2002-03. Compute P's taxable income under the head capital gains for the assessment year 2019-20. The cost inflation indices are as under: 2001-02- Rs. 100; 2002-03 – Rs. 105; 2018-19 – Rs. 280.

[OR]

- b) List any five items taxable under the head "Income from Other Sources"

SECTION – C [3 X 10 = 30]
Answer Any THREE Questions.

16. The Following are the incomes of Mr. Yashwant for the previous year 2018-19:

i) Profit from business in Iran received in India	5,000
ii) Income from House Property in Iran received in India	500
iii) Income from House property in Pakistan deposited in a bank there	1,000
iv) Profits of business established in Pakistan deposited in a bank there ₹ 20000 (out of ₹ 20000 a sum of ₹ 10000 is brought into India)- this business is controlled from India	
v) Accrued in India but received in England	2,000
vi) Profit earned from business in Kanpur	6,000

b) Distinguish between Liberalization and Globalization.

15. a) Briefly the functions of WTO.

[OR]

b) Distinguish between WTO and GATT.

SECTION – C
Answer ANY THREE Questions.

[3 X 10 = 30]

16. Describe the scope of International Trade.

17. Explain the Disadvantages of free trade.

18. Discuss the various methods of correcting disequilibrium in the balance of payments

19. Explain the concept of privatization.

20. Explain the functions of GATT.



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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme : B.Com/B.Com(CA)
Course Code: 17UCOS51/17UCCS51
Course Title : International Trade

Date : 22.11.2019
Time: 10.00am-1.00pm
Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Trade between two countries can be useful if cost ratios of goods are _____.

- [a] Equal [b] Different
[c] Undetermined [d] Decreasing

2. Foreign trade creates among countries _____.

- [a] Conflicts [b] Co-operation
[c] Hatred [d] Both (a) and (b)

3. Terms of Trade a country show _____.

- [a] Ratio of goods exported and imported
[b] Ratio of import duties
[c] Ratio of prices of exports and imports
[d] Both (a) and (c)

4. A tariff _____.

- [a] Increase the volume of trade
- [b] Reduces the volume of trade
- [c] has no effect on volume of trade
- [d] Both (a) and (c)

5. The first classical theory or international Trade is given by _____.

- [a] Keynes
- [b] Adam smith
- [c] Fried man
- [d] Heekscher-chlin

6. Rich countries have deficit in their balance of payments _____.

- [a] Sometimes
- [b] Never
- [c] Alternate years
- [d] Always

7. Globalization by connecting countries leads to _____.

- [a] Lesser competition among producers
- [b] Greater competition among producers
- [c] No competition between Producers
- [d] None of these

8. Liberalization, privatization and Globalization are the aims of _____.

- [a] Economic planning
- [b] Socialistic pattern of society
- [c] Land Reforms
- [d] Economic Reforms

[a] 160
[c] 207

[b] 164
[d] 195

10. Which of the following body is not related to the WTO?

- [a] Dispute settlement body
- [b] Trade policy review body
- [c] Council of trade in goods
- [d] Exchange Rate management body

SECTION - B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) Briefly the features of international trade.

[OR]

b) List out the benefits of international trade

12. a) Briefly the objectives of protection trade.

[OR]

b) Distinguish between free trade and protection trade.

13. a) Briefly the components of balance of payments.

[OR]

b) Explain the causes of disequilibrium in the balance of payments.

14. a) Briefly the features of Globalization.

[OR]

SECTION - C
Answer Any THREE Questions.

16. What is Image Recognition? Discuss the steps of Image Recognition.
17. Illustrate about Selection tools in Photoshop.
18. Discuss Paint Bucket tool and its control.
19. Explain working with objects in Corel Draw.
20. Describe about changing Page size, Page Layout and Background in Corel Draw.



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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme : B.Com.(CA)

Date : 11.11.2019

Course Code: 17UCCC33

Time: 2.00pm-5.00pm

Course Title : Introduction to Multimedia & DTP, Max Marks : 75

SECTION - A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. _____ estimates the information pattern on the basis of observed image.
[a] Conditioning [b] Extracting
[c] Labeling [d] Grouping
2. _____ dynamics is the actual change of the shape color or other properties of objects viewed.
[a] Motion [b] Update
[c] Graphics [d] Image
3. The tool that enables to paint an image with a specified color is _____.
[a] Brush [b] Pencil
[c] Clone stamp [d] Lasso

[a] Channels panel
[c] Actions panel

[b] History panel
[d] Layers panel

5. _____ are used to clean up or retouch the photos.

[a] Layers
[c] Filters

[b] Images
[d] Painting tools

6. The tool that spreads and mixes content of image areas is _____.

[a] Blur tool
[c] Clone stamp tool

[b] Dodge tool
[d] Smudge tool

7. _____ is used to access the settings dialog box of paint of an object.

[a] No Dialog
[c] Fill Color Dialog

[b] Texture Fill Dialog
[d] Pattern Fill Dialog

8. The tool used to select, resize and rotate towards the image object is _____.

[a] Pick tool
[c] Smart tool

[b] Crop tool
[d] Text tool

9. _____ highlights and enhance the edges of the bitmap image.

[a] Contour
[c] Noise

[b] Distort
[d] Plugins

[a] Vector
[c] Color

[d] Monochrome

SECTION - B
Answer ALL the Questions.

{5 X 7 = 35}

11. a) What is Data Stream? Discuss the types of Data Stream.

[OR]

b) Explain Dithering.

12. a) List the steps to work with Images in Photoshop.

[OR]

b) Explain different Color modes used in Photoshop.

13. a) Write about Flattening Images.

[OR]

b) Describe the use of Layer Palette and list its steps.

14. a) Write short notes on Text tool.

[OR]

b) Explain Using Distort effect and Transparency effect.

15. a) Write the steps to export files in CorelDraw.

[OR]

sb) List the steps to convert Vector images to Bitmap images.

b) Explain any five animation options.

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Explain the different types of computers.
17. How do you work with Find and Replace Command? Explain with example.
18. Explain any five formatting techniques to design a word document.
19. Explain any five types of chart used in MS-EXCEL.
20. Analyse the various views in PowerPoint.



G.T.N. ARTS COLLEGE (AUTONOMOUS)

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(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - NOVEMBER 2019

Programme: B.Com(CA)

Course Code:17UCCCL2

Course Title : Introduction to PC Software
and MS-Office

Date:16.11.2019

Time: 10.00am-1.00pm

Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. ALU Stands for _____.
 [a] Arithmetic Logic Unit [b] Application Logic Unit
 [c] Array Logic Unit [d] None of these
2. All digital computers use the _____ number system.
 [a] Binary [b] Integer
 [c] Float [d] Long
3. To close a document, select the close command from the _____ Menu.
 [a] Edit [b] View
 [c] File [d] Insert

[a] Copy
[c] Move

[b] Cut
[d] None of these

5. The default value of the Gutter margin in word document is _____.

- [a] 1"
[b] 1.25"
[c] 1.50"
[d] 0"

6. _____ key(s) move the cursor to the previous cell in the table.

- [a] Ctrl + Tab
[b] Shift + Tab
[c] Ctrl+Shift+Tab
[d] None of these

7. The _____ key moves the active cell to a specific cell.

- [a] F7
[b] F1
[c] F8
[d] F5

8. MIN,MAX and AVERAGE belong to the _____ function category.

- [a] SUM
[b] COUNT
[c] COUNT(*)
[d] All the above

9. The Data, sort command can sort a database list on upto _____ fields.

- [a] 6
[b] 5
[c] 4
[d] 3

key pressed.
[a] ALT
[c] Ctrl

[b] Shift
[d] Shift+Ctrl

SECTION – B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) What are the various components of computer?

[OR]

b) State any five input devices in detail.

12. a) Explain the procedure for move and copying text.

[OR]

b) State the procedure for working with Auto Correct options.

13. a) Write any five options of toolbar.

[OR]

b) Explain the Change Cases with example.

14. a) Write about financial functions in MS-EXCEL.

[OR]

b) How do you INSERT, DELETE Rows and Columns in a worksheet?

15. a) How do you insert audio and video files in PowerPoint? Explain.

SECTION – C
Answer ANY THREE Questions.

[3 X 10 = 30]

- b) State the factors motivating retailers to internationalize.
16. Describe the retail buying process.
 17. What are the key areas in merchandise management?
 18. Explain the various concept of retail promotion.
 19. Discuss the importance of proper selection of location site.
 20. Enlighten the applications of IT in retailing.



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END SEMESTER EXAMINATION - NOVEMBER 2019

Programme : B.Com(CA)
Course Code: 17UCCS11
Course Title : Retail Marketing

Date : 19.11.2019
Time : 10.00am-1.00pm
Max Marks :75

SECTION – A
Answer ALL the Questions.
Choose the Correct Answer.

[10 X 1 = 10]

1. The cyclical theories include _____.
[a] Wheel of retailing [b] Changes in technology
[c] Demographic changes [d] Conflict theory
2. The consumer behavior is _____.
[a] Static [b] Ever changing
[c] Fixed [d] Automatic
3. This bench marking measures against the best external market leaders or functional operations
[a] Function benchmarking [b] Internal benchmarking
[c] Competitive benchmarking [d] Generic benchmarking

4. _____ concentrates in one or a few merchandise line only

[a] Retail

[b] Wholesale

[c] Generalist buyers

[d] Specialist buyers

5. The pricing method in which prices are fixed at premium

[a] Leader pricing

[b] Skimming pricing

[c] Backward pricing

[d] Cost-plus pricing

6. Promotion is the _____ elements of marketing mix.

[a] First

[b] Second

[c] Third

[d] Fourth

7. The SBU's or products offer good prospects for growth. It is known as

[a] Stars

[b] Question marks

[c] Cash cows

[d] Dogs

8. These stores are conveniently located near residential areas

[a] Specialty stores

[b] Departmental store

[c] Supermarket

[d] Discount stores

9. It means the act of controlling or limiting something because it is necessary or sensible to do so

[a] Consumerism

[b] Social responsibility

[c] Restraints

[d] Ethics

10. The _____ market is known as neighboring market to knowers as

[a] Internationalization

[b] Internet market

[c] Home market

[d] Intranet market

SECTION - B

Answer ALL the Questions.

[5 X 7 = 35]

11. a) Explain the opportunities in retailing.

[OR]

b) Differentiate between marketing and selling.

12. a) What are the key terms for quality?

[OR]

b) State the major components of retailing as a product.

13. a) What are the factors affecting price sensitivity?

[OR]

b) Explain the supply chain structures.

14. a) Discuss the purpose of making a marketing plan.

[OR]

b) Briefly explain the features of brand.

15. a) Explain the basic rights of the consumers.

[OR]

4. _____ concentrates in one or a few merchandise line only.
[a] Retail [b] Wholesale
[c] Generalist buyers [d] Specialist buyers
5. The pricing method in which prices are fixed at premium
[a] Leader pricing [b] Skimming pricing
[c] Backward pricing [d] Cost-plus pricing
6. Promotion is the _____ elements of marketing mix.
[a] First [b] Second
[c] Third [d] Fourth
7. The SBUs or products offer good prospects for growth. It is known as
[a] Stars [b] Question marks
[c] Cash cows [d] Dogs
8. These stores are conveniently located near residential areas
[a] Specialty stores [b] Departmental store
[c] Supermarket [d] Discount stores
9. It means the act of controlling or limiting something because it is necessary or sensible to do so
[a] Consumerism [b] Social responsibility
[c] Restraints [d] Ethics

10. The operation of stores outside the domestic neighboring market is known as
[a] Internationalization [b] Internet market
[c] Home market [d] Intranet market

SECTION - B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) Explain the opportunities in retailing.
[OR]
b) Differentiate between marketing and selling.
12. a) What are the key terms for quality?
[OR]
b) State the major components of retailing as a product.
13. a) What are the factors affecting price sensitivity?
[OR]
b) Explain the supply chain structures.
14. a) Discuss the purpose of making a marketing plan.
[OR]
b) Briefly explain the features of brand.
15. a) Explain the basic rights of the consumers.
[OR]