

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com(CA)

Date : 8-5-2019

Course Code : 17UCCC43

Time : 10.00 p.m to 1.00 p.m

Course Title : Database Management System Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

- _____ are predicates that define correct database states.
[a] Schema [b] Constraints
[c] Relationships [d] Data
- Which of the following is the structure of the database?
[a] table [b] schema
[c] DBMS [d] view
- An _____ is a set of entities of the same type that share the same properties or attributes.
[a] Entity set [b] attribute set
[c] relation set [d] entity model
- The attribute age is calculated from date of birth. The attribute age is _____ of age.
[a] simple [b] multi valued
[c] derived [d] composite

5. Which of the following keyword is used to eliminate duplicate rows from the query result?
- [a] NO DUPLICATE [b] UNIQUE
[c] DISTINCT [d] all of the above
6. Which of the following is an advantage of views?
- [a] data security [b] derived columns
[c] hiding of complex queries [d] all the above
7. QBE stands for _____
- [a] Query By Example [b] Queue By Example
[c] Queue By Examination [d] Queue By Examinations
8. How many types of cursor are present in SQL Server?
- [a] 3 [b] 4
[c] 5 [d] 6
9. Which of the following is a function of a distributed DBMS?
- [a] Distributed query processing [b] Two-phase commit
[c] Client Server [d] Reliability
10. The expansion of EIS is _____
- [a] Executive Information system [b] Execute Information System
[c] Executive Innovative System [d] Example Innovative System

SECTION - B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Write the advantages of having the data in a database.

[OR]

b) What are the characteristics of data in a database?

12. a) Examine the E-R Modeling symbols for the different modeling styles.

[OR]

b) Discuss the Second Normal Form with examples.

13. a) What are Data Manipulation Commands? Explain with examples.

[OR]

b) How will you create a Table and insert rows in table? Explain with examples.

14. a) Write about PL/SQL blocks in DBMS.

[OR]

b) Explain in detail about conditional control statement with syntax and example.

15. a) Explain the concept of Mobile Databases.

[OR]

b) Write in detail about Internet of things.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Explain in detail about hierarchical model and network model.

17. Write in detail about Boyce-Codd Normal Form.

18. Write about SQL data types with examples.

19. What is a Cursor? Explain in detail about Explicit cursor.

20. Discuss the concept of Spatial databases.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)
(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

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

Date : 2-5-2019

Course Code : 17UCOC21/17UCCC21

Time : 10.00 a.m to 1.00 p.m

Course Title : Financial Accounting - II

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. The Consignee sells the goods sent on consignment at the risk of the _____.

[a] Customer

[b] Himself

[c] Consigner

[d] Both the parties

2. The abnormal loss on Consignment is credited to _____.

[a] Consignment A/C

[b] Profit & loss A/C

[c] Consignee's A/C

[d] Consignor's A/C

3. The relationship between Co – ventures is _____.

[a] Debtor – Creditor

[b] Partners

[c] Consignor – consignee.

[d] Principal – agent

4. Joint venture account is a _____.

[a] Nominal A/c

[b] Personal A/C

[c] Real A/C

[d] Asset A/C

5. It is a statement in the ledger account from (i.e.) debit and credit from of the mutual dealings between the two parties during a given period
- [a] Marginal cost statement [b] Bank Reconciliation statement
[c] Account Current [d] None of the above
6. Account current is prepared by _____.
- [a] a banker to the Customer [b] a creditor to a debtor
[c] a debtor to a creditor [d] all the above
7. Under _____ method of depreciation we can write down an asset to zero at the end its working life.
- [a] Written down value [b] Sinking fund
[c] Straight line [d] None of the above
8. Original cost of a machine Rs. 3,000. Scrap value at the end of 5 years Rs. 500. The amount of depreciation p.a. if straight line method is follow as _____.
- [a] Rs. 500 [b] Rs. 1,200
[c] Rs. 3,500 [d] Rs. 700
9. No adjustment for outstanding expenses, prepaid expenses provision for doubtful debts, etc are made in _____.
- [a] Income & expenditure account [b] Profit & Loss account
[c] Receipts & Payments accounts [d] None of the above
10. . Legacy is a _____.
- [a] Capital receipt [b] Revenue Receipt
[c] an expense [d] a revenue income

SECTION - B

Answer ALL the Questions.

[5 X 7 = 35]

11. a) Sayee sends 400 kilos of edible oil at Rs 40 per kilo to Sekar. Freight and Insurance amounted to Rs. 500. On the way, 20 kilos oil were

spoiled sekar took delivery of the consignment and spent Rs. 1900 for octri and carriage inwards. In addition he also spent Rs.2000 as recurring expenses.

You are required to calculate the value of abnormal loss and unsold stock at the end, if Sekar sells 300 kilos of oil.

[OR]

b) Ramji consigns to Sarathy 80 cases of goods at cost of Rs. 250 per case and incurs the following expenses in connection with the same. Cartage and Freight Rs. 600 and insurance Rs. 1,400. On arrived of the goods, Sarathy pays cleaning charges and cartage Rs. 400 and storage charges Rs. 200. 60 cases are sold for Rs. 20,000. He is entitled to a commission of 10%. He sends to Ramji an account sales and a bank draft for the balance due. The market price at Sarathy's place falls to Rs. 270 on the accounting date. Calculate the value of unsold stock.

12. a) B, V and S entered into a joint venture of a contract Rs. 1,00,000 is the contract price Rs.40,000, Rs. 20,000 and Rs. 20,000 were invested by B, V & S respectively and a joint Bank account was opened they purchased materials for Rs. 60,000 architect fees of Rs. 1,000 was paid by B, V paid for sundry expenses Rs. 2,000 and S paid Rs. 4,000 for cement.

The contract was duly carried out. All the transactions were done through joint Bank account. Give ledger accounts.

[OR]

b) A and B entered into a joint venture with a profit sharing ratio of 4: 1. 'A' Supplied goods worth Rs. 10,000 and incurred expenses Rs. 800. 'B' supplied goods worth Rs. 8,000 and spent Rs. 600 for expenses. 'B' sold all the goods for Rs. 24,000 for which he is entitled for a commission at 5% on sales. 'B' settled the account by cheque. Prepare joint venture a/c and B's account in the books of 'A'.

3. a) Find out the average due date of the following bills accepted by a trader who wishes to settle them with one single payment.

Date of bill	Amount of bill Rs	Due date
01- 4 - 90	800	06- 6- 90
30 - 4 - 90	1,000	03- 8- 90
03 - 6 - 90	400	06- 7- 90
15 - 6 - 90	600	18- 9- 90

[OR]

b) Prepare account current for Nagesh in respect to the following transactions with Basha:

1994	Rs.
Sep 16 Goods sold to Basha	400 (due 1 st Oct)
Oct 1 Cash received from Basha	180
Oct 21 Goods purchased from Basha	1,000 ((due 1 st dec)
Nov 1 Paid to Basha	660
Dec 1 Paid to Basha	600
Dec 5 Goods purchased from Basha	1,000 (due 1 st Jan)
Dec 10 Goods purchased from Basha	440 (due 1 st Jan)
1995	
Jan 1 Paid to Basha	1,200
Jan 9 Goods sold to Basha	40 (due 1 st Feb)

The account is to be prepared up to 1st Feb. Calculate interest @ 6% p.a

14. a) What are the causes of Depreciation?

[OR]

b) What are necessity for providing Depreciation?

15. a) Difference between Receipts and payment A/C and Income and Expenditure A/C.

[OR]

b) From the following details ascertain the amount of subscriptions to be credited to income and expenditure account for the year 1999 subscription received in 1999 Rs. 48,000 which include Rs. 4,000

for 1998 and Rs. 8,000 for 2,000 subscriptions due but not received at the end of the year 1999 were Rs. 20,000. Subscriptions received in 1998 in advance for 1999 were Rs. 12,000.

SECTION - C

[3 X 10 = 30]

Answer any THREE Questions.

16. Ram of T.V. Malai, consigns to Ramesh of vellore 2,000 fans costing Rs.180 each at invoice price of Rs. 200 per fan and pays Rs. 1,000 on freight Rs. 600 on insurance and Rs. 1,200 as other expenses. Ramesh remits Rs. 1,00,000 as advance by 2 months bill. Ramesh spends Rs. 400 on octroi, Rs. 400 on loading and unloading charges and Rs.2,000 on rent and other expenses. He sells 1,200 fans at Rs. 260 each on credit and 400 fans at Rs. 250 each..... for cash. Ramesh remits the balance due by a bank draft after deducting his ordinary commission at 5% and del creders commission at 1%. The consignee incurs a bad debt of Rs. 600. You are required to pass journal entries and show the important ledger account in the books of both the parties.
17. Vijay and Ramji entered into a joint venture to sell timber. They agreed to share the profit and losses equally. Vijay provided timber from stock at a mutually agreed value of Rs. 5,000. He paid expenses amounting to Rs.250. Ramji incurred further expenses on cartage and storage of Rs. 650 and received cash from sales Rs. 3,000. He also took over to the value of Rs. 1,000 for his use in his own business. At the close Vijay took over the balance of stock in hand which is valued at Rs. 1,100.

Prepare joint venture account and co - venture's account in the books of Vijay.

18. The following transactions took place between Ram and Krishna from 1-1 -90 to 30 - 6- 90.

1990	Rs.
Jan 1 Sold goods to Ram	2,240
Jan 10 Received Ram's acceptance at 2 months	1,000
Jan 15 Received cash from Ram	1,200
Mar 2 Bought goods from Ram	5,500
Mar 3 Accepted Ram's bill at 1 month	2,000
Apr 11 Paid cash to Ram	2,000

Apr 30	sold goods to Ram payable up to 31 st may	2,400
May 11	Bought goods from Ram	1,500
May 31	Sold goods to Ram payable up to 10 th June	2,200
June 15	Bought goods from Ram	3,000

Prepare the account current to be sent by Krishna on 30th June 1990. The rate of interest is 5%

19. A company whose accounting year is the calendar year. Purchased on 1-1-93 a machine for Rs. 40,000. It purchased further machinery on 1st Oct 1993 for Rs. 20,000 and on 1st July 1994 for Rs. 10,000. On 1-7-1995, 1/4th of the machinery installed on 1-1-1993 became obsolete and was sold for Rs. 6,800

Show how the machinery account would appear in the books the company for all the 3- years under Diminishing balance method. Depreciation is to be provided at 10% p.a.

20. The following is the Receipts and Payments A/c of Delhi football Association for the first year ending 31st Dec 1987.

Receipts & Payments A/C

Receipts	Rs	Payments	Rs
To Donation	50,000	By Pavilion office (constructed)	40,000
To Reserve fund (life membership fees and entrance fees received)	4,000	By Expenses in connection with matches	900
To Receipts from football matches	8,000	By Furniture	2,100
Revenue Receipts:		By Investment at cost	16,000
To Subscriptions	5,200	Revenue Payments:	
To Locker Rents	50	By Sabries	1,800
To Interest on securities	240	By Wages	600
To Sundries	350	By Insurance	350
		By Telephone	250
		By Electricity	110
		By Sundry expenses	210
		By Balance on hand	5,520
	67,840		67,840

Additional information:

- (i) Subscriptions outstanding for 1987 are Rs.250
- (ii) Salaries unpaid for 1987 are Rs.170
- (iii) Wages unpaid for 1987 are Rs.90
- (iv) Outstanding bill for Sundry expenses is Rs.40
- (v) Donations received have to be capitalised.

Prepare from the details given above an Income and Expenditure A/c for the year ended 31-12-1987 and the Balance sheet of the Association as on that date.

G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)
(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Date : 3-5-2019

Time : 10.00 a.m to 1.00 p.m

Max Marks : 75

Programme : B.Com / B.Com(CA)
Course Code : 17UCOC41/17UCCC41
Course Title : Financial Accounting – IV

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. When the dates of withdrawals of partners are not given interest on drawings is calculated for _____ months.
[a] 5 months
[b] 7 months
[c] 8 months
[d] 6 months
2. Under fixed capital method _____ is necessary
[a] Capital of the partners
[b] Salary of the partners
[c] Commission of the partners
[d] Drawing of the partners
3. Good will is _____
[a] nominal account
[b] real account
[c] personal account
[d] profit and loss account
4. Old profit sharing ratio minus new profit sharing ratio is equal to _____
[a] Sacrificing ratio
[b] Gaining ratio
[c] Capital ratio
[d] Equal ratio
5. A retiring partner is entitled to his share in the goodwill of the firm as per the _____
[a] Agreement between the partners
[b] profit sharing ratio
[c] sacrificing ratio
[d] gaining ratio

6. Joint life policy account is _____.
- [a] nominal account [b] an asset account
[c] personal account [d] capital account
7. On amalgamation, assets and liabilities of vendor firm are transferred to _____.
- [a] realisation account [b] revaluation account
[c] capital account [d] new firm account
8. The _____ firm is dissolved on amalgamation.
- [a] vendor [b] registered
[c] purchasing [d] not registered
9. Proportionate capital method is otherwise called as _____.
- [a] relative capital method [b] balance method
[c] maximum loss method [d] normal method
10. General reserve appearing at the time of dissolution of a firm is transferred to _____.
- [a] capital a/c of the partners [b] revaluation a/c
[c] realisation a/c [d] profit and loss account

SECTION - B

[5 X 7 = 35]

Answer ALL the Questions:

11. a) Prepare capital account of partners Karthik and Ashok assuming that the accounts are fluctuating:

Particulars	Karthik	Ashok
Capital on 1.1.2009	4,00,000	3,50,000
Drawings during of the year	70,000	40,000
Interest on capital	6%	6%
Interest on drawings	4500	2200
Profit share of the year	17,000	14,000
Salary	23,000	-
Commission	-	10,000

[OR]

b) Mr.X & Mr.Y are partners sharing profits in the ratio of 2:1 and as from 1st January 1995 they admit Mr.Z who is to have $\frac{1}{10}$ th share of profits with a guaranteed minimum of Rs.32000. Mr. X & Mr.Y continue to share profits as before. The profits of the firm in respect of the year is Rs.2,00,000. Prepare Profit & Loss appropriation account:

12. a) Prem and Chandra share profits in the ratio of 7 :3. Rama was admitted as a partner. Prem surrendered $\frac{1}{7}$ of his share and Chandra $\frac{1}{3}$ of his share in favour of Rama. Calculate New Profit sharing Ratio.

[OR]

b) A and B were partners sharing profits in the ratio of 7:3. In view of C's admission, they decided to revalue their assets and liabilities below:

- 1) The value of land and buildings was to be increased by Rs.30000
- 2) To bring into record at Rs.5000 investments which have not so far being brought into account
- 3) To decrease stock by Rs. 3000 and furniture by Rs.1500
- 4) A provision for outstanding expenses was to be created for Rs.500

Prepare Revaluation Account.

13. a) Sekar, Sakir, and Samir are partners sharing profits in the ratio of 4:3:2. Mr.Sakir retires from the firm. Sekar, Sakir agree to share future profits in the ratio of 5:3. Find out the Gaining Ratio.

[OR]

b) Target, Live and Success were partners sharing profits in the proportion of 4:3:2 respectively. Their balance sheet as at 31st march 2007 respectively.

Liabilities	Rs.	Assets	Rs.
<u>Capital:</u>		Goodwill	12,000
Target	60,000	Other Assets	1,88,000
Live	50,000		
Success	40,000		
Other liabilities	50,000		
	<u>2,00,000</u>		<u>2,00,000</u>

Target retired on 1.4.2007 on which date the goodwill of the firm was estimated at Rs.21,000.

Give the Journal entries & prepare new balance sheet of the firm.

14. a) Give important Journal entries to close the books of amalgamating firms and open the books of new firm.

[OR]

- b) Fatima, Sara, and Mary share profits in the ratio of 4:3:2. They have decided to sell their firm to a limited company on June 30, 2007. Their balance sheet on that date was as under:

Liabilities	Rs.	Assets	Rs.
<u>Capital:</u>		Land and building	19,000
Fatima	20,000	Machinery	13,000
Sara	15,000	Debtors	12,000
Mary	11,000	Stock	17,000
Creditors	17,000	Cash	2,000
	<hr/>		<hr/>
	63,000		63,000

Purchase consideration agreed upon was Rs.55,000. Of this the company has paid Rs.41,250 in its own shares and the balance in cash. Give the Journal entries.

15. a) From the following, distribute cash under Proportionate Capital Method;

Capital of partners: Amir- Rs. 20,000; Balan – Rs. 10,000

Profit sharing ratio: 3:2

I - installment (cash) Rs. 5,000

II - installment (cash) Rs. 4,000

III - installment (cash) Rs. 2,000

[OR]

b) The following was the balance sheet of Radha, Krishna and Sankar as on 31.12.2003.

Liabilities	Rs.	Assets	Rs.
<u>Capital:</u>		Good will	13,000
Radha	20,000	Machinery	25,000
Krishna	15,000	Debtors	9,500
Sankar	10,000	Stock	11,000
Creditors	12,000	Cash	1,500
General Reserve	3,000		
	<u>60,000</u>		<u>60,000</u>

On the above date the firm was dissolved. The assets realized Rs.50,000. The creditors were settled at Rs.11,500. Dissolution expenses amounted to Rs. 1,000. The partners had 3:2:1 as their profit sharing ratio.

Give the necessary Journal Entries.

SECTION - C

[3 X 10 = 30]

Answer any THREE Questions.

16. The capital of Mr. A & Mr. B stood at Rs.50000 & Rs.30000 respectively. It was subsequently ascertained that 5% interest on capital and drawings was omitted. The Drawings of the partners had been Mr. A Rs.1200 drawn at the end of each quarter & Mr. B Rs.1800 drawn at the end of each half year. The profit for the year adjusted to Rs.20000. The partner share of profits in the ratio of Mr. A $\frac{3}{5}$: Mr. B $\frac{2}{5}$. Show the adjusted capital accounts of the partners.
17. Mrs. Ashwatha and Mr. Dikshit are partners sharing profits in the ratio of $\frac{3}{4}$: $\frac{1}{4}$. Their balance sheet as at 31-12-2004 stood as under:

Liabilities	Rs.	Assets	Rs.
<u>Capital:</u>		Bills Receivable	3,000
Aswatha	30,000	Debtors	16,000
Dikshit	16,000	Stock	20,000
Creditors	37,500	Cash at bank	22,500
General Reserve	4000	Furniture	1,000
	<u>87,500</u>	Land & Building	25,000
			<u>87,500</u>

On 1.1.2005 they admit Mrs. Shivanya as a new partner on the following Arrangement:

1. Mrs. Shivanya brings Rs.10,000 as his capital for a $\frac{1}{5}$ th share
2. Goodwill raised in the books at Rs.20,000
3. Stock and Furniture be depreciated by 10 % & a reserve of 5% on debtors for doubtful debts created
4. Building appreciated by 20 %
5. The capital account of the partners be readjusted on the basis of the profit sharing arrangement and additional entries are made through the current account. Prepare the Revaluation Account, Partners Capital Account, Current Account and Balance sheet.

18. Laxman and Hari were equal partners in a partnership. Laxman decided to retire from business on 31-3-2002 and his son Chakrapani was to be admitted with $\frac{1}{3}$ share in profits.

The Balance sheet as on 31-12-2002.

Liabilities	Rs.	Assets	Rs.
<u>Capital:</u>		Bank	11,000
Laxman	34,000	Debtors	16,100
Hari	28,200	Plant	14,200
Creditors	9,800	Building	20,700
		Good will	10,000
	<u>72,000</u>		<u>72,000</u>

On that date goodwill was valued at Rs.27,000 and building at Rs.24,000. It was agreed that enough money should be introduced to enable Laxman to be paid out and to leave Rs.10,000 as working capital. Hari and Chakrapani were to provide such sums as would make their capitals proportionate to their share of profits. Laxman agreed to provide half of the capital which Chakrapani had to provide. Prepare necessary accounts and prepare Balance Sheet of the Hari and Chakrapani.

19. I, J, & K share profits are in the ratio of 3: 2 :1. They had their firm to ABC Ltd., as from 31-12-2003, on which date their balance sheet was:

Liabilities		Rs.	Assets		Rs.
<u>Capital:</u>			Properties		18000
Mr. I - 20000		48000	Machinery		12000
Mr. J - 15000		12000	Debtors		15000
Mr. K - 13000			Stock		13000
Creditors			Cash		2000
		<u>60000</u>			<u>60,000</u>

Company take over the assets after the following valuation:
 Properties Rs.22000 ; Machinery Rs. 11000 ; Debtors Rs. 14000 ;
 Stock - Rs. 12000
 Goodwill - Rs. 4000. Company's settlement is as follows.
 Rs.33000 in shares of each Rs. 10 face value and the balance is paid in cash.

20. Pavi, Siddhu, Sriram were partners sharing profits and losses in the ratio of 2:2:1. The partnership was dissolved on 31-12-2004 and their balance sheet on that date was follows.

Liabilities		Rs.	Assets		Rs.
<u>Capital:</u>			Cash in hand		2,000
Mr. Pavi		16,000	Other Assets		38,000
Mr. Siddhu		10,000			
Mr. Sriram		3,000			
Profit and loss account		5,000			
Creditors		6,000			
		<u>40,000</u>			<u>40,000</u>

The assets were realized gradually:
 1. Rs.10,000 was received in I Installment
 2. Rs.10,000 was received in II Installment
 3. Rs.13,000 was received in III Installment. Show how the cash was distributed under Maximum Loss Method.

G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)
(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com
Course Code : 17UHMS21
Course Title : Hotel Accounting

Date : 3-5-2019

Time : 10.00 a.m to 1.00 p.m

Max Marks : 75

SECTION – A**[10 X 1 = 10]**

Answer ALL the Questions.
Choose the Correct Answer.

1. The owner of the business is called _____.
[a] Banker
[c] Businessman
[b] Book Keeper
[d] Proprietor
2. Assets minus Liabilities is _____.
[a] Drawings
[c] Credit
[b] Capital
[d] Profit
3. _____ is a book of original entry.
[a] Ledger
[c] Balance Sheet
[b] Journal
[d] Trial Balance
4. Every business transaction has _____ aspects.
[a] Two
[c] Four
[b] Three
[d] Five

5. Credit sales are recorded in _____
[a] Sales book [b] Cash book
[c] Sales return book [d] Purchase return
6. Purchase book is kept to record _____
[a] all purchases [b] all credit purchases
[c] all cash Purchases [d] all the above
7. Goodwill is an example of _____
[a] current assets [b] tangible assets
[c] fixed assets [d] an intangible assets
8. Balance sheet is a _____
[a] account [b] asset
[c] liability [d] statement
9. BOT stands for _____
[a] Basket Order Ticket [b] Bar Order Ticket
[c] Bar Open Time [d] Buffer Order Time
10. _____ is legally declared inability or organization to pay its creditors.
[a] Bankruptcy [b] Billing
[c] Bad debts [d] All the above

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What is meant by Accounting?

[OR]

b) What are the Objectives of Accounting?

12. a) Define Journal.

[OR]

b) Journalise the following transactions.

i. Commenced business with cash	₹ 5,00,000
ii. Purchased furniture for cash	20,000
iii. Bought from Sunil	13,000
iv. Sold to Banerjee	16,000
v. Cash withdrawn from Bank	25,000
vi. Electricity bills paid	1,000
vii. Purchase of goods for cash	12,000

13. a) Give the reasons for maintaining the subsidiary books.

[OR]

b) How to maintain the cash book and explain the cash book format.

14. a) Difference between Profit and Loss account and Balance Sheet.

[OR]

b) From the following balances extracted at the close of the year ended 31st March 2018, Prepare Profit & Loss account of M/S Ashok and Son.

Particulars	₹	Particulars	₹
Gross Profit	1,01,000	Discount (Dr.)	500
Carriage Outward	2,500	Apprentice Premium (cr.)	1,500
Salaries	5,500	Printing and Stationery	250
Rent	4,100	Rates and Taxes	350
Fire Insurance Premium	900	Travelling Expenses	200
Bad Debts	2,100	Sundry Trade Expenses	300
Income Tax Paid	3,500	Rent received on sub letting	1,000
Life Insurance Premium	3,000		

15. a) What are the various types of ledgers maintained in hotels?

[OR]

b) Discuss some common operating Ratios in hotel accounting.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Describe the concepts and conventions in Accounting.

17. Prepare Ledger accounts from the following transactions in the books of Imran.

2018	₹
June 1 Started business with cash	45,000
1 Paid into bank	25,000
2 Goods purchased for cash	15,000
3 Purchase of furniture and payment by cheque	5,000
5 Sold goods for cash	8,500
8 Sold goods to Arvind Walia	4,000
10 Goods purchased from Amritlal	7,000
12 Goods returned to Amritlal	1,000
15 Goods returned by Arvind Walia	200

18. The following Trial Balance has been prepared wrongly. You are asked to Prepare the Trial Balance Correctly.

Name of the Account	Debit ₹	Credit ₹
Cash in Hand	-	2,000
Purchase Returns	4,000	-
Wages	8,000	-
Establishment Expenses	12,000	-
Sales Returns	-	8,000
Capital	22,000	-
Carriage Outward	-	2,000
Discount Received	1,200	-
Commission Earned	800	-
Machinery	-	20,000
Stock	-	10,000
Debtors	8,000	-
Creditors	-	12,000

Sales	-	44,000
Purchases	28,000	-
Bank Overdraft	14,000	-
Manufacturing Expenses	-	14,000
Loan from Ashok	14,000	-
Carriage Inward	1,000	-
Interest on Investments	-	1,000
Total	1,13,000	1,13,000

19. The following balances are extracted from the books of samy and company on 31st March 2018. You are required to make the trading, profit and loss account and Balance sheet on that date.

Particulars	₹	Particulars	₹
Opening Stock	500	Commission (Cr.)	200
Bills Receivable	2,250	Returns Outwards	250
Purchases	19,500	Trade Expenses	100
Wages	1,400	Office Expenses	500
Insurance	550	Cash in Hand	250
Sundry Debtors	15,000	Cash at Bank	2,375
Carriage Inward	400	Rent and Taxes	550
Commission (Dr.)	400	Carriage Outwards	725
Interest on Capital	350	Sales	25,000
Stationery	225	Bills Payable	1,500
Return Inwards	650	Creditors	9,825
		Capital	8,950

Closing Stock was valued at ₹12,500.

20. Discuss about the Hotel Departments.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com.

Course Code : 17UCOA11

Course Title : Managerial Economics

Date : 9-5-2019

Time : 2.00 p.m to 5.00 p.m

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Best Answer.

1. Managerial economics is purely a _____ science.
[a] Positive [b] Normative
[c] Physical [d] Social
2. Profit is the difference between _____.
[a] TR and TC [b] MR and MC
[c] AR and MR [d] $P=MR-MC$
3. _____ method of measuring elasticity of demand is also known as geometric method.
[a] Point [b] Percentage
[c] Total outlay [d] Arc
4. The law of demand is based on the law of _____.
[a] Elasticity of Demand
[b] Law of substitution
[c] Consumer's surplus
[d] Law of Diminishing Marginal Utility

5. A new product is outgrowth of existing product is explained by _____ approach
- [a] Evolutionary [b] Growth curve
[c] Vicarious [d] Substitution
6. _____ is commonly used by firms for long term demand forecasting
- [a] Survey method [b] Marketing approach
[c] Vicarious approach [d] Statistical method
7. Price discrimination is successful only in _____ market
- [a] Perfect competitive [b] Monopolistic
[c] Monopoly [d] All of these
8. There is no barrier to entry or exit from industry is one of the features of _____
- [a] Oligopoly [b] Duopoly
[c] Perfect Competition [d] None of these
9. At the Break Even Point _____
- [a] $MR=MC$ [b] $TR=TC$
[c] $MR<MC$ [d] $TR>TC$
10. _____ refers to the extent to which a firm can afford a decline before it starts incurring loss.
- [a] Safety Margin [b] Contribution Margin
[c] Profit Margin [d] Balance sheet

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Describe the nature of managerial economics.

[OR]

b) Bring out the objectives of modern business firm.

12. a) Enumerate the determinants of demand.

[OR]

b) List out the uses of elasticity of demand.

13. a) What are the criteria of good demand forecasting?

[OR]

b) Discuss the different methods of demand forecasting for a new product.

14. a) State the features of monopoly competition.

[OR]

b) Briefly explain the different methods of pricing.

15. a) Describe the managerial uses of break even analysis.

[OR]

b) What do you understand by profit? Bring out its nature.

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Discuss the role and responsibilities of managerial economist.

17. Briefly explain the different types of elasticity of demand.

18. Examine the various factors influencing the demand forecasting.

19. Illustrate how prices and output decision are taken under perfect competition.

20. Bring out the methods of profit forecasting with suitable examples.



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com

Course Code : 17UCOA21

Course Title : Economic Development of India

Date : 9-5-2019

Time : 10.00 a.m to 1.00 p.m

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Best Answer.

1. Indian Economy is most appropriately described as a _____
[a] Socialist Economy [b] Capitalist Economy
[c] Mixed Economy [d] Closed Economy
2. The inflow of _____ is indispensable for acceleration of economic development
[a] Domestic Capital [b] Foreign Capital
[c] Human Capital [d] Luxury goods
3. Agricultural productivity in India is very low in India due to _____.
[a] Poor rainfall [b] Small size of land holdings
[c] Use of traditional technology [d] All of these
4. _____ price is announced by the Government well in advance of the sowing season.
[a] Procurement [b] Minimum Support
[c] Export [d] Maximum

5. The objective of the industrial policy of 1991 is to _____
[a] Extend the benefits already achieved [b] To remove the defects
[c] To improve employment avenues [d] All of these
6. Privatisation of public sector undertaking in India will go against the accepted goal of _____.
[a] Capitalism [b] Socialism
[c] Secularism [d] Federalism
7. Commercial banks in India were nationalized in the year _____.
[a] 1935 [b] 1947
[c] 1969 [d] 1982
8. _____ factors are hindering India's export.
[a] Inadequate exportable surplus [b] Problem of quality control
[c] Severe Competition [d] All of these
9. Annual plan was first implemented in India during _____.
[a] 1958-65 [b] 1962-65
[c] 1966-69 [d] 1982-85
10. India's Planning Commission was renamed as Nithi Aayog by Prime Minister
[a] Narendra Modi [b] Manmohan Singh
[c] Atal Bihari Vajpayee [d] Indra Gandhi

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Explain the characteristics of Indian Economy.

[OR]

b) Explain the importance of capital formation.

12. a) Bring out the causes for low agricultural productivity.

[OR]

b) Discuss the benefits of Green Revolution.

13. a) Critically evaluate the new industrial Policy 1991.

[OR]

b) Analyse the problems of public sectors in India.

14. a) What are the functions of the commercial banks?

[OR]

b) Why is the need for foreign trade?

15. a) Give an account of the objectives of India's Five Years Planning.

[OR]

b) Define Economic planning. What are the causes for its failure?

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Explain the causes for the under development.

17. What is the role of agriculture in Indian Economy?

18. Explain the role of MSME in economic development of India.

19. Discuss the role of RBI in Indian Economy.

20. Explain the structure and functioning of Niti Aayog.

Reg. No: _____



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com

Date : 4-5-2019

Course Code : 17UCOC22

Time : 10.00 a.m to 1.00 p.m

Course Title : Business Organization

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

- Activities which are concerned with the sale or exchange of goods and services with a profit motive are termed as _____.
[a] Profession [b] Business
[c] Employment [d] Process
- Human nativities can be classified into _____ types.
[a] Two [b] Three
[c] Four [d] Five
- The simplest form of business ownership is a
[a] Proprietorship [b] partnership
[c] corporation [d] cooperative
- The maximum number of partners permitted in banking business is
[a] 7 [b] 13
[c] 6 [d] 10

5. _____ cost and labour cost are the primary costs are the according to weber's deductive theory.
- [a] Raw materials [b] Transport
[c] Administration [d] Selling
6. _____ indicates geographical association between the industries
- [a] Co-efficient of linkage [b] Co-efficient of Location
[c] Co-efficient of Material Index [d] Co-efficient of Labour Index
7. Division of labour can be adopted by _____ firms.
- [a] new [b] old
[c] large scale [d] small scale
8. _____ economies, refers to economies enjoyed by all firms in an industry due to increase in output.
- [a] External [b] Scale
[c] Internal [d] National
9. Indian Railway is a _____.
- [a] Government company [b] Public corporation
[c] Public limited company [d] Departmental undertaking
10. Public enterprises were set up with the basic purpose of _____.
- [a] speeding up economic development [b] generate high profits
[c] to increase brand image [d] increasing sales

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Explain Objectives of a modern business.

[OR]

b) State the essential characteristics of business.

12. a) What are the features of partnership ?

[OR]

b) Differentiate between co-operatives and company.

13. a) What are the Advantages and disadvantages in plant layout?

[OR]

b) What are the various economies of large scale business?

14. a) What are the different types of companies?

[OR]

b) Explain in detail about the memorandum of association?

15. a) Write in detail about the Industrial policy Resolution 1948.

[OR]

b) What are the three fold classification of Industries?

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Elucidate the qualities of successful businessman.

17. Explain the features of joint stock companies.

18. Explain the factors affecting the location of industries.

19. Discuss briefly i) quorum ii) minutes iii) motions iv) resolutions

20. What are the economic characteristics and problems of public utilities?

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

Affiliated to Madurai Kamaraj University
(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - APRIL 2019

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

Date : 3-5-2019

Course Code : 17UCOC31/17UCCC31

Time : 2.00 p.m to 5.00 p.m

Course Title : Financial Accounting - III

Max Marks : 75

SECTION - A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

- The sales made during the twelve months ending the date of fire is called as
 - annual turnover
 - actual turnover
 - estimated turnover.
 - short sales
- _____ are incurred irrespective of the reduction in turnover.
 - Standing charges
 - Variable expenses
 - Semi-variable expenses
 - Direct expenses
- The owner of a copyright is called
 - author
 - landlord
 - inventor
 - royalty
- When an inventor transfers the sole right to produce an article, it is called as
 - copy right
 - patent right
 - mining right
 - royalty

5. Under self balancing system _____ ledgers are maintained.
 [a] Debtors [b] Creditors
 [c] General [d] All of these
6. Self-balancing can be introduced in _____.
 [a] small business [b] big business concerns
 [c] both (a) and (b) [d] sole proprietorship
7. Selling expenses, selling commission, bad debts and discounts are allocated to different departments on the basis of _____.
 [a] Purchases [b] Gross profit
 [c] Sales [d] Area occupied
8. Advertisement should be divided among the different departments on the basis of _____.
 [a] Purchases [b] Gross profit
 [c] Sales [d] Area occupied
9. Instalment purchase is an agreement of _____.
 [a] sale [b] hiring
 [c] instalment [d] hire purchase
10. The hire-purchaser _____.
 [a] has the option to buy the goods
 [b] can refuse to buy the goods
 [c] may stop payment of further instalments
 [d] All of these

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) A fire occurred at the premises of a trader on 31.5.94 destroying a great part of his goods. His stock at 1.1.94 was Rs.60,000. The value of stock salvaged was Rs.13,500. The gross profit on sales was 30% and sales amounted to Rs.1,53,000 from January to date of fire, while for the same period the purchases amounted to Rs.1,03,500. Prepare a statement of claim.

[OR]

- b) A fire occurred in the premises of X Ltd, on 10.10.91. All stocks were destroyed except to the extent of Rs.6,200. From the following figures, ascertain the loss of stock suffered by the company:

	Rs.
Stock on 1.1.90	40,000
Purchases during 1990	1,45,000
Sales during 1990	2,00,000
Stock on 31.12.90	25,000
Purchases during 1991 upto the date of fire	1,52,200
Sales during 1991 upto date of fire	1,89,000

12. a) A Company leased a colliery in 1-1-92 at a minimum rent of Rs.20,000 merging into a royalty of Rs.1.50 per tone with power to recoup shortworkings over the first four years of the lease. The output of the colliery for the first four years was 9,000 tonnes, 12,000 tonnes, 16,000 tonnes and 20,000 tonnes respectively. Give journal entries in the books of lessee.

[OR]

- b) Ravi took a colliery on lease. The dead rent was Rs.750 a year, merging into royalty of 35 paise per tone of coal raised; with the right to recover shortworkings out of royalties of two subsequent years from the period in which the shortworkings arose. The output raised were :

I Year - 1,000 tonnes	IV Year - 1,500 tonnes
II Year - 1,500 tonnes	V Year - 1,000 tonnes
III Year - 2,500 tonnes	

Give ledger A/c for Landlord and shortworkings in the books of Ravi.

13. a) What are preferential creditors in the following liabilities of insolvent Bhupesh according to Provincial Insolvency Act.

	Rs.
3 Months salary for 10 clerks	3,600
One month wages of 12 labourers	1,600
Sales Tax	400

3 months rent for landlord	600
Income Tax	1,000
Wages of four servants	1,400
Salaries	1,000
Municipal Tax	400
Wages	6,000

[OR]

- b) Mr. Deepak filed his petition for insolvency on 31st December 1994. The details of outstanding expenses are as follows:
- Salaries of 8 clerks @ Rs:150 per month for each clerk for 3 months
 - Wages of a labourer for the month of August 1994 Rs.120.
 - Wages of 8 labourers for the month of September 1994 @RS.110 per labourer
 - Rent of landlord for the month of November and December 1994 Rs.800.
 - Amount due to the Municipality for Rs.1,000 to the incometax department Rs.2000 and to sales tax department Rs.2,000.
 - Salaries of two clerks for the month of July 1993 Rs.500 each.

You are required to find out the amount of preferential creditors according to Presidency Towns Insolvency Act.

14.a) Explain the types of Branches?

[OR]

- b) A Madras head office has a branch at Salem to which goods are invoiced at cost plus 20%. From the following particulars, prepare Branch A/c in the head office books :

Goods sent to branch	2,11,872
Total Sales	2,06,400
Cash Sales	1,10,400
Cash received from Branch debtors	88,000
Branch debtors on 1-1-96	24,000
Branch stock on 1-1-96	7,680
Branch stock on 31-12-96	13,440

15. a) What are the differences between Hire purchase and Installment purchase system?

[OR]

b)

	Rs.
Hire purchase of the machine	50,000
Down payment	10,000
Four annual instalments, at the end of each year	10,000
Rte of interest 5% p.a.	
Calculate the cash price of the machine	

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. A fire occurred in the premises of Ganesh Flour Ltd., on 1.5.1989. The company had a loss of profit policy for Rs.2,40,000. Sales from 1.5.1988 to 30.4.1989 were Rs.20,00,000, the sales from 1.5.1988 to 31.8.1988 being Rs.6,00,000. During the indemnity period, which lasted four months, sales amounted to only Rs.80,000. The company made up with its accounts to 31st December. The profit and loss account for 1988 is given below.

Particulars	Rs.	Particulars	Rs.
To Opening stock	2,00,000	By Sales	19,00,000
“ Purchases	12,00,000	“Closing stock	1,00,000
“ Manufacturing Expenses	1,34,000		
“Variable selling expenses	1,81,000		
Fixed expenses	1,45,000		
Net profit	1,40,000		
	20,00,000		20,00,000

A company acquired lease of a mine at a minimum rent of Rs.10,000 p.a. The royalty was fixed at Re.0.50 per tone. Shortworkings could be recouped within three years following year in which the shortworkings occur. If there is stoppage of production due to strike in any year, the minimum rent would be proportionately reduced in regard to the length of the stoppage.

The output (in tones) of the mine was as follows :

1978	8,000	1981	26,000
1979	12,500	1982	17,000 (Strike)
1980	21,500	1983	30,000

During 1982, there was strike lasting for 3 months. Show the necessary ledger account for each of the years in the books of the company.

18. What is Statement of Affairs? How does it differ from Balance Sheet?

19. The following purchases were made by a business house having three departments.

Dept.A	-	1,000 units	} at a total cost of Rs. 1,00,000
Dept.B	-	2,000 units	
Dept.C	-	2,400 units	

Stocks on 1st January were :

Dept.A	-	120 units
Dept.B	-	80 units
Dept.C	-	152 units

Sales were :

Dept.A	-	1020 units at Rs.20 each
Dept.B	-	1920 units at Rs.22.50 each
Dept.C	-	2496 units at Rs.25 each

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

20. On 1.1.90 National Transport Company purchased from Metro Motors five trucks costing Rs.40,000 each on the hire purchase system. It was agreed that Rs.50,000 should be paid immediately and the balance in five installments of Rs.60,000 each at the end of each year. The Metro Motors charges interest @10 % p.a. The buyer depreciates trucks at 20% p.a. on diminishing balance method. The buyer paid cash down and two installments but failed to pay the last installment. Consequently, the Metro Motors repossessed three trucks against the amount due. The trucks repossessed were valued on the basis of 30% depreciation p.a. on the written down value. The trucks repossessed were sold by Metro Motors for Rs.60,000 after necessary repairs amounting to Rs.10,000. Open the necessary ledger accounts in the books of both the parties.



G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : HM & CS
Course Code : 17UHMS41
Course Title : Hotel Marketing & Sales

Date : 8-5-2019

Time : 10.00 a.m to 1.00 p.m

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Best Answer.

- Digital marketing is the same as _____.
[a] cross selling
[b] door to door marketing
[c] road shows
[d] online marketing
- The _____ industry has made a special place in the world of hospitality because India is the most diverse place in world.
[a] hotel
[b] hospitality
[c] service
[d] commodities
- _____ is want for specific product backed by ability to pay.
[a] Supply
[b] Demand
[c] Need
[d] Want
- AIDA means Awareness, Interest, Desire and _____.
[a] Actual
[b] Action
[c] Advertising
[d] Argument

5. _____ is a system that consists of people, equipment and procedure to gather, sort, analyse, evaluate and distribute marketer.
- [a] Marketing communication
 [b] Marketing intelligence
 [c] Marketing information system
 [d] Internal marketing information
6. MIS normally found in a manufacturing organization that will not be suitable for the _____ sector.
- [a] banking
 [b] insurance
 [c] service
 [d] agriculture
7. _____ are the material items that the customers are ready to purchase for a price.
- [a] Service
 [b] Goods
 [c] Needs
 [d] Wants
8. _____ is done through branding and packing.
- [a] Product differentiation
 [b] Product life style
 [c] Market aggregation
 [d] Segment
9. The core product in the hotel industry is _____.
- [a] food
 [b] accommodation
 [c] water
 [d] air
10. Communication mix is also called as _____ mix.
- [a] promotion
 [b] brand
 [c] product
 [d] price

SECTION – B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) Mention the key factors that contribute for the success of hospitality industry.

[OR]

- b) Who are the major participants of organized Sector?

12. a) Why is marketing important in hospitality industry?

[OR]

b) Explain briefly the basic concept of 'Need' in hospitality industry.

13. a) Define MIS. What are the characteristics of MIS?

[OR]

b) What are the managerial uses of MIS in hospitality business?

14. a) Differentiate between goods and services.

[OR]

b) Define product. What are the different layers of product?

15. a) Describe the various sales promotion tools.

[OR]

b) Define Branding. What are the essentials of a good branding in hotel industry?

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Explain the contribution of hospitality industry in Indian economy.

17. Discuss the role of marketing philosophies in hospitality Industry.

18. Explain the major components of marketing information system.

19. State the tourism product. Describe its salient features.

20. Describe the major steps in effective communication.

Reg. No:

--	--	--	--	--	--	--	--	--	--

G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)
(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - APRIL 2019

Programme : B.Com.

Date : 8-5-2019

Course Code : 17UCOC43

Time : 10.00 a.m to 1.00 p.m

Course Title : Services Marketing

Max Marks : 75

SECTION - A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. Distinct Characteristic of services is _____.
[a] Intangibility [b] Inseparability
[c] Variability [d] Perishability
2. Marketing services aims at _____.
[a] profit making through user's satisfaction [b] user's satisfaction
[c] profit making [d] resources utilization
3. Pricing in services marketing is mostly _____ oriented.
[a] profit [b] demand
[c] supply [d] prestige
4. When customers require a combination of services in different sequences, _____ are quite suitable.
[a] Line operations [b] Job shop operations
[c] Intermittent operations [d] Marketing variables

5. _____ has enlarged the functional areas of modern hospitals.
[a] W.T.O [b] W.L.O
[c] W.H.O [d] U.N.O
6. India's present Cabinet Minister for Health & Family welfare is _____.
[a] Narin Lall Nadda [b] Jagat Prakash Nadda
[c] Nithin Gadkari [d] Mrs. Nirmala Sitaraman
7. Persons who are already using the services of Tourism are known as _____ users.
[a] potential [b] actual
[c] occasional [d] habitual
8. The service reaches the ultimate user in _____ types of distribution.
[a] Three [b] Four
[c] Five [d] Six
9. _____ organizations offer the services to the clients with the help of branch or site offices.
[a] Healthcare [b] Insurance
[c] Consultancy [d] Banking
10. _____ mix helps the telecom organizations in informing, sensing and persuading the users.
[a] Product [b] Price
[c] Promotion [d] Place

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11.a) Explain the need for services marketing.

[OR]

b) State the classification of services on the basis of nature of demand and supply for the service.

12. a) Explain the people concept in services marketing mix.
[OR]

b) Elucidate the promotion mix for services.

13.a) What are the types of Hospitals?
[OR]

b) Explain the factors leading to the growth of Health care in India.

14.a) What are the techniques of sales promotion for Tourism?
[OR]

b) Write short notes on

- i) Tour operators
- ii) Travel agent
- iii) Travel guides

15. a) Discuss the segmentation of market with regard to consultancy services.
[OR]

b) Explain the promotion mix of telecommunication service organizations.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Discuss in detail about the characteristics of services.

17. Enumerate the pricing strategies adopted for services.

18. Explain the different components of marketing mix for hospitals.

19. What do you mean by Tourism services? Explain the different users of Tourism services.

20. Focus on the formulation of the price mix of professional service providers.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - APRIL 2019

Programme : B.Com.

Date : 6-5-2019

Course Code : 17UCOC42

Time : 10.00 a.m to 1.00 p.m

Course Title : Fundamentals of
Entrepreneurship

Max Marks : 75

SECTION - A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

- The primary function of entrepreneur is to _____
[a] Recruit workers [b] Innovate
[c] Find location of business [d] Purchase materials
- Funds are not raised by the _____
[a] Entrepreneur [b] Partner
[c] Intrapreneur [d] Company
- Who are the foundation of a business?
[a] friends [b] competitors
[c] Customers [d] Government
- The Trade Fair Authority of India was established in
[a] 1975 [b] 1976
[c] 1977 [d] 1978

5. The IFCI has been converted into a public limited company under the _____.
- [a] Companies Act [b] Partnership Act
[c] Income tax Act [d] None of the above
6. The head office of SIDBI is situated at _____.
- [a] New Delhi [b] Mumbai
[c] Lucknow [d] Pune
7. _____ is the servant of market.
- [a] Family [b] Luck
[c] Production [d] Government
8. SIDO provides marketing assistance to _____.
- [a] Village marketers [b] Small scale units
[c] Large scale units [d] very big level industries
9. The first national conference of women entrepreneurs was held at _____ in 1981.
- [a] New Delhi [b] Mumbai
[c] Chennai [d] Bengaluru
10. What is the main problem of women entrepreneurs?
- [a] Family ties [b] Lack of education
[c] Male dominated society [d] all of these

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11.a) Differentiate the Entrepreneur and Manager.

[OR]

b) What are the types of Entrepreneurs?

12. a) What are the sources of Business Idea?

[OR]

b) What are the significance of project report?

13. a) Describe the functions of UTI.

[OR]

b) 'Khadi and Village Industries Commission' – Explain.

14. a) Defines 'Subsidy' and 'Incentives'.

[OR]

b) What are the differences between State Capital subsidy and Central Government Scheme?

15. a) Narrate the factors influencing the Women Entrepreneur.

[OR]

b) Explain the types of women entrepreneurs.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Describe the factors affecting Entrepreneurial Growth.

17. State the various stages of project formulation.

18. Explain the schemes and financial assistance of SIDBI to small scale industries.

19. Discuss the Incentives provided by Government of Tamil Nadu.

20. Enumerate the various problems faced by the women entrepreneurs.



G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com(CA)

Course Code : 17UCCS11

Course Title : Retail Marketing

Date : 7-5-2019

Time : 2.00 p.m to 5.00 p.m

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. The term 'retailer' is derived from a French word 'retailer' which means _____.

[a] Whole of

[b] to cut again

[c] A part of

[d] proportion of

2. _____ has suggested theories of retail institutional-change.

[a] Brown

[b] Maithus

[c] Adam smith

[d] Shukla

3. The target market is also known as _____.

[a] Segment

[b] planning process

[c] Marketing Mix

[d] Retailing

4. _____ relates to the number of categories in merchandise line.

[a] Width

[b] Depth

[c] Both

[d] None

5. This pricing method in which prices are fixed at premium _____.
- [a] Leader pricing [b] Skimming pricing
[c] Backward pricing [d] Cost-plus pricing
6. The channel in which the manufactures, wholesaler and retailer provide a chain facility is known as _____.
- [a] Extended channel [b] Limited channel
[c] Direct channel [d] None of the above
7. The SBU's or products offer good prospects for growth. It is known a _____.
- [a] Stars [b] Question marks
[c] Cash cows [d] Dogs
8. _____ is a formal system which permits the exchange of business data electronically within an organisation.
- [a] Internet [b] Intranet
[c] Extranet [d] EDI
9. _____ is a brand movement to bring about improvement in exchange relationship.
- [a] Consumerism [b] Social responsibility
[c] Ethics [d] None of the above
10. _____ helps retailers and shoppers interact anytime, anywhere.
- [a] Signature- capture technology [b] POS
[c] EIS [d] E- Commerce

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) List out the functions of retailer.

[OR]

b) Explain: Departmental store with its advantages and disadvantages.

12. a) Explain the Importance of customer service in Retailing.

[OR]

b) Write short note on Retail Marketing Mix.

13. a) Discuss the factors affecting Retail pricing.

[OR]

b) Write down the types of retail advertising.

14. a) Point out the elements of store design.

[OR]

b) Narrate the issues to be considered in site selection.

15. a) State the importance of Ethical practice in business.

[OR]

b) State the factors influencing international retailing.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Enumerate the factors influencing Buying Behaviour.

17. Narrate the steps involved in Merchandising Management.

18. Briefly explain Retail logistics and Distribution.

19. Discuss the role of Brand in Retail Trade.

20. State the reasons for the evolution of consumerism.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

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

Date : 15-5-2019

Course Code : 17UCOA31/17UCCA31

Time : 2.00 p.m to 5.00 p.m

Course Title : Business Statistics

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Statistics is considered as _____.

[a] An art

[b] science

[c] management

[d] both art and science

2. Bar diagram is a _____.

[a] One dimensional diagram

[b] three dimensional diagram

[c] Two dimensional diagram

[d] pictogram

3. The positional measure of central tendency is _____.

[a] A.M

[b] Median

[c] G.M

[d] Mode

4. When median=14; mean=12; the mode is equal to _____.

[a] 2

[b] 26

[c] 18

[d] 13

5. One half of the difference between Q_3 and Q_1 is called _____
 [a] Q.D [b] inter quartile range
 [c] S.D [d] M.D
6. A distribution is said to be symmetrical when _____
 [a] Mean > median > mode [b] mean < median < mode
 [c] Mean = median = mode [d] mean = mode
7. The value of correlation always lie between _____
 [a] +3 and -3 [b] +2 and -2
 [c] +1 and -1 [d] 0
8. Number of observations in regression analysis is considered as _____
 [a] Degree of possibility [b] Degree of average
 [c] Degree of freedom [d] Degree of variance
9. Arrangement of statistical data in accordance with its time of occurrence is called _____
 [a] Time series [b] correlation
 [c] regression [d] range
10. Damages due to flood, droughts, strikes and political disturbances are _____
 [a] Trend [b] seasonal
 [c] cyclical [d] irregular

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

1. a) What are the functions of statistics?

[OR]

b) What are the methods of collecting primary data?

12. a) Calculate the median for the following frequency distribution:

Marks	No. of Students	Marks	No. of Students
45-50	10	20-25	31
40-45	15	15-20	24
35-40	26	10-15	15
30-35	30	5-10	7
25-30	42		

[OR]

b) Daily earnings of ten persons of a particular village are given below. Find out Geometric Mean.

85	70	15	75	500	8	45	250	40	36
----	----	----	----	-----	---	----	-----	----	----

13. a) Quotations of index numbers of security prices of a certain joint stock company are given below.

Year	Debenture Price	Share Price
1	97.8	73.2
2	99.2	85.8
3	98.8	78.9
4	98.3	75.8
5	98.4	77.2
6	96.7	87.2
7	97.1	83.8

Using rank correlation method, determine the relationship between debenture price and share price.

[OR]

b) Calculate Pearson's Coefficient of Skewness:

x:	12.5	17.5	22.5	27.5	32.5	37.5	42.5	47.5
f:	28	42	54	108	129	61	45	33

14. a) What are the differences between Correlation and Regression?

[OR]

b) You are given below the following information about advertisement expenditure and sales: Calculate the two regression equations.

	Adv.Exp.(X) (Rs. in Crore)	Sales (Y) (Rs. in Crore)
Mean	20	120
S.D.	5	25

Correlation coefficient 0.8

15. a) What are the components of Time Series Analysis?

[OR]

b) Calculate the trend values by the method of 4 yearly moving averages.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Elaborately explain the parts of a Table.

17. Calculate Median and Mode of the data given below, Using them find arithmetic mean.

Marks :	10	20	30	40	50	60
No.of Students :	8	23	45	65	75	80

18. Calculate the Karl Pearsons coefficient of correlation between expenditure and sales.

Expenditure :	39	65	62	90	82	75	25	98	36	78
Sales :	47	53	58	86	62	68	60	91	51	84

19. The following table gives the aptitude test scores and productivity indices of 10 workers selected at random:

Aptitude Scores (X)	60	62	65	70	72	48	53	73	65	82
Productivity Index (Y)	68	60	62	80	85	40	52	62	60	81

Calculate the two regression equations and estimate i) the productivity index of a worker whose test score is 92. ii) The test score of a worker whose productivity index is 75.

20. Calculate the three-monthly moving averages from the following data:

Jan	Feb	Mar	Apr	May	Jun
57	65	63	72	69	78
Jul	Aug	Sep	Oct	Nov	Dec
82	81	90	92	95	97

Reg. No:

--	--	--	--	--	--	--	--	--	--



G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - APRIL 2019

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

Date : 07.05.2019

Course Code: 17UCOS21 / 17UCCS21

Time: 10.00 a.m. to 1.00 p.m.

Course Title : Commerce for Competitive

Max Marks :75

Examinations

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

- Any letter personal or official is meant to communicate.
[a] message [b] order
[c] idea [d] situation
- The third aspect of writing a letter is _____.
[a] layout [b] language
[c] content [d] introduction.
- A note making exercise thus sense a _____.
[a] knowledge purpose [b] study purpose
[c] practical purpose [d] material purpose
- Negative motivation or fear motivation is based on _____.
[a] punishment [b] depromotion
[c] self control [d] force.
- Reports other than newspaper reports normally end with the writer's name and _____.
[a] date [b] place
[c] initial [d] office name

6. The style of a report is expected to be formal and _____;
- [a] impersonal [b] inter personal
[c] intra personal [d] personal
7. The précis should be _____ to the original.
- [a] equal [b] base
[c] true [d] tie
8. The process of précis writing is _____ paragraph.
- [a] encoding [b] decoding
[c] develop [d] conclude
9. In an essay the _____ is very important
- [a] theme [b] word selection
[c] structure [d] no of words
10. Narrative essays will give the space for
- [a] arguments [b] assumptions
[c] imaginations [d] language

Directions: Read the sentences below and find out whether there is any error in them. Each sentences has been divided into four parts, numbered (a), (b), (c) and (d). the error, if any, will be in one of the parts. The number of that part is answer.

11. I went to my old school (a). to meet the principal (b).and surprised by the changes (c) that had taken place there (d).
12. I have spend all the money (a) that may father gave me (b) and now I am not in a position (c) to pay my bills (d).

Directions : In each of the following questions, four pairs of a words are given out of which in there pairs bear a certain relationship, choose the pair in which the words are differently related

- [a] mercury : sun [b] moon : earth
[c] star : galaxy [d] wheel : axle

13. [a] deer : flesh [b] crane : fish
 [c] crow : carrion [d] mongoose : snake
14. [a] car : road [b] ship : sea
 [c] rocket : space [d] aeroplane : pilot
15. Reduce $128352/238368$ to its lowest terms.
 [a] $3/4$ [b] $5/13$
 [c] $7/13$ [d] $9/13$
16. The H.C.F OF 204, 1190 and 1445 is:
 [a] 17 [b] 18
 [c] 19 [d] 21
17. Which part contains the fractions in ascending order?
 [a] $11/14, 16/19, 19/21$ [b] $16/19, 11/14, 19/21$
 [c] $16/19, 19/21, 11/14$ [d] $19/21, 11/14, 16/19$
18. Which of the following numbers does not lie between $4/5$ and $7/3$?
 [a] $1/2$ [b] $2/3$
 [c] $3/4$ [d] $5/7$
19. $100 \times 10 - 100 + 340 = ?$
 [a] 29 [b] 780
 [c] 920 [d] 979
20. The value of $(6 + 6 + 6 + 6) \div 6 / 4 + 4 + 4 + 4 \div 4$ is equal to :
 [a] 1 [b] $3/2$
 [c] $4/13$ [d] $36/13$
21. In what time will Rs.500 give Rs.50 as interest at the rate of 5% per annum simple interest?
 [a] 2 yrs. [b] $2 \frac{1}{2}$ yrs.
 [c] 3 yrs [d] 4 yrs

22. The compound interest on a sum of money for two years is Rs.205 and simple interest on the same sum for the same period at the same rate is Rs.200. Find the sum.

[a] Rs.1500

[b] Rs.2500

[c] Rs.2000

[d] Rs.3000

23. What is the present worth of Simple interest and compound interest 169 due in two years at 4% compound interest.

[a] Rs 152.15

[b] Rs156.25

[c] Rs160.40

[d] Rs 166.50

24. If the discount on Rs 1236 due 6 months hence is Rs 36 ,the rate of interest is

[a] 6%

[b] 8%

[c] 9%

[d] 5%

25. A can do a piece of work in 10 days, while B can do it in 15 days. Working together, in how many days, they will complete the work?

[a] 4 days

[b] 5 days

[c] 6 days

[d] 8 days

26. When three pipes are kept open, the tank is filled in 12 hrs. If one tap can fill it in 10 hrs and second in 15 hrs, in how many hours can the third empty it?

[a] 10 hrs

[b] 12 hrs

[c] 14 hrs

[d] 15 hrs

27. A train 300 metre long is running at a speed of 35 km/hr. another train 200 km long is coming from opposite direction at a speed of 25 km./hr. the time taken by trains to cross each other is

[a] 20 second

[b] 35 second

[c] 40second

[d] 1 hour

28. A man bought 8 shirts at Rs.50 each and 15 pants at Rs.60 each and 12 pairs of shoes at Rs.65 a pair. Find the average value of articles.

[a] Rs. 58.25

[b] Rs. 60.00

[c] Rs. 25.75

[d] Rs. 35.00

29. The population in a city increases at the rate of 5% annually. Its present population is 1,85,220. The population three years ago was approximately
- [a] 1,81,500 [b] 1,83,433
[c] 1,60,000 [d] 1,27,783

Directions: In each of the following questions, there is a certain relation between two given words one side of :: and one word is given on another side of :: while another word is to be found from the given alternatives, having the same relation with this word as the given pair. select the best alternative.

30. Atom : Matter :: Particle : ?

[a] Proton [b] Electron
[c] Molecule [d] Dust

31. Professor : Lecture :: doctor : ?

[a] Hospital [b] Disease
[c] Medicine [d] patient

Directions: In each of the following questions, there is a certain relation between two given words one side of :: and one word is given on another side of :: while another word is to be found from the given alternatives, having the same relation with this word as the given pair has select the best alternative.

32. Knoll : Hill :: Eclogue : ?

[a] Poem [b] Music
[c] Drama [d] Ballad

33. Branch : tree

[a] Crest : wave [b] Bulb : filament
[c] Clothes : cupboard [d] Water : Tap

34. Revolver : Holster

[a] Book : Bag [b] Eye : eyelid
[c] Juice : Glass [d] Nostril : Nose

Directions: The following questions consists of two words each that have a certain relations each other, followed by four lettered pairs of words. Select the lettered pair that has the same relation as the original pair of words.

35. Flag : Nation

[a] Emblem : Prosperity

[b] Insignia : Rank

[c] Wealth : Prestige

[d] Honour : Status

36. Sheep : Mutton

[a] Duck : Roast

[b] Hen : Poultry

[c] Deer : venison

[d] Lamb : Veal

Directions: The following questions consist of two words each that have a certain relationships to each other, followed by four lettered pairs of words. Select the lettered pair that has the same relationship as the original pair of words.

37. Fan : sweat

[a] Fire : Smoke

[b] Rain : drought

[c] Wind : Evaporation

[d] Crop : Harvest

Directions: Three words in bold letters are given in each question, which have something in common among themselves. Out of the four alternatives, choose the most appropriate description about these three words.

38. **Arjun : Uddhav : Sudma**

[a] They were pandavas

[b] They were all princes

[c] They were great warriors

[d] They were friends of Krishna

39. **Sarnath : Kapilvastu : Sanchi**

[a] These are places having massive pillars

[b] These are linked with lord Buddha

[c] These are famous for stone caves

[d] These are ancient universities

Directions: In each of the following questions, there is some relationship between the two terms to the left of :: and the same relationship holds between the two terms to its right. Also in each question, one term either to the right of :: or to its left is missing. This term is given as one of the alternatives among the five given below each question. Find out this term.

40. BDAC : FHEG :: NPMO : ?

[a] RQTS

[b] QTRS

[c] TRQS

[d] RTQS

41. EFGH : KLMN :: BCDE : ?

[a] CDEF

[b] DEFG

[c] GHIJ

[d] EFGH

42. TALK : YFHG :: MIND : ?

[a] RNJZ

[b] QOKA

[c] QMIZ

[d] QMRH

43. Lakshmi and Meena are Rohan's wives. Shalini is Meena's step daughter.

How is Laskhmi related to Shalini?

[a] Sister

[b] Mother-In-Law

[c] Mother.

[d] Step-Mother.

Directions : Read the following information and answer the questions given below.

A is the son of B ; C B's sister has a son D and a daughter E; F is the maternal uncle of D.

44. How is A related to D?

[a] cousin

[b] nephew

[c] uncle

[d] brother

45. How many nephews does F have?

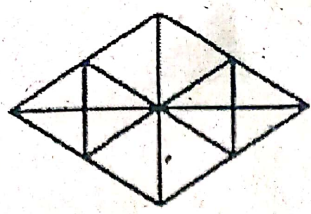
[a] Nil

[b] one

[c] two

[d] three

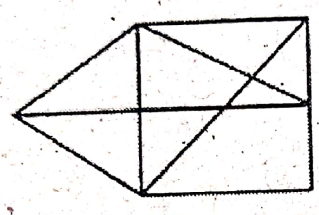
53. Find the number of triangles in the given figure.



- [a] 16
- [c] 28

- [b] 22
- [d] 32

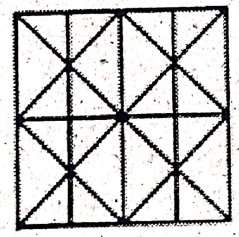
54. Find the number of triangles in the given figure.



- [a] 12
- [c] 14

- [b] 13
- [d] 15

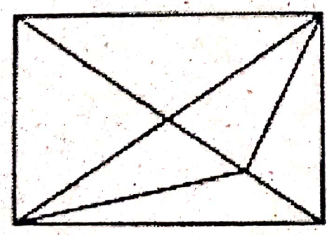
55. Find the minimum number of straight lines required to make the given figure.



- [a] 11
- [c] 16

- [b] 14
- [d] 17

56. Find the number of triangles in the given figure.



- [a] 11
- [c] 15

- [b] 13
- [d] 17

4	6	3	8
2	8	4	4
6	5	?	10

[a] 3

[b] 6

[c] 8

[d] 10

58.

42	(44)	38
23	(55)	28
37	(?)	39

[a] 77

[b] 66

[c] 33

[d] 22

59.

	9		15
4	58	8	9 ? 8
	10		10

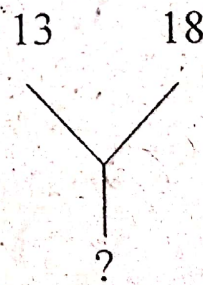
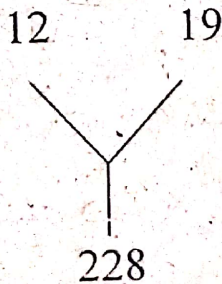
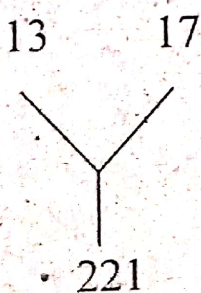
[a] 63

[b] 78

[c] 100

[d] 117

60.



[a] 31

[b] 229

[c] 234

[d] 312

61. The word "Buddha" means

[a] Conqueror

[c] An enlightened one

[b] A liberator

[d] A wanderer

- 62. Jallianwallabagh firing took place in
 - [a] Delhi
 - [b] Calcutta
 - [c] Bombay
 - [d] Amritsar
- 63. The title of Mahatma was given to Gandhi by
 - [a] Rabindranath Tagore
 - [b] Gokhale
 - [c] Tilak
 - [d] Rajaji
- 64. According to 2011 census which city is the largest city in India?
 - [a] Mumbai
 - [b] Kolkatta
 - [c] Goa
 - [d] Chennai
- 65. India's share of global trade is
 - [a] 5%
 - [b] 4%
 - [c] 1%
 - [d] Less than 1%
- 66. The factors that affect demand
 - [a] price
 - [b] income
 - [c] size of family
 - [d] all the above
- 67. In which part of the constitution of the fundamental rights have been incorporated?
 - [a] Eight
 - [b] Two
 - [c] Three
 - [d] Four
- 68. How many members from the Anglo Indian community are nominated in the Lok Sabha?
 - [a] 5 members
 - [b] 6 members
 - [c] 3 members
 - [d] 2 members
- 69. Who can dissolve the Rajya Sabha?
 - [a] The President
 - [b] The Prime Minister
 - [c] Vice President
 - [d] Nobody can dissolve

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com./B.Com. CA

Date : 15-5-2019

Course Code : 17UCOA41/17UCCA41

Time : 10.00 a.m to 1.00 p.m

Course Title : Business Mathematics

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. If A,B,C are any three sets, then $A \cup (B \cap C)$ is _____.

[a] $(A \cup B) \cap (A \cup C)$

[b] $(A \cap B) \cup (A \cup B)$

[c] $(A \cup B) \cup (A \cup C)$

[d] $(A \cap B) \cap (A \cap C)$

2. How many subsets can be formed from the set $\{5, 7, 3\}$?

[a] 6

[b] 8

[c] 10

[d] 12

3. What is the base in $X^{1/5}$?

[a] X

[b] 1/5

[c] 1

[d] 5

4. The value of $(81)^{0.5}$ is _____.

[a] 3

[b] 6

[c] 18

[d] 9

5. The sum of money lent is called _____.
- [a] Interest [b] principal
[c] amount [d] depreciation
6. Number of days allowed as "Grace period" will be _____.
- [a] 4 days [b] 3 days
[c] 6 days [d] 2 days
7. The Latin word calculus means a _____.
- [a] pebble [b] unity
[c] zero [d] co-efficient
8. Integration without the limit is called _____.
- [a] definite integral [b] constant integral
[c] indefinite integral [d] integral
9. A matrix that consists of only one row is called _____.
- [a] row matrix [b] column matrix
[c] null matrix [d] square matrix
10. A diagonal matrix in which all the diagonal elements are equal is called _____.
- [a] null matrix [b] diagonal matrix
[c] scalar matrix [d] identity matrix

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11.a) Rewrite the following examples of the sets using tabular form and set builder form:

1. The numbers 2, 4, 6, 8, 10 and 12.
2. All even integers
3. The numbers 5, 7, 9, 11, 13 and 15.
4. Set of letters p, q, r, s and t.

[OR]

b) Rewrite the following sets in set builder forms.

1. $\{1,3,5,7,9,11\}$

4. $\{5,10,15,20,25\}$

2. $\{-1,-4,-7,\dots\}$

5. $\{3,6,9,12,15\}$

3. $\{a,e,i,o,u\}$

12. a) Find the value of the following :

1. $4^{3/2}$ and $16^{3/4}$

2. $(3^{-1/2})^4$ and $(4^{-5/2})$

[OR]

b) Simplify $(a^2 b^2) \times (ab^2)^3 \div (a^2 b^2)^4$

13. a) Distinguish between simple interest and compound interest.

[OR]

b) Describe the advantages of discounting of Bills.

14. a) Find the values of $\frac{dy}{dx}$ of the following:

1. If $Y = 7x^5 + 3$

2. If $Y = 2x^2 + 3x^8$

3. If $Y = 11x^{-3} + 4x^{-9} + 3x + 7$

4. If $Y = 7x^4 + x^9 + 6x + 11$

[OR]

b) Find $\frac{dy}{dx}$, if $Y = (x^3 + 3)(2x^2 - 3x^3)$

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

Show that i) $A + B = B + A$

ii) $A + (B + C) = (A + B) + C$

[OR]

b) Find the inverse of $A = \begin{bmatrix} 4 & 0 & 2 \\ 2 & 10 & 2 \\ 3 & 9 & 1 \end{bmatrix}$

SECTION - C
Answer any THREE Questions.

[3 X 10 = 30]

16. a) If two sets $A = \{1,2,4,5,6\}$ and $B = \{2,3,4,8\}$ then prove that $(A \cap B)' = A' \cup B'$

b) Let two sets be $P = \{a, e, d, j, k\}$ and $Q = \{k, l, m, e, h\}$ and $U = \{a, c, d, e, j, k, l, m, n\}$ the prove that De Morgan's Law of Union using P and Q.

17. Explain the rules of the law of indices with suitable examples.

18. Discuss the various types of interest rate:

19. Evaluate $\frac{dy}{dx}$ for the following:

a) $Y = \frac{x+1}{x-1}$

b) $Y = \frac{x-1}{x+1}$

20. Solve :

$$\begin{aligned} 2x-4y+3z &= 3 \\ 4x-6y+5z &= 2 \\ -2x+y-z &= 1 \end{aligned}$$

Reg. No. _____

G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)
(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com(CA)
Course Code : 17UCCC42
Course Title : Banking

Date : 6-5-2019

Time : 2.00 p.m to 5.00 p.m

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. A banker should prefer to discount _____.
[a] trade bill [b] accommodation bill
[c] short term bill [d] term of the bill
2. A customer is a person who _____.
[a] has no account with the bank [b] does banking transactions
[c] has no relationship with a bank [d] act as an agent
3. The best suited deposit for a trading community is _____.
[a] saving deposit [b] fixed deposit
[c] current deposit [d] recurring deposit
4. A saving bank account in the sole name of a minor can be opened provided, he complete _____ of age.
[a] 10 years [b] 12 years
[c] 18 years [d] 21 years

5. Crossing of cheque belong to _____ type.
[a] general crossing [b] special crossing
[c] double crossing [d] general crossing and special crossing
6. A future dated cheque is called _____.
[a] stale cheque [b] marked cheque
[c] MICR cheque [d] post dated cheque
7. Call money is an example of a _____.
[a] short term money [b] long term money
[c] medium term money [d] advance money
8. Loans with no maturity _____.
[a] call loan [b] overdraft
[c] term loan [d] demand loan
9. Electronic money greatly facilitates _____ banking.
[a] green [b] blue
[c] internet [d] convenient banking
10. EFT system allows for instantaneous transfer of fund _____.
[a] between and among shops [b] between and among buyers
[c] between and among E-Shopper [d] between and among bank

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What do you understand by the term customer?

[OR]

b) Explain the nature of a banker's right of lien

12. a) What is meant by Pass book? How the effect of wrong entries favorable to the customer?

[OR]

b) What are the special features of a savings bank account?

13. a) Distinguish between Cheque & Bill of Exchange

[OR]

b) What is the effect of material alteration?

14. a) What are the different types of loans given by a banker?

[OR]

b) What are secured loan? State its features.

15. a) What are the facets of E- Banking?

[OR]

b) What are the advantages of E-Cheque.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Explain the features of general relationship between a Banker & Customer.

17. Discuss the general precautions for opening of an account.

18. What do you mean by crossing of Cheques? Explain the various kinds of Crossing.

19. Explain the Principles that guide the banker in granting loans & advances.

20. Define E-Banking .Bring out its merits & demerits.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - APRIL 2019

Programme : B.Com.

Date : 8-5-2019

Course Code : 17UCOC33

Time : 2.00 p.m to 5.00 p.m

Course Title : Banking

Max Marks : 75

SECTION - A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

- The relationship between a banker and a customer is primarily that of ____.
[a] debtor and creditor [b] principal and agent
[c] creditor and debtor [d] Trustee and beneficiary
- In executing the standing instructions there exists _____ relationship.
[a] bailee [b] trustee
[c] depository [d] agent
- The sanctioning of specified sum of amount by the banker to a customer is called _____.
[a] Loan [b] Fixed deposit
[c] Overdraft [d] Current deposit
- A savings bank a/c in the sole name of a minor can be opened provided he completes _____.
[a] 10 years of age [b] 12 years of age
[c] 18 years of age [d] 21 years of age

5. A future dated Cheque is called _____
[a] State Cheque [b] Marked Cheque
[c] MICR Cheque [d] Post dated Cheque
6. The act of writing the name of the person on the bank of the instrument for the purpose of negotiation is called: _____
[a] Crossing [b] Endorsement
[c] Negotiation [d] Non-negotiation
7. A major part of bank earnings comes from:
[a] Loans and advances [b] Deposits
[c] Fee-based income [d] Services
8. The solvency of a bank is ensured through which of the principles of bank lending?
[a] Safety [b] Liquidity
[c] Profitability [d] Marketability
9. An important development in the history of Indian banking is _____
[a] E-money [b] E-purse
[c] E-cheque [d] M-cheque
10. Electronic banking is carried out through which of the following?
[a] ATM [b] Smart phone
[c] Internet [d] All the above

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Define the following terms : i) Customer ii) Banker

[OR]

- b) Explain the Origin of Banking?

12. a) What are the general procedures for opening accounts in the name partnership firm?

[OR]

b) Discuss the formalities which a banker has to observe before opening a new account.

13. a) What is negotiable instrument? Explain its different kinds.

[OR]

b) What are the features of Negotiable instrument?

14. a) Distinguish between loans and overdraft.

[OR]

b) What are the different forms Banker's Advances?

15. a) What is E-Banking?

[OR]

b) Define E-Cheque and explain its features.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Explain the relationship between a Banker and a Customer.

17. Write the differences between Fixed Deposit and Recurring Deposit.

18. Differentiate Cheque and Bill of Exchange.

19. Explain the principles that guide a banker in granting loans and advances.

20. Discuss the features of E-Banking and bring out its merits.

Reg. No:

--	--	--	--	--	--	--	--	--	--

G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

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

Date : 2-5-2019

Course Code : 17UCOC11/17UCCC11

Time : 2.00 p.m to 5.00 p.m

Course Title : Financial Accounting - I

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. The concept of conservation results in understatement of _____
[a] Capital [b] Assets
[c] Liability [d] Net worth
2. Cash discount is allowed to the buyers of goods to encourage them to
[a] make payment in cash rather than through cheque
[b] make payment at an early date
[c] buy goods in large quantities
[d] buy all the goods offered by the seller
3. Overhauling expenses of a second-hand machinery should be debited to
[a] Repairs Account [b] Machinery Account
[c] Cash Account [d] Renewal Expenses Account
4. Which account is generally used for rectification of errors?
[a] Rectification a/c [b] Suspense a/c
[c] Adjustment a/c [d] Trial balance

5. Value of goods lost by fire must be
 [a] credited to Trading a/c [b] debited to Trading a/c
 [c] credited P & L a/c [d] debited to P & L a/c
6. Bank overdraft is a
 [a] current liabilities [b] fixed Liability
 [c] current asset [d] fixed assets
7. When a bill is endorsed credit is given to
 [a] bills receivable a/c [b] the discounting bankers
 [c] the acceptor [d] bills payable a/c
8. At the time of drawing a bill, the drawer credits
 [a] debtor's a/c [b] creditor's a/c
 [c] bills receivable a/c [d] bank a/c
9. Capital in the beginning is ascertained from
 [a] cash a/c [b] Total debtors a/c
 [c] Opening B/S [d] Closing B/S
10. Under single entry system, if a ledger is not at all maintained, one can expect in it accounts of only:
 [a] assets [b] trade debtors and trade creditors
 [c] outstanding liabilities [d] incomes and expenses

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Journalise the following transactions.

1. Purchased goods for cash Rs.10,000
2. Purchased Stationery for cash Rs.500
3. Sold goods for cash Rs.8,000
4. Paid salary Rs.8000
5. Paid Wages Rs.500

[OR]

Answer any THREE Questions.

16. Using the following accounting variables, construct the Balance sheet:

Gross Profit	Rs. 60,000
Shareholders' Equity	50,000
Credit sales to Total Sales	80%
Total Asset Turnover	3 Times
Stock Turnover	8 Times
Average Collection Period (A Year = 360 Days)	18 Days
Current Ratio	1.6:1
Long Term Debt to Equity	40%

17. From the following Balance sheet prepare a funds flow statement for the year ended 30th June 2010.

Balance sheet as on 30th June

Liabilities	2009 Rs.	2010 Rs.	Assets	2009 Rs.	2010 Rs.
Share Capital	2,00,000	2,50,000	Goodwill	70,000	50,000
Debentures	50,000	1,50,000	Machinery	3,10,000	4,40,000
General Reserve	70,000	1,20,000	Investments	30,000	80,000
Profit & Loss A/c	50,000	60,000	Discount on Issue of Debentures	5,000	-
Depreciation	90,000	1,30,000	Bank	20,000	30,000
Creditors	75,000	1,10,000	Debtors	70,000	1,80,000
Bank Overdraft	10,000	15,000	Stock	40,000	55,000
	5,45,000	8,35,000		5,45,000	8,35,000

12. a) Prepare a statement of changes of working capital from the following Balance sheets of Ram Seth Company:

Liabilities	2017 Rs.	2018 Rs.	Assets	2017 Rs.	2018 Rs.
Equity Capital	5,00,000	5,00,000	Fixed Assets	6,00,000	7,00,000
Debentures	3,70,000	4,50,000	Long Term Investments	2,00,000	1,00,000
Tax Payable	77,000	43,000	Work in progress	80,000	90,000
Creditors	96,000	1,92,000	Stocks	1,50,000	2,25,000
Interest Payable	37,000	45,000	Debtors	70,000	1,40,000
Dividend Payable	50,000	35,000	Cash	30,000	10,000
	11,30,000	12,65,000		11,30,000	12,65,000

[OR]

- b) From the following summary of Cash account of X Ltd., prepare Cash Flow Statement for the year ended 31st March 2018 in accordance with AS-3 using the direct method. The company does not have any cash equivalents.

Summary of (Cash Account) 31.3.2018

	Rs.		Rs.
To Balance B/d 01.04.2017	50	By Payment to Suppliers	2,000
To Equity Shares	300	By Purchase of Fixed Assets	200
To Receipt from Customers	2,800	By Overhead Expenses	200
To Sale of Fixed Assets	100	By Wages & Salaries	100
		By Taxation	250
		By Dividends	50
		By Repayment of Loan	300
		By Balance c/d (31.03.2018)	150
	3,250		3,250

13. a) Using the following information, calculate the labour Cost variance, Labour Rate Variance, Labour Efficiency Variance, and Idle Time Variance:

Direct Wages Rs. 3,000;

Standard hours produced 1,600

Standard rate per hour 1.50

Actual hours paid 1,500 hours, out of which hours not worked (abnormal idle time) are 50.

[OR]

b) The following information was obtained from the records of a manufacturing firm using standard costing system.

	Standard	Actual
Production	4,000 Units	3,800 Units
Working Days	20	21
Fixed Overheads	Rs. 12,000	Rs. 12,000

You are required to Calculate:

1. Variable Overhead Variance;

2. Fixed Overhead Variance

a) Expenditure Variance

b) Volume Variance

c) Efficiency Variance

d) Calendar Variance

14.a) The Sales Director of a Manufacturing Company reports that next year he expects to sell 50,000 units of a particular product:

The Production Manager consults the store-keeper and casts his figures as follows:

Two kinds of raw materials A and B are required for manufacturing the products.

Each unit of the product requires 2 units of A and 3 Units of B.

The estimated opening balances at the commencement of the next year are:

The estimated opening balances at the commencement of the next year are:

Finished Products: 10,000 Units.
Materials A 12,000 Units
Materials B 15,000 Units

The desirable closing balances at the end of the next year are:

Finished products: 14,000 Units
Materials A 13,000 Units
Materials B 16,000 Units

Draw up a quantitative chart showing materials purchase budget for the next year.

[OR]

b) Explain advantages of Budgetary Control.

15.a) From the following details find out (a) Profit Volume Ratio, (b) B.E.P (c) Margin of Safety.

	Rs.
Sales	1,00,000
Total Costs	80,000
Fixed Costs	20,000
Net Profit	20,000

[OR]

b) From the following information relating to Quick Standard Ltd. You are required to find out – (a) Contribution; (b) Break-even Point in units; (c) Margin of Safety; (d) Profit;

	Rs.
Total Fixed Costs	4,500
Total Variable Costs	7,500
Total Sales	15,000
Units Sold	5000 units

Also calculate the volume of sales to earn profit of Rs. 6,000.

b) Prepare Profit and Loss A/c.

Loss due to fire	Rs.1000	Gross Profit	Rs.4000
Indirect expenses	RS.200		

14.a) On 1.1.1999 Jayanthy sold goods to Devi on credit for Rs.2000 and drew a bill on Devi for Rs.2000 for three months after date. Devi accepted it on 3.1.1999 and return it to Jayanthy. On maturity, the bill was duly honoured by Devi pass the Journal Entries in the books of drawer (Jayanthy).

[OR]

b) Abdul gave his acceptance for Amir's four months bill of Rs.2,400 on Jan'1999. One month before the due date. Abdul paid the amount of the bill at 5% p.a. rebate. Pass the Journal entries in the book of Abdul.

15. a) Find out profit from the following data :

Capital at the beginning of the year	8,00,000
Drawings during the year	1,80,000
Capital at the end of the year	9,00,000
Capital introduced during the year	50,000

[OR]

b) Mohan, a retail merchant commenced business with a capital of Rs.12,000 on 1.1.94. Subsequently on 1.5.94 he invested further capital of Rs.5,000. During the year, he withdrawn Rs.2000 for his personal use. On 31.12.94 his assets and liabilities were as follows.

Cash at bank	3,000	Furniture	2,000
Debtors	4,000	Creditors	5,000
Stock	16,000		

Calculate the profit (or) loss made during the year 1994.

SECTION – C
Answer any THREE Questions.

[3 X 10 = 30]

16. Prepare a trial balance as on 31.3.2007.

	Rs.		Rs.
Cash in hand	4,800	Furniture	60,000
Purchases	4,80,000	B/R	80,000
Opening Stock	1,40,000	Salaries	80,000
Creditors	96,000	Capital	4,00,000
Machinery	2,40,000	Bills Payable	88,000
Wages	64,000	Debtors	2,00,000
Sales	8,04,000	Rent	40,000

17. From the following particulars ascertain the bank balance as per pass book on 31st September 2009.

1. Bank Balance as per cashbook Rs. 10000
2. Cheque deposited but not cleared Rs. 3000
3. Cheques issued but not presented Rs. 2000
4. Bank Charges debited in the pass book Rs. 200
5. Dividend received and credited by bank but not in the cash book Rs.500
6. Housing loan deducted by bank but not recorded in cash book Rs. 200.

18. Prepare Balance sheet of Vimal Agency.

	Rs.		Rs.
Land and Building	20,000	Furniture	6,000
Closing Stock	13,000	Bills payable	14,000
Cash in hand	7,500	Bank Loan	15,000
Cash at bank	2,200	Sundry crs	16,000
Sundry debtors	12,000	Salaries out standing	1200
Bills receivable	5,300	Drawings	3,000
Insurance Prepaid	200	Capital	30,000
Machinery	14,000	Net profit for the year	7,000

19. For their mutual accommodation, Pal draws a bill on Gani for Rs.8,000 for 3 months on 1.1.2001. Gani accepts the bill and return it to Pal. Pal discount the bill with the bank for Rs.7,900 and remits half the proceeds to Gani. Before maturity Pal remits the amount due to Gani and Gani honours the bill show the Journal entries in the books of Pal and Gani's.

20. Financial position on 31.12.90 and 31.12.91 was as follows.

	1990	1991
Cash	9,860	800
Stock in trade	38,520	57,020
Plant & Machinery	54,420	61,000
Bills Receivable	-	16,480
Sundry debtors	24,840	43,940
Sundry creditors	72,040	80,000
Furniture	4,960	5,220
Drawings	-	5,000

During the year he introduced additional capital of Rs.20,000. Prepare a statement of P & L of Mr.Mano for the year ended 31.12.91.

b) Enter the following transaction in the proper subsidiary books of M/S Arun .

- 2005 May 1 Bought goods from Karthik Rs.1,500
 May 5 Senthil sold goods to us Rs.1,000
 trade discount 10%
 May 20 Returned goods to Senthil worth Rs.90
 May 18 Purchased goods from Kandan Rs.2,000

12. a) Rectify the following errors:

- Purchase book is overcast by Rs.500
 Sales book has been undercast by Rs.300
 Purchase return book has been overcast by Rs.50
 Sales Return book has been undercast by Rs.75

[OR]

b) From the following particulars prepare a Bank reconciliation statement as on 31st Dec 2008.

- i) Balance as per cash book Rs.5877
 ii) Cheque issued but not presented for payment Rs.2013
 iii) Cheque deposited but not cleared upto 31st Dec 31.12.2008
 Rs.1,419
 iv) Banker had wrongly debited the firm's a/c of Rs.225 which was rectify in January.

13. a) Prepare the Trading A/c of AH Ltd., for the year ending 31st Dec 2008.

Opening Stock (Jan1 2008)	3000	Factory Rent	750
Goods purchased (Dec 31 2008)	15,000	Goods Sold	30,000
Wages paid	1,500	Purchase return	1,500
Coal, Water	1,500	Sales return	3,000
Power	750	Foreman's Salary	2,250
Carriage Inwards	2,250	Closing Stock	7,500

[OR]

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com(CA)

Date : 4-5-2019

Course Code : 17UCCC22

Time : 10.00 a.m to 1.00 p.m

Course Title : Business Application
Programming

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Every C program required _____ function.

[a] symbolic

[b] main

[c] sub program

[d] system

2. Constants is subdivided in to _____ types.

[a] 1

[b] 3

[c] 4

[d] 2

3. Multiway selection can be accomplished using an else if statement or the _____ statement.

[a] if

[b] for

[c] switch

[d] while

4. The _____ operator is used only when both the operands are true.

[a] !!

[b] %%

[c] &&

[d] \$\$

5. An array can be initialized either at compile time or at _____.
- [a] screen [b] play time
[c] run time [d] run
6. The function strcat has _____ parameters.
- [a] 1 [b] 2
[c] 3 [d] 4
7. Elements of user defined functions is of _____ types.
- [a] 1 [b] 2
[c] 3 [d] 4
8. Which one of the following is called function implementation?
- [a] Function definition [b] Function body
[c] Process [d] Function Prototype
9. The function _____ is used to write data to randomly accessed file.
- [a] getchar() [b] puts()
[c] gets() [d] write
10. The keyword _____ is used to define a new data type.
- [a] int [b] void
[c] typedef [d] none

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What are keywords? List the rules for naming a variable in C.

[OR]

- b) Write down the rules for defining a variable in C.

12. a) Explain the use of Goto Statement with an example.

[OR]

b) Elucidate the branching statement in C.

13. a) How to declare and initialize an array? Explain.

[OR]

b) Briefly explain any two string handling functions with examples.

14. a) Explain the categories of functions based on argument and return value with example.

[OR]

b) Explain about global variable with an example.

15. a) How will you define and open a file in C.

[OR]

b) Write how to use structure and Union? Compare these two.

SECTION – C

[3 X 10 = 30]

Answer any **THREE** Questions.

16. Explain in detail about the operators and its types in C.

17. Write a program for Switch statement in C.

18. Mention the reasons for using pointers in C.

19. What are the categories of user defined function in C? Explain.

20. Explain file pointers and their manipulators in C.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com.

Date : 4-5-2019

Course Code : 17UCOC12

Time : 2.00 p.m to 5.00 p.m

Course Title : Principles of Management

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. The word _____ denotes a function, a task, a discipline.
[a] Management [b] Leadership
[c] Motivation [d] None of the above.
2. Management is a creative and _____ process.
[a] Systematic [b] Continuous
[c] Long [d] None of the above.
3. _____ planning is more important because it has far reaching effects.
[a] Long term [b] Short term
[c] Determination [d] None
4. Policy decisions are taken by the _____ and board.
[a] Management [b] Chief Executive
[c] General public [d] None

5. The word organization is derived from the _____ word.
[a] Latin [b] Italy
[c] American [d] English
6. _____ reduces the burden of top executives.
[a] Motivation [b] Promotion
[c] Delegation [d] Authority
7. Theory Y is _____ approach.
[a] Negative [b] Pessimistic
[c] Optimistic [d] American
8. On the job training is also known as _____ training.
[a] Internal [b] External
[c] Part-Time [d] Off-The-Job
9. _____ is the basis of control.
[a] Delegation [b] Determination
[c] Setting up of standards [d] Leadership
10. The external factor(s) that limit control is (are) _____.
[a] Government policies [b] market changes
[c] economic changes [d] all of the above.

SECTION – B
Answer ALL the Questions.

[5 X 7 = 35]

11. a) Explain the important functions of management.

[OR]

b) Distinguish between administration and management?

12. a) What are the steps involved in MBO process?

[OR]

b) Describe the various types of decisions.

13. a) Distinguish between a formal and an informal organization.

[OR]

b) What are the advantages and disadvantages of decentralization?

14. a) What are the sources of recruitment? Explain.

[OR]

b) What are the barriers involved in effective communication?

15. a) What are the characteristics of control?

[OR]

b) What are the different problems of co-ordination?

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Discuss the contribution made by Henry Fayol to Management Thought.

17. Explain the steps involved in the planning process in a modern organization?

18. Compare line, line and staff and functional organization structure.

19. Explain the different types of leadership.

20. Explain the requirements for effective control.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com(CA)

Date : 4-5-2019

Course Code : 17UCCC12

Time : 2.00 p.m to 5.00 p.m

Course Title : Introduction to PC Software
MS Office

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

- The Brain of computer is _____.
[a] CPU [b] ALU
[c] CU [d] Memory
- _____ are used to read and sort cheques and deposits.
[a] OCR [b] OMR
[c] CR [d] MICR
- The extension of word document is _____.
[a] .dll [b] .exe
[c] .doc [d] .dbm
- _____ points are equal to 1 inch.
[a] 72 [b] 52
[c] 42 [d] 62

5. The Spell Check feature is present in _____ menu.
- [a] Format [b] Edit
[c] Tool [d] View
6. The shortcut key for print option in word is _____.
- [a] Ctrl + S [b] Ctrl + E
[c] Ctrl + P [d] Ctrl + A
7. The 27th column of the Worksheet is numbered as _____.
- [a] Z [b] W
[c] AA [d] AZ
8. A formula always begins with a symbol _____.
- [a] + [b] /
[c] ! [d] =
9. A _____ is defined as an organized collection of related information.
- [a] Information [b] data
[c] access [d] database
10. The _____ function is excel display the current date in the selected cell.
- [a] Today () [b] Date ()
[c] Time () [d] Current date ()

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Explain the types of computer.

[OR]

b) Explain OMR.

12. a) Write short note on Replacing text in word document.

[OR]

b) How to Edit the Word document?

13. a) Explain the various Page Setup commands in Word.

[OR]

b) Write note on Header and Footer and Margin in Word.

14. a) Discuss how to align data in worksheet cells with example.

[OR]

b) Explain Naming range in excel.

15. a) What is Power Point? How to create Power presentation?

[OR]

b) Write note on Hyperlinks.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Explain the various types of storage devices in computer.

17. Explain format text and paragraph in Word.

18. How to Format a table in Word?

19. Give a brief note on Charts in Excel.

20. What is Macro? Explain implementation of Macro.

Reg. No:

--	--	--	--	--	--	--	--	--	--

G . T . N . ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com(CA)

Date : 8-5-2019

Course Code : 17UCCC33

Time : 2.00 p.m to 5.00 p.m

Course Title : Introduction to Multimedia
and DTP

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. _____ means computer information can be represented through text, images, audio and video.

[a] Data

[b] Multimedia

[c] Medium

[d] Photoshop

2. _____ medium refer to the tools and devices for input and output of the information.

[a] Presentation

[b] Representation

[c] Perception

[d] Transmission

3. _____ tool is used to move an image (or) object.

[a] Move

[b] Lasso

[c] Crop

[d] Dodge

4. The _____ tool is used to select similar colors in an image.

[a] Paint Bucket

[b] Color Sampler

[c] Magic Wand

[d] Brush

5. If $R=0$, $G=0$, $B=0$ then the color will be _____.
- [a] White [b] Black
[c] Brown [d] Blue
6. Which tool is used to clean up or retouch your photos, apply special effects that give your image the appearance of a sketch.
- [a] Smudge Tool [b] Eraser Tool
[c] Filter Tool [d] Blur Tool
7. Coreldraw is a _____ based drawing application package.
- [a] vector [b] bitmap
[c] scalar [d] photo paint
8. _____ effect enables you to make an object appear in 3D.
- [a] Extrude [b] Drop Shadow
[c] Blend [d] Contour
9. _____ tool is used to remove unnecessary areas in an image.
- [a] Zoom [b] Crop
[c] Slice [d] Knife
10. Which method is used to enlarges the initial letter in the paragraph?
- [a] Text → Dropcap [b] Text → Tabs
[c] Text → Edit [d] Text → Exit

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Describe the representation dimensions for medium in detail.

[OR]

- b) What are the steps in computer image recognition.

12. a) How will you changing the image size in Photoshop?

[OR]

b) Discuss the different ways for rotating images in Photoshop with example.

13. a) State the uses of paint brush tool in Photoshop with example.

[OR]

b) How will you hide and delete a layer?

14. a) Explain the various effects for creating an object.

[OR]

b) Tell about selection tools.

15. a) Write down the steps for changing the Page size and Page layout in CorelDRAW With illustration.

[OR]

b) Narrate the method for inserting and renaming pages in Coreldraw with example.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Write about the main properties of a multimedia system in brief.

17. Write down the steps for opening files and creating a new file in photoshop with illustration.

18. Give a detailed explanation for the different options of layers palette in photoshop.

19. Enumerate any four types of view in Coreldraw with example.

20. Discuss the method for adding special effects to bitmaps in Coreldraw with illustration.

Reg. No:

--	--	--	--	--	--	--	--	--	--

G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com.

Date : 8-5-2019

Course Code : 17UCOC33

Time : 2.00 p.m to 5.00 p.m

Course Title : Banking

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

- The relationship between a banker and a customer is primarily that of _____.
[a] debtor and creditor [b] principal and agent
[c] creditor and debtor [d] Trustee and beneficiary
- In executing the standing instructions there exists _____ relationship.
[a] bailee [b] trustee
[c] depository [d] agent
- The sanctioning of specified sum of amount by the banker to a customer is called _____.
[a] Loan [b] Fixed deposit
[c] Overdraft [d] Current deposit
- A savings bank a/c in the sole name of a minor can be opened provided he completes _____.
[a] 10 years of age [b] 12 years of age
[c] 18 years of age [d] 21 years of age

5. A future dated Cheque is called _____.
- [a] State Cheque [b] Marked Cheque
[c] MICR Cheque [d] Post dated Cheque
6. The act of writing the name of the person on the bank of the instrument for the purpose of negotiation is called: _____.
- [a] Crossing [b] Endorsement
[c] Negotiation [d] Non-negotiation
7. A major part of bank earnings comes from:
- [a] Loans and advances [b] Deposits
[c] Fee-based income [d] Services
8. The solvency of a bank is ensured through which of the principles of bank lending?
- [a] Safety [b] Liquidity
[c] Profitability [d] Marketability
9. An important development in the history of Indian banking is _____.
- [a] E-money [b] E-purse
[c] E-cheque [d] M-cheque
10. Electronic banking is carried out through which of the following?
- [a] ATM [b] Smart phone
[c] Internet [d] All the above

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Define the following terms : i) Customer ii) Banker

[OR]

- b) Explain the Origin of Banking.

12. a) What are the general procedures for opening accounts in the name partnership firm?

[OR]

b) Discuss the formalities which a banker has to observe before opening a new account.

13. a) What is negotiable instrument? Explain its different kinds.

[OR]

b) What are the features of Negotiable instrument?

14. a) Distinguish between loans and overdraft.

[OR]

b) What are the different forms Banker's Advances?

15. a) What is E-Banking?

[OR]

b) Define E-Cheque and explain its features.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Explain the relationship between a Banker and a Customer.

17. Write the differences between Fixed Deposit and Recurring Deposit.

18. Differentiate Cheque and Bill of Exchange.

19. Explain the principles that guide a banker in granting loans and advances.

20. Discuss the features of E-Banking and bring out its merits.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G . T . N . ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - APRIL 2019

Programme : B.Com.

Date : 8-5-2019

Course Code : 17UCOC43

Time : 10.00 a.m to 1.00 p.m

Course Title : Services Marketing

Max Marks : 75

SECTION - A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. Distinct Characteristic of services is _____.
[a] Intangibility [b] Inseparability
[c] Variability [d] Perishability
2. Marketing services aims at _____.
[a] profit making through user's satisfaction [b] user's satisfaction
[c] profit making [d] resources utilization
3. Pricing in services marketing is mostly _____ oriented.
[a] profit [b] demand
[c] supply [d] prestige
4. When customers require a combination of services in different sequences, _____ are quite suitable.
[a] Line operations [b] Job shop operations
[c] Intermittent operations [d] Marketing variables

5. _____ has enlarged the functional areas of modern hospitals.
- [a] W.T.O [b] W.L.O
[c] W.H.O [d] U.N.O
6. India's present Cabinet Minister for Health & Family welfare is _____.
- [a] Narin Lall Nadda [b] Jagat Prakash Nadda
[c] Nithin Gadkari [d] Mrs. Nirmala Sitaraman
7. Persons who are already using the services of Tourism are known as _____ users.
- [a] potential [b] actual
[c] occasional [d] habitual
8. The service reaches the ultimate user in _____ types of distribution.
- [a] Three [b] Four
[c] Five [d] Six
9. _____ organizations offer the services to the clients with the help of branch or site offices.
- [a] Healthcare [b] Insurance
[c] Consultancy [d] Banking
10. _____ mix helps the telecom organizations in informing, sensing and persuading the users.
- [a] Product [b] Price
[c] Promotion [d] Place

SECTION - B

[5 X 7 = 35]

Answer ALL the Questions.

11.a) Explain the need for services marketing.

[OR]

b) State the classification of services on the basis of nature of demand and supply for the service.

12. a) Explain the people concept in services marketing mix.

[OR]

b) Elucidate the promotion mix for services.

13.a) What are the types of Hospitals?

[OR]

b) Explain the factors leading to the growth of Health care in India.

14.a) What are the techniques of sales promotion for Tourism?

[OR]

b) Write short notes on i) Tour operators

ii) Travel agent

iii) Travel guides

15. a) Discuss the segmentation of market with regard to consultancy services.

[OR]

b) Explain the promotion mix of telecommunication service organizations.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Discuss in detail about the characteristics of services.

17. Enumerate the pricing strategies adopted for services.

18. Explain the different components of marketing mix for Hospitals.

19. What do you mean by Tourism services? Explain the different users of Tourism services.

20. Focus on the formulation of the price mix of professional service providers.

Reg. No:

--	--	--	--	--	--	--	--	--	--

G . T . N . ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com(CA)

Date : 6-5-2019

Course Code : 17UCCC42

Time : 10.00 a.m to 1.00 p.m

Course Title : Banking

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. A banker should prefer to discount _____.
[a] trade bill [b] accommodation bill
[c] short term bill [d] term of the bill
2. A customer is a person who _____.
[a] has no account with the bank [b] does banking transactions
[c] has no relationship with a bank [d] act as an agent
3. The best suited deposit for a trading community is _____.
[a] saving deposit [b] fixed deposit
[c] current deposit [d] recurring deposit
4. A saving bank account in the sole name of a minor can be opened provided, he complete _____ of age.
[a] 10 years [b] 12years
[c] 18years [d] 21years

5. Crossing of cheque belong to _____ type.
 [a] general crossing [b] special crossing
 [c] double crossing [d] general crossing and special crossing
6. A future dated cheque is called _____.
 [a] stale cheque [b] marked cheque
 [c] MICR cheque [d] post dated cheque
7. Call money is an example of a _____.
 [a] short term money [b] long term money
 [c] medium term money [d] advance money
8. Loans with no maturity _____.
 [a] call loan [b] overdraft
 [c] term loan [d] demand loan
9. Electronic money greatly facilitates _____ banking.
 [a] green [b] blue
 [c] internet [d] convenient banking
10. EFT system allows for instantaneous transfer of fund _____.
 [a] between and among shops [b] between and among buyers
 [c] between and among E-Shopper [d] between and among bank

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What do you understand by the term customer?

[OR]

b) Explain the nature of a banker's right of lien

12. a) What is meant by Pass book? How the effect of wrong entries favorable to the customer?

[OR]

b) What are the special features of a savings bank account?

13. a) Distinguish between Cheque & Bill of Exchange

[OR]

b) What is the effect of material alteration?

14. a) What are the different types of loans given by a banker?

[OR]

b) What are secured loan? State its features.

15. a) What are the facets of E- Banking?

[OR]

b) What are the advantages of E-Cheque.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Explain the features of general relationship between a Banker & Customer.

17. Discuss the general precautions for opening of an account.

18. What do you mean by crossing of Cheques? Explain the various kinds of Crossing.

19. Explain the Principles that guide the banker in granting loans & advances.

20. Define E-Banking .Bring out its merits & demerits.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - APRIL 2019

Programme : B.Com.

Date : 6-5-2019

Course Code : 17UCOC32

Time : 2.00 p.m to 5.00 p.m

Course Title : MS Office

Max Marks : 75

SECTION - A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

- The base of the decimal system is _____.
[a] zero [b] one
[c] two [d] ten
- Computers having both analog and digital features are called _____ computers.
[a] super [b] hybrid
[c] mini [d] personal
- _____ is the main memory of the computer.
[a] ROM [b] EPROM
[c] RAM [d] CD
- _____ is a set of rules that tells the computer about the operations to be performed.
[a] binary codes [b] programming languages
[c] assemblers [d] compiler

5. To erase each character to the left of the insertion point _____ key is used.

[a] Back space

[b] Delete

[c] Enter

[d] Home

6. To select entire document press _____.

[a] CTRL+A

[b] CTRL+C

[c] CTRL+X

[d] None of these

7. _____ is an intersection of a row and a column.

[a] cell

[b] workbook

[c] spreadsheet

[d] all the above

8. _____ means Combining a separate cells into a single cell.

[a] Split

[b] Range

[c] Merging

[d] Separate

9. The shortcut key for slide show _____.

[a] F2

[b] F4

[c] F5

[d] F6

10. The content of a presentation is organised and developed in _____.

[a] Outline pane

[b] Slide pane

[c] Notes pane

[d] All the above

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What are the characteristics of computer?

[OR]

b) What are the different categories of digital computers? Explain.

12. a) What are the different types of Memory? Explain.

[OR]

b) Write short notes on CPU and ALU.

13. a) Write the purpose of Table in MS Word.

[OR]

b) How to create a new document in MS Word? Explain.

14. a) Write about MS Excel.

[OR]

b) Write about Excel functions.

15. a) How to insert a new slide in MS Power Point?

[OR]

b) Write steps to print a MS Power Point presentation.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Explain Binary Number System.

17. Discuss about Compiler and Interpreter.

18. Write the use of Header and Footer in Word document.

19. Discuss the features about MS Excel.

20. Explain in detail about MS Power Point.

Reg. No:

--	--	--	--	--	--	--	--	--	--

G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.A. / B.Sc./B.C.A.

Date : 30-4-2019

Course Code : 17UCON11/17UCCN11

Time : 2.00 p.m to 5.00 p.m

Course Title : Business Accounting

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Accounting information is needed by _____.

[a] Owner

[b] Management

[c] Creditor

[d] All

கணக்கியல் தகவல்கள் தேவைப்படுவது யாருக்கு?

[அ] உரிமையாளர்

[ஆ] மேலாளர்

[இ] கடனீந்தோர்

[ஈ] இவை அனைத்தும்

2. Bank A/c is a _____.

[a] Nominal A/c

[b] Personal A/c

[c] Real A/c

[d] Statement

வங்கி கணக்கு என்பது _____.

[அ] பெயரளவுக் கணக்கு

[ஆ] ஆள்சார் கணக்கு

[இ] சொத்துக் கணக்கு

[ஈ] அறிக்கை

3. The Accounting equation is related to _____.

[a] Assets only

[b] Liabilities only

[c] Capital only

[d] Assets, Liabilities and Capital

கணக்கியல் சமன்பாடு என்பது _____ சம்பந்தப்பட்டது.

[அ] சொத்து

[ஆ] பொறுப்பு

[இ] மூலதனம்

[ஈ] சொத்து, பொறுப்பு மற்றும் மூலதனம்

4. Goods withdraw for personal use is classified under -----

[a] Personal A/c

[b] Real A/c

[c] Nominal A/c

[d] Loan A/c

சொந்த உபயோகத்திற்காக எடுத்த சரக்கு எந்த கணக்கின் கீழ் வகைப்படுத்தப்படும்?

[அ] ஆள்சார் கணக்கு

[ஆ] சொத்துக் கணக்கு

[இ] பெயரளவுக்கணக்கு

[ஈ] கடன் கணக்கு

5. Subsidiary books are replacing -----

[a] Ledger A/c

[b] Trial balance

[c] Journal

[d] Cash book

துணை ஏடுகளுக்கு மாற்றாக பயன்படுத்தப்படுவது -----

[அ] பேரேடு கணக்கு

[ஆ] இருப்பு நிலை சோதனை

[இ] குறிப்பேடு

[ஈ] ரொக்க ஏடு

6. Credit sales are recorded in -----

[a] Credit book

[b] Cash book

[c] Sales book

[d] Purchase book

கடன் விற்பனை எதில் பதியப்படவேண்டும்?

[அ] பற்று ஏடு

[ஆ] ரொக்க ஏடு

[இ] விற்பனை ஏடு

[ஈ] கொள்முதல் ஏடு

7. Ledger is a book of -----

[a] Original entry

[b] Final entry

[c] Double entry

[d] Single entry

பேரேடு என்பது

[அ] உண்மைப் பதிவு

[ஆ] இறுதிப் பதிவு

[இ] இரட்டைப் பதிவு

[ஈ] ஒற்றைப் பதிவு

8. Real Account always shows

[a] Credit balance

[b] Debit balance

[c] Cash balance

[d] Minimum balance

சொத்துக் கணக்கு எப்பொழுதும் காண்பிப்பது

[அ] வரவு இருப்பு

[ஆ] பற்று இருப்பு

[இ] ரொக்க இருப்பு

[ஈ] குறைந்த இருப்பு

9. Balance Sheet is a _____.

[a] Statement

[b] Account

[c] Ledger

[d] Journal

இருப்பு நிலை குறிப்பு என்பது

[அ] அறிக்கை

[ஆ] கணக்கு

[இ] பேரேடு

[ஈ] குறிப்பேடு

10. Prepaid commission is

[a] An asset

[b] A liability

[c] An expense

[d] An income

முன்செலுத்தப்பட்ட கழிவு என்பது

[அ] சொத்து

[ஆ] பொறுப்பு

[இ] செலவு

[ஈ] வரவு

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What are the objectives of Accounting ?

கணக்கியலின் குறிக்கோள்கள் யாவை?

[OR]

b) Explain the External users of Accounting information.

கணக்கியல் தகவலில் வெளிப்புற பயனாளர்கள் குறித்து விளக்குக.

12. a) i) If the capital of a business is Rs.6,00,000 and other liabilities are Rs. 4,00,000. Calculate the total assets of the business.

ii) Calculate the capital when the total assets of a business are Rs.4,50,000 and outstanding liabilities are Rs.2,30,000.

அ) ஒரு தொழிலின் மூலதனம் ரூ.6,00,000 மற்றும் பொறுப்பு ரூ.4,00,000 எனில் அத்தொழிலில் மொத்தச் சொத்துக்கணக்கை கணக்கிடுக.

ஆ) தொழிலில் மொத்த சொத்தின் மதிப்பு ரூ.4,50,000 மற்றும் கொடுபட வேண்டிய பொறுப்பு ரூ.2,30,000 எனில் மொத்த மூலதனம் எவ்வளவு என கணக்கிடுக.

[OR]

b) Journalise the following transactions:

- i) Salary paid to X Rs. 1000.
- ii) Goods withdrawn by the proprietor for personal use Rs. 200.
- iii) Discount received from a creditor Rs. 50.
- iv) Rs.20,000 worth of goods purchased at 25% trade discount.

கீழ்க்கண்ட நடவடிக்கைகளை பேரேட்டில் பதிவு செய்க.

- அ) X - சம்பளம் கொடுத்தது ரூ.1,000
- ஆ) உரிமையாளர் சொந்த உபயோகத்திற்காக எடுத்தது ரூ.200
- இ) கடன் ஈந்தோரிடம் பெற்ற தள்ளுபடி ரூ.50
- ஈ) ரூ.20,000 மதிப்புள்ள சரக்கு 25% கழிவுக்கு கொள்முதல் செய்தது

13. a) What are the advantages of subsidiary books?

துணை ஏடுகளின் பயன்கள் என்ன?

[OR]

b) What are the differences between trade discount and cash discount?

வியாபாரத் தள்ளுபடிக்கும், ரொக்கத்தள்ளுபடிக்கும் உள்ள வேறுபாடுகள் யாவை?

14. a) Explain the advantages of ledger.

குறிப்பேடுகளின் நன்மைகளை விவரி.

[OR]

b) What are the various methods of preparing Trial balance?

இருப்பு சரிகட்டும் முறைகளின் வகைகள் என்ன?

15. a) Explain the merits of balance sheet?

இருப்பு நிலைக் குறிப்பின் நன்மைகள் குறித்து விளக்குக.

[OR]

b) From the following particulars, calculate the cost of goods sold.

Opening stock Rs.8,500.

Purchases Rs. 30,700.

Direct expenses Rs. 4800.

Indirect expenses Rs. 5,200.

Closing stock Rs. 9,000.

கீழ்க்கண்ட விபரங்களிலிருந்து ரொக்க விற்பனையை கணக்கிடுக.

தொடக்கச் சரக்கிருப்பு ரூ.8,500.

கொள்முதல் ரூ.30,700

நேரடி செலவு ரூ.4,800

மறைமுக செலவு ரூ. 5,200

இறுதிச் சரக்கிருப்பு ரூ.9,000

SECTION - C
Answer any THREE Questions.

[3 X 10 = 30]

16. What are the differences between Double entry system and Single entry system?

ஒற்றைப் பதிவு முறைக்கும் இரட்டைப் பதிவு முறைக்குமுள்ள வேறுபாடுகள் யாவை?

17. Journalise the following transactions of Mrs. Rama.

2012 March 1 Mrs. Rama commenced business with cash Rs.30,000.

2 Paid into bank Rs. 21,000.

3 Purchased goods by cheque Rs. 15,000.

7 Draw cash from bank for office use Rs.3,000.

15 Purchased goods from Siva Rs.15,000.

20 Cash sales Rs. 30,000.

25 Paid to Siva Rs.14,750 and discount received Rs.250.

31 Paid rent Rs.500.

31 Paid salaries Rs.2,000.

கீழ்க்கண்ட நடவடிக்கைகளை குறிப்பேட்டில் பதிவு செய்க.

	ரூ.
2012 மார்ச் 1 திருமதி ரமா ஂாக்கத்துடன் தொழில் தொடங்கியது	30,000
2 வங்கியில் செலுத்தியது	21,000
3 காசோலை மூலம் கொள்முதல் செய்தது	15,000
7 வங்கியிலிருந்து அலுவலக உபயோகத்திற்காக பணம் எடுத்தது	3,000
15 சிவாவிடமிருந்து சரக்கு கொள்முதல் செய்தது	15,000
20 ரொக்க விற்பனை	30,000
25 சிவாவிற்கு செலுத்தியது	14,750
மற்றும் கழிவு பெற்றது	250
31 வாடகை செலுத்தியது	500
31 சம்பளம் செலுத்தியது	2,000

18) Enter the following transaction in proper subsidiary books:

		Rs.
2015	1 Purchased from Balaraman	2,000
March	2 Sold goods to Senthil	1,000
	3 Goods purchased from Durai	1,000
	5 Sold goods to Saravanan	700

8 Sold goods to Senthil	500
10 Purchased goods from Elangovan	600
14 Purchased goods from Parthiban	300
20 Sold goods to Sukumar	600

கீழ்க்கண்ட நடவடிக்கைகளை முறையான துணை ஏடுகளில் பதிவு செய்க.

2015		ரூ
March	1 பலராண்டமிருந்து கொள்முதல் செய்தது	2,000
	2 செந்திலுக்கு விற்பனை செய்தது	1,000
	3 துரையிடமிருந்து சரக்கு கொள்முதல் செய்தது	1,000
	5 சரவணனுக்கு சரக்கு விற்பனை செய்தது	700
	8 செந்திலுக்கு சரக்கு விற்பனை செய்தது	500
	10 இளங்கோவனிடமிருந்து சரக்கு கொள்முதல் செய்தது	600
	14 பார்த்திபனிடமிருந்து சரக்கு கொள்முதல் செய்தது	300
	20 சுகுமாருக்கு விற்பனை செய்தது	600

19. From the under mentioned balances extracted from the books of a Trader on 31.3.2016. Prepare a Trial balance as on 31.3.2016.

	Rs.		Rs.
Cash in hand	4,800	Plant & Machinery	1,20,000
Capital	4,00,000	Sales	5,00,400
Purchases	4,40,000	Furniture & Fittings	30,000
Bills payable	44,000	Bad debts reserve	4,400
Opening stock	70,000	Bills receivable	40,000
Sundry debtors	2,00,000	Rent & Taxes	20,000
Sundry creditors	28,000	Salaries	20,000
Wages	32,000		

விற்பனையாளர் ஏடுகளில் கீழ்க்கண்ட இருப்புகளைக் கொண்டு
31.12.2015ஆம் நாளன்று இருப்பாய்வைத் தயாரிக்க.

	Rs.		Rs.
ரொக்க கையிருப்பு	4,800	எந்திரங்கள்	1,20,000
முதல்	4,00,000	விற்பனை	5,00,400
கொள்முதல்	4,40,000	மரச்சாமான்கள் மற்றும் பொருத்துக் கட்டணம்	30,000
மாற்றுச்சீட்டு செலுத்தவேண்டியது	44,000	வாராக் கடன் இருப்பு	4,400
தொடக்கச் சரக்கிருப்பு	70,000	மாற்றுச்சீட்டு வரவேண்டியது	40,000
புற்பல கடனாளர்	2,00,000	வாடகை மற்றும் வரி	20,000
புற்பல கடனீந்தோர்	28,000	சம்பளம்	20,000
கூலி	32,000		

20. From the following particulars for the year ending 31.12.2015
prepare Trading profit and loss a/c and a Balance sheet as on
that date:

Debit balances	Rs.	Credit balances	Rs.
Salaries	55,000	Creditors	95,000
Rent	13,000	Sales	32,000
Cash	1,000	Capital	30,000
Debtors	40,000	Loans	10,000
Trade expenses	600		
Advances	2,500		
Purchases	25,000		
Bank balance	5,600		
	81,500		81,500

Adjustments:

- The closing stock was Rs.9,000.
- Outstanding salary Rs.500.
- Rent prepaid Rs. 200.
- Calculate 5% interest on capital.

31.12.2015 ஆம் நாளன்று கீழ்க்காணும் இருப்புகளைக் கொண்டு இலாபநட்டக்கணக்கு மற்றும் இருப்புநிலைக்குறிப்பு தயாரிக்க.

பற்று இருப்பு	ரூ	வரவு இருப்பு	ரூ
சம்பளம்	55,000	கடனிந்தோர்	95,000
வாடகை	13,000	விற்பனை	32,000
ரொக்கம்	1,000	முதல்	30,000
கடனாளர்	40,000	கடன் கணக்குகள்	10,000
வியாபாரச் செலவுகள்	600		
முன்பணம்	2,500		
கொள்முதல்	25,000		
வங்கி இருப்பு	5,600		
	81,500		81,500

கீழ்க்காணும் சரிக்கட்டுதல்களுக்குத் தேவையான சரிக்கட்டுப் பதிவுகள் தருக.

- i) இறுதிச் சரக்கிருப்பு Rs.9,000
- ii) கொடுபட வேண்டிய சம்பளம் Rs. 500
- iii) வாடகை முன்பணம் செலுத்தியது Rs. 200
- iv) முதலில் 5% வட்டி என கணக்கிடுக

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com.

Course Code : 17UCOC34

Course Title : Marketing

Date : 10-5-2019

Time : 2.00 p.m to 5.00 p.m

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

- The term market is derived from _____ word "Mercatus".
[a] French [b] Latin
[c] American [d] German
- The modern concept of marketing is known as _____ stage.
[a] Consumer oriented [b] Exchange oriented
[c] Production oriented [d] Sales oriented
- _____ the process of holding and preserving goods.
[a] Pricing policy [b] Warehouse
[c] Transportation [d] Storage
- _____ creates time utility.
[a] Warehousing [b] Buying
[c] Selling [d] Financing

5. Where _____ ends, grading begins.
- [a] Standardization [b] Buying
[c] Selling [d] Financing
6. Brand loyalty reduces _____.
- [a] Time risk [b] Place risk
[c] Competition risk [d] Political risk
7. A product is a set of _____ attributes.
- [a] Tangible [b] Goods and services
[c] Intangible [d] Tangible & intangible
8. _____ is the exchange value of goods in terms of money.
- [a] Product [b] Profit
[c] Price [d] Market
9. Film advertising falls in the media of _____ advertising.
- [a] Outdoor [b] Promotional
[c] Indoor [d] Direct
10. _____ is a process of communication.
- [a] Advertisement agency [b] Middleman
[c] Pricing [d] Advertisement

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What are the objectives of Marketing?

[OR]

b) State the importance of Marketing.

12. a) Bring out the Merits of Railways.

[OR]

b) Mention the significance of Storage.

13. a) State the three types of Standards.

[OR]

b) What are the factors determine working capital?

14. a) State the reasons for Product Diversification.

[OR]

b) Mention the advantages of Labeling.

15. a) Explain the Qualities of Good Advertisement Copy.

[OR]

b) State the Merits and Demerits of Outdoor advertising.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Discuss the different approaches to the study of Marketing.

17. Explain the various functions of Marketing.

18. Describe the different types of Marketing Risks.

19. Explain the product life cycle with a chart.

20. Bring out the Social Qualities of a successful salesman.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - APRIL 2019

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

Date : 25-4-2019

Course Code : 17UCOL21/17UCCL21

Time : 10.00 a.m to 1.00 p.m

Course Title : காப்பீடு

Max.Marks : 75

பகுதி - அ

[10 X 1 = 10]

அனைத்து வினாக்களுக்கும் விடையளிக்க.
சரியான விடையைத் தேர்ந்தெடுத்தெழுதுக.

1. நம் நாட்டில் _____ முக்கியமான காப்பீட்டு வகைகள் உள்ளன.

[அ] 3

[ஆ] 2

[இ] 4

[ஈ] 5

2. மறு காப்பீடு செய்யப்படுவதன் நோக்கம்

[அ] இடர் குறைத்தல்

[ஆ] இடர் பரவலாக்குதல்

[இ] காப்பீடு அதிகப்படுத்துதல்

[ஈ] பொறுப்புகளை குறைத்தல்

3. ஆயுள் காப்பீடு என்பது ஒரு _____

[அ] ஈட்டுறுதி ஒப்பந்தம்

[ஆ] நிகழ்வு ஒப்பந்தம்

[இ] இரண்டும்

[ஈ] பொது ஒப்பந்தம்

4. புதிய மக்கள் காப்பு பத்திரம் எது?

[அ] ஜீவன் சக்தி

[ஆ] ஜீவன் மித்ரா

[இ] ஜீவன் சஞ்சயா

[ஈ] ஜனரக்ஷா

5. பழமையான காப்பிடானது, _____

[அ] ஆயுள்

[ஆ] கடல்

[இ] தீ

[ஈ] அனைத்தும்

6. கடல் காப்பீட்டில் காப்பீட்டு உரிமை _____

நேரத்தில் இருந்தால் போதும்

[அ] இழப்பு ஏற்படும்

[ஆ] முதிர்வு அடையும்

[இ] காப்பீடு செய்யும்

[ஈ] கோருகிறீமை

7. எந்த காப்பீட்டில் ஒப்பந்தம் செய்யப்படும் போதும் காப்பீட்டு இழப்பு ஏற்பட்டு ஈட்டுத்தொகை கோரும் போதும் காப்பீட்டு பெறுநலன் இருத்தல் வேண்டும்?

[அ] தீ

[ஆ] ஆயுள்

[இ] கடல்சார்

[ஈ] அனைத்தும்

8. ஈட்டுறுதி கோட்பாடு பொருந்தக்கூடிய காப்பீடு எது?

[அ] தீக்காப்பீடு

[ஆ] ஆயுள் காப்பீடு

[இ] வைப்பு காப்பீடு

[ஈ] ஆள்சார் காப்பீடு

9. ஐ.ஆர்.டி.ஏ.வின் தலைமையகம் எங்குள்ளது?

[அ] சென்னை

[ஆ] மும்பை

[இ] ஹைதராபாத்

[ஈ] டில்லி

10. ஐ.ஆர்.டி.ஏ. ஆணைய உறுப்பினர்கள் _____

நியமிக்கப்படுகிறார்கள்.

[அ] மத்திய அரசால்

[ஆ] நிதி அமைச்சரால்

[இ] குடியரசுத் தலைவரால்

[ஈ] நிதித்துறைச் செயலரால்

பகுதி - ஆ
அனைத்து வினாக்களுக்கும் விடையளிக்க.

[5 X 7 = 35]

11. அ) காப்பீடு என்றால் என்ன? காப்பீட்டின் முக்கியத்துவம் யாவை?

(அல்லது)

ஆ) காப்பீட்டு ஒப்பந்தத்திற்கும் பொது ஒப்பந்தத்திற்கும் உள்ள வேறுபாடு யாது?

12. அ) ஆயுள் காப்பீட்டிற்கும் பொது காப்பீட்டிற்கும் உள்ள வேறுபாடு யாது?
(அல்லது)

ஆ) சிறு குறிப்பு வரைக.

- அ) முழு ஆயுள் பத்திரம்
- ஆ) குறித்த கால பத்திரம்
- இ) ஆண்டளிப்பு

13. அ) கடல்சார் காப்பீடு என்றால் என்ன? கடல்சார் காப்பீட்டின் வகைகள் யாவை?

(அல்லது)

ஆ) கடல்சார் காப்பீட்டிற்கும் ஆயுள் காப்பீட்டிற்கும் உள்ள வேறுபாடுகள் யாவை?

14. அ) தீக்காப்பீட்டின் இயல்புகள் யாவை?

(அல்லது)

ஆ) தீக்காப்பீட்டின் இலக்கணத்தைக் கூறு. தீக்காப்பீட்டிற்கும் கடல்சார் காப்பீட்டிற்கும் உள்ள வேறுபாடுகள் யாவை?

15. அ) ஐ.ஆர்.டி.ஏ.யின் தொடக்கத்தையும், வளர்ச்சியையும் விளக்குக.

(அல்லது)

ஆ) ஐ.ஆர்.டி.ஏ.யின் பணிகள் யாவை?

பகுதி - இ

[3 X 10 = 30]

எவையேனும் மூன்றனுக்குக் கட்டுரை வடிவில் விடையளிக்க.

16. இடர் என்றால் என்ன? இடரை எதிர்கொள்ளும் முறைகள் யாவை?

17. ஆயுள் காப்பீட்டு ஒப்பந்தத்தின் அடிப்படைக் கோட்பாடுகளை விளக்குக.

18. கடல்சார் காப்பீட்டுப் பத்திரங்களை விளக்கு.

19. தீக்காப்பீட்டின் நிபந்தனைகளை வரிசைப்படுத்துக.

20. ஐ.ஆர்.டி.ஏ.யின் குறிக்கோள்களைத் தருக.

Reg. No:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--



G .T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

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

Date : 25-4-2019

Course Code : 17UCOL11/17UCCL11/17UBAL11

Time : 2.00 p.m to 5.00 p.m

Course Title : வணிக கடிதத் தொடர்புகள்

Max Marks : 75

பகுதி - அ

[10 X 1 = 10]

அனைத்து வினாக்களுக்கும் விடையளிக்க.
சரியான விடையைத் தேர்ந்தெடுத்தெழுதுக

1. நல்ல வணிகக்கடிதம் _____ சிறப்புகளை கொண்டு இருக்க வேண்டும்.
[அ] சரிமை [ஆ] முழுமை
[இ] தெளிவு [ஈ] அனைத்தும்
2. ஒரு வணிக நிறுவனத்தின் _____ அதன் வாடிக்கையாளர் உடன்
கொண்டுள்ள தொடர்பைப் பொறுத்தது.
[அ] உறவு [ஆ] நட்பு
[இ] நன் மதிப்பு [ஈ] அனைத்தும்
3. திட்டமிட்ட கடிதம் _____ பகுதிகளாக பிரிக்கப்படுகிறது.
[அ] 8 [ஆ] 4
[இ] 7 [ஈ] 6
4. கடிதங்களில் பயன்படும் எண் _____
[அ] PAN எண் [ஆ] PIN எண்
[இ] இவை இரண்டுமில்லை [ஈ] ஆதார் எண்

5. தெருவில் விளக்கு எரியாததை பற்றி மாநகராட்சிக்கு எழுதப்படும் கடிதங்கள் _____ கடிதங்கள் ஆகும்.

[அ] சுற்றறிக்கை

[ஆ] வங்கி

[இ] புகார்

[ஈ] விற்பனை

6. சலுகைகள் பற்றி அறிய எழுத வேண்டியது _____ கடிதம்.

[அ] விசாரணை

[ஆ] வசூல்

[இ] சுற்றறிக்கை

[ஈ] விண்ணப்ப

7. வேலைக்கான கடிதம் _____ கடிதம் ஆகும்.

[அ] ஆணை

[ஆ] விசாரணை

[இ] விண்ணப்ப

[ஈ] சரிகட்டல் கடிதம்

8. விண்ணப்ப கடிதம் _____ வகைப்படும்.

[அ] இரண்டு

[ஆ] மூன்று

[இ] நான்கு

[ஈ] ஐந்து

9. அறிக்கை என்பது _____

[அ] எண்களின் தொகுப்பு

[ஆ] செய்திகளின் தொகுப்பு

[இ] அ மற்றும் ஆ

[ஈ] இவை எதுவுமில்லை.

10. எத்தனை வகையான தகவல் சேகரிப்ப முறைகள் உள்ளன?

[அ] 1

[ஆ] 2

[இ] 3

[ஈ] 4

பகுதி - ஆ

[5 X 7 = 35]

அனைத்து வினாக்களுக்கும் விடையளிக்க.

11. அ) எழுத்து மூலமான தகவல் தொடர்பின் நன்மைகள் குறித்து எழுதுக.

(அல்லது)

ஆ) நல்ல தகவல் தொடர்புக்கு தேவையான மூலக்கூறுகள் பற்றி எழுதுக.

12. அ) வணிகக் கடிதத்தின் நோக்கங்கள் குறித்து எழுதுக.

(அல்லது)

ஆ) நல்ல வணிகக் கடிதத்தின் சிறப்புத் தன்மைகள் யாவை?

13. அ) ஒப்படைவு மதிப்பு தெரிவிக்கும்படி காப்பீடு செய்நர் ஆயுள் காப்பீட்டு நிறுவனத்திற்கு கடிதம் எழுதுக.

(அல்லது)

ஆ) காசோலைக்குப் பணம் கொடுப்பதை நிறுத்தி வைக்குமாறு வங்கிக்கு கடிதம் எழுதுக.

14. அ) நேர்முக தேர்வுக்கு அழைப்பிற்கான மாதிரி கடிதம் எழுதுக.

(அல்லது)

ஆ) பதவிக்கான விண்ணப்ப படிவத்தில் தரவேண்டிய விபரங்கள் குறித்து தெளிவாக குறிப்பிடுக.

15. அ) அறிக்கை தயாரிக்கும் போது கவனத்தில் கொள்ள வேண்டிய விஷயங்கள் குறித்து தெளிவாக குறிப்பிடுக.

(அல்லது)

ஆ) அறிக்கையின் வடிவமைப்பு மற்றும் அதன் பகுதிகள் குறித்து எழுதுக.

பகுதி - இ

[3 X 10 = 30]

எவையேனும் மூன்றனுக்குக் கட்டுரை வடிவில் விடையளிக்க.

16. தகவல் தொடர்பின் முக்கியத்துவம் குறித்து விரிவாக எழுதுக.

17. வணிக மடலின் கட்டமைப்பு குறித்து விரிவாக எழுதுக.

18. பஜாஜ் எலக்ட்ரிக் கல் நிறுவனத்திற்கு விலை பட்டியல் வழங்குமாறு கேட்டு கடிதம் எழுதுக.

19. மாதிரி தன்னிலை விபரப் பட்டியல் வரைக.

20. அறிக்கையின் வகைகள் பற்றி விரிவாக எழுதுக.



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

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

Date : 25-4-2019

Course Code : 17UCOL11/17UCCL11/17UBAL11

Time : 2.00 p.m to 5.00 p.m

Course Title : வணிக கடிதத் தொடர்புகள்.

Max Marks : 75

பகுதி – அ

[10 X 1 = 10]

அனைத்து வினாக்களுக்கும் விடையளிக்க.
சரியான விடையைத் தேர்ந்தெடுத்தெழுதுக.

1. நல்ல வணிகக்கடிதம் _____ சிறப்புகளை கொண்டு இருக்க வேண்டும்.

[அ] சரிமை

[ஆ] முழுமை

[இ] தெளிவு

[ஈ] அனைத்தும்

2. ஒரு வணிக நிறுவனத்தின் _____ அதன் வாடிக்கையாளர் உடன்
கொண்டுள்ள தொடர்பைப் பொறுத்தது.

[அ] உறவு

[ஆ] நட்பு

[இ] நன் மதிப்பு

[ஈ] அனைத்தும்

3. திட்டமிட்ட கடிதம் _____ பகுதிகளாக பிரிக்கப்படுகிறது.

[அ] 8

[ஆ] 4

[இ] 7

[ஈ] 6

4. கடிதங்களில் பயன்படும் எண் _____

[அ] PAN எண்

[ஆ] PIN எண்

[இ] இவை இரண்டுமில்லை

[ஈ] ஆதார் எண்

5. தெருவில் விளக்கு எரியாததை பற்றி மாநகராட்சிக்கு எழுதப்படும் கடிதங்கள் _____ கடிதங்கள் ஆகும்.

[அ] சுற்றறிக்கை

[ஆ] வங்கி

[இ] புகார்

[ஈ] விற்பனை

6. சலுகைகள் பற்றி அறிய எழுத வேண்டியது _____ கடிதம்.

[அ] விசாரணை

[ஆ] வசூல்

[இ] சுற்றறிக்கை

[ஈ] விண்ணப்ப

7. வேலைக்கான கடிதம் _____ கடிதம் ஆகும்.

[அ] ஆணை

[ஆ] விசாரணை

[இ] விண்ணப்ப

[ஈ] சரிகட்டல் கடிதம்

8. விண்ணப்ப கடிதம் _____ வகைப்படும்.

[அ] இரண்டு

[ஆ] மூன்று

[இ] நான்கு

[ஈ] ஐந்து

9. அறிக்கை என்பது _____

[அ] எண்களின் தொகுப்பு

[ஆ] செய்திகளின் தொகுப்பு

[இ] அ மற்றும் ஆ

[ஈ] இவை எதுவுமில்லை

10. எத்தனை வகையான தகவல் சேகரிப்ப முறைகள் உள்ளன?

[அ] 1

[ஆ] 2

[இ] 3

[ஈ] 4

பகுதி - ஆ

[5 X 7 = 35]

அனைத்து வினாக்களுக்கும் விடையளிக்க.

11. அ) எழுத்து மூலமான தகவல் தொடர்பின் நன்மைகள் குறித்து எழுதுக.

(அல்லது)

ஆ) நல்ல தகவல் தொடர்புக்கு தேவையான மூலக்கூறுகள் பற்றி எழுதுக.

12. அ) வணிகக் கடிதத்தின் நோக்கங்கள் குறித்து எழுதுக.

(அல்லது)

ஆ) நல்ல வணிகக் கடிதத்தின் சிறப்புத் தன்மைகள் யாவை?

13. அ) ஒப்படைவு மதிப்பு தெரிவிக்கும்படி காப்பீடு செய்நர் ஆயுள் காப்பீட்டு நிறுவனத்திற்கு கடிதம் எழுதுக.

(அல்லது)

ஆ) காசோலைக்குப் பணம் கொடுப்பதை நிறுத்தி வைக்குமாறு வங்கிக்கு கடிதம் எழுதுக.

14. அ) நேர்முக தேர்வுக்கு அழைப்பிற்கான மாதிரி கடிதம் எழுதுக.

(அல்லது)

ஆ) பதவிக்கான விண்ணப்ப படிவத்தில் தரவேண்டிய விபரங்கள் குறித்து தெளிவாக குறிப்பிடுக.

15. அ) அறிக்கை தயாரிக்கும் போது கவனத்தில் கொள்ள வேண்டிய விஷயங்கள் குறித்து தெளிவாக குறிப்பிடுக.

(அல்லது)

ஆ) அறிக்கையின் வடிவமைப்பு மற்றும் அதன் பகுதிகள் குறித்து எழுதுக.

பகுதி - இ

[3 X 10 = 30]

எவையேனும் முன்றனுக்குக் கட்டுரை வடிவில் விடையளிக்க.

16. தகவல் தொடர்பின் முக்கியத்துவம் குறித்து விரிவாக எழுதுக.

17. வணிக மடலின் கட்டமைப்பு குறித்து விரிவாக எழுதுக.

18. பஜாஜ் எலக்ட்ரிக்ஸ் நிறுவனத்திற்கு விலை பட்டியல் வழங்குமாறு கேட்டு கடிதம் எழுதுக.

19. மாதிரி தன்னிலை விபரப் பட்டியல் வரைக.

20. அறிக்கையின் வகைகள் பற்றி விரிவாக எழுதுக.

Reg. No:

--	--	--	--	--	--	--	--	--	--



G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – APRIL 2019

Programme : B.Com(CA)

Course Code : 17UCCC42

Course Title : Banking

Date : 6-5-2019

Time : 2.00 p.m to 5.00 p.m

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. A banker should prefer to discount _____.
[a] trade bill [b] accommodation bill
[c] short term bill [d] term of the bill
2. A customer is a person who _____.
[a] has no account with the bank [b] does banking transactions
[c] has no relationship with a bank [d] act as an agent
3. The best suited deposit for a trading community is _____.
[a] saving deposit [b] fixed deposit
[c] current deposit [d] recurring deposit
4. A saving bank account in the sole name of a minor can be opened provided, he complete _____ of age.
[a] 10 years [b] 12years
[c] 18years [d] 21years

5. Crossing of cheque belong to _____ type.
 [a] general crossing [b] special crossing
 [c] double crossing [d] general crossing and special crossing
6. A future dated cheque is called _____.
 [a] stale cheque [b] marked cheque
 [c] MICR cheque [d] post dated cheque
7. Call money is an example of a _____.
 [a] short term money [b] long term money
 [c] medium term money [d] advance money
8. Loans with no maturity _____.
 [a] call loan [b] overdraft
 [c] term loan [d] demand loan
9. Electronic money greatly facilitates _____ banking.
 [a] green [b] blue
 [c] internet [d] convenient banking
10. EFT system allows for instantaneous transfer of fund _____.
 [a] between and among shops [b] between and among buyers
 [c] between and among E-Shopper [d] between and among bank

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What do you understand by the term customer?

[OR]

- b) Explain the nature of a banker's right of lien

12. a) What is meant by Pass book? How the effect of wrong entries favorable to the customer?

[OR]

b) What are the special features of a savings bank account?

13. a) Distinguish between Cheque & Bill of Exchange

[OR]

b) What is the effect of material alteration?

14. a) What are the different types of loans given by a banker?

[OR]

b) What are secured loan? State its features.

15. a) What are the facets of E- Banking?

[OR]

b) What are the advantages of E-Cheque.

SECTION – C

[3 X 10 = 30]

Answer any THREE Questions.

16. Explain the features of general relationship between a Banker & Customer.

17. Discuss the general precautions for opening of an account.

18. What do you mean by crossing of Cheques? Explain the various kinds of Crossing.

19. Explain the Principles that guide the banker in granting loans & advances.

20. Define E-Banking .Bring out its merits & demerits.