


VIVEKANANDA DEGREE COLLEGE**DEPARTMENT OF COMMERCE****FIRST INTERNAL ASSESSMENT TEST TIME TABLE****DECEMBER 2020-21**

DATE	TIMINGS	1ST SEM	3RD SEM	5TH SEM
28-12-2021 Tuesday	10.10am- 11.10am	Financial Accounting	Corporate Accounting	Income tax-I
	11.10am-12.10pm	Digital fluency	Business regulations	Auditing and corporate governance
29-12-2021 Wednesday	10.10am-11.10am	Office management/ Business organization	Practicals for skill development	Advanced accounting
	11.10am-12.10pm	Kannada/English/ Hindi	English	Advanced financial management/ digital marketing
30-12-2021 Thursday	10.10am-11.10am	Principles of marketing	Business data analysis	Methods & techniques of cost accounting
	11.10am-12.10pm	English	Kannada/ English/ Hindi	Financial services/ consumer behavior and market research
31-12-2021 Friday	10.10am-11.10am	Management principles and applications	Financial management	-


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of First Semester B.Com. –Principles of Marketing, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (02 x 02 = 04)

Answer any *two* questions, each correct answer carries 2 marks

- 1) a) Define Marketing Management.
- b) Write any two Differences between Marketing and Selling.
- c) What do you mean by Consumer Buying Behaviour?

Section – B (02 x 08 = 16)

Answer any *two* questions, each correct answer carries 8 marks

- 2) Elucidate in detail the Macro and Micro Environmental factors influencing the Marketing Environment.
- 3) Explain the major factors influencing the Customer Buying Behaviour.
- 4) Explain the bases of Market Segmentations.



PRINCIPAL

**VIVEKANANDA DEGREE COLLEGE
BENGALURU-55**

ವಿವೇಕಾನಂದ ಪದವಿ ಕಾಲೇಜು, ಬೆಂಗಳೂರು -55

ಪ್ರಥಮ ಆಂತರಿಕ ಪರೀಕ್ಷೆ - ಮೊದಲನೇ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ
ಕನ್ನಡ

ಅಂಕಗಳು:20

ಕೆಳಗಿನ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ವಿವರವಾದ ಉತ್ತರ ಬರೆಯಿರಿ

2 X 10 = 20

1. 'ಏರುತಿಹುದು ಹಾರುತಿಹುದು ನೋಡು ನಮ್ಮ ಬಾವುಟ' ಕಥೆಯಲ್ಲಿ ರಾಮನ ಮನೆಯ ಬಡತನದ ಸ್ವರೂಪವನ್ನು ವಿವರಿಸಿ.
2. 'ಗಿಡುಗ ಮತ್ತು ಎರೆಹುಳ' ಪದ್ಯದ ಆಶಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ
3. ನಗರಜೀವನದ ಸ್ವರೂಪವನ್ನು 'ಕಣ್ಮರೆಯಾದ ಕಾಡು' ಕಥೆಯ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ನಿರೂಪಿಸಿ?



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of First Semester B.Com–Office Organization and Management,
December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (02 x 02 = 04)

Answer any *two* questions, each correct answer carries 2 marks

1. a) What is office management?
- b) State the elements of office management.
- c) Give the meaning of centralisation and Decentralisation.

Section – B (02 x 08 = 16)

Answer any *two* questions, each correct answer carries 8 marks

2. Explain in details functions of modern office.
3. Explain the steps or process in office management.
4. Explain the difference between urban location and rural location.



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of First Semester B.Com –Business Organization, December 2021

Max. Time: 60 Minutes
Marks: 20

Max.

Section – A (02 x 02 = 04)

Answer any *two* questions, each correct answer carries 2 marks

- 1) a) What do you mean by commerce and trade?
- d) State the four objective of business.
- e) Define Partnership.

Section – B (02 x 08 = 16)

Answer any *two* questions, each correct answer carries 8 marks

2. Explain in details functional areas of business
3. Explain the objective of Business.
4. Explain the nature of business


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of First Semester B.Com –Digital Fluency, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any *one* question, each correct answer carries 5 marks

- 5) a) What is cloud computing?
d) What is SaaS?
e) Specify any 2 cloud computing services?

Section – B (01x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

- 6) Explain features /operation of cloud computing in detail.
7) Explain different types of clouds
8) Explain the following.
b) Public cloud (b) Internet (c) Iaas (d) Paas

— 11 —



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

I सूक्तानुत्तरं आकवाक्येन लिखत। - 15.

1. कविबालगुरुः कः ?
2. सूर्यप्रभवो वंशः कः ?
3. रघुवंशे केषां उज्वलव्यक्तिः ?
4. जगतः पितरौ को ?
5. हेमनः विशुद्धिः कस्मिन् संलक्ष्यते ?
6. क्षीरनिधौ इन्दुः इव रघुवंशे कः प्रसूतः ?
7. आजन्मशुद्धाः कैः ? 8. दिलीपः यत्राय कां दुष्टे ? 9. मधवा संस्थाय कां दुष्टे ?
10. दिलीपः कासां भूल्यर्थं बलिभगवतीव ?
11. छन्दसां आद्यः काः ?
12. प्रजाः कस्य वार्मिणः परं रश्मामत्रापि नम्यतीयुः ?
13. सर्वेभित्तनावा मेसरिव कः स्थितः ?
14. कालिदासस्य काव्यं के क्षौतुमहेति ?
15. रविः किमर्थं रसं आदत्ते ?

II दूयोः सन्दर्भं आगले काञ्चिद् वा लिखत। 4x2=08

1. तितीर्षुस्तं मोहादुदुपनास्ति सागरम्।
2. प्राणवः छन्दसामिव।
3. सहस्रगुणमादत्ते उल्लस्युः हि रसं रविः।
4. अयं कः सुखमन्वभूत्।

III.

२
शान्धिं विभज्य लिखत ।
चालपविषया, शौडहम्, राजकुं, ह्यवर्णा ।

IV.

लकार-पुरुष-वचनानि लिखत ।
वन्दे, चक्रुः, अभूत्

First Intern

Max. Time: 6

०३

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
 First Internal Test of First Semester B.Com – Financial Accounting, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (02 x 02 = 04)

Answer any *two* questions, each correct answer carries 2 marks

- 1) a) State any four objectives of financial accounting.
- b) What is trail balance and why it is prepared?
- c) Give the meaning of accounting standards

Section – B (02 x 08 = 16)

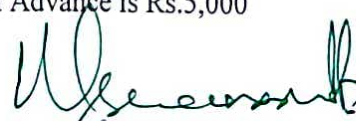
Answer any *two* questions, each correct answer carries 8 marks

- 2) Briefly narrate any four accounting concepts.
- 3) Mr. Rajiv consigned 100 electric scooters to Rahul of Bangalore on 1 Nov, 2021 for Rs 80,000 each and incurred a non-recurring expenses of Rs 80,000. Rahul received 95 scooter spent Rs 95,000 as non-recurring expenses and Rs15, 000 as recurring expenses. Mr. Rahul sold 60 scooters at Rs 1, 00,000 each for cash and 35 scooter of Rs 1, 10,000 on credit. Consignee remitted the amount due to consignor after deducting his expenses and 2% ordinary commission on gross sales and 1% as delcredere commission on credit sales.
 Prepare consignment account, consignee account and consignor account.
- 4) From the following particulars prepare a trading, Profit and Loss Account in the Books of a Sole Trader.

Particulars	Dr.	Cr.
Capital	-	1,00,000
Drawings	10,000	-
Sales	-	2,00,000
Sales Return	20,000	-
Purchases	1,00,000	-
Purchases Returns	-	10,000
Carriage	10,000	-
Salaries	20,000	-
Wages	10,000	-
Opening Inventory	20,000	-
Insurance	5,000	-
Advertising	5,000	-
Bad Debts	10,000	-
Machinery	50,000	-
Furniture	20,000	-
Rent Rates and Taxes	10,000	-
Discount	5,000	10,000
Computer	25,000	-
Total	3,20,000	3,20,000

Additional Information:

- a) Closing inventory is valued at Rs.30,000
- b) Rent Outstanding is Rs.3,000 and Salary received in Advance is Rs.5,000
- c) Unexpired Insurance is Rs.500.
- d) Additional Bad Debts is Rs.1, 000. *****



PRINCIPAL
 VIVEKANANDA DEGREE COLLEGE
 BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55

Internal Test - I

First Semester B.Com. – General English - I, December 2021

INSIGHTS - I

Max. Time: 60 Minutes

Max. Marks: 25M

Section – A (Work Book – 05 Marks)

I. Add suitable question tag for the following sentences: (05 x 01M = 05M)

1. Failure is a mother of success.
2. No one helped him.
3. Let us not fool ourselves.
4. Saritha can solve this problem.
5. Pass the ball.

Section – B (Course Book – 20 Marks)

II. Answer any FIVE of the following in two or three sentences each: (05 x 01M = 05M)

1. What are the three principal seasons in Chennai as mentioned in “Acceptance”?
2. Why was the doorbell not welcome in the mornings in “Acceptance”?
3. Where had Vijay gone and who found him in “Acceptance”?
4. What do chronicles of the past mean in “Sonnet 106”?
5. Give an example of personification in “Sonnet 106”?
6. What are prophecies according to the speaker in “Sonnet 106”?

III. Answer any ONE of the following in about a page: (01 x 05M = 05M)

1. Write a note on Jallikattu as described in “Acceptance”.
2. How did the ancient writers extol the beauty of youth in “Sonnet 106”?

IV. Answer any ONE of the following in about two pages: (01 x 10M = 10M)

1. How does the story “Acceptance” address the issue of the challenges faced by the LGBT Community?
2. Comment on the central theme of “Sonnet 106”.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Third Semester B.Com. –Practicals on Skill Development, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (10 x 02 = 20)

Answer any *two* questions, each correct answer carries 10 marks

1. Determine underwrites liability in case of an IPO with imaginary figure.
2. Demonstrate EBIT and EPS analysis with imaginary figures.
3. Discuss the case studies of Carlill Vs Carbolic smoke ball company.
4. For imaginary data of 50 students marks in business data analysis compute measures of central tendency.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Third Semester B.Com –Business Regulation, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any *one* question, each correct answer carries 5 marks


1. a) Explain the Essentials of Valid Contract.
b) Differentiate Sale and Agreement to Sell.

Section – B (01x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

2. What do you mean by Breach of Contract? Explain the remedies available to the aggrieved party in case of Breach of Contract.
3. Who is an Unpaid Seller? Explain the Rights of an Unpaid Seller.

— u —


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

ವಿವೇಕಾನಂದ ಪದವಿ ಕಾಲೇಜು, ಬೆಂಗಳೂರು -55

ಪ್ರಥಮ ಅಂತರಿಕ ಪರೀಕ್ಷೆ - ಮೂರನೇ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ
ಕನ್ನಡ

ಕೆಳಗಿನ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ವಿವರವಾದ ಉತ್ತರ ಬರೆಯಿರಿ

ಅಂಕಗಳು:20

2 X 10 = 20

1. 'ಸ್ಮಶಾನ ಕುರುಕ್ಷೇತ್ರಂ' ನಾಟಕದಲ್ಲಿ ಬರುವ ಮಾತೆ ಮತ್ತು ಮುದುಕಿಯ ನಡುವೆ ನಡೆಯುವ ಸಂಭಾಷಣೆಯನ್ನು ವಿವರಿಸಿ.
2. ಮಧುರಚೆನ್ನ ಅವರ 'ಅಣ್ಣಯ್ಯನಿಗೆ' ಕವಿತೆಯ ಆಶಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ
3. ಅಭಿವೃದ್ಧಿಯ ಕುರಿತು ನಾಗೇಶ ಹೆಗಡೆಯವರ ಚಿಂತನೆಗಳೇನು?



PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Third Semester B.Com. –Corporate Accounting , December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any *one* question, each correct answer carries 5 marks

1. Ganesh and Co., decided to purchase a business. Its profits for the last 4 years were:
2015-16 - ₹40,000, 2016-17- ₹50,000, 2017-18- ₹48,000, 2018-19 - ₹46,000
The business was looked after by the management. Remuneration from alternative employment if not engaged in the business comes to ₹6,000 p.a. Find out the amount of goodwill, if it is valued on the basis of 3 years purchase of the average net profit for the last 4 years .
2. X Ltd. incorporated on 1st April, 2015 issued a prospectus inviting applications for 5,00,000 equity shares of ₹10 each. The whole issue was underwritten by A, B, C and D as follows : A – 2,00,000, B – 1,50,000, C – 1,00,000 and D – 50,000 shares. Applications were received for 4,50,000 shares of which marked applications were as follows: A – 2,20,000 shares, B – 1,10,000 shares, C - 90,000 shares and - 10,000 shares. You are required to find out the liability of underwriters.

Section – B (01 x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

3. Sunrise Company Ltd. Is a company with an authorised capital of ₹5,00,000 divided into 5,000 equity shares of ₹100 each, 2,500 shares were called and fully paid, gives you the following ledger balances as on 31.3.2020.

	₹
Stock (1.4.2020)	50,000
Sales	4,25,000
Purchases	3,00,000
Wages	70,000
Discount allowed	4,200
Discount received	3,150
Insurance paid (up to 30.06.2020)	6,720
Salaries	18,500
Rent	6,000
General expenses	8,950
Profit & Loss Account (Cr.)	6,220
Printing and stationery	2,400
Advertisement	3,800
Bonus	10,500
Debtors	38,700
Creditors	35,200
Plant and Machinery	80,500
Furniture	17,100
Cash at Bank	1,34,700
Reserves	25,000
Loan from M.D	15,700
Bad debts	3,200
Calls in arrears	5,000

You are required to prepare Statement of Profit and Loss and Balance Sheet for the year ended 31.3.2020 as per Companies Act 2013

The Following further information is also given for adjustments:

1. Closing stock as on 31.3.2020 ₹91,500
2. Provide 15% depreciation on plant and Machinery, 10% on Furniture
3. Outstanding liabilities were wages ₹5,200, salary ₹1,200 and Rent ₹600
4. Dividend at 5% on paid up capital is to be provided.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55

Internal Test - I

Third Semester B.Com. – General English - III, December 2021

INSIGHTS - III

Max. Time: 60 Minutes

Max. Marks: 25M

Section – A (Job Skills – 05 Marks)

- I.** Write a letter to the General Manager, BMTC, Bengaluru - 06 complaining about the inadequacy of bus service in your area and urging him/her to take an initiative to resolve this issue as early as possible. (05M)


Section – B (Literature component – 20 Marks)

- II.** Answer any FIVE of the following in two or three sentences each: (05 x 02M = 10M)

1. What made the narrator speechless in “The Man in Asbestos”?
2. How is education imparted in the age of the man in asbestos?
3. In which place did the narrator find himself when he woke up in “The Man in Asbestos”?
4. What is mercy compared to and why in “The Quality of Mercy”?
5. According to the poet how is mercy double blessed in “The Quality of Mercy”?
6. Name the attributes of temporal power according to the speaker in “The Quality of Mercy”?

- III.** Answer any ONE of the following in about two pages: (01 x 10M = 10M)

1. Describe the era of the great conquest of Nature as depicted in “The Man in Asbestos”
2. Discuss the central idea of the poem “The Quality of Mercy”.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Third Semester B.Com. – Business Data Analysis, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any two questions, each correct answer carries 2 marks

1. Present the following data in a sub divided bar diagram.

Year/Faculty	Science	Arts	Commerce
2020	240	560	220
2021	280	610	280

2. The total strength of a college was 1100 students in 2017-18 distributed as under, 1st B.Com 400, 2nd B.Com 300, 3rd B.Com 200 and balance M.Com.
In 2018-19 the strength was a fall of 10% in the strength of each first three classes as compared with previous year and M.Com strength was 200.
In 2019-20 there was an increase of 10% in each of classes compared with 2018-19.
In 2020-21 the total strength of the college was 1250, 1st B.Com was just double the strength of M.Com, 3rd B.Com strength was 20 more than M.Com and 2nd B.Com strength was 330.
Tabulate the above information.

Section – B (01x 15 = 15)

Answer any two questions, each correct answer carries 8 marks

3. Calculate the mean, median & mode from the following data.

Class - interval	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	14	23	35	20	8	5

4. The following table gives the age distribution of boys and girls in a school. Find which of the groups is more variable in age.

Age	10	11	12	13	14	15
No of boys	11	14	7	10	8	5
No of girls	13	15	10	9	5	3


PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Third Semester B.Com. – Financial Management, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)


Answer any one question, each correct answer carries 5 marks

- 1) a) It is prepared to start a business require capital of Rs.10,00,000/- and assumed return of 15% on investment calculate the EPS if,
- The entire capital is raised by means of 10,000 Equity Shares.
 - If 50% is raised by Equity Shares and 50% by debentures at 10% interest.
 - Tax at 50%
- b) Calculate the Future value at the End of 5 years of the following services of payment at 10% rate of Interest
- Rs.4,000/- at the end of 1st year
 - Rs.5,000/- at the end of 2nd year
 - Rs.6,000/- at the end of 3rd year
 - Rs.7,000/- at the end of 4th year
 - Rs.8,000/- at the end of 5th year

Section – B (01 x 15 = 15)

Answer any one question, each correct answer carries 15 marks

- 2) Explain Profit Maximization and Wealth Maximization
- 3) GS Ltd. Co. was Equity share capital of Rs.5, 00,000/- divided into shares of Rs.100/- each. The co. wishes to Rs.3, 00,000/- for the modernization plan the company plans the following Scheme
- All Equity Shares
 - Rs.1,00,000 Equity and Rs.2,00,000/- in Debentures at 10%
 - All Debenture at 10%
 - Rs.1,00,000/- in Equity and Rs.2,00,000/- in Preference at 8% dividend
- The Company has estimated EBIT at Rs.2, 00,000/-, the Tax at 50%. Calculate EPS in each case and give Comment to Suitable Capital Structure


PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com. – Practical's on Skill Development, December 2021

Max. Time: 60 Minutes

Section – A (05 x 02 =10)

Max. Marks: 20

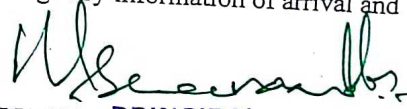
Answer the following questions, each correct answer carries 5 marks

1. Enlist the authorities of Income Taxation.
2. Mention any ten exempted incomes u/s 10 of Income Tax Act.

Section – B (10 x 01 =10)

Answer the following question, each correct answer carries 10 marks

1. Determine the residential status of an individual with imaginary information of arrival and departure



PRINCIPAL

**VIVEKANANDA DEGREE COLLEGE
BENGALURU-55**

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com. –Digital Marketing, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any *one* question, each correct answer carries 05 marks


1. a) Write the differences between Digital Marketing and Real Marketing.
b) Explain the objectives of Digital Marketing.

Section – B (01x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

2. Explain the benefits and problems of Digital Marketing.
3. Discuss the various Digital Marketing platforms.

— 11 —


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com – Auditing and Corporate Governance, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any *one* question, each correct answer carries 5 marks

1. a) State the Differences between Continuous Audit and Final Audit
b) Explain the Professional code of Ethics of an Auditor.

Section – B (01x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

2. Explain the Types of Audit.
3. What are the Qualities and Qualifications of an Auditor?


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com – Consumer Behavior and Marketing Research
December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any *one* question, each correct answer carries 5 marks

- 1) a) Explain Consumer Decision Making Process.
b) What are the Factors Influencing Perception?

Section – B (01 x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

- 2) Which are the Buyer Behaviour Models? Enumerate
- 3) Explain the Factors Influencing Online Consumer behavior.


PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com. –Financial Services, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any *two* questions, each correct answer carries 2 marks

- 1) a) Write the meaning and functions of Financial Services?
b) What are the Advantages and Disadvantages of Hire Purchase?

Section – B (01 x 15 = 15)

Answer any *two* questions, each correct answer carries 8 marks

- 2) Explain the Types of Financial Services.
- 3) Explain the Classifications of Leasing.

PRINCIPAL

VIVEKANANDA DEGREE COLLEGE.....
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com. Advanced Financial Management, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any one questions, each correct answer carries 5 marks

- 1) a) An investor deposits Rs 50000 at the end of the each year for 6 years at the rate of 8% p a interest compounded half yearly. Find out the present value of the annuity.
- b) Prepare comparative income statement from the following financial data:

Particulars	2020	2021
Net sales	1,00,000	130000
Cost of goods sold	72000	78000
depreciation	5000	6000
S & D expenses	8000	12000
Office expenses	3000	---
Interest on debentures	15000	14000
Provision for tax	15000	15000
Interest on investment	13000	---
Dividend received	20000	10000

Section – B (01 x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

- 2) What is financial management? Discuss the goals of financial management.
- 3)

Capital structure	Details
• Equity share capital	10, 00,000 equity shares of Rs.100 each, market value per share Rs 250/- growth rate of dividend 6%, dividend per share Rs 25.
• Retained earnings	Rs 5 crore
• Debentures	1,00,000 debenture of Rs 100 each, interest rate 15%, current market value Rs 110 each.
• Preference share capital	50,000 shares of Rs 100 each , dividend rate 11%, current market price Rs 90 each

On the basis of the above information determine the WACC based on (assume tax rate applicable 40%)

- Book value weights
- Market value weights


PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com, Advanced Accounting, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any one question, each correct answer carries 5 marks

- 1) a) Mention the accounts books to be maintained by Life Insurance Company.
- b) Calculate Rebate on Bills discounted as on 31.03.2008


Date of Bill	Amount	Period of bill	Rate of discount
15.01.2008	20,000	5 months	12% p.a.
10.02.2008	15,000	4 months	13% p.a.
20.03.2008	10,000	2 months	14% p.a.

Section – B (01 x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

- 2) From the following balance of Vinayaka Bank Ltd., Bangalore as on 31.03.2020. prepare profit and loss account for the year 31.03.2020 and a balance sheet as on that date.

Particulars	Amount
Equity share capital in Rs.100 shares	20,00,000.
Profit and loss account as on 01.04.2019	80,666
Current account deposits	68,25,658
Fixed deposit accounts	77,91,108
Savings bank deposits	51,36,000
Directors fees	9,960
Audit fees	2,000
Furniture(cost Rs.1,00,000)	74,560
Interest and Discount	4,20,446
Commission and Exchange	2,04,000
Investment and reserve fund	70,000
Branch adjustments(Cr.)	93,788
Postage and telegrams	2,312
Printing and stationary	6,780
Rent and taxes	17,014
Provident fund contribution	20,000
Salaries and Allowances	1,04,300
Building (cost Rs 6,00,000)	4,10,000
Law Charges	3,300
Cash in hand and with RBI	16,32,648


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

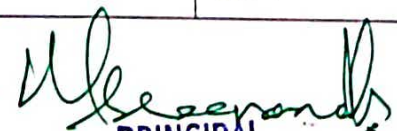
Cash with other banks	24,10,250
Loans cash credits and overdrafts	1,40,00,000
Bills discounted	28,01,040
Unexpired Insurance	874
Stamps in hand	378
Statutory Reserve Fund	1,30,000
Reserve Fund	4,00,000
Contingency Reserve	1,00,000
Investments	17,56,250

Additional Information:

- (1) The Authorised capital consists of 40,000 equity shares of Rs100 each all of which have been subscribed but only 50% has been called up.
 - (2) The bank has accepted Rs 4,00,000 worth bills on behalf of customers the securities lodged against which amount to Rs 6,00,000
 - (3) Provide depreciation on Buildings Rs 16,000 and on furniture Rs 7,000. Provide for doubtful debts Rs 3,980
 - (4) Rebate on bills discounted to Rs 11,800.
 - (5) The market value of investments amounted to Rs 17,00,000. Show investment of its market value.
- 3) From the following figures prepare Revenue account in the statutory form of the Star Assurance Co. Ltd. For the year ended 31-3-2019.

Particulars	Rs
Claims by death paid	1,42,000
Claims by maturity paid	70,200
Premiums	14,12,100
Consideration for annuities granted	1,64,000
Bonus paid in cash	4,800
Expenses of management	63,800
Commission	19,140
Interest, Dividend, and Rent	1,95,700
Income tax deducted at source	12,400
Surrenders	26,300
Bonus in reduction of premium	1,800
Dividends paid to shareholders	9,000
Amount of life assurances fund at the beginning of the year	30,45,000
Outstanding death claims at the beginning of the year	22,000
Outstanding death claims at the end of the year	16,000

— 16 —


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com. – Methods and Techniques of Cost
Accounting, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any *one* question, each correct answer carries 05 marks

1. a) Write the differences between Job Costing and Batch Costing.
b) From the given information Prepare Contract Account

Particulars	Amount
Materials bought from Market	3,000
Materials issued from stores	1,000
Materials returned to stores	480
Wages	4,800
Direct Expense	588

- Works on Cost 25% of wages
- Office on cost 10% on Prime Cost
- Contract price Rs.12,000/-

Section – B (01x 15 = 15)

Answer any *one* question, each correct answer carries 15 marks

2. The Following information relates to two Contracts of a company for the year 2020

Particulars	Company A (Rs.)	Company B (Rs.)
Materials sent to site	1,70,000	1,80,000
Labour	1,48,000	1,37,000
Plant	30,000	25,000
Direct Expenses	6,334	5,718
Establishment Charges	8,000	7,000
Materials Returned to Stores	1,098	1,200
Work certified	3,90,000	2,90,000
Materials at Site (31.12.2020)	3,700	3,400
Wages Outstanding (31.12.2020)	4,800	4,200
Direct Expenses Outstanding	480	360
Value of plant (31.12.2020)	22,000	19,000
Contact Price	5,00,000	4,00,000

The Cash Received from the contractee was 80% of the Value of the work certified
Prepare Contract Account.

3. Following Details are extracted from the costing books of Shiva Copra Oil Product Ltd., for the year ending 31.03.2021

Purchase of Copra – 5,400 tons for Rs.4, 40,000/-

Particulars	Crushing	Refining	Finished
Cost of Labour	5,500	2,200	3,300
Electric power	1,320	792	528
Sundry materials	220	4,400	-


PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Repairs to machinery	616	726	308
Steam	1,320	990	990
Factory expenses	2,904	1,452	484
Cost of sacks	-	-	16,500

3,200 tons of crude oil were produced by crushing process, 2,600 tons of oil were produced by refining process, and 2,550 tons of refined oil were finished for delivery. In crushing process, copra sack was sold at Rs.880/-.1,925 tons of Copra residue was sold at Rs.24, 200/-.Loss in weight in crushing- 275 tons. 500 tons of byproduct obtained from refining process at Rs. 14,850/-

You are required to show the account of each of the following process, concerned for the purpose of arriving at cost per ton of each process and total cost per ton of finished oil. A) Crushing process B) Refining process C) Finishing process

- 11 
PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
First Internal Test of Fifth Semester B.Com. Income Tax-I, December 2021

Max. Time: 60 Minutes

Max. Marks: 20

Section – A (01 x 05 = 05)

Answer any one questions, each correct answer carries 5 marks

- 1) a) Explain the canons of Taxation
b) Mr. Rakesh is a citizen of India comes to India first time on 20/3/2020. On 1/9/2020 he left India went to Nepal on a business trip. Again comes back to India on 10/3/2021 on a visit. Determine his residential status for the assessment year 2021-2022 if his taxable income for the previous year is Rs 18,00,000.

Section – B (01 x 15 = 15)


Answer any one question, each correct answer carries 15 marks

- 2) Sri Ram submits the following particular of his income for the year 2020-2021.
1. Income from house property in Hasana received in Paris Rs 6,50,000
 2. Income from business in Mumbai received in Bangalore (40% remitted to Nepal) Rs 12,50,000
 3. Salary income from an Indian employer received in Newyork for 2months 75,000 per month
 4. Dividend from foreign company received in Chennai Rs 1,80,000
 5. Income from Business in Hong Kong and business is controlled from Tumkur (25% received in Tumkur) Rs 15,00,000
 6. Interest on POSB account Bangalore (account is held in joint name) Rs 14,500
 7. Income from agricultural land in Srilanka (1/2 received in India) Rs 2,05,000
 8. Share from HUF 60,000
 9. Royalty received in India for the services rendered in Japan Rs 6,00,000
 10. Interest earned on US Government bonds received in London Rs 1,75,000
 11. Income from Japan and controlled, Managed from Bangalore Rs 50,000
 12. Past untaxed foreign income brought to India 6,00,000
 13. Dividend received from Domestic Company Rs 1,00,000
- Calculate his gross total Income if Ordinary resident, NOR and NR.

- 3) Mr. Vinu is the owner of 3 houses in Bangalore particular as follows

Particulars	House A	House B	House C
Municipal Value	30,000	40,000	20,000
Fair Rent	36,000	30,000	24,000
Letout p m	4,000	3,000	5,000
Construction completed	1/4/2018	1/6/2018	
Repairs		5,000	4,000
Municipal Tax paid by Vinu	3,000		1,000
Municipal Tax paid by Raju		2,000	
Municipal Tax Due	1,000		
Vacancy Period	1 month		2 months

Mr Vinu took a housing loan of Rs 3,00,000, Rs 4,00,000 and Rs 3,50,000 respectively for House A, House B, House C. Rate of Interest 8.5%. All the loans borrowed on 1/7/2015 for construction.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajaji Nagar, Bengaluru – 55
I Internal Test of First Semester B.Com. –Management Principles and Applications,
December 2021

> Max. Time: 60 Minutes

Max. Marks: 20

Section – A (02 x 02 = 04)


Answer any *two* questions, each correct answer carries 2 marks

1. A) Define Management.
B) What do you mean by environmental analysis?
C) What is Strategic Planning?

Section – B (02 x 08 = 16)

Answer any *two* questions, each correct answer carries 8 marks

2. Briefly explain the various functions of Management?
3. Briefly explain Modern organizational theory?
4. State and explain importance of Decision making?


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Even Session: 2020

I Internal 2019-20

Vivekananda Degree College
IInd stage, Rajajinagar, Bengaluru - 55


First internals - B.Com Time table 2019 - 2020

Sem / Time	9 - 10 Am	10 - 11am	11:00 to 11:45am	
29/02/2020	II Sem	Kannada	English	
	IV Sem	Kannada	English	
	VI Sem	Business Regulations	Management Accounting	-
02/02/2020	II Sem	Banking operations & Innovations	Advance Financial Accounting	Practicals
	IV Sem	Stock & Commodity Market	Advanced Corporate Accounting	PEM
	VI Sem	Principles & Practices of Auditing	Business Taxation	-
03/02/2020	II Sem	Modern Management	MTBD	EPH
	IV Sem	E- Business & Accounting	Cost Accounting	PD
	VI Sem	Income Tax - II	Cost Management	C & I


HOD
Department of Commerce 10/3/20


Principal

PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

ವಿವೇಕಾನಂದ ಪದವಿ ಕಾಲೇಜು

ರಾಜಾಜಿನಗರ ಬೆಂಗಳೂರು-560055

ಬಿ.ಕಾಂ. ಎರಡನೇ ಸೆಮಿಸ್ಟರ್ ಕನ್ನಡ ಭಾಷೆ- ಮೊದಲನೇ ಕಿರು ಪರೀಕ್ಷೆ- ಫೆಬ್ರವರಿ-
2020

ಅಂಕಗಳು: 30

ಅವಧಿ: 1 ಗಂಟೆ

1) ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂಕ್ಷಿಪ್ತ ಉತ್ತರ ಬರೆಯಿರಿ

5+5 ಅಂಕಗಳು

1) 'ನಾನೆಂಬ ಅಪರಿಚಿತ' ಪ್ರಬಂಧದಲ್ಲಿ ಬರುವ 'ಒಳಗಿನ ನಾನು' ಮತ್ತು 'ಹೊರಗಿನ ನಾನು' ಇವರುಗಳ ಸಂವಾದವನ್ನು ಬರೆಯಿರಿ.

2) ಜಾಗತೀಕರಣವನ್ನು ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಬರೆಯಿರಿ.

3) 'ಸೃಜನಶೀಲ ಸಾಹಿತ್ಯ' ಎಂದರೇನು ?

2) ಎರಡನ್ನು ಕುರಿತು ವಿವರವಾಗಿ ಉತ್ತರ ಬರೆಯಿರಿ

10+10 ಅಂಕಗಳು

1) ಕೌರವ ಸೇನೆಯನ್ನು ಕಂಡ ಉತ್ತರನ ಮನಃಸ್ಥಿತಿಯನ್ನು ಕವಿ ಹೇಗೆ ನಿರೂಪಿಸಿದ್ದಾರೆ.

2) ಬಹುರಾಷ್ಟೀಯ ಕಂಪನಿಗಳಲ್ಲಿ ಸಾಮಾಜಿಕ ನ್ಯಾಯವನ್ನು ಕುರಿತು ಲೇಖಕರ ನಿಲುವುಗಳೇನು?

ವಿವರಿಸಿ.

3) ಹೊಸ ಸಹಸ್ರಮಾನದಲ್ಲಿ ಸೃಜನಶೀಲ ಸಾಹಿತ್ಯ ಹೇಗೆ ರಬೇಕೆಂದು ಲೇಖಕರು ತಿಳಿಸುತ್ತಾರೆ

— " —

PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-56

vivekananda Degree College Rajajinagara Bengaluru-560055

II SEM BCom Internal test - I

Feb-2020

English Language

Max marks: 30

Time: 1 Hours

- I. Answer any five of the following in a sentence each: $2 \times 5 = 10$
1. What kind of freedom does the poet claim for his motherland?
 2. Mention any two figures of speech used in the poem 'Freedom'.
 3. Which book has been a constant source of inspiration for Meena?
 4. What was the occupation of Chaplin's father?
 5. Why was it difficult for vaudevillians not to drink in those days?
 6. Why was 'Happy Prince' sad?
 7. What kind of Masculine image does media represent?
- II. Answer any two of the following in a paragraph each: $5 \times 2 = 10$
1. Why did Meena start her business? What was the secret of her success?
 2. Describe the statue of the 'Happy Prince'.
 3. Explain the process of Gender socialization?
- III. Answer any one of the following in about a page: $10 \times 1 = 10$
1. What message does the poet give to his countrymen in the poem 'Freedom'?
 2. Trace the growth of BIBA into one of India's largest ethnic wear?

II SEM BCOM Question Paper for A & B Sec

- I. Answer any FIVE of the following in a each sentence or two each: $2 \times 5 = 10$
1. What kind of freedom does the poet claim for his mother land?
 2. The expressions, 'bending your head' and 'breaking your back' refer to the
 - a) injustice done to the rulers
 - b) oppression that the country suffered at the hands of the British rulers
 - c) punishments given to the people
 3. What is BIBA
 4. Who helped Meena to start her business
 5. The phrase ' the man-eater' refers to _____
 6. Why does Subal's wife commit suicide?
- II. Answer any TWO of the following in a paragraph each: $5 \times 2 = 10$
1. Discuss the poet's vision in the poem 'Freedom'.
 2. Why did Meena start her business? What was the secret of her success?
 3. What are the difficulties faced by the localities?
- III. Answer any ONE of the following in about a page: $1 \times 10 = 10$
1. What message does the poet give to his countrymen in the poem 'Freedom'?
 2. Trace the growth of BIBA into one of India's largest ethnic wear?


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
2nd SEMESTER B.COM

Methods & Techniques for Business Data Analysis

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)

- a. Give the meaning of Prime member with example
- b. Find LCM of 18,24
- c. Give the meaning of Linear and quadratic equation
- d. Solve $x^2 - 1 = 0$
- e. Mention two algebraic methods of solving simultaneous linear equation

Section - B

Answer the following question which carries 5 marks.

(5 x 1 = 5)

2. Solve the equation $2(X - 3) = 9 + 3(X - 9)$

Section - C

Answer the following question which carries 15 marks.

(15 x 1 = 15)

3.

- a. Solve the equation $\frac{3}{x-6} + \frac{7}{x-2} = \frac{10}{x-4}$

- b. $6x^2 + 5x = 4$ using formula method


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
2nd SEMESTER B.COM

Advanced Financial Accounting

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)
- State the different parties for an insurance policy.
 - Who is an insured?
 - Who is an insurer?
 - Show the format of memorandum of trading account.
 - What is average clause?

Section - B

Answer the following question which carries 5 marks. (5 x 1 = 5)

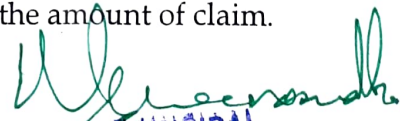
2. Find out the actual claim in the following case
- Value of stock on the date of fire - ₹25000
 - Value of stock saved from fire - ₹5000
 - Value of insurance policy - ₹20000
- There is an average clause in the policy

Section - C

Answer the following question which carries 15 marks. (15 x 1 = 15)

3. On the 1st July the godown of 'X' Ltd was destroyed by fire. From the books of accounts the following particulars are gathered.
- Stock at cost on 1st April 2018 - ₹27570
 - Stock at cost on 1st April 2019 - ₹51120
 - Purchases during 2018 - 19 - ₹271350
 - Purchase from 1.4.2019 to 30.6.2019 is ₹91500
 - Value of goods salvaged ₹6300
 - Goods of the original cost of ₹3600 had been valued at ₹1500 on 31.3.2019. These were sold in June 2019 for ₹2700. Except this transactions rate of gross profit has remained constant.
 - On 30th June 2019 goods worth ₹15000 had been received by the godown keeper, but had not been entered in the purchase account.

Calculate the value of goods destroyed by fire and the amount of claim.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
2nd SEMESTER B.COM

Modern Marketing

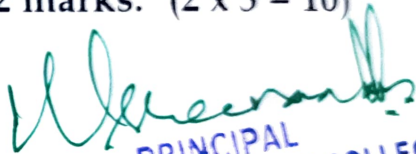
TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)

- What is market?
- Define marketing.
- What is retailing?
- State any four concepts of marketing.
- Define e- business.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Section - B

Answer the following question which carries 5 marks.

(5 x 1 = 5)

- Write a note on green marketing.

Section - C

Answer the following question which carries 15 marks.

(15 x 1 = 15)

- Briefly explain the functions of marketing.

VIVEKANANDA DEGREE COLLEGE
Department of Commerce
II Semester B.Com 2020
Ist Internal Test
SUB- Practical's on Skill Development

MARKS: 30

Section A

Answer the following question. (All questions are mandatory)

(5X2=10)

1. Draw a pro forma of special or restrictive Crossing of cheque.
2. Draw a Debit Card format.

Section B

Answer the following question.

(10X2=20)

1. Write an application format for opening a Bank account.
2. Write a draft of application for bank loan.

— 4 —



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
RAJAJINAGAR, BANGALORE -560055
B.Com IInd SEMESTER ENVIRONMENTAL STUDIES

I. Answer the following:-

Marks 30

1. Which is a potential source of indoor air pollution?
a) Moisture b) Room air fresheners' c) Personal care products d) All the above
2. One solution to reduce air pollution may be _____
a) Use of leaded petrol, burning wood and coal
b) Unleaded petrol and public transport
c) Increase in the use of fossil fuels
d) Cause in wild fires
3. Thermal pollution causes
a) Release of heavy metals b) Warming of aquatic system
c) Cooling of aquatic eco system d) All the above
4. Bio gas is a mixture of _____
a) Methane and carbon di oxide b) Oxygen and hydrogen
c) Methane and oxygen d) Hydrogen Sulphide and Carbon di oxide
5. Taj Mahal is said to be suffering from marble cancer.
What is marble cancer?
a) Acid rain corrodes marble b) Yellow fungus growth on marble
c) Both A and B d) None of the above
6. Kyoto protocol is agreement among countries
a) To reduce global warming b) To reduce fossil fuel usage
c) To reduce acid rain d) To reduce the number of industries
7. Ozone day is celebrated on Sept 16th of every year. This day was chosen for celebration because
a) This was an auspicious day. So celebrating on this day helps to reduce ozone depletion
b) Montreal protocol was signed on that day in 1987 by many countries
c) CFCs were been discovered on the same date
d) None of the above
8. Which of the following gases contributes maximum to the green house effect on Earth
a) Carbon di oxide b) Methane
c) Chlorofluorocarbon d) None of the above
9. Rising in global temperature leads to
a) Higher water levels in natural water bodies
b) Low water levels in lakes and streams
c) Longer summers and drier winters
d) Regional climate changes ,rise in sea level and change in rainfall pattern
10. Carbon di oxide is called as green house gas because it is
a) Used in green house to increase plant growth
b) Transparent to sunlight but traps heat
c) Transparent to heat but traps sunlight
d) Both B and C
11. The 1992 Earth summit that formulated the first legal instrument to address global warming was held in
a) Kyoto, Japan b) Rio de janeiro, Brazil c) Sydney, Australia d) None
12. An environmental audit helps in achieving the
a) Resource optimization b) Waste minimisation
c) Public awareness d) All the above
13. Acid rain in India with pH of 3.5 was reported in 1985 at
a) Delhi b) Mumbai c) Hyderabad d) Bangalore
14. Methane found in landfills is a gas as a result of bio degradation of organic wastes
a) is produced when wastes react with oxygen
b) is of no use
c) is a major contaminant of ground water supplies
d) may be captured and used to produce energy


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Bengaluru – 55

First Internal Test of IV Semester B.Com. – Advanced Corporate Accounting

Max. Time: 60 Minutes

Max. Marks: 30

Section – A (05 x 02 = 10)

Answer all the questions, each correct answer carries 2 marks

1. (a) Pass the journal entry for redemption of preference shares.
- (b) State the different types of preference shares.
- (c) What are the prerequisites of redemption of preference shares?
- (d) What portion of preference share capital redemption is transferred to CRR A/c?
- (e) How premium on redemption of preference share capital is provided?

Section – B (06 x 01 = 06)

Answer the following questions, correct answer carries 6 marks

2. X Ltd. Redeems its fully paid preference shares at a premium of 20%. For this purpose, it makes fresh issue of 5000 shares of Rs. 10 each at par and sells its investment at a loss of 5%. On the date of redemption of preference shares, the company's Balance sheet stood as under:

Liabilities	Rs.	Assets	Rs.
Equity shares capital, shares of Rs. 10 each	8,00,000	Fixed assets	21,00,000
Redeemable preference shares of Rs. 100 each fully paid up	4,00,000	Investments	4,00,000
Preference shares capital of Rs. 100 each partly paid up	2,00,000	Bank & Cash	2,00,000
Capital redemption reserve	2,00,000	Other current assets	3,00,000
Security premium	10,000		
Profit & loss account	5,90,000		
Current liabilities	8,00,000		
	30,00,000		30,00,000

Section – C (01 x 14 = 14)

Answer the following question, correct answer carries 14 marks

3. The following is the summarized Balance Sheet of a Company

Liabilities	Rs.	Assets	Rs.
Redeemable preference shares of Rs. 100 each	1,00,000	Sundry assets	8,10,000
(-) calls in arrears	1,000	Cash at Bank	90,000
50,000 equity shares of Rs. 10 each	5,00,000		
General reserve	1,00,000		
Capital reserve	50,000		
Creditors	1,51,000		
	9,00,000		9,00,000

For the purpose of redemption of preference shares, the company made a fresh issue of 4,500 equity shares of Rs. 10 each at a premium of 10%. The issue was taken up and paid for in full. The preference were redeemed at a premium of 10%.



PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
4th SEMESTER B.COM

Cost Accounting

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)

- a. What is cost?
- b. What is cost unit?
- c. What are the objectives of cost accounting
- d. What is semi variable cost?
- e. What is cost control?

Section - B

Answer the following question which carries 5 marks. (5 x 1 = 5)

2. The components M1 and M2 are used in the manufacture of an article. The following data relate to the components

Minimum usage: 25 Units per week each

Maximum usage: 75 Units per week each

Re order period: M1 - 4 to 6 weeks

M2 - 2 to 4 weeks

Maximum level: M1 - 650 units

M2 - 750 units

Calculate for each component: Reorder level, Minimum level, Reorder quantity & Average stock level

Section - C

Answer the following question which carries 15 marks. (15 x 1 = 15)

3. X Ltd furnishes the following information for 10,000 units of a product manufactured during the year 2016


Materials	₹ 90,000
Direct Wages	₹ 60,000
Power & consumable stores	₹ 12,000
Indirect wages	₹ 15,000
Factory lighting & consumable stores	₹ 5,000
Cost of rectification of defective work	₹ 3,000
Sale Proceeds of scrap	₹ 2,000
Clerical salaries and management expenses	₹ 33,500
Selling expenses	₹ 5,500
Repairs and maintenance and depreciation of plant	₹ 11,500

The selling price was ₹ 31.60 per unit and all the units were sold. From 01-01-2016 the selling price was reduced to ₹ 31.00 per unit

It was estimated that production could be increased in 2017 by 50% due to spare capacity.

Material and direct wages will increase by 10%

Prepare a cost sheet for the year ending 2016 & estimated cost & profit for 2017 assuming that 15,000 units will be produce and sold during the year and factory overhead will recover as a % of direct wages & administration O/H, selling expenses as a % of work cost.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
4th SEMESTER B.COM

Stock & Commodity Market

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)

- What is stock market?
- What is buyback of shares?
- What is initial public offers?
- State any four commodities traded in commodity exchange.
- Give the meaning of private placement.



PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Section - B

Answer the following question which carries 5 marks. (5 x 1 = 5)

- Bring out any five differences between primary market and secondary market?

Section - C

Answer the following question which carries 15 marks. (15 x 1 = 15)

- What is primary market? Explain the different players in primary market?

SECTION-A

A. Answer all the questions. Each question carries two marks.

- 1) Define Event. (05x2=10)
- 2) State any four benefits of Event Management.
- 3) State any four Business Events.
- 4) What is Record Keeping System?
- 5) Who is an Event Manager?

SECTION-B

B. Answer all the questions. Each question carries six marks.

- 1) Explain the Qualities of Event Managers. (1x06=06)

SECTION-C

C. Answer all the questions. Each question carries fourteen marks.

- 1) Define Event Management and importance of Event Management. (1x14=14)

— 11 —

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
4th SEMESTER B.COM
E - Business & Accounting

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)

- Define E-Commerce. / Give four features of Tally.
- What is internet? / What is tally?
- Mention 4 benefits of E-Commerce. / Define Group
- What is bidding? / How to create Ledgers?
- Expand: ERP, ICT, CRM, and MIS. / Define Vouchers

Section - B

Answer the following question which carries 5 marks.

(5 x 1 = 5)

- Distinguish between e-Commerce and e-Business. / Explain the various kinds of vouchers.

Section - C

Answer the following question which carries 15 marks.

(15 x 1 = 15)

- What is e-Business? Discuss e-Business revenue model. / Explain briefly the various features of Tally ERP 9.

PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Rajajinagar, Bangalore-560055
Personality Development
4th Semester B.Sc

A. Answer the following:-

Marks:30

1. People who are confident in themselves are _____ in leadership and sales position.
a. Less affective b. More dissatisfied c. More affective d. Emotionally insecure
2. One of the major consequences of high self esteem is
a. Good mental health b. Increased absentism
c. Decreased complaints from unionised workers d. Increased worker involvement on teams
3. The first step in understanding others is to begin by getting an understanding of
a. Basic human behaviour b. Human relations principle
c. Basic cognitive psychology d. Yourself
4. Students of self awareness have found that
a. Self awareness is not necessary for one to have a self concept
b. Self awareness is not necessary for one to have other's concept
c. Humans are the only animals who are self aware
d. It may rely on the presence of spindle neurons in the anterior coagulate cortex
5. People are more likely to act in line with personal beliefs than to conform to social pressures when they are
a. Privately self aware b. Low in self esteem
c. Publically self aware d. Not self regulating
6. The feedback serves the following
a. Instructional b. Outgoing c. Self esteem d. Coersiol
7. The clearly stated goal looks at
a. What you want?
c. How will you get it?
b. When you want you get it?
d. All the above
8. I will attain and A grade by the end of the semester id _____ range of goal.
a. Long and short b. Short and long c. Long and long d. Short and short
9. _____ is the participation at different levels at larger order.
a. Values b. Beliefs c. Intelligence d. Emotions
10. The ---- perspective suggest that people are motivated to maintain consistent belief about themselves even when these beliefs are negative .
a. Self- verification b. Self- esteem c. Self- enhancement d. Self- monitoring
11. Which term refers to the mental activities involved in the aquisition processing organization and use of knowledge
a. Emotion b. Cognation c. Feeling d. Imagination
12. Problem solving and creative thinking are two major forms of
a. Autistic thinking b. Directed thinking c. Image d. Realistic thinking
13. The structure of social conversation is basically
a. Moral b. Logical c. Psychological d. Emotional
14. Saha astiv means
a. Co-existence b. Co- operation c. Co- option d. Corporate identity
15. Ability to influence and align others towards a common purpose is
a. Team work b. Motivation c. Leadership d. Management
16. Most important human values are
a. Co- operation b. Caring c. Honesty d. All the above
17. The purpose of value education is
a. Foster universal core values
c. Develop values in individuals

- b. Make the syllabus easy
- d. Both a and c



PRINCIPAL

VIVEKANANDA DEGREE COLLEGE

BENGALURU-55

Vivekananda Degree College, Bengaluru – 55
First Internal Test of VI Semester B.Com. – Income Tax – II

Max. Time: 60 Minutes

Max. Marks: 30

Section – A (05 x 02 = 10)

Answer all the questions, each correct answer carries 2 marks

- 1) a) Define the term business.
- b) Distinguish between profession and an occupation
- c) List out any four inadmissible expenses.
- d) What is an accrual system of accounting?
- e) How do you compute professional income under cash system of accounting?

Section – B (01 x 06 = 06)

Answer the following question, correct answer carries 6marks

- 2) From the following income & expenditure account compute his professional income

Expenditure	Rs.	Income	Rs.
Rent of clinic: 2017-18	1,000	Consultation fee: 2017-2018	5,500
2018-19	20,000	2018-2019	85,000
2019-20	2,000	2019-2020	10,000
Electricity, water & Staff salary	26,200	Visiting fees	65,000
Household expenses	18,000	Loan from bank (professional)	1,25,000
Purchase of motor car	1,20,000	Loan from bank (personal)	50,000
Laptop purchased (1/3/2019)	30,000	Gifts from patients	20,000
Purchase of books	6,000	Remuneration from articles in professional journals	8,000
Expenses on IT proceedings	20,000	Sale of medicines	60,000
Life insurance premium & Gift to wife	25,000	Operation theatre rent	15,000
Interest on loan (professional)	10,000	Rent from H P	12,000
Interest on loan (personal)	4,000	Interest on post office NSC	2,000
Loan instalment paid (professional)	35,000	Income from horse race	30,000
Car expenses	20,000		
Purchase of surgical equipment's	30,000		
Purchase of medicines	35,000		
Excess of income over expenditure	85,300		
	4,87,500		4,87,500

- (a) 40% of car expenses are for personal use (b) depreciation on car and surgical equipment's is @15% and on laptop 40% and books 40% (c) income tax includes Rs. 2,000 professional tax paid to state Govt. (d) gifts from patients include Rs. 8,000 received on the occasion of marriage from friends (e) Closing stock of medicines is Rs. 7,500

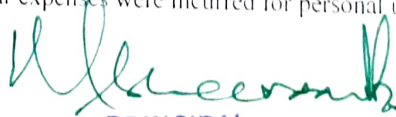
Section – C (01 x 14 = 14)

Answer the following question, correct answer carries 14 marks

- 3) The profit and loss account of Mr. Jagdeesh for the year ending 31.03.2019 is given below. Compute his income from business.

Expenses	Rs.	Incomes	Rs.
To General expenses	7,000	By Gross profit	1,40,000
.. Fire insurance premium	2,000	.. Bad debts recovered	4,000
.. Bad debts	1,000	.. Interest on Govt. securities	4,000
.. Salaries	65,000	.. Rent from employees	24,000
.. Advertisement in cash	22,250	.. Lottery income	80,000
.. Proprietor's salary	12,500	.. Interest from debtors for delayed payments	6,000
.. Interest on capital	2,000	.. Discount received	1,750
.. Provision for income tax	1,000	.. Profit on sale of plant	8,000
.. Depreciation	2,000	.. Dividend from foreign Co.	2,000
.. Sales tax due	5,000		
.. Advance tax paid	1,000		
.. Donation to an Institute	5,000		
.. Donation University	6,000		
.. Motor car expenses	1,000		
.. Municipal tax of quarters	4,000		
.. Family planning exp.	2,000		
.. Charity to poor boy	8,000		
.. Net profit	1,20,000		
	2,66,750		2,66,750

- (a) Out of bad debts recovered Rs. 3,000 were disallowed earlier (b) depreciation on all assets as per income tax rules Rs. 1,800 (c) Sales tax was paid on 28-07-2019 (d) 40% of car expenses were incurred for personal use.



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
6th SEMESTER B.COM

Business Taxation

TIME: 60 MINS

MARKS: 30

Section - A

- 1. Answer the following questions which carries 2 marks. (2 x 5 = 10)**
- What is customs duty?
 - State any two objectives of customs duty.
 - Define goods as per customs act.
 - Explain the treatment of insurance for the purpose of calculation of assessable value in customs.
 - Calculate the assessable value if,
 - CIF = 1000 \$
 - Freight (air) = 320 \$
 - Insurance = 35 \$
 - Exchange rate as per CBEC - 1 \$ = rupees 60

Section - B

Answer the following question which carries 6 marks. (6 x 1 = 6)

- 2. Determine the assessable value for the purpose of customs act, 1962 from the following information in respect import of machine from UK.**
- FOB value £6000
 - Air freight £ 1500
 - Design and development charges paid in UK £500
 - Design and development charges paid in India - ₹10000
 - Commission paid to local agent 1% of FOB value
 - Date of bill of entry 10.4.2018 (exchange rate notified by CBEC £1 = ₹70)
 - Date of entry inwards 20.4.2018 (exchange rate notified by CBEC £1 = ₹65)

Section - C

Answer the following question which carries 14 marks. (14 x 1 = 14)

- 3. A consignment is imported by air. CIF price is 2000 Euro, freight is 550 Euro, and insurance cost 50 Euro, exchange rate as per CBEC 1 Euro = 54.15 rupees. BCD 10 %, Cess as applicable, Design and development charges paid in UK £ 100, Design and development charges paid in India - ₹10000, freight from airport to factory rupees 15000.**

Find value for the purpose of customs and duty payable and give brief explanation.


PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
6th SEMESTER B.COM

Management Accounting

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions, which carries 2 marks each (5X2=10)

- What is the relation of management accounting with financial accounting and cost accounting?
- What do you mean by analysis of financial statement?
- Name any four techniques of management accounting?
- What is meant by internal and external analysis?
- What is the difference between comparative statement and common size statement?

SECTION - B

Answer the following question which carries 6 marks (1X6=6)

2. From the following particulars prepare common size statement for two years 2018, 2019

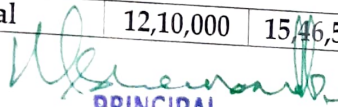
Particulars	2018 (rupees in lakhs)	2019 (rupees in lakhs)
Net sales	600	800
COGS	400	500
Gross profit	200	300
Operating expenses	40	50
Operating profit	160	250
Non-operating income	20	25
Non-operating expenses	30	40
NP	150	235

SECTION - C

Answer the following question which carries 14 marks (1X14=14)

3. Balance sheet of R LTD as on 31.03.2018 & 2019 is given below: prepare a comparative a financial statement & interpret.

Liabilities	2018	2019	Assets	2018	2019
Preference Share capital	-	4,00,000	Fixed Asset	7,00,000	10,00,000
Equity Share capital	5,00,000	5,00,000	Investment (@ cost)	1,00,000	1,20,000
R & S	1,35,000	1,71,500	Stock	1,50,000	1,80,000
12% Debentures	2,00,000	-	Debtors	2,36,000	2,44,000
Bank O/D	50,000	80,000	Cash	24,000	
S Creditors	1,50,000	1,25,000			
Provision for Dividend	75,000	1,20,000			
Proposed Dividend	1,00,000	1,50,000			
Total	12,10,000	15,46,500	Total	12,10,000	15,46,500


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
6th SEMESTER B.COM

TIME: 60 MINS

Cost Management

MARKS: 30

Section - A

1. Answer the following questions, which carries 2 marks each (5X2=10)

- What do you mean by cost control?
- What is Value engineering?
- What is Absorption costing?
- What is Marginal costing?
- What is Variance costing?

SECTION - B

Answer the following question which carries 6 marks (1X6=6)

2. Sale of a product amount to 200 units per month @ ₹10 per unit. Fixed O/H cost is ₹400 per month and variable cost is ₹6 per unit. There is a proposal to reduce price by 10% calculate present & future PV ratio. How many units must be sold to earned present total profit?

SECTION - C

Answer the following question which carries 14 marks (1X14=14)

3. Fixed cost ₹1,20,000
Variable cost ₹3 per unit
Selling price ₹7 per unit
Output 50,000 units
Determine the profit under each of the following situations.
- With the above data
 - With 10% increase in output
 - With 10% increase in FC
 - With 10% increase in Variable cost
 - With 10% increase in selling price



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
6th SEMESTER B.COM

TIME: 60 MINS

Business Regulations

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)

- Define business law
- State any two objectives of BL
- Define contract.
- What do you mean by void contract?
- Write the meaning of case law

Section - B

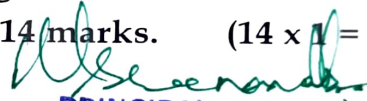
Answer the following question which carries 6 marks. (6 x 1 = 6)

- Briefly explain the sources of business law

Section - C

Answer the following question which carries 14 marks. (14 x 1 = 14)

- Briefly explain the essential of a valid contract.



PRINCIPAL

***VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
6th SEMESTER B.COM
PRICIPLES AND PRACTICES OF AUDTING

TIME: 60 MINS

MARKS: 30

SECTION - A

1. Answer the following questions, which carries 2 marks each $5 \times 2 = 10$
- a. Define Auditing.
 - b. State the objectives of Audit.
 - c. What do you mean by cash Audit?
 - d. What is Audit Note Book?
 - e. What is Tax Audit?

SECTION - B

Answer the following question which carries 6 marks $1 \times 6 = 6$

2. What do you mean by Audit? Explain the advantages of Auditing.

SECTION - C

Answer the following question which carries 14 marks $1 \times 14 = 14$

3. Briefly explain the Types of Audit.

PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Bangalore -55.

Internal Test – Feb/Mar - 2020

CREATIVITY & INNOVATION

VI Semester – B.Com

Max.Marks:30

Time: 45 Mins.

1. Most innovative ideas are the results of conscious purposeful search not sudden illumination.
A. True B.False.
2. The process of evaluating ideas to determine which are worth pursuing is called.
A. Divergent thinking B.Convergent thinking C.Innovation.
3. Thinking things through our own self reliance and forcefulness.
A. Independence b.Subordination C.Originality
4. In what state thinker formulates the problem
A. Incubation B.Verifaction C.Preparation.
5. ----- is the ability to consider and reconsider to evaluate ideas.
A. Reflection B.Absorption C.Impression.
6. ----- & ----- activates are associated with better focus enhanced memory and greater ability to learn.
A. Physical activity B Exercise C Physical and Exercise D Imagination
7. Walter Elias was born on -----year.
A.10th JAN 1901 B.05th DEC 1901 C.2nd MAY1901
8. Your best success comes after your greatest disappointment
A.Santhosh Narayan B.Shankar Mahadeva C.A.R Rahman
9. The concept of Creativity is inclusive of ability process attitude.
A. True B.False.
10. An opportunity is the ----- force in the business environment.
A. Systematic B.Expected C.Internal D External.
11. The most prevent barrier in creativity is
A. Historical B.Biological C.Psychological D.Sociology.
- 12.A successful innovation aims at
A. Employment B.Choice making C.Leadership D None.
13. Effective innovation is that innovation which starts with-----
A. Big B.Small C.Medium D.Tiny.
14. Knowledge based innovation is the -----of entrepreneurship.
A. Megastar B.Super dupers star C.Superstar D.Star.
15. The word create appeared in English as early as the
A.10th Century B.11th Century C.14th Century D .8th Century.
16. Mind map is a graph used to visualize the organized information.
A. True B.False.
- 17.-----is the negative thoughts that comes into your mind.
A. Self confidence B.Self Discipline C.Self censorship.
- 18.-----is not only a distraction which drains the energy.
A. Stress B.Emotion C.Monatary.
19. Intelligence is not necessary, but it is an sufficient condition for creativity.
A. True B.False.
20. The key to mind mapping is to take a note on every idea that comes up
A. True B.False.
- 21.-----technique is designed for reframing the problem.
A. Creativity B.Discovery C.Innovation



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

ವಿವೇಕಾನಂದ ಪದವಿ ಕಾಲೇಜು

ರಾಜಾಜಿನಗರ ಬೆಂಗಳೂರು-560055

ಬಿ.ಕಾಂ. ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಕನ್ನಡ ಭಾಷೆ- ಮೊದಲನೆ ಕಿರು ಪರೀಕ್ಷೆ- ಫೆಬ್ರವರಿ- 2020

ಅಂಕಗಳು: 30

ಅವಧಿ: 1 ಗಂಟೆ

1) ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂಕ್ಷಿಪ್ತ ಉತ್ತರ ಬರೆಯಿರಿ

5+5 ಅಂಕಗಳು

1) 'ಸಂಕ್ಷಿಪ್ತ ಲೇಖನ'ಕ್ಕೆ ಇರಬೇಕಾದ ಮುಖ್ಯ ಲಕ್ಷಣಗಳೇನು?

2) 'ಕನ್ನಡಾಭಿಮಾನದ ತಾತ್ವಿಕತೆ' ಲೇಖನದಲ್ಲಿ ಲೇಖಕರು ಯಾವುದನ್ನು ನಿಜವಾದ ಕನ್ನಡಾಭಿಮಾನ ಎಂದು ಕರೆದಿದ್ದಾರೆ.

3) ' ಎಲ್ಲಾ ಮಗಳ ಮದುವೆಗಾಗಿ' ಲೇಖನದಲ್ಲಿ ರೇಖಾಳ ಬದುಕಿನ ದುರಂತವನ್ನು ಬರೆಯಿರಿ.

2) ಎರಡನ್ನು ಕುರಿತು ವಿವರವಾಗಿ ಉತ್ತರ ಬರೆಯಿರಿ

10+10 ಅಂಕಗಳು

1) ದುರ್ಯೋಧನನನ್ನು ಕೊಲ್ಲುವಂತೆ ದ್ರೌಪದಿ ಭೀಮನನ್ನು ಹೇಗೆ ಪ್ರಚೋದಿಸಿದಳು? ವಿವರಿಸಿ.

2) ' ಎಲ್ಲಾ ಮಗಳ ಮದುವೆಗಾಗಿ' ಲೇಖನದಲ್ಲಿ ಎರಡು ಘಟನೆಗಳ ಮೂಲಕ ಸಮಕಾಲೀನ ಸಾಮಾಜಿಕ ವ್ಯವಸ್ಥೆಯನ್ನು ಲೇಖಕರು ಹೇಗೆ ವಿವರಿಸಿದ್ದಾರೆ.

3) ಕಂಪನಿ ಕಾರ್ಯದರ್ಶಿಯ ಕಾರ್ಯಗಳೇನು?

—“—

PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

- I. Answer any five of the following in a sentence or two each: 2X5=10
1. What does the little bud desire for?
 2. The little bud raises its head from a bed of purity. True/False
 3. Phoenix of beauty is an indication of the beauty of nature emerging from _____.
 4. What is dishonor and disgrace for the Seagull?
 5. What were the repercussions when a seagull was centered for shame?
 6. What according to Chiang is heaven?


- II. Answer any two of the following in about a page: 2x10=20
1. Explain the circumstances of the little bud's arrival into this world.
 2. Describe the life of solitude of Jonathan Seagull in the far cliffs.
 3. Perfection, is attained only when you know kindness and love, when you forgive and forget. Elucidate

IV SEM BCOM Question Paper for A & B Sec

- I. Answer any FIVE of the following in a each sentence or two each: 2x5=10
1. What does the little bud desire for?
 2. The little bud raises its head from a bed of purity. True/false
 3. Phoenix of beauty is an indication of the beauty of nature emerging from _____
 4. What was the boy doing at the lonely suburban street?
 5. The old man childhood was similar to the boys. True/False
 6. What did the old man find one day while returning from work?

- II. Answer any ONE of the following in a paragraph each: 1x10=10
1. Explain the circumstances of the little bud's arrival into this world.
 2. Dreams are nothing but unfulfilled wishes. Explain.

- III. Your college conducted an intercollegiate youth fest in the month of march. 10
Write an event report for the college magazine using the following hints.
Inaugurals-various competitions-participation by various college-festive
Atmosphere-prize distribution-vaedictory


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Bengaluru – 55

First Internal Test of IV Semester B.Com. – Advanced Corporate Accounting

Max. Time: 60 Minutes

Max. Marks: 30

Section – A (05 x 02 = 10)

Answer all the questions, each correct answer carries 2 marks

1. (a) Pass the journal entry for redemption of preference shares.
- (b) State the different types of preference shares.
- (c) What are the prerequisites of redemption of preference shares?
- (d) What portion of preference share capital redemption is transferred to CRR A/c?
- (e) How premium on redemption of preference share capital is provided?

Section – B (06 x 01 = 06)

Answer the following questions, correct answer carries 6 marks

2. X Ltd. Redeems its fully paid preference shares at a premium of 20%. For this purpose, it makes fresh issue of 5000 shares of Rs. 10 each at par and sells its investment at a loss of 5%. On the date of redemption of preference shares, the company's Balance sheet stood as under:

Liabilities	Rs.	Assets	Rs.
Equity shares capital, shares of Rs. 10 each	8,00,000	Fixed assets	21,00,000
Redeemable preference shares of Rs. 100 each fully paid up	4,00,000	Investments	4,00,000
Preference shares capital of Rs. 100 each partly paid up	2,00,000	Bank & Cash	2,00,000
Capital redemption reserve	2,00,000	Other current assets	3,00,000
Security premium	10,000		
Profit & loss account	5,90,000		
Current liabilities	8,00,000		
	30,00,000		30,00,000

Section – C (01 x 14 = 14)

Answer the following question, correct answer carries 14 marks

3. The following is the summarized Balance Sheet of a Company

Liabilities	Rs.	Assets	Rs.
Redeemable preference shares of Rs. 100 each	1,00,000	Sundry assets	8,10,000
(-) calls in arrears	1,000	Cash at Bank	90,000
50,000 equity shares of Rs. 10 each	5,00,000		
General reserve	1,00,000		
Capital reserve	50,000		
Creditors	1,51,000		
	9,00,000		9,00,000

For the purpose of redemption of preference shares, the company made a fresh issue of 4,500 equity shares of Rs. 10 each at a premium of 10%. The issue was taken up and paid for in full. The preference were redeemed at a premium of 10%.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
4th SEMESTER B.COM

TIME: 60 MINS

Cost Accounting

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)

- What is cost?
- What is cost unit?
- What are the objectives of cost accounting?
- What is semi variable cost?
- What is cost control?

Section - B

Answer the following question which carries 5 marks. (5 x 1 = 5)

2. The components M1 and M2 are used in the manufacture of an article. The following data relate to the components

Minimum usage: 25 Units per week each

Maximum usage: 75 Units per week each

Re order period: M1 - 4 to 6 weeks

M2 - 2 to 4 weeks

Maximum level: M1 - 650 units

M2 - 750 units

Calculate for each component: Reorder level, Minimum level, Reorder quantity & Average stock level

Section - C

Answer the following question which carries 15 marks. (15 x 1 = 15)

3. X Ltd furnishes the following information for 10,000 units of a product manufactured during the year 2016

Materials	₹ 90,000
Direct Wages	₹ 60,000
Power & consumable stores	₹ 12,000
Indirect wages	₹ 15,000
Factory lighting & consumable stores	₹ 5,000
Cost of rectification of defective work	₹ 3,000
Sale Proceeds of scrap	₹ 2,000
Clerical salaries and management expenses	₹ 33,500
Selling expenses	₹ 5,500
Repairs and maintenance and depreciation of plant	₹ 11,500

The selling price was ₹ 31.60 per unit and all the units were sold. From 01-01-2016 the selling price was reduced to ₹ 31.00 per unit

It was estimated that production could be increased in 2017 by 50% due to spare capacity.

Material and direct wages will increase by 10%

Prepare a cost sheet for the year ending 2016 & estimated cost & profit for 2017 assuming that 15,000 units will be produce and sold during the year and factory overhead will recover as a % of direct wages & administration O/H, selling expenses as a % of work cost.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
4th SEMESTER B.COM

Stock & Commodity Market


TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)

- a. What is stock market?
- b. What is buyback of shares?
- c. What is initial public offers?
- d. State any four commodities traded in commodity exchange.
- e. Give the meaning of private placement.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Section - B

Answer the following question which carries 5 marks. (5 x 1 = 5)

2. Bring out any five differences between primary market and secondary market?

Section - C

Answer the following question which carries 15 marks. (15 x 1 = 15)

3. What is primary market? Explain the different players in primary market?

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESSMENT TEST - Feb 2020
4th SEMESTER B.COM
E - Business & Accounting

TIME: 60 MINS

MARKS: 30

Section - A

- 1. Answer the following questions which carries 2 marks. (2 x 5 = 10)**
- Define E-Commerce. / Give four features of Tally.
 - What is internet? / What is tally?
 - Mention 4 benefits of E-Commerce. / Define Group
 - What is bidding? / How to create Ledgers?
 - Expand: ERP, ICT, CRM, and MIS. / Define Vouchers

Section - B

Answer the following question which carries 5 marks. (5 x 1 = 5)

- 2. Distinguish between e-Commerce and e-Business. / Explain the various kinds of vouchers.**

Section - C

Answer the following question which carries 15 marks. (15 x 1 = 15)

- 3. What is e-Business? Discuss e-Business revenue model. Explain briefly the various features of Tally ERP 9.**


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

A. Answer the following:-

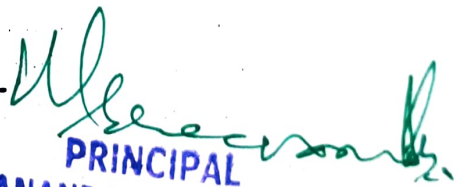
Marks:30

1. People who are confident in themselves are _____ in leadership and sales position.
a. Less affective b. More dissatisfied c. More affective d. Emotionally insecure
2. One of the major consequences of high self esteem is
a. Good mental health b. Increased absenteeism
c. Decreased complaints from unionised workers d. Increased worker involvement on teams
3. The first step in understanding others is to begin by getting an understanding of
a. Basic human behaviour b. Human relations principle
c. Basic cognitive psychology d. Yourself
4. Students of self awareness have found that
a. Self awareness is not necessary for one to have a self concept
b. Self awareness is not necessary for one to have other's concept
c. Humans are the only animals who are self aware
d. It may rely on the presence of spindle neurons in the anterior coagulate cortex
5. People are more likely to act in line with personal beliefs than to conform to social pressures when they are
a. Privately self aware b. Low in self esteem
c. Publically self aware d. Not self regulating
6. The feedback serves the following
a. Instructional b. Outgoing c. Self esteem d. Coersiol
7. The clearly stated goal looks at
a. What you want? b. When you want you get it?
c. How will you get it? d. All the above
8. I will attain an A grade by the end of the semester in _____ range of goal.
a. Long and short b. Short and long c. Long and long d. Short and short
9. _____ is the participation at different levels at larger order.
a. Values b. Beliefs c. Intelligence d. Emotions
10. The ---- perspective suggest that people are motivated to maintain consistent belief about themselves even when these beliefs are negative .
a. Self- verification b. Self- esteem c. Self- enhancement d. Self- monitoring
11. Which term refers to the mental activities involved in the aquisition processing organization and use of knowledge
a. Emotion b. Cognition c. Feeling d. Imagination
12. Problem solving and creative thinking are two major forms of
a. Autistic thinking b. Directed thinking c. Image d. Realistic thinking
13. The structure of social conversation is basically
a. Moral b. Logical c. Psychological d. Emotional
14. Saha astitv means
a. Co-existence b. Co- operation c. Co - option d. Corporate identity
15. Ability to influence and align others towards a common purpose is
a. Team work b. Motivation c. Leadership d. Management
16. Most important human values are
a. Co- operation b. Caring c. Honesty d. All the above
17. The purpose of value education is
a. Foster universal core values
c. Develop values in individuals b. Make the syllabus easy
d. Both a and c

PRINCIPAL

VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

18. Body talk is also known as
a. Noise b. Overflow c. Leakage d. Physical education
19. Working with others to identify define and solve problems is known as
a. Trouble creating b. Trouble shooting
c. Negotiation d. Problem solving
20. Principles or values that actively pursue a goal is termed as
a. Creativity b. Ideals c. Self awareness d. Wisdom
21. Analyzing and judging the speakers speech is called
a. Attentive listening b. Appreciative listening
c. Critical listening d. None of these
22. Skills used by a person to properly interact with others include
a. Communication b. Listening c. Attitude d. All the above
23. Which of the following is not a means of interpersonal skill
a. Communication b. Cultural differences c. Motivation d. Leadership
24. Components of ethical values are
a. Trustworthiness b. Respect
c. Responsibility d. All these
25. Logic and reasoning are key to
a. Responding to a message b. Message understanding
c. Receiving a message d. Critical listening
26. The ability to pick one solution where positive outcome can out way possible losses is called
a. Negotiation skills b. Planning skills c. Decision making skills d. Organizing skills
27. Harmony should be maintained in between
a. Body and mind b. Self and society c. Life and environment d. All the above
28. The capacity to learn and adapt to the requirements for survival in ones cultural is called
a. Intelligence b. Memory c. Emotions d. Leadership
29. Which among the following is not a stress buster
a. Social gathering b. Meditation c. Workaholic d. Deep breathing
30. Who would normally be responsible for developing the creative brief in an advertising agency
a. Account planner b. Media planner
c. Account executive d. Creative partnership


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

Vivekananda Degree College, Bengaluru – 55
First Internal Test of VI Semester B.Com. – Income Tax – II

Max. Time: 60 Minutes

Max. Marks: 30

Section – A (05 x 02 = 10)

Answer all the questions, each correct answer carries 2 marks

- 1) a) Define the term business.
- b) Distinguish between profession and an occupation
- c) List out any four inadmissible expenses.
- d) What is an accrual system of accounting?
- e) How do you compute professional income under cash system of accounting?

Section – B (01 x 06 = 06)

Answer the following question, correct answer carries 6marks

- 2) From the following income & expenditure account compute his professional income

Expenditure	Rs.	Income	P.
Rent of clinic: 2017-18	1,000	Consultation fee: 2017-2018	5,500
2018-19	20,000	2018-2019	85,000
2019-20	2,000	2019-2020	10,000
Electricity, water & Staff salary	26,200	Visiting fees	65,000
Household expenses	18,000	Loan from bank (professional)	1,25,000
Purchase of motor car	1,20,000	Loan from bank (personal)	50,000
Laptop purchased (1/3/2019)	30,000	Gifts from patients	20,000
Purchase of books	6,000	Remuneration from articles in professional journals	8,000
Expenses on IT proceedings	20,000	Sale of medicines	60,000
Life insurance premium & Gift to wife	25,000	Operation theatre rent	15,000
Interest on loan (professional)	10,000	Rent from H P	12,000
Interest on loan (personal)	4,000	Interest on post office NSC	2,000
Loan instalment paid (professional)	35,000	Income from horse race	30,000
Car expenses	20,000		
Purchase of surgical equipment's	30,000		
Purchase of medicines	35,000		
Excess of income over expenditure	85,300		
	4,87,500		4,87,500

- (a) 40% of car expenses are for personal use (b) depreciation on car and surgical equipment's is @15% and on laptop 40% and books 40% (c) income tax includes Rs. 2,000 professional tax paid to state Govt. (d) gifts from patients include Rs. 8,000 received on the occasion of marriage from friends (e) Closing stock of medicines is Rs. 7,500

Section – C (01 x 14 = 14)

Answer the following question, correct answer carries 14 marks

- 3) The profit and loss account of Mr. Jagdeesh for the year ending 31.03.2019 is given below. Compute his income from business.

Expenses	Rs.	Incomes	Rs.
To General expenses	7,000	By Gross profit	1,40,000
.. Fire insurance premium	2,000	.. Bad debts recovered	4,000
.. Bad debts	1,000	.. Interest on Govt. securities	4,000
.. Salaries	65,000	.. Rent from employees	24,000
.. Advertisement in cash	22,250	.. Lottery income	80,000
.. Proprietor's salary	12,500	.. Interest from debtors for delayed payments	6,000
.. Interest on capital	2,000	.. Discount received	1,750
.. Provision for income tax	1,000	.. Profit on sale of plant	8,000
.. Depreciation	2,000	.. Dividend from foreign Co.	2,000
.. Sales tax due	5,000		
.. Advance tax paid	1,000		
.. Donation to an Institute	5,000		
.. Donation University	6,000		
.. Motor car expenses	1,000		
.. Municipal tax of quarters	4,000		
.. Family planning exp.	2,000		
.. Charity to poor boy	8,000		
.. Net profit	1,20,000		
	2,66,750		2,66,750

- (a) Out of bad debts recovered Rs. 3,000 were disallowed earlier (b) depreciation on all assets as per income tax rules Rs. 1,800 (c) Sales tax was paid on 28-07-2019 (d) 40% of car expenses were incurred for personal use


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
6th SEMESTER B.COM

Business Taxation

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions which carries 2 marks. (2 x 5 = 10)
- What is customs duty?
 - State any two objectives of customs duty.
 - Define goods as per customs act.
 - Explain the treatment of insurance for the purpose of calculation of assessable value in customs.
 - Calculate the assessable value if,
 - CIF - 1000 \$
 - Freight (air) - 320 \$
 - Insurance - 35 \$
 - Exchange rate as per CBEC - 1 \$ = rupees 60

Section - B

- Answer the following question which carries 6 marks. (6 x 1 = 6)
2. Determine the assessable value for the purpose of customs act, 1962 from the following information in respect import of machine from UK.
- FOB value £6000
 - Air freight £ 1500
 - Design and development charges paid in UK £500
 - Design and development charges paid in India - ₹10000
 - Commission paid to local agent 1% of FOB value
 - Date of bill of entry 10.4.2018 (exchange rate notified by CBEC £1 = ₹70)
 - Date of entry inwards 20.4.2018 (exchange rate notified by CBEC £1 = ₹65)

Section - C

- Answer the following question which carries 14 marks. (14 x 1 = 14)
3. A consignment is imported by air. CIF price is 2000 Euro, freight is 550 Euro, and insurance cost 50 Euro, exchange rate as per CBEC 1 Euro = 54.15 rupees. BCD 10 %, Cess as applicable. Design and development charges paid in UK £ 100, Design and development charges paid in India - ₹10000, freight from airport to factory rupees 15000.
- Find value for the purpose of customs and duty payable and give brief explanation.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
6th SEMESTER B.COM
Management Accounting

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions, which carries 2 marks each(5X2=10)

- a. What is the relation of management accounting with financial accounting and cost accounting?
- b. What do you mean by analysis of financial statement?
- c. Name any four techniques of management accounting?
- d. What is meant by internal and external analysis?
- e. What is the difference between comparative statement and common size statement?

SECTION - B

Answer the following question which carries 6 marks(1X6=6)

2. From the following particulars prepare common size statement for two years 2018, 2019

Particulars	2018 (rupees in lakhs)	2019 (rupees in lakhs)
Net sales	600	800
COGS	400	500
Gross profit	200	300
Operating expenses	40	50
Operating profit	160	250
Non-operating income	20	25
Non-operating expenses	30	40
NP	150	235

SECTION - C

Answer the following question which carries 14 marks 1X14=14

3. Balance sheet of R LTD as on 31.03.2018 & 2019 is given below: prepare a comparative a financial statement & interpret.

Liabilities	2018	2019	Assets	2018	2019
Preference Share capital	-	4,00,000	Fixed Asset	7,00,000	10,00,000
Equity Share capital	5,00,000	5,00,000	Investment (@ cost)	1,00,000	1,20,000
R & S	1,35,000	1,71,500	Stock	1,50,000	1,80,000
12% Debentures	2,00,000	-	Debtors	2,36,000	2,44,000
Bank O D	50,000	80,000	Cash	24,000	
S Creditors	1,50,000	1,25,000			
Provision for Taxation	75,000	1,20,000			
Proposed Dividend	1,00,000	1,50,000			
Total	12,10,000	15,46,500	Total	12,10,000	15,46,500


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
1st INTERNAL ASSESMENT TEST - Feb 2020
6th SEMESTER B.COM

Cost Management

TIME: 60 MINS

MARKS: 30

Section - A

1. Answer the following questions, which carries 2 marks each(5X2=10)

- a. What do you mean by cost control?
- b. What is Value engineering?
- c. What is Absorption costing?
- d. What is Marginal costing?
- e. What is Variance costing?

SECTION - B


Answer the following question which carries 6 marks(1X6=6)

2. Sale of a product amount to 200 units per month @ ₹10 per unit. Fixed O/H cost is ₹400 per month and variable cost is ₹6 per unit. There is a proposal to reduce price by 10% calculate present & future PV ratio. How many units must be sold to earned present total profit?

SECTION - C

Answer the following question which carries 14 marks(1X14=14)

3. Fixed cost ₹1,20,000
Variable cost ₹3 per unit
Selling price ₹7 per unit
Output 50,000 units
Determine the profit under each of the following situations.
- a. With the above data
 - b. With 10% increase in output
 - c. With 10% increase in FC
 - d. With 10% increase in Variable cost
 - e. With 10% increase in selling price


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE, BANGALORE - 55

FIRST INTERNAL ASSESSMENT TEST TIME TABLE FOR B.A/B.Com/B.Sc., AUGUST 2019

DATE	SEMESTER	B.A	B.Com	B.Sc.	TIME
14.08.2019	I SEM	LAN & ENG	LAN & ENG	Language & Physics	7:45-9:30 A.M
	III SEM	LAN & ENG	LAN & ENG	Language & Chemistry/Electronics/Computer Science	
	V SEM	History - V & History - VI	ED & IT	Physics -V & Chemistry -V/ Electronics-V/ Computer Science-V	
16.08.2019	I SEM	History -I & Economics - I	FA & BDE	English & Mathematics	
	III SEM	History -III & Economics - III	CA & FM	English & Mathematics	
	V SEM	Economics - V & Economics - VI	GST & AA	Mathematics -V & Physics -VI	
17.08.2019	I SEM	Political Science -I	IFIM & CSA	Chemistry/Electronics/Computer Science	
	III SEM	Political Science -III	BE & QABD/II	Physics	
	V SEM	Political Science -V & Political Science -VI	IFRS & CM	Mathematics -VI & Chemistry -VI/ Electronics-VI/ Computer Science-VI	

Note: Regular classes will be continued from 10:00 AM as per the Time table.

CHAIRMAN,
EXAM COMMITTEE


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

PRINCIPAL

VIVEKANANDA DEGREE COLLEGE

FIRST INTERNAL TEST – I SEM B.COM -AUGUST 2019

CORPORATE STRUCTURE AND ADMINISTRATION

MAX.MARKS : 20

TIME : 45 MINS

Answer any 1 question of the following. Each question carries 6 marks:

1x5=5

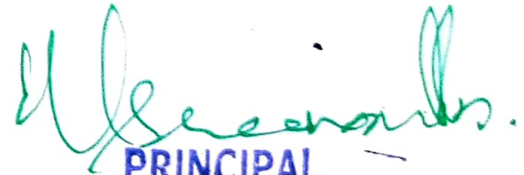
1. Define a Joint Stock Company. Explain its features.
2. Differentiate between private company and public company.

Answer any 1 question of the following. Each question carries 14 marks:

1x14=14

3. Give the meaning of Memorandum of Association. Explain its contents.
4. Explain the advantages and disadvantages of Joint Stock Company.

— 61 —



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE

RAJAJINAGAR II STAGE, BANGALORE -55.

1ST INTERNAL TEST, INDIAN FINANCIAL INSTITUTION & MARKET

I SEMESTER B.Com

Max. Time: 45 Mins


Max. Marks=20

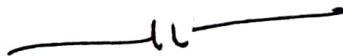
Answer any one question each question carries 5 marks

1. Briefly explain the components of financial systems?
2. Briefly explain roles of commercial banks?

Answer any one question each question carries 15 marks

3. State and explain the functions of commercial bank?
4. Define financial institution. Briefly explain its types?


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55



VIVEKANANDA DEGREE COLLEGE
1ST INTERNAL ASSESMENT TEST
1ST SEMESTER B.COM

BUSINESS DYNAMICS & ENTERPRENURSHIP

TIME: 45

MINS MARKS: 20

Answer any one question each question carries 5 marks

1. What are the functions of Management?
2. State any 5 differences between Administration & Management.

Answer any one question each question carries 15 marks.

3. Explain the principles of Management given by Henry Fayol.
4. What is Management? Explain the approaches to the study of Management.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE

RAJAJI NAGAR II STAGE, BENGALURU -55

1ST INTERNAL TEST, FINANCIAL ACCOUNTING I SEMESTER B.COM

Max. Time: 45 Minutes

Max. Marks 20

Answer any five question each question carries 2 marks.

(5x 2 = 10)

1. Define accounting.
2. What do you mean by accounting standards?
3. State any two features of single entry system.
4. State any two objectives of accounting.
5. Mention any four accounting conventions.

Answer the following questions each question carries 5 marks.

(2x5=10)

6. Briefly explain any five accounting concepts.
7. From the following transactions prepare a table showing accounting equations

- Commenced business with
Cash – Rs.10000
Goods – Rs.10000
- Paid commission – Rs.1000
- Sold goods for cash - Rs. 8000
- Purchased goods from Mr. kalakar - Rs. 4000
- Paid for rent – Rs. 4000
- Sold goods to Ramesh – Rs. 7000
- Purchased goods – Rs. 3000
- Cash withdrawn for personal use – Rs. 2000
- Cash deposited into bank – Rs. 1000
- Cash withdrawn for office use – Rs. 2000


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
RAJAJI NAGAR II STAGE, BENGALURU -55

FIRST INTERNAL TEST OF CORPORAT ACCOUNTING
III SEMESTER B.COM.

Max. Time: 45 Minutes

Max. Marks 20

SECTION – B (6 Marks)

Answer any three questions, correct answer to each question carries 2 marks)

1. (a) Why underwriting of shares is essential?
(b) State the objectives marking applications.
(c) State the circumstance in which profit or loss prior to incorporation arise.
(d) What is a combined ratio?

SECTION – C (14 Marks)

Answer the following question, correct answer to the question carries 14 marks)

2. Associates of an underwriting company underwrote shares of a new company for a commission of 2.5 per cent of the issue price. The issue consists of 1,00,000 shares of Rs. 10 each issued at a premium of Rs. 5 each. A B & C underwrote 80 per cent of the issue as follows:


A – 25,000 share, B – 25,000 shares and C – 30,000

All shares were issued to the general public, public purchased 60 per cent of the issue, which contain the following marked applications including firm applications.

A – 30,000. B – 15,000 and C – 10,000.

In addition to the existing liability the underwriters made firm applications for 5,000 shares each.

Determine the liability of underwriters and also calculate the commission payable to underwriters.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE
RAJAJI NAGAR II STAGE, BENGALURU -55

FIRST INTERNAL TEST OF Q A B D II
III SEMESTER B.COM.

Max. Time: 45 Minutes

Max. Marks 20

SECTION – B (6 Marks)

Answer any one question, correct answer to the question carries 6 marks

1. Calculate Karl Pearson's co-efficient of correlation from the following data

Income (Rs)	100	200	300	400	500	600
Expenditure (Rs)	120	130	140	150	160	170

2. From the following data find the co-relation co-efficient between X & Y

Particulars	X	Y
No. of observations:	10	10
Arithmetic Mean	14.6	12.7
Sum of squares of deviation from mean	115.96	59.04
Summation of product of deviation of X & Y series from their		
Respective means 53.95		

SECTION – C (14 Marks)

Answer any one question, correct answer to the question carries 6 marks

3. The following table gives the distribution of the density of population and death rates. Find out if there is any relationship between density of the population and death rates.

Districts	A	B	C	D	E
Kilometers	120	150	80	50	200
Population	24,000	75,000	48,000	40,000	50,000
No. of deaths	288	1125	768	720	650

4. Calculate rank co-relation from the following data:

X	60	34	40	50	45	66
Y	75	32	35	40		40


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE

RAJAJI NAGAR BANGALORE -55

III SEM B.COM INTERNAL ASSESSMENT TEST August, 2019

Financial Management

TIME: 1 Hour

MAX.MARKS: 20

SECTION-A

I. Answer any ONE of the following question.

(6x 1=6)

1. Define Financial Management? Explain the Scope of Financial Management.
2. State the important functions of Finance Manager.

SECTION-B

II. Answer any ONE question.

(14x1=14)

3. Evaluate Wealth and Profit Maximization as Primary Objectives of a Concern?
4. Financial Management is concerned with future. Do you agree?

* * *


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE

FIRST INTERNAL TEST – III SEM B.COM -AUGUST 2019

BUSINESS ETHICS

MAX.MARKS : 20

TIME : 45 MINS

Answer any 1 question of the following. Each question carries 6 marks:

1x6=6


1. Define Business Ethics and explain its characteristics.
2. What are the factors influencing Business Ethics?

Answer any 1 question of the following. Each question carries 14 marks:

1x14=14

3. Write a brief note on Corporate Social Responsibility.
4. Discuss the arguments for and against business ethics.

————— u —————>


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE

V Semester B.Com

Subject: ED

I Test – August 2019

Time: 45 Mins

Max. Marks=20

1. Answer any one question :: (1X6=6)

- a. State and explain any six characteristics of successful entrepreneur?
- b. Briefly explain product range of SSI?

2. Answer any one question :: (1X14=14)

- a. Explain the different types of entrepreneurs?
- b. Briefly explain the ownership pattern of SSI?


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE

1ST INTERNAL ASSESMENT TEST

5th SEMESTER B.COM

GOODS AND SERVICE TAX

TIME: 45 Minutes

MARKS: 20

Answer any one question each question carries 6 marks

1. Explain the advantages of implementation of GST

2. Give the Meaning of
 - a. Aggregate turnover
 - b. Input tax credit
 - c. Reverse charge mechanism.

Answer the question 14 marks

3. What are the taxes subsumed under CGST & SGST
-



PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

VIVEKANANDA DEGREE COLLEGE

FIRST INTERNAL TEST – V SEM B.COM -AUGUST 2019

INTERNATIONAL FINANCIAL REPORTING STANDARDS

MAX.MARKS : 20

TIME : 45 MINS

Answer any 1 question of the following. Each question carries 6 marks:

1x6=6


1. Differentiate between Adoption and Convergence.
2. State the list of IND-AS issued by ICAI.

Answer any 1 question of the following. Each question carries 14 marks:

1x14=14

3. Explain the process in adopting the accounting standards.
4. Briefly enumerate the challenges and opportunities faced in implementation of IND-AS in India.




PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55

**VIVEKANANDA DEGREE COLLEGE
RAJAJI NAGAR II STAGE, BENGALURU -55**

**FIRST INTERNAL TEST OF INCOME TAX - I
V SEMESTER B.COM.**

Max. Time: 45 Minutes

Max. Marks 20

SECTION – B (6 Marks)

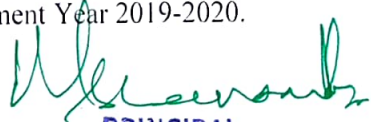
Answer any three questions, correct answer to each question carries 2 marks)

1. (a) State the exceptions to the term previous year.
- (b) What are casual incomes? And at what rate they are charged to tax?
- (c) Who is resident but ordinarily resident?
- (d) Why residential status need to be determined?

SECTION – C (14 Marks)

Answer the following questions, correct answer to the questions carry 14 marks)

2. (a) State the provisions relating to partial integration of agricultural income with Non-Agricultural income.
- (b) Mr. Mahajan citizen of India went to UK on 2 Oct, 2012 for higher studies for a period of two years. After he came back, he was employed in a multinational company in India. The company sent him for six months training in US on 1 March, 2015. He was transferred to the company's head office in UK on 15th August, 2016. However, he left India on 2 October, 2016 and reported for duty on 5 October, 2016. He visited India during the months of November and December 2017. The company transferred him back to the original post in India and he returned to India on 26 January 2018. Determine his residential status for the Assessment Year 2019-2020.



PRINCIPAL

**VIVEKANANDA DEGREE COLLEGE
BENGALURU-55**

VIVEKANANDA DEGREE COLLEGE
1ST INTERNAL ASSESMENT TEST
5th SEMESTER B.COM

Costing Methods

TIME: 45 MINS

MARKS: 20

Answer the following question carries 6 marks

(6x 1 = 6)

1. Briefly explain the costing methods?

Answer the following question carries 14 marks

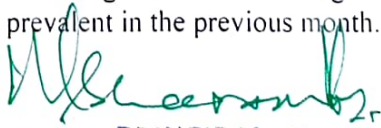
(14x 1 = 14)

1. ABC Co Ltd user the job costing method. The following data are available from the books at the year ending on 31.3.2019

Direct Materials	18,00,000
Direct wages	16,00,000
Profit	12,00,000
Selling & Distribution expenses	10,50,000
Office & administration OH	8,40,000
Factory OH	9,00,000

You are required to:

- Prepare a job cost sheet showing the prime cost, works cost, production cost, cost of sales & sales
- In the month of April 2019 the factory has received an order for a job, it is estimated the direct material would be Rs. 24,00,000 & direct labour would cost Rs. 15,00,000 what would be the price for the job if the factory intends to earn the some rate of profit on sales, assuring that selling & distribution OH have gone up by 15%.
- The factory recovers factory OH as a % of direct wages & office / selling & distribution OH as a % of works cost based on the rates prevalent in the previous month.


PRINCIPAL
VIVEKANANDA DEGREE COLLEGE
BENGALURU-55