



DEPARTMENT OF COMMERCE

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UNIT TEST 1

UNIT TEST 1

Subject: Entrepreneurial Development

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Class:III B.Com A B & C

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Date: 11.01.2023

Date: 11.01.2023

Max.Marks:25

Max.Marks:25

Sub. C

Sub. C

Sub. Code:

PART A ($5 \times 2 = 10$ 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 – ($5 \times 1 = 5$ Marks)

Answer any ONE question

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

PART B – ($5 \times 1 = 5$ Marks)

Answer any ONE question

PART C – ($10 \times 1 = 10$ Marks)

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Answer any ONE question

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

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11. What are the various sources of idea?



DEPARTMENT OF COMMERCE

UNIT TEST 1

Subject :Advance Cost Accounting

Date : 9/01/2023

Class :III B.Com Gen.,

Sub. Code:

PART A (5 \times 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 \times 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 \times 1 = 10 Marks)

Answer any ONE question

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



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PART B – (5 \times 1 = 5 Marks)

Answer any ONE question

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PART C – (10 \times 1 = 10 Marks)

Answer any ONE question

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PART C – (10×1 = 10 Marks)

Answer any ONE question

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 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

11. List out the incomes chargeable under other sources and explain it.

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

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

DEPARTMENT OF COMMERCE

UNIT TEST 1

Profit & Loss Account (Rupees in Lakh)

Subject : MANAGEMENT ACCOUNTING
Class : III B.Com
Max.Marks : 25
Date : 10/01/2023
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
	500	600	Cash at bank	110	150

PART C – (10 × 1 = 10 Marks)

Answer any ONE question

10. Discuss the Nature and scope of Management Accounting.

	1992	1993	1992	1993
To 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 share capital	300	300	Buildings	200 180
Equity share capital	200	200	Machinery	250 225
Reserve	200	250	Furniture	100 80
	1100	1325		1100 1325



Class :II B.Com
Max.Marks :25

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

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?

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Answer any FIVE questions

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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.

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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?

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Answer any ONE question

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DEPARTMENT OF COMMERCE

UNIT TEST 1
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 anyONE question

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

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UNIT TEST 1
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DEPARTMENT OF COMMERCIAL

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

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

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

Date: 12/01/2023
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PART A (5 × 2 = 10 Marks)
Answer any FIVE questions

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

Date: 12/01/2023
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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 B – (5 × 1 = 5 Marks)
Answer any ONE question

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

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DEPARTMENT OF COMMERCIAL
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

1. What is Tax?
2. What is meant by direct tax?
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