



DEPARTMENT OF COMMERCE
UNIT TEST 1

Subject : Human Resource Management

Class: III B.Com., General
Max.Marks: 25

Date: 12/01/2023
Code:

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

1. Define- Management.
2. What are the managerial functions of HRM?
3. Define HRM
4. What is on-the-job training?
5. What is meant by an interview?
6. Define- Training
7. What is meant by promotion?

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

8. Distinguish Human Resource Management from Personnel Management.
9. Explain the various stages involved in the process of training?

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

10. Discuss the various functions of HRM?
11. Explain in detail the various methods of training the employees of an organization.

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Answer any ONE question

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DEPARTMENT OF COMMERCE

UNIT TEST 1

Subject: Entrepreneurial Development

Class:III B.Com A B & C

Date: 11.01.2023

Max.Marks:25

Sub. Code:

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. Who is an Entrepreneur?
2. Define Entrepreneurship?
3. Describe recruitment?
4. Give the concept of women entrepreneur?
5. Give the meaning of generation of idea?
6. What is meant by patent?
7. How to set up a focal point for idea?

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. Explain the characteristics of entrepreneurship?
9. Explain the advantages of IPR?

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. Explain factors influencing entrepreneurship?
11. What are the various sources of idea?

DEPARTMENT OF COMMERCE

UNIT TEST 1

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Class:III B.Com A B & C

Date: 1

Max.Marks:25

Sub. C

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Answer any ONE question

8. Explain the characteristics of entrepreneurship?
9. Explain the advantages of IPR?

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. Explain factors influencing entrepreneurship?
11. What are the various sources of idea?

DEPARTMENT OF COMMERCE

UNIT TEST 1

Subject : Advance Cost Accounting

Class : III B.Com Gen., Date : 9/01/2023

Max.Marks : 25

Sub. Code:

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. What is a Contract?
2. What is Process Costing?
3. Give the Formula for calculating Abnormal Loss and Gain.
4. What is Scrap Value?
5. What is Cost Control?
6. What is Normal Loss?
7. What is Notional Profit?

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. The following expenditure was incurred on a contract of ` 12,00,000 for the year ending 31-12-2015.
Materials 2,40,000
Wages 3,28,000
Plant 40,000
Overheads 17,200
Cash received on account of the contract to 31st Dec., 2015 was ` 4,80,000, being 80% of the work certified. The value of materials in hand was ` 20,000. The plant had undergone 20% depreciation.
9. Draft the format of Process Costing.

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. State the advantages and disadvantage of Contract accounting.
11. Explain the features of Process Costing.

DEPARTMENT OF COMMERCE

UNIT TEST 1

Subject : Advance Cost Accounting

Class : III B.Com Gen., Date : 9/01/2023

Max.Marks : 25

Sub. Code:

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

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DEPARTMENT OF COMMERCE

UNIT TEST 1

Subject: Income Tax Law and Practice II

Class: III B.Com Gen.,
Max.Marks:25

Date: 18/01/2023
Sub. Code:

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. What are long-term capital gains?
2. What is indexed cost?
3. State the general incomes under the head Income from other sources.
4. What is dividend?
5. Define Capital Asset.
6. What is other source of income?
7. List out the kinds of capital gain.

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. Mr. Jeevan purchases diamonds on 1-4-2021 for Rs. 1,00,000. He incurred brokerage cost of Rs. 5,000 on purchase. He sells diamond for Rs.1,60,000 on August 10,2021. Compute the chargeable capital gain in the hands of Mr. Jeevan for the assessment year 2021-2022.
9. Mr. Anbalagan furnishes the following particulars of his income for the previous year. Compute the income from other sources for the assessment year.
Dividend on equity shares of the TVS Ltd Rs.10000

Dividend on equity shares of TI Cycles Ltd Rs.5000
Dividend on Preference share of Reliance Ltd Rs.6000
Dividend received on preference shares of Tata Ltd Rs.8000
Dividend received on shares of Indian Company Rs.9000
Interim dividend on shares on Indian company Rs.12000
Dividend received Rs.2000
Dividend received from Sony Incorporation, Japan Rs.15000
Dividend received from foreign company Rs.25000
Dividend received from cooperative societies Rs.4000

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. Mr. Narashiman owns a residential house at Bangalore from the following information; compute the amount of capital gain.
Cost of purchased and construction during 1991-1992 Rs.400000
Cost of additions and construction during 1991-1992 Rs.200000
Sale consideration on 10.10.2021 Rs.9500000
Expenses on transfer Rs.20000
Cost of new house purchased in Hyderabad on 15.1.2022 Rs.500000
Amount deposited in capital gain deposit scheme in SBI on 25.12.2021 Rs.40000
(CII for 2021-22 100 ; 2007-2008 129 ; 2021-22 370)
11. List out the incomes chargeable under other sources and explain it.

DEPARTMENT OF COMMERCE

UNIT TEST I

Subject : MANAGEMENT ACCOUNTING

Class : III B.Com

Date : 10/01/2023

Max.Marks : 25

Sub. Code:

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. What is Management Accounting?
2. List out the Function of Management Accounting?
3. What is Financial Statement Analysis?
4. What are the components of Financial Statement?
5. Define Management Accounting.
6. What is Common size statement?
7. List out the tools of Financial Statement Analysis.

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. What are the Objectives of Management Accounting?
9. Prepare a common statement from the following balance sheet.

Balance sheet

(Rs.in.Thousands)

Liabilities	1987	1988	Assets	1987	1988
Share Capital	200	250	Fixed Assets	100	120
Reserve	80	100	Investments	50	60
Debenture	100	80	Stock	65	75
Creditors	70	95	Debtors	80	90
Bills Payable	50	75	Bills Receivables	95	105
			Cash at bank	110	150
	500	600		500	600

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. Discuss the Nature and scope of Management Accounting.

11. From the following Profit and Loss account and Balance sheet of Gopal Industries . Prepare a comparative income statement and a Comparative balance sheet.

Profit & Loss Account (Rupees in Lakh)

	1992	1993		1992	1993
To Cost of goods Sold	500	640	By Net Sales	700	900
Operating Expense:					
Administrative	20	20			
Selling	30	40			
To Net Profit	150	200			
	700	900		700	900

Balance sheet as on 31st December

	1992	1993		1992	1993
Bills payable	50	75	Cash	50	70
Tax payable	100	150	Debtors	300	450
Creditors	150	200	Stock	100	200
Debenture	100	150	Land	100	120
Preference	300	300	Buildings	200	180
share capital	200	200	Machinery	250	225
Equity share	200	250	Furniture	100	80
capital					
Reserve	1100	1325		1100	1325

DEPARTMENT OF COMMERCE
UNIT TEST 1
SUBJECT: COMPANY LAW

Class : II B.Com
Max.Marks : 25

Date : 10/01/2023
Sub. Code: CZ24B

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

1. Define the term Company.
2. What is a One person company?
3. Enumerate Authorised Capital.
4. What is meant by Subscribed capital?
5. What do you mean by Debentures?
6. What is paid-up Capital?
7. Give the meaning of prospectus?

PART B – (1 × 5 = 5 Marks)

Answer any ONE question

8. What do you mean by a company? What are its characteristics?
9. Distinguish between Memorandum of association and Articles of Association.

PART C – (1 × 10 = 10 Marks)

Answer any ONE question

10. Explain the different types of Companies.
11. What do you mean by capital? What are the various kinds of share capital?

DEPARTMENT OF COMMERCE
UNIT TEST 1
SUBJECT: COMPANY LAW

Class : II B.Com
Max.Marks : 25

Date : 10/01/2023
Sub. Code: CZ24B

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

1. Define the term Company.
2. What is a One person company?
3. Enumerate Authorised Capital.
4. What is meant by Subscribed capital?
5. What do you mean by Debentures?
6. What is paid-up Capital?
7. Give the meaning of prospectus?

PART B – (1 × 5 = 5 Marks)

Answer any ONE question

8. What do you mean by a company? What are its characteristics?
9. Distinguish between Memorandum of association and Articles of Association.

PART C – (1 × 10 = 10 Marks)

Answer any ONE question

10. Explain the different types of Companies.
11. What do you mean by capital? What are the various kinds of share capital?

DEPARTMENT OF COMMERCE

UNIT TEST -I

Subject : ADVANCED CORPORATE ACCOUNTING

Class : II B.Com GENERAL&AF
Max.Marks : 25

Date :09/01/2023
Sub. Code:CZ24A

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. What do you mean by Internal reconstruction?
2. What is capital reduction?
3. Write a note on Amalgamation
4. What is external reconstruction?
5. Explain the concept purchase consideration
6. Give the meaning of Absorption.
7. What are the different types of external reconstruction?

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. Write the difference between Amalgamation, absorption and External reconstruction.
9. Write the format of balance sheet as per revised schedule VI of companies act.

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. The balance sheet of Harsha Ltd as at 31.12.2013 was as follows.

Liabilities	Amt	Assets	Amt
6% Preference shares @ Rs.100 each	200000	Goodwill	15000
Equity Shares of Rs.100 each	400000	Freehold properties	200000
	100000	Plant & Machinery	300000
5% Mortgage Debentures	50000	Stock	50000
Bank overdraft	100000	Debtors	40000
Sundry Creditors		Profit & Loss Account	245000
	850000		850000

The company got the following scheme of capital reduction approved by the court

- a) The preference shares are to be reduced to Rs.75 per share, fully paid and the equity shares to Rs.37.50 per shares.
- b) The debenture holders took over the stock and book debts in full satisfaction of the amount due to them.
- c) The goodwill account is to be eliminated
- d) The freehold properties to be depreciated by 50%
- e) The value of plant and machinery to be increased by Rs.5000. Give journal entries for the above and prepare the revised balance sheet

11. Vijay Ltd and Ajay Ltd agreed to amalgamate on the basis of the following balance sheet as on 31.3.2017

LIABILITIES	Vijay Ltd Amt	Ajay Ltd Amt	ASSETS	Vijay Ltd Amt	Ajay Ltd Amt
Share Capital: Shares of Rs.25 each	75000	50000	Goodwill	30000	Nil
Profit and loss a/c	7500	2500	Fixed assets	31500	38800
	3500	3500	Stock	15000	12000
	NIL	2500	Debtors	8000	5200
Creditors			Bank	1500	2500
Depreciation fund	86000	58500			
				86000	58500

The assets and liabilities are to be taken over by a new company formed called Dharshan Ltd at book value.

Dharshan Ltd Capital is 20000 divided into 10000 equity shares of Rs.10 each and 10000 9% preference shares of Rs.10 each.

Dharshan Ltd issued the equity shares equally to the vendor companies .

Pass journal entries in the books of Dharshan Ltd., prepare its balance sheet, If the amalgamation is in the nature of purchase.

DEPARTMENT OF COMMERCE

UNIT TEST I

Subject : Financial Services

Class : II B.Com A B & C

Date : 11.01.2023

Max.Marks : 25

Sub. Code: CZ24A

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. What is meant by financial services?
2. Name the four major constituents of the financial services sector.
3. What is Merchant Banking?
4. Who are Merchant Bankers?
5. What is financial system?
6. What is financial services market?
7. Who are the dealers in stock exchange?

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. State the objectives of financial services.
9. What are the activities involved in public issue management?

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. Explain the various types of financial services.
11. Discuss the services rendered by merchant banking.

DEPARTMENT OF COMMERCE

UNIT TEST I

Subject : Financial Services

Class : II B.Com A B & C

Date : 11.01.2023

Max.Marks : 25

Sub. Code: CZ24A

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. What is meant by financial services?
2. Name the four major constituents of the financial services sector.
3. What is Merchant Banking?
4. Who are Merchant Bankers?
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6. What is financial services market?
7. Who are the dealers in stock exchange?

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. State the objectives of financial services.
9. What are the activities involved in public issue management?

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. Explain the various types of financial services.
11. Discuss the services rendered by merchant banking.



DEPARTMENT OF COMMERCE

UNIT TEST 1

Subject: Indirect Taxation

Class: II B.Com., General
Max.Marks: 25

Date: 12/01/2023
Code: CZ24D

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. What is Tax?
2. What is meant by direct tax?
3. What is stamp duty?
4. Mention any 3 objectives of GST?
5. What is GSTIN?
6. What is dividend tax?
7. What are the types of GST?

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. Bring out the difference between direct and indirect taxes.
9. Why does India need GST?

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. Explain the various specific and general objectives of levying taxes?
11. Explain – GST, and its salient features, advantages?

DEPARTMENT OF COMMERCE

UNIT TEST 1

Subject: Indirect Taxation

Class: II B.Com., General
Max.Marks: 25

Date: 12/01/2023
Code: CZ24D

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. What is Tax?
2. What is meant by direct tax?
3. What is stamp duty?
4. Mention any 3 objectives of GST?
5. What is GSTIN?
6. What is dividend tax?
7. What are the types of GST?

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. Bring out the difference between direct and indirect taxes.
9. Why does India need GST?

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

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DEPARTMENT OF COMMERCE
UNIT TEST 1
Subject: Indirect Taxation

Class: II B.Com., General
Max.Marks: 25

Date: 12/01/2023
Code: CZ24D

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Answer any FIVE questions

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2. What is meant by direct tax?
3. What is stamp duty?
4. Mention any 3 objectives of GST?
5. What is GSTIN?
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PART B – (5 × 1 = 5 Marks)
Answer any ONE question

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UNIT TEST 1
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Max.Marks: 25

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Code: CZ24D

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