

R6373

Sub. Code

3171T1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2021

First Semester

Apprenticeship Embedded

வணிகக் கடிதங்கள்

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

பகுதி அ

(10 × 2 = 20)

அனைத்து வினாக்களுக்கும் விடை தருக.

1. முறையற்ற தகவல் தொடர்பு என்றாலென்ன?
2. பூரண தடுப்பு வடிவமைப்பு என்றாலென்ன?
3. பொதுவான நற்சான்றிதழ் என்றாலென்ன?
4. விளம்பரக் கடிதம் என்றாலென்ன?
5. முனைவுக் கடிதம்– சிறு குறிப்பு வரைக.
6. ஆவணக் கடிதம் இலக்கணம் தருக.
7. ஏற்றுமதி இறக்குமதி கடிதம் என்றாலென்ன?
8. சுற்றறிக்கைக் கடிதம் பற்றி சிறு குறிப்பு வரைக.
9. நிறுமக் கூட்டம் பற்றி நீவிர் அறிவது யாது?
10. குழு அறிக்கை என்றாலென்ன?

பகுதி ஆ

(5 × 5 = 25)

அனைத்து வினாக்களுக்கும் விடையளிக்கவும்.

11. (அ) வணிகர் கடிதத்தின் பல்வேறு கட்டமைப்புகளை எழுதி விவரிக்க.

(அல்லது)

(ஆ) நல்லதொரு வணிகக் கடிதத்தின் சிறப்புகளை விவரி.

12. (அ) பல்வேறு வகையான விண்ணப்பக் கடிதத்தினை விவரிக்க.

(அல்லது)

(ஆ) விளம்பரப்படியான விண்ணப்பக் கடிதங்களின் முறைகளை விவரிக்க.

13. (அ) சிறந்த ஆணைக் கடிதம் ஒன்றின் உள்ளடக்கங்கள் யாவை?

(அல்லது)

(ஆ) கால தாமதமாக புகார் செய்யுள் கடிதம் ஒன்றினை வரைக.

14. (அ) ஏற்றுமதி இறக்குமதி தொடர்பான நடைமுறைகளை விவரி.

(அல்லது)

(ஆ) மேல்வரைப்பற்று வேண்டி வங்கிக்கு கடிதம் ஒன்றினை வரைக.

15. (அ) தீர்மானங்களின் வகைகளை எழுதி விவரிக்க.

(அல்லது)

(ஆ) நிறுமத்தின் பல்வேறு நிகழ்ச்சி குறிப்புகளை எழுதுக.

பகுதி இ

(3 × 10 = 30)

எவையேனும் மூன்று கேள்விகளுக்கு மட்டும் விடையளிக்க.

16. வணிகக் கடிதத்தின் பல்வேறு வகைகள் யாவை? விளக்குக.
17. ஒரு நிறுவனத்தில் அலுவலக உதவியாளர் வேலைக்கு விண்ணப்பக் கடிதம் ஒன்று எழுதுக.
18. நிறுவனத்தில் நீண்ட காலமாக செலுத்த வேண்டிய நிலுவைத் தொகை நினைவூட்டுதல் தொடர்பாக கடிதம் வரைக.
19. பதிதாக திறக்கவுள்ள கிளைக்காக சுற்றறிக்கை கடிதம் ஒன்று வரைக.
20. நிறுமக் கூட்டங்களின் பல்வேறு வகைகளை விவரி.

R6430

SUB.CODE

911F/3171F1

M.Sc./B.Com. DEGREE EXAMINATION, NOVEMBER–2021

Integrated Marine Biology/Commerce (Apprenticeship Embedded)

First Semester

FRENCH-I: CULTURE & CIVILIZATION – I

(Common for M.Sc., Integrated Marine Biology/ B.Com., Apprenticeship Embedded)

(CBCS – 2019 Onwards)

Time: 3 Hours

Maximum: 75 Marks

SECTION –A

[10 X 1 =10]

I. Choisissez la meilleure réponse :

1. France ressemble à _____
a] Un carré b] La un pentagone c] un hexagone d] un octagone
2. Le Coq est un animal . Il est le symbole de _____
a] L'Algérie b] La Belgique c] La Côte d'Ivoire d] La France
3. Le français est une langue officielle dans _____
a] 9 pays b] 19 pays c] 29 pays d] 39 pays
4. « Un pour tous et tous pour un » est la devise _____
a] du Cambodge b] du Québec c] du Luxembourg d] de la suisse
5. En Belgique , on utilise « septante » pour dire _____
a] Soixante b] Soixante –dix c] Quatre –vingts d] Quatre-vingt –dix
6. 14 : _____
a] Quinze b] Quatorze c] treize d] douze
7. _____ France
a] La b] Les c] La d] L'
8. _____ Livre
a] de b] une c] un d] des
9. Nous _____ français.
a] parlent b] parles c] parlez d] parlons
10. J' _____ deux crayons.
a] as b] ai c] avons d] avez

SECTION –B

[5 x 7 =35]

Answer ALL The Questions, Choosing either a (or) b

11. a) Retrouvez les jours de la semaine .
- a) lejud _____
 - b) eamisd _____
 - c) dulni _____
 - d) cmidahne _____
 - e) damir _____
 - f) evdeirdn _____
 - g) rmceidre _____
- [ou]
- b) Écrivez les mois de l'année.
12. a) Écrivez la conjugaison du verbe << être>> au présent de l'indicatif.
- [ou]
- b) Écrivez la conjugaison du verbe << parler>> au présent de l'indicatif
13. a) Transformez les phrases au pluriel.
- i. Un discours difficile
 - ii. Une moto américaine.
 - iii. Une voix merveilleuse
 - iv. Un objet curieux.
 - v. Un gaz rare.
 - vi. Un restaurant japonais.
 - vii. Une voiture propre.
- [ou]
- b) Complétez avec l'article indéfini [un ,une, des] ou l' article défini [Le, La, L', Les]
- a) _____ classe
 - b) _____ Livre
 - c) _____ professeur
 - d) _____ ordinateur
 - e) _____ stylo
 - f) _____ gomme
 - g) _____ crayon
14. a) Écrivez les couleurs .
- [ou]
- b) Écrivez les noms des animaux domestiques.
15. a) Écrivez en lettres les nombres suivants .
- 4, 11, 22, 34, 47, 50, 7

[ou]

b) Complétez avec le pronom personnel sujet .

[Je ,j' ,Tu, Il , Elle, Nous, vous , Ils , Elles]

- i. Daria et Maria sont italiennes, _____ parlent italien.
- ii. _____ allez bien , madame ?
- iii. Je te présente Béatrice, _____ est au lycée avec moi.
- iv. _____ as 17 ans , _____ ai 15 ans : _____ sommes lycéens.
- v. Robert est français, _____ habite à Nice.

SECTION –C

[3 X 10 =30]

Answer any THREE Questions .

16. Lisez le texte suivant et répondez.

Salut ! Je m'appelle Agnès

Salut tout le monde ! Je suis Agnès. J'ai 16 ans et Je suis en seconde au lycée Victor Hugo. Dans ma famille , nous sommes six. Mon père s'appelle Georges, il a 52 ans. Ma mère Klara, a un prénom allemand mais elle est française ,elle a 49 ans . Mes parents sont pharmaciens et ils aiment bien leur travail. Mes deux sœurs s'appellent Sarah et Émilie ; elles ont 11 et 13 ans et elles vont au collège. Mon grand frère Édouard a 21 ans ; actuellement , il se trouve à l'université de Dublin pour ses études. Notre maison est à la campagne ; mon école est à 30 Kilomètres et , tous les matins , je prends le bus scolaire. J'adore les animaux : nous avons trois chiens , un chat et une tortue. Souvent, je m'occupe aussi du cheval de nos voisins, M. et Mme Duvent . Leurs enfants sont très sympas : Françoise est en classe avec moi et son frère Paul est encore à l'école élémentaire.

I. Choisissez la meilleure réponse .

- a] Elle a 11 ans _____
i] Agnès ii] Sarah iii] Émilie
 - b] C'est la voisine d' Agnès. _____
I] Klara ii] Émilie iii] Françoise
 - c] Elle va au lycée . _____
i] Sarah ii] Émilie iii] Françoise
 - d] Elle travaille dans une pharmacie. _____
I] Klara ii] Mme Duvent iii] Françoise
 - e] Il va à l'université. _____
i] Paul ii] Édouard iii] Georges
- II. vrai ou faux ?
- f. Agnès est lycéenne.
 - g. Elle a un frère, Paul.
 - h. Sa mère est hollandaise.
 - i. Agnès va à l'école en voiture.
 - j. Agnès est la sœur d'Édouard.

17. Transformez les phrases au féminin.

- a) Un ami spontané.
- b) Un journaliste mexicain
- c) Un étudiant réservé.
- d) Un candidat hollandais.
- e) Un artiste espagnol
- f) Un commerçant chinois.
- g) Un architecte âgé.
- h) Un voisin charmant.
- i) Un jeune suisse.
- j) Un avocat sénégalais.

18. Écrivez la conjugaison des verbes au présent de l'indicatif.

i] habiter

ii] aller

19. Écrivez le dialogue entre l'employé et l'élève à la bibliothèque.

20. Traduisez en anglais.

- a) Bonjour Monsieur
 - b) Asseyez –vous !
 - c) Cherchez le mot dans le dictionnaire.
 - d) Comment ça s'écrit ?
 - e) Écoutez le dialogue
 - f) Écrivez les phrases dans le cahier.
 - g) Comment on dit en français ?
 - h) Je n'ai pas compris.
 - i) Vous pouvez répéter , s'il vous plaît ?
 - j) Merci beaucoup.
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R-6374

Sub. Code

3171C1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2021

First Semester

APPRENTICESHIP EMBEDDED

ADVANCED ACCOUNTANCY — I

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Accounting.
2. How do you understand about Double entry system?
3. What do you mean by the error of omission?
4. List out the types of error in accountancy.
5. Define depreciation.
6. List out the objectives of depreciation.
7. How do you understand about Balance Sheet?
8. What do you mean by Trading Account?
9. How is the Due Date Calculated?
10. What is the formula for the average due date?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) Discuss how to prepare a trial balance using the balancing method.

Or

- (b) ABC Co. Ltd. offered 30,000 equity shares of ten dollars each to the public at a premium of one dollar per share, payable as follows:

2 rupees on application, 5 rupees on the allotment (including premium) On the first and last calls, you will be charged 4 rupees

Except for the first and last call on 2000 shares, all of the shares have been subscribed to and the money has been received. These shares were forfeited by the directors and reissued as fully paid up at 8 rupees per share.

Make the required Journal entries.

12. (a) Make the necessary corrections to the errors listed below.

Overcast by Rs 700 in the sales book.

Overcast by Rs 500 on book purchase.

Overcast by Rs 300 in the sales return book.

Using the balancing procedure, the purchase return book was overcast by Rs 200.

Or

- (b) What are the contents of the Bank Reconciliation Statement?

13. (a) On 1.4.2020, a company paid Rs. 50,000 for machinery. The rate of depreciation is 10%. Every year on March 31st, the accounts are closed. Prepare machinery and depreciation accounts using both the straight line and written down value methods.

Or

- (b) Sonu paid Rs. 2,000 on machinery on April 1, 2014. A new machine of Rs. 1,20,000 was purchased on October 1, 2015. The machinery purchased on April 1, 2014, was sold for Rs 1,20,000 on September 30, 2016. The books of accounts will be closed on March 31st, and depreciation will be calculated using the straight-line technique at a rate of 10% each year. Prepare the following machinery and depreciation accounts for the years 2014-15 to 2016-17.

14. (a) Prepare a trading account for the year ending March 31, 2014 using the following information. Cash purchases were Rs. 4,50,000; credit purchases were Rs. 27,00,000; returns inward were Rs. 60,000; cash sales were Rs. 4,80,000; credit sales were Rs. 33,00,000; returns outward were Rs. 30,000; freight inwards were Rs. 9,000; carriage inwards were Rs. 9,000; wages and salaries were Rs. 12,000; opening stock was Rs. 4,50,000; closing stock was Rs. 2,64,000, but its market value was Rs. 2,52,000.

Or

- (b) How do you prepare the Trading Account?

15. (a) What is the Method for Determining the Average Due Date?

Or

- (b) Determine the Average Due Date from the Following Amounts.

Amount	Due Date
3,000	13 th April
5,600	12 th July
7,000	15 th September

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss in detail the conventions and process of accounting.
17. Give the journal entries to rectify the following errors using the suspense account, where necessary.

A customer's advance against an order of Rs. 3,000 was credited to the sales account. Depreciation on machinery write-off of Rs. 800 was not posted to the depreciation account.

The transportation account was debited Rs. 16,000 for the purchase of a scooter. Vehicles are subject to a 10% depreciation fee.

Mohan was paid Rs. 500 and Sohan was paid Rs. 600, however, Mohan was debited Rs 600, and Sohan was debited its 500.

The sale of Rs. 500 to X was credited to Y's account.

18. For April 1, 2015, a company paid Rs. 5,82,000 for machinery and spent Rs. 18,000 on installation. Additional machinery worth Rs. 2,00,000 was purchased on October 1, 2015. On October 1, 2017, the machinery purchased on April 1, 2015, was auctioned for Rs. 2,86,000, plus CGST and SGST of 6% each, while new machinery was purchased for Rs. 4,00,000, plus IGST of 12%. On the Written Down Value Method, depreciation was provided annually on March 31st at a rate of 10%. Prepare the Machinery Account for the three years ending March 31st, 2018.
19. What is the difference between Trading and Profit and Loss Account? Explain.
20. P, Q, and R were partners sharing profits in the ratio of 2: 2: 1. The firm closes its books on March 31 every year. On June 30, 2017, R died. The following information is provided on R's death:
- (a) Balance in his capital account at the beginning of the year was Rs. 6,50,000.
 - (b) He withdrew Rs. 60,000 on May 15, 2017, for his personal use. On the date of death of a partner the partnership deed provided for the following:
 - (i) Interest on capital @ 10 % per annum.
 - (ii) Interest on drawings @ 12 % per annum.

- (iii) His share in the profit of the firm till the date of death, to be calculated based on the rate of Net Profit on Sales of the previous year, which was 25 %. The Sales of the firm till June 30, 2017, were Rs. 6,00,000.

Prepare R's Capital Account on his death to be presented to his executors.

R6375

Sub. Code

3171C2

**B.Com. (Apprenticeship Embedded) DEGREE
EXAMINATION, NOVEMBER – 2021**

First Semester

BUSINESS ORGANISATION AND MANAGEMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. How do you understand business?
2. What do you mean by the organisation?
3. Define Business ethics.
4. What do you mean by a Joint-stock company?
5. Define management.
6. List out the functions of management.
7. How do you understand planning?
8. What are the types of planning?
9. Define control.
10. List out the features of coordination.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) What are the objectives of Business?
Or
(b) What are the advantages of a sole proprietorship?
12. (a) List out the characteristics of a Joint Stock Company.
Or
(b) Explain the features of Joint-stock company.
13. (a) What are the functions of Management?
Or
(b) What are the pros and cons of Management?
14. (a) Discuss in detail the concept of MBO.
Or
(b) What are the Benefits of MBO?
15. (a) What are the principles of coordination?
Or
(b) What are the coordination techniques?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the forms of Business.
17. Discuss in detail the content of the Red herring prospectus.

18. Explain the various levels of management.
 19. Discuss in detail the process of organizing.
 20. What are the various type of controlling techniques?
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R6376

Sub. Code

3171C3

B.Com. DEGREE EXAMINATION, NOVEMBER – 2021

First Semester

Apprenticeship Embedded

BUSINESS STATISTICS

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

All questions carry equal marks.

1. What is quartile and deciles? Explain with examples.
2. Find the arithmetic mean of following series:
X: 10 20 30 40 50
F: 7 9 5 6 3
3. What are different probability rules?
4. Find the median of the following data:
X: 10 20 17 32 50 67 12
5. What are different characteristics of standard deviation?
What is time series analysis?
6. Find out harmonic mean of following individual series:
7, 23, 34, 45, 21, 3
7. Discuss the properties of normal distribution.

8. What is probability? Define its subjective approach.
9. What is index Number? What are its types?
10. Define pie chart. Explain pie chart with example.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) What are different measures of central tendency? Explain their merits and demerits.

Or

- (b) The following table gives the distribution of monthly income of 600 families in a certain city.

Monthly Income	No. of Families Below
75	60
75-150	170
150-225	200
225-300	60
300-375	50
375-450	40
450 and more	20

Draw a 'less than' and a 'more than' give curve for the above data on the same graph and from find the median income.

12. (a) Find out the correlation between of x and y for the following data:

X: 45 48 50 55 60 70 75 72 80 83

Y: 25 30 35 30 40 50 45 50 60 62

Or

- (b) Calculate the coefficient of Correlation between X and Y.

X: 1 3 4 5 7 8 10

Y: 2 6 8 10 14 16 20

13. (a) Estimate the trend value by the 4-yearly moving averages method for the following data:

Year: 1997 1998 1999 2000 2001 2002

Value: 12 18 26 32 40 60

Year: 2003 2004 2005 2006 2007 2008

Value: 76 94 100 108 98 90

Or

- (b) Compute the trend values on the method of least square from the data given below:

Year No. of Sheeps
(in Lakhs)

1992 56

1993 55

1994 51

1995 47

1996 42

1997 38

1998 33

1999 32

14. (a) Use the CPI data provided to answer the following questions

Year	Annual	Year	Annual	Year	Annual	Year	Annual	Year	Annual
1960	29.6	1971	40.5	1982	96.5	1993	144.5	2004	188.9
1961	29.9	1972	71.8	1983	99.6	1994	148.2	2005	195.3
1962	30.2	1973	44.4	1984	103.9	1995	152.4	2006	201.6

1963	30.6	1974	49.3	1985	107.6	1996	156.9	2007	207.3
1964	31	1975	53.8	1986	109.6	1997	160.5	2008	215.3
1965	31.5	1976	56.9	1987	113.6	1998	163	2009	214.5
1966	32.4	1977	60.6	1988	118.3	1999	166.6	2010	218.1
1967	33.4	1978	65.2	1989	124	2000	172.2	2011	224.9
1968	34.7	1979	72.6	1990	130.7	2001	177.1	2012	229.6
1969	36.7	1980	82.4	1991	136.2	2002	179.9	2013	233.0
1970	38.8	1981	90.9	1992	140.3	2003	184	2014	236.7

- (i) The CPI in 1990 was 130.7. What does this number mean?
- (ii) Calculate the annual rates of inflation for 1980 and 2014.
- (iii) Calculate the overall rate of inflation for the decade of the 1980's (1980 to 1989).
- (iv) On average, how many times higher were prices in 2005 compared to 1985?

Or

- (b) Briefly explain about Utility of Consumer Price Index.

15. (a) (i) What do you mean by probability? Discuss the laws of probability.
- (ii) A salesman is known to sell a product in 3 out of 5 attempts while another salesman in 2 out of 5 attempts. Find the probability that
- (1) No sale will take place when they both try to sell the product.
 - (2) Either of them will succeed in selling the product.

Or

- (b) Explain Baye's probability theorem.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Compare and contrast univariate, bivariate and multivariate data.

17. (a) Define Standard Deviation. Discuss its properties.

(b) In two factories A and B, engaged in the same industry in the area, the average week wages in rupees and the S.D. are as follows:

Factory	Average	S.D.	No. of employees
A	34.5	5.0	476
B	28.5	4.5	524

18. Write regression equations of x on y and y on x for the following data:

x: 45 48 50 55 65 70 75 72 80 85

y: 25 30 35 30 40 50 45 55 60 65

19. (a) State the different methods used for diagrammatic representation of statistical data and indicate briefly the advantages and disadvantages of each one of them.

(b) In the frequency distribution of 100 families given below, the number of families corresponding to expenditure groups 20-40 and 60-80 are missing from the table. However, median is known to be 50. Find the missing frequencies.

Expenditure	0-20	20-40	40-60	60-80	80-100
No. of families	14	?	27	?	15

20. Given data:

Items	2009		2010	
	Price	Quantity	Price	Quantity
Rice	4	6	5	6
Oil	30	2	33	2
Tea	8	1	9	1
Washing powder	60	$\frac{1}{2}$	80	1
Sugar	4	4	5	5
Milk	4	3	6	3

Test the adequacy of index by the Time Reversal Test and the Factor Reversal Test.

- (a) Define probability. Explain various laws of probability.
- (b) Probability that a man will be alive 25 years hence is 0.3 and the probability that his wife will be alive 25 years hence is 0.4. Find the probability that 25 years hence
- (i) both will be alive
 - (ii) only the man will be alive.

R6377

Sub. Code

3171A1

B.Com. DEGREE EXAMINATION, NOVEMBER – 2021

First Semester

Apprenticeship Embedded

Allied-I : BUSINESS ECONOMICS

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **All** questions.

1. What do you mean by business economics?
2. What are the basic problems in the business economy?
3. State the theory of demand.
4. Define the concept of elasticity of demand.
5. Define production function.
6. List out the assumptions of the law of variable proportions.
7. State the theory of pricing.
8. Define the concept of the market.
9. How do you understand Net National Income?
10. Give the meaning of deflation.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

All questions carry equal marks.

11. (a) What is the nature of Business economics?

Or

- (b) What are the steps in decision-making?

12. (a) Give your comment on the theory of demand.

Or

- (b) How do you measure the elasticity of demand?

13. (a) What are the types of products?

Or

- (b) Discuss the general properties of isoquant curves.

14. (a) Give your comment on cost-plus pricing.

Or

- (b) What do you mean by perfect competition? Discuss with a suitable example.

15. (a) What are the various techniques for measuring National Income?

Or

- (b) Give your comment on Net National Income. Explain

Part C

(3 × 10 = 30)

Answer any **Three** questions.

16. Discuss in detail the applications of economic theories in decision-making.
 17. How do you forecast the demand? Discuss in detail with suitable examples.
 18. Explain the concept of cost of production and discuss the various types of cost.
 19. Explain the theory of pricing.
 20. Discuss the role of Gross Domestic Product in a country's economic growth.
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