

# SHRIMATI INDIRA GANDHI COLLEGE

(Nationally Accredited at 'A' Grade (3rd Cycle) By NAAC)

Tiruchirappalli – 2.

QUESTION BANK FOR

B.COM & B.COM CA

2017-2018



DEPARTMENT OF COMMERCE

# CONTENT

<b>B.COM</b>			
<b>SEMESTER</b>	<b>PAPER NAME</b>	<b>CODE.NO</b>	<b>PAGE.NO</b>
I	PRINCIPLES OF ACCOUNTANCY	16CCCCA1/16CCCCM1	3
II	BANKING THEORY LAW AND PRATICE	16CCCCM4	8
	BUSINESS ACCOUNTING	16 CCCCCM3	10
	BUSINESS ECONOMICS	16CACCM1B	16
<b>B.COM CA</b>			
I	MARKETING	16CCCCA2	18
	PC PACKAGES-1		20
II	BUSINESS MANAGEMENT	16CCCCA3	21
	INTERNET	16CCCCA4	23
	PC-PACKAGES-II -Allied	16CACCA1B	24

**B.COM DEGREE EXAMINATION, NOVEMBER 2016**  
**16CCCCA1/16CCCCM1**

**PRINCIPLES OF ACCOUNTANCY**

**SECTION- A**

**(10X2=20)**

**Answer All questions**

1. What is 'Double entry system'?
2. Define 'Trial Balance'.
3. What is meant by 'Average due date'?
4. What is 'Error of Principle'?
5. What is Trading Account?
6. What do you mean by Non-profit organization?
7. What is meant by Delcredere commission?
8. What is meant by Joint Venture?
9. What is Single entry system?
10. Define depreciation.

**SECTION- B**

**Answer All questions**

**(5X5=25)**

11.a) What are the advantages of double entry system?

(Or)

b) Journalise the following:

2015 Jan

1	Cash purchases	Rs.2000
2	Sold goods to Raman	Rs.4000
4	Cash paid into bank	Rs.5000
10	Paid salaries	Rs.7000
15	Received commission	Rs.500

12.a) From the following information ascertain Gross profit and Net profit.

Rs.

Opening stock                      50000

Sales	900000
Return outward	20000
Return Inwards	10000
Purchases	650000
Closing stock	75000
Wages	4000
Salaries	45000
Carriage Outwards	7000
Discount allowed	18000
Depreciation	40000

(or)

b) Rectify the following errors:

- (i) A credit purchase for Rs.2500 from 'A' was not entered.
- (ii) A credit sale to 'B' for Rs.3200 was not entered in sales book.
- (iii) Goods sold to 'Arun' for Rs.3000 was debited to 'Varun' account.
- (iv) The purchase of machinery for Rs.12500 was incorrectly passed through the purchase book.
- (v) Goods return to 'D' for Rs.125 was not entered.

13. a) Hari purchased goods from Dinesh, the due dates for payment in cash being as follows:

Mar.15	Rs.400 due 18 <sup>th</sup> April
Apr.21	Rs.300 due 24 <sup>th</sup> May
Apr.27	Rs.200 due 30 <sup>th</sup> June
May 15	Rs.250 due 18 <sup>th</sup> July

Find the Average due date.

(Or)

b) Rajan sold goods to Suresh on 1 July 2015 for Rs.8000 for which a bill of exchange for 3 months was drawn by Rajan and accepted by the latter. Give journal entries in the books of Rajan and Suresh

- i. The bill is honoured on the due date
- ii. The bill is dishonoured on the due date.

14. a) Anandan consigned 2000 tonnes of coal @Rs.50 per tonne to Balu. He paid Rs. 20000 for freight. Due to normal loss only 1950 tonnes were received by Balu. He also paid Rs.5000 for loading charges. The goods unsold amounts to 650 tonnes. Calculate the value of closing stock. (or)

b) What are the differences between consignment and joint venture?

15.a) Calculate total purchases:

Cash purchases	Rs.8500
Creditors as on 1.1.15	4000
Cash paid to creditors	15500
Purchase return	500
Creditors as on 31.12.15	6700
Discount received	300
Accepted bills payable	1000

(or)

b) Anbu&Co purchased a plant on 1<sup>st</sup> January 2013 at a cost of Rs.8000 and spent Rs.2000 on its erection. The firm written off depreciation on 31<sup>st</sup> December each year at 20% per annum on the original cost method. This plant was sold for Rs.5500 on 1<sup>st</sup> July 2015. Prepare plant account from 2013 to 2015.

### SECTION- C

**Answer any THREE questions**

**(3X10=30)**

16. Explain the concept of accounting.

17. From the following Trial balance, prepare trading profit and loss account and balance sheet as on 31.12.2015.

Particulars	Debit(Rs.)	Credit(Rs.)
Cash in hand	3000	
Purchases	240000	
Stock on 1.1.2015	70000	
Debtors	100000	
Machinery	120000	
Furniture	30000	
Bills Receivable	40000	

Rent and Taxes	20000	
Wages	32000	
Salaries	37000	
Capital		200000
Bills Payable		44000
Creditors		48000
Sales		400000
	-----	-----
	692000	692000
	-----	-----

Adjustments:

- Closing stock Rs.50000
- Outstanding Wages Rs.5000 and salaries Rs.3000
- Depreciation on machinery at 5% and furniture at 10%
- Provision for bad debts on debtors at 5%.

18. For sports group the following receipts and payments account is given for the year ending 31.12.2015.

Receipts	Rs.	Payments	Rs.
To Donations	50000	By Pavilion offices	40000
To Reserve fund	4000	By Sports expenses	900
To Sports receipts	8000	By Furniture	2100
To Revenue Receipts:		By Investments	16000
Subscription	5200	By Revenue Payments:	
Locker rents	50	Salaries	1800
Interest on Securities	240	Wages	600
Sundries	350	Insurance	350
		Telephone	250
		Electricity	110
		Sundry Expenses	210
		By balance on hand	5520
	-----		-----
	67840		67840

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- a) Adjustments:
  - b) Subscription outstanding for 2015 Rs.250
  - c) Salaries unpaid for 2015 Rs.170
  - d) Wages unpaid for 2015 for Rs.90
  - e) Sundry expenses unpaid for 2015 Rs.40

Prepare Income and expenditure account and balance sheet for the year ended 31.12.2015

19. 'B' and 'C' is a joint venture on 1<sup>st</sup> July 2015. They joined together to sell and buy the timber in joint venture they opened a joint bank account with Rs.25000 towards which 'B' contributed Rs.15000 and 'C' Rs.10000. They agree to share profit and losses in proportion to their cash contributions. They remitted to their agent Rs.22100 to pay for timber purchased. freight and insurance and other charges amounting to Rs.3900 were paid.

On 1<sup>st</sup> Dec.2015 the sales amounted to Rs.28740 than 'C' agreed to take over the balance of Timber unsold for Rs.1260.

Prepare necessary ledger accounts.

20. On 1<sup>st</sup> January 2013, Raja purchased 6 machines for Rs.15000 each. His accounting year ends on 31<sup>st</sup> December, depreciation is to be provided at 10% p.a. on straight line basis.

On 1<sup>st</sup> January 2014, one machine was sold for Rs.12500 and on 1<sup>st</sup> January 2015 a second hand machine was sold for Rs.12500.

On 1<sup>st</sup> July 2014, a new machinery was purchased for Rs.28000.

Show the machinery a/c for 3 years.

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**B.COM DEGREE EXAMINATION , APRIL 2017**  
**BANKING THEORY LAW AND PRATICE - 16CCCCM4**

**TIME :Three hours**

**Maximum : 75 marks**

**SECTION-A (10X2=20)**

**Answer all the questions:**

1. Define Banker.
2. What is 'Letter of credit'?
3. What is 'Fixed deposit Receipt'?
4. What is meant by 'Reinvestment plan'?
5. Who is a 'Minor'?
6. What is meant by 'Garnishee order'?
7. What is meant by 'Collecting Banker'?
8. What is 'Payment in due course'?
9. What is 'Pass Book'?
- 10 . write a short note on 'e-banking'.

**SECTION-B (5X5=25)**

**Answer all the questions:**

- 11(a). "Banker is a privileged debtor"-Explain.

OR

- (b). State the special relationship between a banker and customer.

- 12(a). Explain the difference between savings account and current account.

OR

- (b). What are the special features of fixed deposit receipt?

- 13(a). Explain the position of banker while dealing with the account of a married woman.

OR



- (b). Describe the procedures for opening an account in the name of a joint stock company  
14(a). Explain the position statutory protection of the collecting banker.

OR

- (b). What constitute the wrongful dishonor?

- 15(a). State the types of crossing of cheques.

OR

- (b). What is 'Marketing'? Explain the effect of it.

### **SECTION-C (3X10=30)**

**Answer any three questions**

16. Explain the main function banks.

17. Write a note on the following

(a) Cash certificate

(b) Super savings package

(c) Annuity deposit

18. Explain the precaution to be taken by the banker before opening an account.

19. When a paying banker can refuse payment to a cheque?

20. Define 'Cheque' and explain the special features of a cheque.

## **B.Com. Degree Examination, April 2017**

### **Business Accounting(16 CCCCCM3)**

**Time: Three Hours**

**Maximum: 75 Marks**

#### **Section A – (10 X 2 = 20)**

**Answer ALL questions**

1. What are the features of branch account?
2. Define Departmental accounting.
3. What is Down Payment?
4. Write a note on instalment system.
5. Mention the various system of self balancing ledgers.
6. What is minimum rent?
7. Give the formula for Average clause.
8. What is the meaning of sale or return?
9. Who is insolvent?
10. What is Statement of affairs?

#### **Section B – (5 X 5 =25)**

11.a) Z Ltd opened a branch on 1.4.2012 at Coimbatore. Prepare branch account from the following:

Rs.

Goods sent to Branch	50,000
Sales cash	20,000
Credit Sales	36,000
Cash received from debtors	32,000
Discount allowed to them	600
Cash sent to Branch for expenses	7,000
Stock on 31 <sup>st</sup> March 2013	8,000

(or)

b) A Company has two departments A and B. Department A supplies goods to Department B at its usual selling price. From the following figures, prepare Departmental Trading a/c for the year 2014-15.

	A (Rs)	B (Rs)
Opening Stock	30,000	-
Purchases	2,10,000	-
Transfer to B	50,000	50,000
Sales	2,00,000	60,000
Closing stock 31.3.2015	40,000	10,000

12.a) Mr.P Purchased 4 cars on hire purchase system paying Rs.15,000 down payment. The balance to be paid in 3 equal instalments of Rs.15,000 plus interest. Interest on due is 5% p.a. cash price was Rs.60,000. Calculate interest for each year.

(or)

b) Explain the accounting treatment for hire purchase system.

13.a) Find out purchase and sales from the following details by making necessary a/c's.

	Rs.
Opening balance of debtors	30,000
Opening balance of creditors	1,60,000
Collection from debtors	10,000
Discount Received	2,500
Bad Debts	1,000
Payments to Creditors	14,000
Discount allowed	1,500
Returns inwards	2,000
Returns outwards	3,000
Cash purchases	6,000

Cash sales	10,000
Closing balance of debtors	35,000
Closing balance of creditors	15,000

(or)

b) What are the different methods of Recording sale or return transactions?

14.a) Prepare memorandum trading a/c for fire insurance from the following informations :

Year	sales	gross profit
1993	12,50,000	3,75,000
1994	8,00,000	1,60,000
1995	9,50,000	95,000
1996	2,83,000	?

(or)

b) A company leased a coolery on 1.1.2012 at a minimum rent of Rs.20,000.merging into a royalty of Rs.1.50per tonne with power to recoup short workings over the first two years of the lease output of the coolery for the first two year was 9,000 tonnes, 12,000 tonnes 16,000 tonnes and 20,000 tonnes respectively . give analytical for royalty.

15.a)compute the provisional Insolvency Act under preferential creditors amount from the following.

	Rs.
Salary of clerk	200
Wages of labours	240
Sales tax	400
Income tax	1000
Wages of servants	80
Municipal tax	400
Wages	6,000
Total amount paid	16,000

b) Distinguish between Balance sheet and statement of affairs.

Section C – (3 X10 = 30)

Answer Any THREE questions

16. The following purchases were made by a business home having three departments:

Dept A 1000 units

Dept B 2000 units at a total cost of Rs.1,00,000

Dept C 2400 units

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

Dept A 120 units

Dept B 80 units

Dept C 152 units

Sales were:

Dept A 1020 units at Rs. 20 each

Dept B 1920 units at Rs.22.50 each

Dept C 2496 units at Rs.25 each

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

17. Mr. P purchased a car Rs.56,000 on 1.1.2010 under the hire purchase system. The hire purchase price for car Rs.60,000 to be paid Rs.15,000 down payment and three equal instalments of Rs.15,000 each at the end of each year. Interest is charged at 5% p.a. Prepare relevant ledger a/c and in the books of hire vendor.

18. A fire occurred in the premises of the business on 15.12.2001 from the following particulars; ascertain the account of claim for loss of stock.

	Rs.
Stock on 1.4.2000	30,600
Purchases from 1.4.2000 -31.3.2001	1, 22,000
Sales from 1.4.2000 – 31.3.2001	1, 80,000
Stock from 1.4.2001	27,000

Purchases from 1.4.2001 -15.12.2001	1, 47,000
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Sales from 1.4.2001 – 15.12.2001	1, 50,000
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Stocks were always valued at 90% of the cost. Salvage value of stock Rs.18,000

19. Briefly explain the important points to note for preparation of statement of affairs.

20.From the following particulars prepare Debtors Ledger Adjustment a/c and purchase ledger adjustment a/c in the general ledger for the year ended 31.12.2009.

	Rs.
Purchase ledger (cr)	2,00,000
Purchase ledger(dr)	22,700
Sales ledger(cr)	2,400
Sales ledger(dr)	4,21,000
Credit purchases	20,00,000
Cash purchases	2,00,000
Credit sales	18,00,000
Cash sales	7,00,000
Closing balances:	
Purchase ledger(dr)	17,000
Sales ledger(cr)	9,000
Purchase returns	1,00,000
Sales returns	80,000
B/R received	3,00,000
B/P accepted	2,00,000
Bad debts written off	10,000
Provision for bad debts	10,000

B/R dishonoured	40,000
Cash received from debtors	12,00,000
Cash paid to creditors	16,00,000

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**B.Com Degree Examinations - April 2017**

**BUSINESS ECONOMICS (16CACCM1B)**

**SECTION-A**

**Answer all the question:**

**(10x2=20)**

1. Define-Business Economics.
2. What is macro economics?
3. Write the meaning of elasticity of demand
4. What do you mean by consumer's equilibrium?
5. What is meant by production?
6. What is Isoquant analysis?
7. Give the meaning of industry
8. What is Monopoly?
9. Define-“National Income”
10. What is the meaning of Fiscal policy?

**SECTION-B**

**Answer all the question :**

**(5x5=25)**

- 11(a). State the nature of business economics

OR

- (b). What are the differences between micro and macro economics?

- 12 (a). Show the law of demand with example.

OR

- (b). what are the characteristics of indifference curve analysis?

- 13 (a). Explain the factors of production.

OR

- (b). What are the limitations of large scale production?

- 14 (a). What are the features of perfect competition?

OR

- (b). Why the supply curve goes upwards? explain.



15 (a). Explain the equilibrium of firm and industry.

OR

(b). State the importance of National Income.

**SECTION -C**

**Answer any THREE question:**

**(3x10=30)**

16. Explain the relationship between business economics and other disciplines.

17. Describe the factors determining the law of demand.

18. What are the internal and external economics of large scale production?

19. How the price is determined under monopolistic competition?

20. Explain the objectives of (monetary) Fiscal policy.

**B.COM (CA) DEGREE EXAMINATION .APRIL 2017**

**MARKETING (16CCCCA2)**

**TIME : THREE HOURS**

**MAXIMUM :75 MARKS.**

**SECTION A(10X2=20)**

**ANSWER ALL THE QUESTION**

1. Define 'Marketing'.
2. What is 'Packaging'?
3. What do you mean by 'Marketing segmentation'?
4. What is 'Product life cycle'?
5. What is 'Penetrating Pricing'?
6. What is 'Wholesaler'?
7. What is 'Sales Promotion'?
8. What is 'Personal selling'?
9. What is Marketing research?
10. What is Mail Order Business?

**SECTION –B(5X5=25)**

**ANSWER ALL THE QUESTION.**

11.(a)What are the difference between marketing and selling?

(or)

(b).Explain the importance of standardization.

12.(a).What are the factors to be considered before introducing a product?

(or)

(b).Explain the special features of 'Brand'.

13.(a). What are the objectives of a pricing policies?

(or)

(b).What are the functions of a 'Wholesaler'?

14.(a).State the techniques of promotion.

(or)

(b).Explain the limitations of ‘Advertisement’.

15.(a).State the difference between primary data and secondary data.

(or)

(b).What are the advantages of ‘E-Business’?

**SECTION-C(3X10=30)**

**ANSWER ANY THREE QUESTIONS**

16. Explain the types of ‘Transport’.

17. Explain the major factors influencing ‘Consumer Behavior’.

18. Explain the various methods of pricing.

19. Describe the qualities of an effective salesman.

20. Describe the marketing research procedure.

(For candidates admitted from 2016 – 2017 onwards)

**B.Com DEGREE EXAMINATION, NOVEMBER 2016**

**Part III – Allied**

**PC PACKAGES-1**

**Time : Three hours**

**Maximum : 45 marks**

**SECTION A – (6X2=12)**

Answer ALL questions.

1. Define ‘SOFTWARE’.
2. What is meant by ‘Memory’?
3. What is meant by ‘Auto correct’?
4. What is ‘Word Count’?
5. What is the meaning of ‘Spread Sheet’?
6. Write two uses of MS PowerPoint.

**SECTION B – (3X4=12)**

7. What are the characteristics of a computer?  
(or)  
Explain any four output devices of a computer.
8. How to create a document in MS Word?  
(or)  
Write the steps to insert a table in MS Word.
9. How to insert and delete cells, columns and rows in MS Excel?  
(or)  
What are the special features of MS Power Point?

**SECTION C – (3X4=12)**

10. Explain the components of a computer.
11. What is ‘Mail Merge’? How would you perform in the word?
12. List out the input devices of computer and explain them.
13. How will you create a chart in MS Excel?
14. Write all options of multimedia effects in slide presentation and explain them in detail.

**B.Com Degree Examination, April 2017**

**Part III -Computer Applications- Major**

**BUSINESS MANAGEMENT (16 CCCC A3)**

Time: 3 Hours

Maximum : 75 Marks

**SECTION –A (10\*2=20)**

**Answer all questions.**

1. What is middle level management?
2. What is meant by 'Unity of Direction'?
3. What do you mean by 'Rules'?
4. What are the demerits of planning?
5. Define 'Organisation'.
6. What is meant by 'Delegation of Authority'?
7. What is 'traditional method of motivation'?
8. What is 'Downward Communication'?
9. What is 'Laissez-fair style 'leadership'?
10. What is meant by 'Budgetary Control'?

**SECTION –B (5\*5=25)**

**Answer all questions.**

11. ( a ) What are the functions of Top level management?

Or

- (b) Explain the features of Scientific Management.

12. ( a ) Explain the 'Objectives of planning'.

Or

- (b) Explain the process of 'Decision Making'.

13. ( a )What are the Principles of Organisation?

Or

(b) Explain the factors determining the degree of decentralization.

14. (a ) Explain the elements of communication.

Or

(b)Discuss the Mc.Gregor's 'X' theory.

15. (a)What are the functions of leadership?

Or

(b) Explain the types of Co-ordination.

**SECTION –C (3\*10=30)**

Answer any **THREE** questions.

16. Explain Hendry Fayol's Principles of management.

17. Explain the process of planning.

18. What is departmentation?Explain its bases.

19. Explain the barriers to communication.

20. Explain the techniques of control.

**B.com (CA) degree Examinations, April -2017**

**Internet (16CCCCA4)**

**Time: Three Hours**

**Maximum: 45 marks**

**SECTION A – (6\*2=12)**

**Answer all the questions**

1. What is Bluetooth?
2. Define web page.
3. What are frames?
4. What do you know about netscape?
5. What is a browser?
6. What is the use of toolbar?

**SECTION B – (3\*4=12)**

**Answer all the questions**

7.a) State the features of Wifi.

**(Or)**

b) How does a modem transmit data?

8.a) Bring out various security Zones in Internet Explorer.

**(Or)**

b) What do you know about Internet service provider?

9.a) Give the operations of e-mail.

**(Or)**

b) What are the major types of file transfer protocol?

**SECTION C – (3\*7=21)**

**Answer any three questions**

10. Give the history of Internet.
11. Bring out the features of animation.
12. Give the importance of internet protocol.
13. What are the criticisms against Netscape browser?
14. State the advantages of e-mail.

**B.Com CA Degree Examination, APRIL 2017**

**PC-PACKAGES- II -Allied**

**(16CACCA1B)**

Time: **TWO** Hours

Maximum : 45 Marks

**SECTION –A (6\*2=12)**

**Answer All Questions**

1. What are Macros?.
2. What do you know about Forms in MS Access ?
3. Mention the uses of PageMaker.
4. Give the role of Edit menu in Page Maker.
5. What is Photoshop?
6. Define the animation.

**SECTION –B (3\*4=12)**

**Answer All Questions.**

7. (a) How will you create design view of Table under MS Access.

Or

- (b) List out the various types in MS Access.

8. (a) Bring out the features of Pagemaker.

Or

- (b) Give the importance of page columns in page maker.

9. (a) How do you classify masks in photoshop?

Or



(b) What are the applications of animation?

**SECTION –C      (3\*7=21)**

**Answer any THREE Questions.**

10.How do you create a new database in MS Access?

11.Mention various options seen under file menu of PageMaker

12.Explain the role of Layers in photo Shop.

13.What are the tools used in Page Maker?

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