

**DEPARTMENT OF ACCOUNTING AND FINANCE**

**UNIT TEST 1**

**Subject: Corporate and Business law**

**Class :II B.Com AF**  
**Max.Marks :25**  
**Date :10.01.23**  
**Sub. Code:CA24A**

**PART A (5×2 =10 Marks)**  
**Answer any FIVE questions**

1. Define Contract?
2. Define Agreement?
3. What is meant by Offer?
4. Explain the term Acceptance?
5. What is Void contract?
6. Explain the types of Offer?
7. When does an offer comes to an end?

**PART B – (5×1 = 5 Marks)**  
**Answer any ONE question**

8. Explain the differences between Contract and Agreement?
9. What are the legal rules to be followed in Offer?

**PART C – (10× 1 = 10 Marks)**  
**Answer anyONE question**

10. What are essentials of a valid contract?
11. What are legal rules to be followed in Acceptance?

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ANNAI VIOLET ARTS AND SCIENCE COLLEGE  
 DEPARTMENT OF MATHEMATICS  
 UNIT -I

Subject : Elements of Operation Research

Class : II BCOM (G,AF,ISM)& II BBA Date: 18.01.2023-FN  
 Max.Marks: 25 Sub. Code: CZ34A/BB34A

10. The cost of assigning each man to each job is given below. You are required to assign men to jobs such that the total cost of assignment is a minimum.

Jobs

	1	2	3	4
A	20	25	22	28
Men B	15	18	23	17
C	19	17	21	24
D	25	23	24	24

PART A ( $5 \times 2 = 10$  Marks)  
 Answer any FIVE questions

1. What is Transportation problem.
2. When Transportation problem is unbalanced?
3. How unbalanced assignments can be balanced?
4. What is an assignment problem?
5. Write the necessary condition for the transportation problem.
6. Write difference between Transportation and Assignment problem
7. Define feasible solution

PART B ( $1 \times 5 = 5$  Marks)  
 Answer any ONE question

8. Explain North West Corner rule.
9. Determine an initial basic feasible solution to the following transportation problem using least-cost method.

	D	E	F	G	Available
A	11	13	17	14	250
B	16	18	14	10	300
C	21	24	13	10	400
Required	200	225	275	250	

PART C ( $1 \times 10 = 10$  Marks)  
 Answer any ONE question

**DEPARTMENT OF ACCOUNTING AND FINANCE**

(Affiliated to the University of Madras, Co-Ed | NAAC Reaccredited)

**DEPARTMENT OF ACCOUNTING AND FINANCE**

**UNIT I**

**SUBJECT: Indirect taxation**

**Class: II B.COM A&F**

**Max.Marks: 25**

**Date: 12/01/2023**

**Code: CZ24D**

**Class: II B.COM A&F**  
**Max.Marks: 25**

**Date: 12/01/2023**  
**Code: CZ24D**

**PART A (5 × 2 = 10 Marks)**  
**Answer any FIVE questions**

1. Define Tax?
2. What do you mean by indirect tax?
3. What is CBDT?
4. What do you know about single tax system?
5. What is goods and services tax?
6. What is CGST?
7. What is SGST?

**PART A (5 × 2 = 10 Marks)**  
**Answer any FIVE questions**

1. Define Tax?
2. What do you mean by indirect tax?
3. What is CBDT?
4. What do you know about single tax system?
5. What is goods and services tax?
6. What is CGST?
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**PART B – (5 × 1 = 5 Marks)**  
**Answer any ONE question**

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**Answer any ONE question**

8. Explain the various kinds of tax system?

9. What are the effect of GST on Indian economic growth?

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 9. What are the effect of GST on Indian economic growth?

**PART C – (10 × 1 = 10 Marks)**  
**Answer any ONE question**

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**Answer any ONE question**

10. Distinguish between direct taxes and indirect taxes?

11. Explain the types of GST in India?

10. Distinguish between direct taxes and indirect taxes?  
 11. Explain the types of GST in India?



**DEPARTMENT OF ACCOUNTING AND FINANCE**  
**UNIT I**

**SUBJECT: Entrepreneurial Development**

**Class: III B.COM A&F**

**Max.Marks: 25**

**Date: 12/01/2023**

**Code:**

**Class: III B.COM A&F**

**Max.Marks: 25**

**Date: 12/01/2023**

**Code:**

**PART A (5 × 2 = 10 Marks)**  
**Answer any FIVE questions**

1. Define the term Entrepreneur.
2. List out the four aspects of being an Entrepreneur?
3. What do you mean by Idea generation?
4. What is SCAMPER.
5. Define Women Entrepreneurship?
6. Define Self-help Group.
7. List out any two limitations of Entrepreneurship?

**PART A (5 × 2 = 10 Marks)**  
**Answer any FIVE questions**

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**PART B – (5 × 1 = 5 Marks)**  
**Answer any ONE question**

8. Briefly, explain the nature & characteristics of an Entrepreneur?
9. What points to be considered before selecting any new Business idea & sources of information for Business ideas?

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**PART C – (10 × 1 = 10 Marks)**  
**Answer any ONE question**

10. Discuss in detail the various classifications of Entrepreneurs?
11. Explain the methods of generating business ideas?

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DEPARTMENT OF ACCOUNTING AND FINANCE  
 UNIT TEST 1

Subject: Management Accounting

Class: III B.Com A&amp;F

Max.Marks:25

 Date: 09.01.2023  
 Sub. Code:

**PART A (5 × 2 = 10 Marks)**  
 Answer any FIVE questions

1. Define the term Management Accounting?
2. Explain the nature of Management Accounting?
3. What do you mean by Financial Statement?
4. What is comparative Financial Statement?
5. What do you mean by Trend Analysis?
6. What do you mean by Cost Accounting?
7. Give the different tools of financial Statement Analysis?

**PART B – (5 × 1 = 5 Marks)**  
 Answer any ONE question

8. Difference between Cost Accounting and Management Accounting
9. Explain techniques or tools of Financial Statement analysis

**PART C – (10 × 1 = 10 Marks)**  
 Answer any ONE question

10. Explain the Objectives of Management Accounting
11. From the following profit and loss account and balance sheet of raj industries prepare a comparative income statement ,common

Particulars	2015	Particulars	2015
To cost of goods sold	300	By Net sales	400
To Administrative expenses	10		
To Selling Expenses	15		
To Net Profit	75		
	400		400



DEPARTMENT OF ACCOUNTING AND FINANCE

UNIT TEST 1

Subject: Capital markets

Class: III B.Com A&F

Max.Marks: 25

Date: 18.01.23

Sub. Code:

Class: III B.Com A&F  
Max.Marks: 25

Date: 18.01.23  
Sub. Code:

**PART A (5 × 2 = 10 Marks)**  
Answer any FIVE questions

1. Definition of financial market?
2. What are equity markets?
3. What is the meaning of derivatives market?
4. What are global financial markets?
5. Who are primary insiders?
6. What is credit risk?
7. What are financial instruments?

**PART B – (5 × 1 = 5 Marks)**  
Answer any ONE question

8. What is capital market and its types of capital market?
9. Difference between forward contract and futures contract?

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Answer any ONE question

8. What is capital market and its types of capital market?
9. Difference between forward contract and futures contract?

**PART C – (10 × 1 = 10 Marks)**  
Answer any ONE question

10. State the constituents of a typical financial market?
11. Discuss the various functions of a derivatives market?

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10. The following are the particulars related to a contract of Ajith engineers

Particulars	Amount Rs.
Materials sent to site	85,349
Labour engaged on site	74,375
Plant installed at site	15000
Direct expenditure	3167
Establishment charges	4126
Material Returned to stores	549
Work certified	195000
Cost of work not certified	4500

Materials in hand at the end of the year	1883
Wages accrued for the year	2400
Direct expenses accrued	240
Value of the plant at the end	11000
Of the year	
Contract price agreed	250000
Cash received	180000

You are required to prepare contract account and show how entries will appear in balance sheet of contractor.

8. Explain the features of contract costing?

9. Anand and company produces a product through two processes R and S. The following details relate to Process R for January 2006 are available

Inputs	Rs
Material (500 units)	10000
Labour	8000
Indirect expenses	7000

Normal loss in the process is estimated at 5% of the input which possesses scrap value of Rs.31 per unit. Prepare process account.