St.Joseph's Degree & PG College

B.COM (Gen/Comp/IT) II year – III Semester
Semester Examinations February 2021
Subject: Banking - Sec

Subject ID: 3BAN118   Date :01-03-2021

Max.Marks:30   Time: 2hrs 30 minutes

Section A

Answer all questions   (10x1=10)

I) Fill in the blanks

1.------------------ means the financial entities which undertake multiple financial activities under one roof, thereby creating a financial supermarket.

2. RBI has set targets for lending to the priority sector as ------------% of Adjusted Net Bank Credit

3. ------------------- is the **rate** at which RBI lends money to banks

4. ----------------- is called as the lender of last resort

5.when a banker acts as an --------------- of his customer, performs a number functions for the convenience of his customers like buying or selling of securities on behalf of his customer, collects cheques on his behalf and makes payment of various dues of his customers like insurance premium, etc.

II) Answer the following in one word:

1. A big bank as a single institution and under single ownership operates through a network of branches spread all over the country is called as what?

2. What is the name of the system through which Customer can withdraw cash& can enquire balance in the deposit account.

3. What is the name of the market in which financial assets are created or transferred ?

4. How is the money supply in the country controlled by RBI ?

5. What is the primary relationship between banker & customer?

Section B

Answer any **four** of the following: (4x3=12)

1. Describe the structure of Indian financial system.
2. Explain any six functions of commercial bank.
3. How is credit created by commercial banks?
4. Who are ombudsmen? How does they help the customers?
5. What are the precautions to be taken by the banker while opening an account?
6. Explain any three instruments of credit control.

Section C

Answer the following   (2x4=8)

1. a) What are the modern banking facilities provided by the Indian banks to its customers?

   OR

   b) Bring out the features of retail banking.

2. a) What is the role of RBI in the economic development of India?

   OR

   b) Bring out the special relation between banker & customer.

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St.Joseph's Degree & PG College

B.Com(Honors/Professional) II year - III Semester
End Semester Examinations February 2021
Subject: Entrepreneurship Development

Subject ID : 3EDS119   **Date :01-03-2021**
Max.Marks:30   **Time: 2hrs 30 minutes**

_____

Section A

Answer all questions   (10x1=10)

I   Fill in the blanks

1. EDP full form_____

2. The Word Entrepreneur is derived from a French Word called _____

3. Single entity is a characteristic of _____

4. A project can be considered to be _____ of activities.

5. Agriculture, irrigation etc. falls under _____ classification of projects

II   Answer the following in one word:

6. "Designing of curriculum" is in which stage of EDP?

7. AISSIB full form

8. Name the entrepreneur who is rigid and fundamental in approach

9. Name one state level financial institution

10. Name the entrepreneurs type who are lazy in nature.

Section B

Answer any **four** of the following: (4x3=12)

1. Write a note on Motivation and EDP

2. Write about any 3 barriers to Entrepreneurship

3. Explain any 3 characteristics of Entrepreneur

4. Write any 4 differences between Entrepreneur and Entrepreneurship

5. What is a Business opportunity? Give two examples

6. What do you mean by financial estimation?

Section C

Answer the following   (2x4=8)

1. a) Write about any 5 Barriers to Entrepreneurship.

   OR

   b) Explain Maslow's Theory of motivation?

2. a) Briefly describe the classification of Project?

   OR

   b) What are the Government Policies for Small Scale Enterprises?

St.Joseph's Degree & PG College

B.com (IFA) II year - III Semester
End Semester Examinations February 2020 Cycle
Subject: Ms-Excel

Subject ID : 3MSE120   Date :01-03-2021
Max.Marks:30   Time: 2hrs 30 minutes

_____

Section-A

I.   Fill in the blanks.   (5x1=5M)
1. Adds up cell values based on a condition_____.
2. Area in MS-Excel which allows entering formulas_____ .
3. Shortcut key for filter_____.
4. Error Values which means that the cell producing the error has a mathematical formula that contains a reference to text data_____.
5. Shortcut key to fill directly the cells with formula under relative reference_____.

II.   Answer the following in one word.   (5x1=5M)
1. The values that you use with a function are called?
2. What are Excel's pre-written formulas called?
3. When a formatted number does not fit within a cell, it displays?
4. How can you edit cells in Excel?
5. The basic units of a worksheet into which you enter data are called?

Section- B

III.   Answer the following.   (4x5=20M)

1. What are formulas and functions in Excel?

2. Differentiate relative reference and absolute reference with an example.
3. Explain various charts in MS-Excel with an example? (any 4)
4. Write steps for creation of track changes from the following data.

Region	Name	Product	Units	Sales	COGS
East	Z	Tables	16	• 4990	• 6278
West	T	Chairs	15	• 5000	• 7416
West	C	Markers	80	• 9000	• 5000
East	D	Boards	19	• 3652	• 4000

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St.Joseph's Degree & PG College

B.Com (Professional)   II year - III Semester
End Semester Examinations February 2021
Subject: Business Mathematics

Subject ID : 3BMA103   Date :15-02-2021
Max.Marks:60   Time: 2hrs 30 minutes

Answer all questions   **5×12=60**

1 A) Solve the quadratic equation $2x^2 + x - 300 = 0$ using factorisation.   12M

(OR)

B) i) Define Quadratic equations.   6M

   ii) Briefly discuss the methods of solving quadratic equations   6M

2 A) If the 8th term of an AP is zero, then what is the ratio of its 28th and 18th term?   12M

(OR)

B) i) The 6th term of a G.P. is 32 and its 8th term is 128, then find the common ratio
   of the G.P.   6M

   ii) Find the sum of the series $6 + 66 + 666 + \ldots\ldots$ upto n terms.   6M

3 A) $A = \begin{bmatrix} 1 & 2 & 2 \\ 31 & 1 & \end{bmatrix}$ $B = \begin{bmatrix} 4 & 2 \\ 3 & 1 \\ 1 & 5 \end{bmatrix}$ Show that AB≠BA   12 M

(OR)

B) i) Inverse $\begin{bmatrix} 3 & 1 \\ 4 & 8 \end{bmatrix}$ 6M

   ii) Find determinant of the Matrix
   $\begin{bmatrix} 3 & 1 & 2 \\ 4 & 8 & 5 \\ -1 & 0 & -3 \end{bmatrix}$ 6M

4 A) The following table contains a probability distribution for a random variable X.   12M

x	1	2	3	4	5
P(x)	0.16	0.22	0.28	0.20	0.14

   Find mean and standard deviation using binomial distribution

(OR)

B) i) Discuss Pascal's Triangle**..**

   ii) State the characteristics of Binomial Distribution

5 A) Find the maximum value of function $x^3 - 12x^2 + 36x + 17$ in the interval [1, 10].   12M

(OR)

B) i) Differentiate x^5 with respect to x.   6M

   ii) Differentiate $10x^2$ with respect to x.   6M

St.Joseph's Degree & PG College

B. Com (IT) / BBA IT - II year
Semester –III
End Semester Examinations February 2021
Subject: Data Analytics using 'R'

Subject ID : 3DAR101-F21   **Date :15-02-2021**
Max.Marks:60   **Time: 2hrs 30 minutes**

Answer all Questions   **5 x 12 =60**

1. A)(i) Write a short note on R?
       (ii) Define and differentiate between Vector, List, Matrix and Data Frame
                    (or)
    B) Explain control structures with suitable examples

2. A)Explain
       (i) The process of importing data from Excel
       (ii) The procedure for accessing databases and writing data to file
                    (or)
    B)Explain in detail the procedure to Re-label the column names, Finding and removing duplicate records and Data Sorting

3. A)What is a function? Explain Math functions using an example
                    (or)
    B)Explain
    (i)grid() and expand() commands
    (ii) The usage of scale function with syntax

4. A)(i)Write short notes on R Graphics?
       (ii)List the steps to save graphs to a file
                    (or)
    B)Explain Two variable plots, Multi variable plots and Categorical plots

5. A)Briefly explain how to measure the central tendency of the data (Mean, Median and Mode)
                    (or)
    B)(i) Define Range, Quartile Deviation and Standard Deviation
       (ii)Write short notes on Regression

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St.Joseph's Degree & PG College

**B. Com (General/Computers) B. Sc (MSCs / MPCs /MECs) /BA(MassCom & JPE)
/BBA(General)   II year - III Semester**
End Semester Examinations February 2021

Subject: English - III

Subject ID : 3ENG-F21   **Date :15-02-2021**
Max.Marks:60   **Time: 2hrs 30 minutes**

SECTION-I

I. **Answer any <u>SIX</u> of the following questions in about 75 words**   (**6 x 2 =12M**)

1. What makes the narrator feel nervous in the bank?
2. What is the 'stark, inescapable problem that Russell poses to the public?
3. Give a brief character sketch of Mrs. Higgins.
4. What is the poet, in the poem Invictus, thankful for?
5. What does Wordsworth mean by the phrase 'Out of tune'?
6. Explain the following lines:
    I am the master of fate,
    I am the captain of my soul
7. How does the narrator end up withdrawing all his money?
8. Explain the following lines:
    Little we see in Nature that is ours;
    We have given our hearts away, a sordid boon!

II. Read the following passage and answer the questions below: (**6 x 1 = 6M**)

I cannot believe that this is to be the end. I would have men forget their quarrels for a moment and reflect that, if they will allow themselves to survive, there is every reason to expect the triumphs of the future to exceed immeasurably the triumphs of the past. There lies before us, if we choose, continual progress in happiness, knowledge, and wisdom. Shall we, instead, choose death, because we cannot forget our quarrels? I appeal, as a human being to human beings: remember your humanity, and forget the rest. If you can do so, the way lies open to a new Paradise; if you cannot, nothing lies before you but universal death.

1. Name the lesson and the writer.
2. What lies before us?
3. What is the appeal made by the writer?
4. Write the synonym of 'wisdom'.
5. Write the antonym of 'triumph'.

SECTION-II

III. Answer ALL the questions: **(6 x 6= 36M)**

1. You are Tanish and you are a student representative in your college. There is a cultural festival planned in your college. Write an email to ABC company requesting to sponsor for your cultural festival happening in your college.

2. Write a memo to the accounting department asking them to attend training to learn about the new software the company has adopted.

3. Write a Letter of Enquiry for purchasing 20 DELL LAPTOPS of latest configuration.

4. Write a letter of complaint to M/s. Oxford Publishing House, London complaining that the books sent by them were not those you had ordered for. You are Varun Joshi, Sector-20, Chandigarh.

5. Write a telephone dialogue in about 10 exchanges inquiring about information on evening courses available for learning a foreign language including the precautions to be taken for Covid.

6. Write an Event Report on the college Tech- fest that was recently organised in your college.

                                      (or)

    Write a business report on fall in profits at Lifestyle.

SECTION – III

IV. Answer any **ONE** of the following in about 200 words   **(1X6=6M)**

   1. Persuasion skills
   2. Critical Thinking
   3. Self-Confidence
   4. Work life balance
   5. Workplace Etiquette

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St.Joseph's Degree & PG College

Answer all the Questions   **5X12 = 60Marks**

1 A) The following trial balance relates to P at 31 March 20X1: The following information should also be taken into account: Required: Prepare, in a form suitable for publication, the statement of profit or loss and other comprehensive income, statement of financial position and statement of changes in equity for the year ended 31March 20X1.

	Dr	Cr
	$000	$000
Revenue		5,300
Cost of sales	1,350	
Dividends received		210
Administration expenses	490	
Distribution costs	370	
Interest paid	190	
Prepayments	25	
Dividends paid	390	
Property, plant and equipment	4,250	
Short-term investments	2,700	
Inventory at 31 March 20X1	114	
Trade receivables	418	
Cash and cash equivalents	12	
Trade payables	136	
Long-term loans (repayable 20X9)		1,200
Share capital		1,500
Share premium		800
Retained earnings at 31 March 20X0		1,163
	10,309	10,309

(1) The tax charge for the year has been estimated at $470,000.
(2) The directors declared a final dividend of $270,000 on 3 April 20X1.
Required:
Prepare, in a form suitable for publication, the statement of profit orloss and other comprehensive income, statement of financial position and statement of changes in equity for the year ended 31 March 20X1.

1 B) i)   An asset costs $100,000 and has an expected useful life of ten years. The purchaser intends to use the asset for six years at which point the expected residual value will be $40,000 (at current prices). What is the depreciable amount?

ii) An entity opens a new factory and receives a government grant of $15,000 in respect of capital equipment costing $100,000. It depreciates all plant and machinery at 20% pa straight-line. Show the statement of profit or loss and statement of financial position extracts in respect of the grant in the first year under both methods.

2) A) Given below are the statements of profit or loss for Pacific Motors for the last two years. In 20X1 dividends were $100,000 and in 20X2 they were $110,000.The company is financed by 1,200,000 $1 ordinary shares and let us suppose that the market price of each share was $1.64 at 31 December20X2 and $1.53 at 31 December 20X1. For each year calculate the following ratios and comment on them briefly:

Statements of profit or loss

	20X2	20X1
	$000	$000
Revenue	1,500	1,000
Cost of sales	(700)	(300)
Gross profit	800	700
Administration and distribution expenses	(400)	(360)
Profit before tax	400	340
Income tax expense	(200)	(170)
Profit for the year	200	170

• EPS
• P/E ratio
• dividend yield
• dividend cover.

2 B) i) Grimtown took out a $10 million 6% loan on 1 January 20X1 to build a new football stadium. Not all of the funds were immediately required so $2 million was invested in 3% bonds until 30 June 20X1. Construction of the stadium began on 1 February 20X1 and was completed on 31 December 20X1. Calculate the amount of interest to be capitalised in respect of the football stadium as at 31 December 20X1

ii) Celine, a manufacturing company, purchases a property for $1 million on1 January 20X1 for its investment potential. The land element of the cost is believed to be $400,000, and the buildings element is expected to
have a useful life of 50 years. At 31 December 20X1, local property indices suggest that the fair value of the property has risen to $1.1 million. Required: Show how the property would be presented in the financial
statements as at 31 December 20X1 if Celine adopts:
(a) the cost model
(b) the fair value model.

3 A) Statements of Financial Position of P and S as at 30 June 20X8 are given below:

	P	S
	$	$
Property, plant & equipment	15,000	9,500
Investments	5,000	
Current assets	7,500	5,000
	27,500	14,500
Share capital $	1 6,000	5,000
Share premium	4,000	
Retained earnings	12,500	7,200
	22,500	12,200
Non-current liabilities	1,000	500
Current liabilities	4,000	1,800
	27,500	14,500

P acquired 60% of S on 1 July 20X7 when the retained earnings of S were $5,800. P paid $5,000 in cash. P also issued 2 $1 shares for every 5 acquired in S and agreed to pay a further $2,000 in 3 years' time. The market value of P's shares at 1 July 20X7 was $1.80. P has only recorded the cash paid in respect of the investment in S. Current interest rates are 6%. The P group uses the fair value method to value the non-controlling interests. At the date of acquisition the fair value of the non-controlling interest was $5,750. Required: Prepare the consolidated Statement of Financial Position of P.

3 B) i) The following information relates to three assets: What is the recoverable amount of each asset? the impairment loss for each of the three assets.

The recoverable amounts for each asset are as follows:

Carrying amount	100	150	120
Net realisable value	110	125	100
Value in use	120	130	90

What is the recoverable amount of each asset?
Calculate the impairment loss for each of the three assets.

ii) On 1 April 20X8 Collins Ltd, a company that uses $ as its functional currency, buys goods from an overseas supplier, who uses Kromits (Kr) as its functional currency. The goods are priced at Kr54,000. Payment is made 2 months later on 31 May 20X8.
The prevailing exchange rates are:
1 April 20X8 Kr1.80 : $1
31 May 20X8 Kr1.75 : $1
Required:Record the journal entries for these transactions

4 A) The statements of profit or loss for Paddle and Skip for the year ended 31 August 20X4 are shown below. Paddle acquired 75% of the ordinary share capital of Skip several years ago. Prepare the consolidated statement of profit or loss for the year.

	Paddle	Skip
	$000	$000
Revenue	2,400	800
Cost of sales and expenses	(2,160)	(720)
Trading profit	240	80
Investment income:		
Dividend received from Skip	1.5	
Profit before tax	241.5	80
Tax	(115)	(38)
Profit for the year	126.5	42

Prepare the consolidated statement of profit or loss for the year.

4 B) i) 1LPD buys goods from its 75% owned subsidiary QPR. QPR earns amark-up of 25% on such transactions. At the group's year end, 30 June 20X1 LPD had not yet taken delivery of goods, at a sales value of $100,000, which were despatched by QPR on 29 June 20X1. What would be the net increase in inventory in the consolidated statement of financial position of the LPD group at 30 June 20X1? $_____
(ii) STV owns 80% of the ordinary share capital of its subsidiary TUW. At the group's year end, 28 February 20X1, STV's payables include $3,600 in respect of inventories sold by TUW. TUW's receivables include $6,700 in respect of inventories sold to STV. Two daysbefore the year end STV sent a payment of $3,100 to TUW that was not recorded by the latter until two days after the year end. What is the entry that should be made to remove the intra-group transaction from the group accounts?

5 A) Kane Co's statement of profit or loss for the year ended 31 December 20X2 and statements of financial
      Position at 31.12.20x1 were

Statement of profit or loss for the year 31.12.20x1

Sales	720
Raw materials consumed	70
Staff costs	94
Depreciation	118
Loss on disposal of non-current asset	18
	300
Operating profit	420
Interest payable	28
Profit before tax	392
Taxation	124
Profit for the year	268

STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER

	20X2 $'000	20X1 $'000
Non-current assets		
Cost	1,596	1,560
Depreciation	(318)	(224)
	1,278	1,336
Current assets		
Inventory	24	20
Trade receivables	76	58
Bank	48	56
	148	134
Total assets	1,426	1,470
Equity and liabilities		
Equity		
Share capital	360	340
Share premium	36	24
Retained earnings	716	514
	1,112	878
Non-current liabilities		
Long-term loans	200	500
Current liabilities		
Trade payables	12	6
Taxation	102	86
	114	92
Total equity and liabilities	1,426	1,470

Additional information

Dividends paid were $66,000

During the year, the company paid $90,000 for a new piece of machinery.

Required

Prepare a statement of cash flows for Kane Co for the year ended 31 December 20X2 in accordance with
the requirements of IAS 7, using the indirect method.

5 B i) Calculate the operating cycle for Moribund plc for 20X2 on the basis of the following information.

	$
Inventory: raw materials	150,000
work in progress	60,000
finished goods	200,000
Purchases	500,000

Trade accounts receivable	230,000
Trade accounts payable	120,000
Sales	900,000
Cost of goods sold	750,000

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(ii) List the steps which might be taken in order to improve the operating cycle.

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St.Joseph's Degree & PG College

B. Com (Honors) II year - III Semester
End Semester Examinations February 2021
Subject: QTDM

Subject ID :3QTD102   Date :15-02-2021
Max.Marks:60   Time: 2hrs 30 minutes

Answer all the Questions   **5X12 =60Marks**

1.A Find Karl Pearson's coefficient of correlation from the following series of marks secured by 10 students in a class test in Mathematics and Statistics

Marks in Mathematics	39	65	62	90	82	75	25	98	36	78
Marks in Statistics	47	53	58	86	62	68	60	91	51	84

Also Find the probable error.

OR

B. i) Explain various types of correlation

ii) Find regression equation X on Y

Price(Rs.)	10	12	13	12	16	15
Amount demanded	40	38	43	45	37	43

2.A Construct price index number from the following data by applying Laspeyre' s Method, Paasche's formula and Fisher's Ideal formula

COMMODITY	PRICE 2010	QUANTITY 2010	PRICE 2011	QUANTITY 2011
A	10	5	20	2
B	15	4	25	8
C	40	2	60	6
D	25	3	40	4

OR

B.i) Construct price index number from the following data by applying(Laspeyere' s Method)

COMMODITY	PRICE 2000	QUANTITY 2000	PRICE 2001	QUANTITY 2001
A	2	8	4	5
B	5	12	6	10
C	4	15	5	12
D	2	184	4	20

ii) What are index numbers? Discuss the tests of adequacy

3.A   Fit a straight line trend by least square method.

Year	1996	1997	1998	1999	2000	2001	2002
production('000 units)	77	88	94	85	91	98	90

OR

B.i) Discuss the components of Time series

ii) Calculate a five-year moving average from the following data set:

Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Sales('00000)	4	6	5	8	9	5	4	3	7	8

4. A   In a bolt factory, machines A, B, C manufacture respectively 25%, 35% and 40% of the total. Of their output 5,4 and 2 percent respectively are known to be defective bolts. A bolt is drawn at random from the product and is found to be defective. What are the probabilities that defective was manufactured by Machine A, Machine B or Machine C?

OR

B.i) If probability of getting a contract A is 0.25, probability of getting a contract B is 0.15 and the probability of getting at least one contract is 0.30, calculate a) the probability of getting both the contracts b) the probability of getting contract A only c) the probability of getting contract B only d) the probability if not getting both the contracts
 ii) Mention the addition theorem, multiplication theorem and Bayes theorem

5.A   Fit a Poisson distribution to the following data

No. of mistakes per page	0	1	2	3	4	5	6
frequency	48	27	12	7	4	1	1

OR

B.i) List the properties of Binomial Distribution
  ii) Give the properties of Normal Distribution

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St.Joseph's Degree & PG College

B. Com (General) B. Sc (MSCs / MPCs /MECs) II year - III Semester
End Semester Examinations February 2021

Subject: Arabic

Subject ID : 3SLA-F21	**Date :17-02-2021**
Max.Marks:60	**Time: 2hrs 30 minutes**

Answer all questions   **(5 x 12 = 60 marks)**

1. a) Write a Summary on :"Hadith Nabawi Shareef"(**الحديث النبوي الشريف**) "   **12M**

(OR)

   b) i) Translate the following :   **6M**

و أنزله الله تعالي من اللوح المحفوظ إلي السماء الدنيا في ليلة القدر من شهر رمضان فأصبحت هذه الليلة بنسبتها إلي نزول القرآن خيرا من ألف شهر

   ii) Answer in Arabic: **6M**

1. من تكفل بصون القرآن و حفظه ؟

2.ما هو الحديث الشريف؟

3.أي وحي جلي ؟

2. a) Write a note on "Hero of the Independent (**بطل الحرية**)"   **12M**

(OR)

b) i)Translate the following :   **6M**

المساواة : معناها : المماثلة و العدالة و لها أهمية كبيرة في الحياة الإنسانية المساواة هي أن يتمتع الإنسان بجميع الحقوق السياسية و الإقتصادية و الاجتماعية بدون تمييز بين دين و دين و لون و لون آخر و لغة و جنس.

ii) Complete the following sentences with suitable words   **6M**

1. ولد آزاد في حارة ....

2. و كان والده .... أديبا و فقيها

3.المساواة معناها ....

(مولانا خير الدين)   (المماثلة)   (قدوة)

3. a) Write a Summary on : (The Knowledge) **(العلم)**   **12M**

(OR)

b)i)Translate and reference to the context   **6M**

1.الناس من جهة التمثيل أكفاء   *   أبوهم آدم و لأم حواء

2.حروف كتابي سماء و بحر   *   جبال صحاري بساتين خضر

ii)Write the meaning of the following verses in your language :   **6M**

1) فإن يكن هم في أصلهم شرف * يفاخرون به فالطين و الماء

2) كتابي صديقي الذكي الأمين *حصاد عقول و كنز ثمين

3) لغتي لغة القرآن   *   لغتي يا لغة الأزمان

4. a) Define "Huroof e Jazima **الحروف الجازمة**" with examples   **12M**

(OR)

b)i) Explain "Possesive Pronouns **الضمائر المتصلة** "   **6M**

ii) write the Huroof e Nasiba "**الحروف الناصبة**"   **6M**

5. a) Translate the following passage: **12M**

موظف الاستقبال: أهلا و سهلا يا سيدي أي خدمة ؟   جمال: أريد أن أحجز لي غرفة

الموظف:هل أنت بمفردك؟   جمال: نعم

الموظف: أي نوع من الغرفة تريد ؟

جمال:أنا أريد غرفة مع سريري بحمام خاص.

الموظف: لكل غرفة في هذا الفندق حمام خاص يا سيدي.

(OR)

b) i)Translate the following sentences in Arabic :   **6M**

1. Every Bathroom has a Geyser

2. Fifty Dollars

3. Jamal received a Telegraph

ii) Write the meaning of the following words in your language**:**   **6M**

1) حمام خاص 2) مسخن 3) الدور الأرضي 4) التحائف 5) الضيوف 6) الاختبار

* * * * * *

St.Joseph's Degree & PG College

B.Com(Computers)/ B.Com IT / BBA(IT) II year
Semester-III
End Semester Examinations February 2021
Subject: DBMS

Answer all the questions   **5x12=60**

1. A   Define DBMS. Explain Advantages of Database System in detail
            OR
    B.i) Write short notes on Risks and Cost of database
      ii) Write short notes on Components of Database Environment

2. A Define Data Model. Explain different types of attributes with examples
            OR
    B.i) Define Entity. Explain Weak entity with an example
      ii) Explain Binary relationship with a neat diagram

3. A   Define Normalization. Explain First Normal Form and Second Normal Form with proper example.
            OR
    B.i) Discuss about Denormalization
      ii) Discuss on Codds rules

4. A   Explain Data Definition Language commands with proper syntax and examples
            OR
    B.i) Explain Primary Key and Check Constraint with examples
      ii) Write short notes on SQL Operators.

5. A   Explain Joins in detail
            OR
    B.i) Write short notes on Set operators
      ii) Discuss about Order by and Group by with proper syntax and examples

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St.Joseph's Degree & PG College

B. Com (General) B. Sc (MSCs / MPCs /MECs) II year - III Semester
End Semester Examinations February 2021

Subject: French

I. Conjuguez les verbes donnés au temps indiqués (20 X ½ =10)   **10**

1. Vous n' -------- pas au théâtre. (Mettez – mettez à l'imparfait)
2. Il ----- malade. (être – mettez au passé composé)
3. Le professeur ------ au tableau. (écrire- mettez au passé récent)
4. Tu ------ faire ce gâteau. (pouvoir – mettez au présent)
5. Elles -------- tout. (connaître – mettez au future)
6. Nous -------- une voiture. (acheter –mettez au future proche)
7. Il ------ trois belles chemises. (avoir – mettez au future)
8. Vous ------- beaucoup. (voyager –mettez à l'imparfait)
9. Ils ------------ tout. (vouloir -mettez au future)
10. Elle ne ------- rien. (savoir -mettez au passé récent)
11. Marie ne -------- rien. (comprendre -mettez à l'imparfait)
12. Vous ------ pour Paris. (partir -mettez au passé récent)
13. M. Lenoir ------- de la banque. (rentrer - mettez au passé récent)
14. Ils -------- à la mer pour le week-end. (aller -mettez à l'imparfait)
15. Nous ------- cet appartement. (choisir- mettez au future proche)
16. Elles ------ aller au cinéma. (préférer -mettez à l'imparfait)
17. Elle -------- devant tous les magasins. (s'arrêter - mettez au future proche)
18. Ces étudiantes ------- de Chine. (venir – mettez au passé composé)
19. Les Vincent -------- devant notre maison. (habiter - – mettez au passé composé)
20. Mon grand- père ------- la musique classique. (écouter - mettez à l'imparfait)

2. Mettez les phrases au présent progressif (10x1)   **10**

1. Les enfants <u>dansent</u> dans le couloir.
2. Elles <u>s'habillent</u> pour le mariage.
3. Vous <u>faites</u> le devoir.
4. Nous <u>regardons</u> la télé.
5. Ces hommes <u>discutent</u> du budget.
6. Ma femme <u>prépare</u> le dîner.
7. Nous <u>lisons</u> le journal.
8. Vous <u>buvez</u> de la bière.
9. Elle <u>explique</u> la leçon.

10. Ma sœur <u>sert</u> le déjeuner.

3. Répondez avec le pronom En ou Y (10 x 1)10

1. Vend –elle des poissons ? - Oui, elle ---------------------.
2. Fume t- il descigares ?   –Non, il ---------------------.
3. Allez-vous au Japon cet été ?   - Oui, on ---------------.
4. Habitent – ils dans cette villa ? -Oui, ils -----------------------.
5. Pauline va-t-elle souvent chez le boulanger ?   - Non, elle -------------------.
6. Rentrent – elles de Toulouse ? - Oui, elles -----------.
7. Vont-ils au parc tous les soirs ?   - Oui, ils --------------.
8. Partent-ils pour Italie ? –Oui, ils -------------.
9. Rentre-t-il de Chine ? - Non, il---------------.
10. Le chat, dort-il sur cette chaise ? – Oui, il -----------.

4. Lisez le texte/ dialogue et répondez aux questions qui le suivent   (5+5=10)

Le téléphone portable

La nouvelle génération de téléphones portables arrivera bientôt en France.
Vous pourrezainsi regarder la télévision sur votre téléphone et vous verrezvotre
correspondant quand il vous téléphonera. Eh oui, tout ça sera bientôt possible. Les plus
jeunes préférerontcertainement visionner des clips vidéo ou encore regarder leurs
émissions de télé préférée ! Mais combien coûteront ces nouveaux services de téléphonie
mobile ?

a. Répondez aux questions suivantes

1. Qu'est- ce qu'il arrivera bientôt en France ?
2. Qu'est-ce qu'on pourra regarder sur ce portable ?
3. Les jeunes, que préfèrent –ils visionner ?
4. Quel portable as –tu ?
5. Combien coûte votre portable ?

b. Complétez les phrases selon les indications

1. C'est la **nouvelle** génération de téléphones portables.
   Donnez le contraire du mot **nouvelle.**
2. Tout ça sera possible.
   Mettez la phrase à la forme négative.
3. Il a un téléphone **mobile.**
   Complétez avec le contraire du mot **mobile.** Il a un téléphone-----------.
4. Les plus jeunes préférerontcertainement visionner--------.
5. J'utilise le portable. – Mettez la phrase à la forme négative.)

5. Traduisez en anglais   (2 x 5)   10

1. Ilzapperatoujours.

2. Non, juste un petit peu.
3. Je m'achète un tas de choses, souvent inutilisées.
4. C'est Lila, la plus économe.
5. Mais, c'est le dernier modèle.
6. Je n'arrive pas à me connecter à internet.
7. Je ne joue plus.
8. Je n'en ai jamais pris.
9. Ne pleure pas mon trésor !
10. Je suisravi.

6. Traduisez en français   (2 x 5)   10

1. Ah no! It is for me.
2. What is your favourite dish?
3. Take right turn!
4. Speak loudly!
5. I accepted immediately.
6. She is dancing.
7. Can I pay by card?
8. What is your height?
9. Look at this girl.
10. It is not my room.

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St.Joseph's Degree & PG College

B. Com (General) B. Sc (MSCs / MPCs /MECs) II year - III Semester
End Semester Examinations February 2021

Subject: Hindi

सूचना :: सभीप्रश्नोंकेउत्तरलिखनाअनिवार्यहै।12 ×1 =12

1 अ)तुलसीदासजीअपनेदोहोंकेमाध्यमसेक्यानीतिकेसंदेशदेतेहै।व्याख्याकीजिएं।

       या

 आ)"बाललीला"कवितापाठकासारांशलिखिएं।

 2.निम्नलिखितप्रश्नोंकेउत्तरदीजिए।12×1=12

 अ) "नवयुवकोंसे"पाठकासारांशलिखिए।

       या

    आ)"मेरानयाबचपन"कवितापाठकासारांशलिखिए।

 3.निम्नलिखितप्रश्नोंकेउत्तरदीजिए।12×1=12

  अ)कबीरदासकेजीवनपरप्रकाशडालिए।

       या

  आ)मैथलीशरणगुप्तजीकाजीवनपरिचयदीजिए

 4.निम्नलिखितप्रश्नोंकेउत्तरदीजिए।12×1=12

अ)भक्तिकालकाविभाजनकरकेसविस्तरव्याख्याकीजिए।

       या

आ) वीरगाथाकालकापरिचयदीजिए।

 5. निम्नलिखितप्रश्नोंकेउत्तरदीजिए।12×1=12

अ) राजभाषा,राष्ट्रभाषाऔरसंपर्कभाषाकापरिभाषादीजिए।

       या

आ) प्रायोजनमूलकहिंदीकाअर्थएवंस्वरूपबताइएं।

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St.Joseph's Degree & PG College

B.Com(IFA) II year
Semester-III
End Semester Examinations February 2021
Subject: Management Accounting Techniques –I

Subject ID : 3MAT107   Date :17-02-2021
Max.Marks:60   Time: 2hrs 30 minutes

Answer all questions   **12x5=60**

1) Cabal makes and sells two products, Plus and Doubleplus. The direct costs of production are $12 for one unit of Plus and $24 per unit of Doubleplus.
   Information relating to annual production and sales is as follows:

	Plus	**Doubleplus**
Annual production and sales	24000 units.	24000 units
Direct labour hours per unit	1	1.5
Number of orders.	10	140
Number of batches.	12	240
Number of setups per batch	1	3
Special parts per unit	1	4

Information relating to annual production and sales is as follows:

	Cost driver	**Annual cost**
Setup costs	Number of setups	73,200
Special parts handling	No. of special parts.	60,000
Other materials handling	No. Of batches	63,000
Order handling	No. of batches	19,800
Other overheads	--	216,000
		_____
		432,000

Other overhead costs do not have an identifiable cost driver, and in an ABC system, these overheads would be recovered on a direct labour hours basis.
(a) Calculate the production cost per unit of Plus and of Doubleplus if the company uses traditional absorption costing and the overheads are recovered on a direct labour hours basis.

2) Explain briefly product life cycle with examples

3) Murray Ltd produces and sells two types of sports equipment items for children, balls (in batches) and miniature racquets. A batch of balls sells for $8 and has a variable cost of $5. Racquets sell for $4 per unit and have a unit variable cost of $2.60. For every 2 batches of balls sold, one racquet is sold. Murray budgeted fixed costs are $407,000 per period. Budgeted sales revenue for next period is $1,250,000 in the standard mix.
   Calculate the margin of safety.

4) Find the linear relationship between price (P) and the quantity demanded (Q), i.e. find the straight-line demand equation, in relation to the following sales and demand data:
 • Selling price of $200 = sales of 1,000 units per month.
 • Selling price of $220 = sales of 950 units per month.
 Required:
 (a) Use this equation to predict the quantity demanded per month if the selling price is $300.
 (b) Using the price equation in (a) and assuming the variable cost per unit is $100, calculate the optimum price and output
 (c) Calculate the maximum contribution.

5) J Farms Ltd can buy two types of fertiliser which contain the following percentage of chemicals:

	Nitrates	Phosphates	Potash
Type X.	18	5	2
Type Y.	3	2	5

For a certain crop the following minimum quantities (kg) are required:
Nitrates 100
Phosphates 50
Potash 40
Planning with limiting factors
Type X costs $10 per kg and type Y costs $5 per kg. J Farms Ltd currently buys 1,000 kg of each type and wishes to minimise its expenditure on fertilisers.
 (a) Write down the objective function and the constraints for J Farms Ltd.
 (b) Draw a graph to illustrate all the constraints (equations/inequalities), shading the feasible region.

6) A company manufactures Product RS. Each unit of RS sells for $100. Variable costs are $60 per unit. Fixed costs are $250,000. The company budgets to produce 12,000 units in the next period.

 Required:
 Calculate:
 (i) The break-even point (expressed in units and $ of revenue).
 (ii) The level of activity required to generate a profit of $90,000(expressed in units).
 (iii) The margin of safety as a percentage

7) Explain briefly different pricing strategies.

8) Write down the steps to formulate a linear programming problem involving two variables.

9) Identify which of the following costs are relevant to the decisions specified:
 (a) The salary to be paid to a market researcher who will oversee the development of a new product. This is a new post to be created especially for the new product but the $12,000 salary will be a fixed cost.
  Is this cost relevant to the decision to proceed with the development of the product?
 (b) The $2,500 additional monthly running costs of a new machine to be purchased to manufacture an established product. Since the new machine will save on labour time, the fixed overhead to be absorbed by the product will reduce by $100 per month.
  Are these costs relevant to the decision to purchase the new machine?

(c) Office cleaning expenses of $125 for next month. The office is cleaned by contractors and the contract can be cancelled by giving one month's notice.
   Is this cost relevant to a decision to close the office?
(d) Expenses of $75 paid to the marketing manager. This was to reimburse the manager for the cost of travelling to meet a client with whom the company is currently negotiating a major contract.
   Is this cost relevant to the decision to continue negotiations?

10) A research contract, which to date has cost the company $150,000, is under review.
   If the contract is allowed to proceed:
   ● it will be completed in approximately one year
   ● the results would then be sold to a government agency for $300,000.
   Shown below are the additional expenses which the managing director estimates will be necessary to complete the work.

Materials
   ● This material for the contract has just been purchased at a cost of $60,000.
   ● It is toxic; if not used in this contract it must be disposed of at a cost of $5,000.

Labour
   ● Skilled labour is hard to recruit.
   ● The workers concerned were transferred to the contract from a production department, and at a recent meeting, the production manager claimed that if the men were returned to him they could generate sales of $150,000 in the next year.
   – The prime cost of these sales would be $100,000, including $40,000 for the labour cost itself.
   – The overhead absorbed into this production would amount to $20,000.

Research staff
   ● It has been decided that when work on this contract ceases, the research department will be closed.
   ● Research wages for the year are $60,000, and redundancy and severance pay has been estimated at $15,000 now, or $35,000 in one year's time.

Equipment
   ● The contract utilises a special microscope which cost $18,000 three years ago.
   ● It has a residual value of $3,000 in another two years, and a current disposal value of $8,000.
   ● If used in the contract it is estimated that the disposal value in a year's time will be $6,000.

Share of general building services
   ● The contract is charged with $35,000 pa to cover general building expenses.
   ● Immediately after the contract is discontinued, the space occupied could be sub-let for an annual rental of $7,000.

Required:
Advise the managing director as to whether the contract should be allowed to proceed, explaining the reasons for the treatment of each item.
(Note: Ignore the time value of money.)

St.Joseph's Degree & PG College

B.Com(Honors/Professional) II year – III Semester
End Semester Examinations February 2021
Subject: Management Accounting-I

Subject ID : 3MAC106   Date :17-02-2021
Max.Marks:60   Time: 2hrs 30 minutes

Answer all questions.   **12x5=60**

1) (A) What do you understand by Management Accounting? How does it differ from Cost Financial Accounting?   (12M)

(OR)

(B) (I) Explain Nature or characteristics of Management Accounting.   (6M)
   (II) Explain installation of Management Accounting System.   (6M)

2) (A) The following is the profit & loss a/c of Kiran Ltd for the year 2003 and 2004. Prepare a common size Income statement and comment on the profitability of the Company.

	2003 Rs	2004 Rs		2003 Rs	2004 Rs
To opening stock	153,000	360,000	By sales less return	18,00,000	21,60,000
To purchases less return	900,000	990,000	By closing stock	360,000	40,5000
To wages	108,000	144,000	By income from investment	21600	27000
To salaries	75,600	1,15,200	By dividend received	9000	13500
To rent, rates & taxes	63000	72000			
To depreciation	72000	10,8000			
To selling expenses	21600	21600			
To commission	9000	12600			
To loss on sales of plant	-	14400			
To interest paid	21600	25200			
Net profit	7,66,800	26,05,500			
	21,90,600	26,05,500		21,90,600	26,05,500

(12M)

(OR)

(B) (I) Develop proforma Income Statement for the month of July, August and September respectively.

a) Sales are projected at Rs.2, 25000, Rs.2, 40,000 and Rs.2, 15000 for July, August and September respectively.

b) Cost of goods sold is Rs.50, 000 plus 30% of selling price per month.

c) Selling expenses are 3% of sales

d) Rent is Rs.7500 per month; administrative expenses for July are expected to be Rs.60, 000 but are expected to rise 1% per month over the previous month's expenses.

c) The company has Rs.300, 000 of 8% loan, interest payable monthly.

d) Corporate tax rate is 70%. (6M)

II) What are types of Financial Statement Analysis? (6M)

(A) RR Ltd gives you the following balance sheet for the year ending Dec 31,2011.

liabilities	Rs	Assets	Rs
Equity share capital	200,000	Goodwill	50,000
Pref share capital	100,000	Plant & Machinery	250,000
Reserve fund	50,000	Furniture & fittings	70,000
Dividend Equalization fund	60,000	B/R	65000
P&L a/c	40,000	Cash	20,000
Debentures	150,000	s. debtors	125000
Mortgage loan	70,000	Advance tax	20,000
S.creditors	50,000	investments	150,000
Bank overdraft	30,000		
	750,000		750,000

Calculate following ratios

a)Debt – equity ratio. b) Solvency ratio. c) Fixed assets to net worth ratio.
d) Current Ratio   e) Quick Ratio   f) Proprietary Ratio (12M)

(OR)

B) I)   From the following information calculate (6M)

A) Current assets, B) Current liabilities   C) Inventory
When current ratio =2.8
Liquid ratio =1.5
Working capital Rs.90, 000

II)   From the following particulars compute Inventory turnover ratio, Debtor's turnover ratio, Creditor's turnover ratio. (6M)

particulars	Rs.	particulars	Rs.
Opening stock	47000	s. debtors	42,000
Closing stock	53000	Cash	10,000
Sales	2.52000	Bank	8000
Provision for bad debt	2000	B/R	15000
s.creditors	32000	Provision for tax	15000
Loose tools	4000	B/P	29000
purchases	180,000	Marketable securities	8000

(A) I) From the Following particulars.   (12M)

Shareholder Equity	
Equity Shares, 2346 share outstanding, Par value 0.05	118
Paid In Capital	5858
Retained Earning	13826
Total Shareholder Equity	19802
Total Assets	30011
Current Liability	8035
Total Sales	53553
Gross Profit	16147
Net Operating Profit	3028.65
Net Profit	3044

Calculate
    I.   Return on Equity
    II.   Earnings per Share
    III.   Return on Capital Employed
    IV.   Gross Profit Ratio
    V.   Operating Profit Ratio
    VI.   Net Profit Ratio

(OR)

(B) I) Explain any 6 Profitability Ratios with Examples.   (6M)

(II)   From the following details, calculate Return on Investment: Share Capital : Equity (Rs.10) Rs. 4,00,000 Current Liabilities Rs. 1,00,000 12% Preference Rs. 1,00,000 Fixed Assets Rs. 9,50,000 General Reserve Rs. 1,84,000 Current Assets Rs. 2,34,000 10% Debentures Rs. 4,00,000 Also calculate Return on Shareholders' Funds, EPS, Book value per share and P/E ratio if the market price of the share is Rs. 34 and the net profit after tax was Rs. 1,50,000, and the tax had amounted to Rs. 50,000.   (6M)

5) (A) Define Responsibility Accounting. Write Advantages and Disadvantages.   (12M)
                (OR)
(B) (I)   Discuss the essential features of Responsibility Accounting.   (6M)
    (II)   What is Responsibility Centre? Explain with their types.   (6M)

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St.Joseph's Degree & PG College

B. Com (General) B. Sc (MSCs / MPCs /MECs) II year - III Semester
End Semester Examinations February 2021

Subject: Sanskrit

Answer all Questions   **5x12=60**

1.शकुन्तला-दुष्यन्तयो:पुनस्समागमवृत्तान्तं वर्णयत ।

<div align="center">OR</div>

द्वे वाक्ये सर्सन्दर्भं व्याख्यात ।
(अ) उपरागान्ते शशिन: समुपगता रोहिणी योगम् ।
(आ) आशीरन्या न ते योग्या पौलोमीसदृशी भव ।

2. "नवरत्नानि" इति पाठ्यांशस्य साराशं लिखत ।

<div align="center">OR</div>

द्वे वाक्ये सर्सन्दर्भं व्याख्यात ।
(अ) कालिदासादयो महाकवय: अस्यां सारस्वतसभायां
राराजन्ते ।
(आ) एकं सद् विप्रा: बहुधा वदन्ति ।

3. उपनिषत्सु प्रतिपादितं नैतिकजीवनं पराशीलयत ।

<div align="center">OR</div>

ब्रह्मविद्यारूपिण्या हैमवत्या देवेभ्य: दत्तं उपदेशं
विवृणत ।

4. श्रीमद्भगवदगीतायां नवमोऽध्यायस्य सारांशं लिखत ।

<div align="center">OR</div>

द्वौ उद्दिश्य लघुनिबंध लिखत ।
(अ) कौटिल्य: (आ) शङ्कराचार्य:

5. त्रीणि शब्दानि सर्वासु विभक्तिषु लिखत ।
अ) वाक् आ) भवत् इ) अस्मद्

<div align="center">OR</div>

कृदन्तरूपं धातुरूपञ्च प्रत्यभिजानीत ।
i) दत्वा   ii) प्रणम्य   iii) वक्तुम्
iv) जितवती v) ज्ञात: vi) गन्तव्या

<div align="center">**********</div>

St.Joseph's Degree & PG College

B. Com (General) B. Sc (MSCs / MPCs /MECs) II year - III Semester
End Semester Examinations February 2021
Subject: Telugu

Answer all Questions   **5x12=60**

IA.రాయబారిగా వెడుతున్న శ్రీకృష్ణుడు ధర్మరాజు చెప్పిన సంధి వచనములను వివరించండి.

<div align="center">లేదా</div>

12x1=12

B. విభీషణునికి శ్రీరామ రాముడు శరణము నిచ్చిన వృత్తాంతాన్ని తెలపండి .

IIA.సాగ రయ్య వృత్తాంతాన్ని తెలపండి .

<div align="center">లేదా</div>

12x1=12

B.అర్జునుడు ద్రోణునకు ఇచ్చిన గురుదక్షిణ వృత్తాంతాన్ని రాయండి

IIIA.భారత స్వాతంత్ర్యం నాటి సంస్థానాలు వెలసిన చరిత్రను పేర్కొనండి.

<div align="center">లేదా</div>

12x1=12

B. బి.రౌస్ జీవిత చరిత్రను సంక్షిప్తంగా తెలుపండి.

IVA.అలంకారాల లక్ష్య లక్షణ సమన్వయం చేయండి.

 1.సత్యభామ ముఖము పద్మము వలె మనోహరము

2.హనుమంతుడు సముద్రమును దాటి మహాత్ములకు సాధ్యము కానిది లోకమున లేదు కదా

<div align="center">లేదా</div>

12x1=12

B.   1. ఉపమాలంకారము   2. ఉత్ప్రేక్షాలంకారము

VA.పద్య పాదాలను గణవిభజన చేసి ఏ పద్య పాదము తెలిపియతినో గుర్తించండి

1.మనమున బక్షపాత గతి మా దశ మానసము ధర్మ నీతి వ

2.సుతు వాడ్వై వినయంబు సోకొనక మే చెప్పిన దగం జచెప్పె కా

<div align="center">లేదా</div>

12x1=12

B.   1. శార్దూలము   2.   ఉత్పలమాల

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St.Joseph's Degree & PG College

B.Com (General/Computers/IT) II Year
III Semester
End Semester Examinations February 2021
Subject: Advanced Accounting –I

Subject ID : 3AAC108   **Date :19-02-2021**
Max.Marks:60   **Time: 2hrs 30 minutes**

Answer all the Questions: **5x12=60 Marks**

1A.) From the following information furnished by Srinivas, who has not properly maintained Books of accounts, necessary financial statements and find out profit or loss of the Year 31st March 2014

Land and buildings	70,000	1,60,000
Furniture	10,000	10,000
Cash and bank balance	40,000	50,000
Bills receivable	52,000	44,000
Stock	35,000	47,000
Sundry Debtors	48,000	42,000
Sundry Creditors	24,000	30,000
Bills payable	15,000	12,000

Srinivas has withdrawn Rs 2,000 per month during the year. Provide depreciation at 10% on Furniture and 5% on land and buildings. Also provide Reserve for doubtful debts at 2.5 % on Debtors.

OR

1B)   i) Calculate the missing figure?
        capital in beginning?

        capital at the end Rs 36,000

        Capital introduced Rs 9,400

        Drawings Rs 5,600

        Loss Rs 2,800

        ii) Explain the features and defects of Single Entry and Double Entry system.

2 A.) Prepare Income and Expenditure account from the Receipts and Payments a/c as on 31st December 2015.

To balance b/d	1,500	By Salaries	12,000
Subscriptions	21,000	Office expenses	3,500
Donation for construction of buildings	15,000	Printing and stationery	2,500
Tournament fund	2,000	Insurance	500
Legacies	5,000	Advertisement	2,000
Sale of magazines	500	Investments	11,000
Sale of furniture (original value rupees 200)	300	Tournament expenses	1,500
Other receipts	1,700	Wages	8,000
		Other expenses	1,000
		balance	5,000
	47,000		47,000

Additional information:

i)Rs 1,000 subscription is related to the year 2014, and Rs1,500 is outstanding for the current year.

ii) Subscription received in advance Rs500 also included in subscriptions.

iii) Capitalize half of the legacies.

iv) Outstanding salariesRs2,500, insurance prepaid Rs 100.

v) Office expenses includeRs 300 of the last year, outstanding Rs 200 the current year.

 Prepare an Income and Expenditure account.
<center>OR</center>

2B) Distinguish between a Receipts and Payments account and an Income and Expenditure account.

3A) On 1st January 2012 A ,B and C enter into partnership contributing Rs 2,50,000, Rs 1,30,000, and Rs 1,20,000 respectively and sharing profit in the ratio of 5:3:2. B and C are entitled to a salary of Rs16,000 and Rs14,500 respectively per year. Interest on capital is to be allowed at 5% per annum. During the year A withdrew Rs 40,000, B Rs 25,000 and C Rs 15,000. Interest being A Rs 2,250, B Rs1,125 and C Rs 725. Profit in 2012 before the above-mentioned adjustments was Rs 71,400. Show how the profit is distributed and also prepare the capital accounts if they are fluctuating.

<p style="text-align:center">OR</p>

3B)
i)   Give provisions of Partnership Act applicable to accounts in the absence of an agreement.
ii)   Distinguish between Fixed Capital accounts and Fluctuating capital accounts.

4A) A and B are partners in a firm sharing profits and losses as 5:3. The position of the firm as on 31.3.2015 was as follows:

Capital Accounts	A	30,000	Plant and Machinery	40,000
	B	20,000	Stock	30,000
Sundry Creditors		15,000	Sundry Debtors	20,000
Bank Overdraft		42,500	Bills Receivable	10,000
			Cash at Bank	7,500
		1,07,500		1,07,500

C now joins them on condition that he will share ¾ of the profits, the balance of the profits being shared by A and B in the ratio of 5:3. He introduces 40,000 by way of Capital and further Rs 4,000 by way of premium for goodwill. He also provides loans to the firm to payoff bank overdraft. A and B agree to depreciate plant by 10% and to make a provision against sundry debtors @5%. You are asked to show ledger accounts and Balance sheet after C's admission.

<p style="text-align:center">OR</p>

4B)X,Y and Z are partners sharing profits in proportion to capital. Balance sheet as on 31st December 2015.

Creditors		30,000	Cash at Bank	13,000
General Reserve		10,000	Debtors	35,000
Capitals	X	20,000	Stock	15,000
	Y	15,000	Machinery	25,000
	Z	15,000	Fixtures	2,000
		90,000		90,000

On that date, Z retires from the firm and for this purpose the goodwill of the firm has been valued at Rs18,000. Stock has been revalued at Rs 20,000. Machinery at Rs 15,000. Fixtures at Rs 10,000 and a Reserve of Rs 3,000 for doubtful debts has been agreed to created.

Prepare Necessary ledger accounts.

5A)Mr.Farewell, Mr Vamshi and Mr.Disappear possess the following Balance Sheet of their firm sharing in the ratio of 3:2:1.

Bank Loan		30,000	Buildings	40,000
Creditors		20,000	Machinery	20,000
General Reserve		15,000	Debtors	30,000
Capitals	Mr.Farewell	40,000	Stock	25,000
Mr.Vamshi		25,000	Cash	30,000
Mr.Disappear		15,000		
		1,45,000		1,45,000

They resolved to dissolve the firm. Buildings were sold at Rs 60,000 and Machinery was sold at Rs 15,000: Bank Loan was repaid with interest of Rs3,000. Debtors and Creditors are accepted by Mr.Farewell at book values. Mr Vamshi took over stock at Rs 22,000. All settlements were made accordingly. Prepare necessary ledger accounts.

OR

5B) Bring out clearly the difference between dissolution of partnership and dissolution of firm. State how and under what circumstances a firm may be dissolved.

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St.Joseph's Degree & PG College

Answer all the Questions   **5x12=60**

1A) Define share Capital. Explain various types of share capital ?   12M

<p align="center">**OR**</p>

1B) i) Y Co. Ltd. invited applications for 10,000 shares Rs. 10/- each. The amount is payable as Rs. 3/- on the application, Rs. 4/- on the allotment and balance Rs. 3/- on first and final call. The issue was fully subscribed and the amount was fully subscribed and the amount was duly received. Pass journal entries for the above transactions.   6M

ii) An Ltd. issued 20,000 shares of Rs.10/- each, payable Rs. 4/- on the application, Rs. 3/- on allotment and Rs. 3/- on the first and final call. Applications were received for 25,000 shares. The company ascertained to allot 20,000 shares on the pro rata basis and surplus of application money was utilised the allotment money due. Pass the necessary journal entries presuming that the amounts due were received.   6M

2A) A Ltd. issued 2,000; 9% Debentures of Rs 100 each on the following terms:

Rs 20 on applications ; Rs 20 on allotment ; Rs 30 on first call ; Rs 30 on final call. The public applied for 2,400 debentures. Applications for 1,800 debentures were accepted in full. Applications for 400 debentures were allotted 200 debentures and applications for 200 debentures were rejected. Pass necessary Journal entries.   12M

<p align="center">**OR**</p>

2B) i) differentiate between share and debenture ?   6M

ii) explain various types of debentures?   6M

3A) Following is the Trial Balance of XYZ Ltd., Gurgaon as on 31.12.2009.   12M

Particulars	Debit (Rs)	Credit(Rs)
Share capital		80000
(8000 shares of Rs. 10/- each)		
Stock on 1.1.2009	51000	—
Purchases and sales	220000	330000
Returns	3800	—
General Expenses	1800	—
Wages	12000	—
Salaries	18700	—
Travelling Expenses	3200	—
Advertisement	1550	—
Rent and Taxes	4900	—
Discount Received	—	2200
Bank Interest	850	—
Bad Debts	2500	—
Buildings	95000	—
Plant and machinery	98000	—
Sundry Debtors and Creditors	45000	55500
Loan	—	25000
Cash	1400	—
Reserve Fund	—	23000
Preliminary Expenses	11000	—
Profit and Loss Account (Cr.)	—	55000
	570700	570700

Adjustments:
1. Transfer Rs. 10000 to Reserve Fund.
2. Provide depreciation on building at 5%.
3. Stock on 31.12.2009 was valued at Rs. 12000.
4. Dividend at 15% on share capital is to the provided.
5. Depreciation on Plant and Machinery at 10%.

Prepare Trading, Profit and Loss Statement, and Balance Sheet in the prescribed form.

OR

3B)I) prepare company's profit and Loss Statement with imaginary figures as per Schedule VI.   6M

 B) ii) prepare company's Balance Sheet with imaginary figures as per Schedule VI.   6M

4)A) The following is the balance sheet of a Company   12M

Particulars	Amount
Equity and Liabilities	
Share capital	80000
10000 equity shares of Rs.10 each Rs.8 paid up	
Reserves and Surplus	`
Profit &Loss Statement	80000
General reserve	100000
Current Liabilities	
Creditors	40000
	400000
Assets	
Non_current Assets	200000
Current Assets	200000
	400000

The company decided to convert partly paid shares into fully paid shares by utilizing profit and loss statement and it also decided to issue one fully paid bonus share for every 2 shares held. For this purpose use profit and loss statement first and then general reserve if necessary. Journalise the above in the books of the company.

OR

4B) i) Define bonus share. State guide lines issued by SEBI for issue of Bonus shares   6M

ii) what do u mean by profit prior to incorporation .Explain Various basis of Apportionment of expenses.   6M

5 A) Following balance was extracted from the books of the Bajaj Life Insurance Corporation as on 31st March, 2017.   12M

	(000's omitted)
Life assurance fund as on 1st April, 2016	59,44,600
Claims outstanding	18,000
Outstanding Annuities	2,000
Agents Balances (Debit Balance)	18,600
Freehold Premises	80,000
Investments	46,10,000
Provision	3,000
Loans on Company Policies	3,47,200
Capital	2,00,000
Cash on deposits	54,000
Cash in Hand and Current A/c	14,600
Mortgages in India	9,84,400
Surplus for the year	9,000
Miscellaneous Expenditure	5,000
Management Expenses due	400
Interest accrued	38,600
Premium Outstanding	24,600

OR

5 B) i) From the following data relating to claims of an insurance company calculate amount of claims to be debited to Revenue Account for the year ended 31st March 2006:   6M

	Rs.
Direct claims paid during the year	8,00,000
Claims admitted but not paid on 31.3.2006	70,000
Claims intimated but not admitted on 31.3.2006	30,000
Claims outstanding on 31.3.2005	50,000
Claims recovered under reinsurance	40,000
Reinsurance claims paid	20,000

B) ii) write about IRDA   6M

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St.Joseph's Degree & PG College

B.Com (IFA) II Year
III Semester
End Semester Examinations February 2021
Subject: Corporate Tax

Subject ID : 3COT110   **Date :19-02-2021**
Max.Marks:60   **Time: 2hrs 30 minutes**

Answer all the Questions: **5x12=60 Marks**

1. A. What is Tax evasion and Tax Planning? Explain the differences
between Tax evasion & Tax Planning.

    OR

.   B. (i) Explain the Residential status rules of the Company.
        (ii) Write the differences between Tax Planning & Management.

2. A.   is the P& L account of Rao Co. Limited, a Domestic Company for the previous year
2019-20

PROFIT AND LOSSS ACCOUNT

To, Purchases	18,75,000	By, Sales	75,25,000
To, Direct wages	8,45,000	By, Closing Stock	1,10,000
To, Freight	12,500	By, Dividends From Indian	
To, Salaries	8,50,000	company	17,500
To, General expenses	4,35,000		
To, Sales expenses	2,15,000		
To, Director's Remuneration	8,22,000		
To, Income Tax	1,80,000		
To, Penalty(excise)	10,000		
To, Proposed Dividend	3,20,000		
To, Provision for losses of subsidiary Companies	2,00,000		
To, Net Profit	18,88,000		
	49,20,000		49,20,000

Additional Information:
   i.   Purchase include 1 bill of Rs. 60,000 against which payment made in cash
   ii.   General expenses include Rs. 15,000 as interest on loan taken from scheduled
bank. This interest has not been paid so far.
   iii. Brought forward losses and depreciation:

	As per books of A/c	As per IT Act
Brought forward business loss	2,00,000	2,50,000
Unabsorbed depreciation	1,00,000	2,00,000

    Calculate:
   I.   Total Income Tax liability as per Normal provisions of IT Act
   II.   Book Profit and Tax liability as per sec 115JB
   III. Ultimate tax liability of the company.

B. (i) Explain the Set off and Carry forward rules of Company as per the Indian Income Tax Act 1961.

(ii) Compute the Tax Liability of a Company for the Assessment Year 2020-21 if its Total Income is Rs.9,50,000 and Book Profits Rs.15,50,000.

3. A. Explain the Advantages and Dis- advantages of GST

OR

B. (i) Define GST and differentiate between SGST, CGST and IGST?

(ii) From the following calculate amount of Input Tax credit at each stage Manufacture Cost: 100 + profit 10%; Whole seller and retailer profit- 5%; Assume GST rate- 20%

.

4. A   A manufacturer from Jaipur sold goods to a retailer in Bangalore. further the retailer sold the goods to a buyer in Bangalore. other details are:

Manufacturing cost: 800
Profit of manufacturer: 20%
Excise Duty @ 12.5%
CST @ 2%
VAT @ 12.5%
Retailer's Margin of profit is 10%
GST rate 28%

Calculate

a) Final selling price as per Indirect Structure Regime and GST regime
b) Amount of Input Tax credit at each stage of supply chain
c) Amount of GST paid to the government at each stage of supply chain

OR

B. (i) Explain in Detail GSTN and its Role

(ii) A manufacture from Jaipur Sold Goods to buyer Also in Jaipur. The details are as follows: Cost price: 200; Profit margin for manufacturer 10%. Excise duty 12.5% and VAT 12.5%. Calculate Selling price under Indirect Tax Structure Regime and GST regime (GST RATE-18%)

5. A. Explain in Detail GST Council's Functions.

OR

B. What is Property Tax? Explain its Advantages?

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St.Joseph's Degree & PG College

(B.Com IF&A) II year – III Semester
End Semester Examinations February 2021
Subject: Financial Management-I

Subject ID : 3FNT112   Date :22-02-2021
Max.Marks: 60   Time: 2hrs 30 minutes

Answer the following questions   **(5x12=60)**

1)a) Explain various stake holders objectives in an organization.

OR

b) i) Explain the concept of ESOP.

ii) Explain the importance of VFM in financial management decisions.

2)a) The following information is supplied by the finance department of a company

Particulars	Cost Per Unit ($)
Raw Materials	78
Direct Labour	29
Overheads (Excluding Depreciation)	58
Total Cost	165
Profit	24
Selling Price	189

Additional Information:

a) Average Raw Materials in Stock: One Month
b) Average Material in Process: Half a Month
c) Average Finished goods in Stock: One Month
d) Credit allowed by suppliers: One Month
e) Credit allowed to customers: Two Months
f) Time lag in payment of wages: One and a Half Week
g) Time lag in payment of Overhead expenses: One Month

One Fourth of the sales is on cash basis. Cash Balance is expected to be $,215,000. Total production during the year is 110,000 units. Estimate the working capital requirement.

OR

b)i) Discuss the importance of Working Capital.

ii) Explain various funding strategies in business.

3)a) Oho Co. wish to approach the bankers for temporary overdraft facility for the period from October 2010 to December 2010. During the period of this period of these three months, the firm will be manufacturing mostly for stock. You are required to prepare a cash budget for the above period.

Month	Sales	Purchases	Wages
August	360,000	249,600	24,000
September	384,000	288,000	28,000
October	216,000	486,000	22,000
November	348,000	492,000	20,000
December	252,000	536,000	30,000

(a) 50% of credit sales are realized in the month following the sales and remaining 50% in the second following.
(b) Creditors are paid in the month following the month of purchase
(c) Estimated cash as on 1-10-2010 is $50,000.

OR

b) i) Explain various credit policy variables.

ii) Discuss the concept of credit ratings.

4)a) Butch Co has $1 million loan notes in issue, quoted at $50 per $100 of nominal value (book value also $50 per $100); 625,000 preference shares quoted at 40c (book value 30c per share) and 5 million ordinary shares quoted at 25c (book value 20c per share). The cost of capital of these securities is 9%, 12% and 18% respectively. This capital structure is to be maintained.
(a) **Calculate the weighted average cost of capital using market values**
(b) **Calculate the weighted average cost of capital using book values and comment on the difference to your answer from part (a)**

OR

b) i) Explain the importance of Cost of Capital.

ii) Discuss various factors effecting WACC

5)a) Explain various capital stricture theories in detail.

OR

b) i) From the following particulars calculate the Leverages. The company's current sales revenue is $1500000 and sales are expected to increase by 25%. $900,000 incurred on variable expenses for generating $1500000 sales. The fixed cost is $250,000. The company has $2000000 ordinary shares and $2000000 10% debt capital. Ordinary shares are of $ 10 each. Tax rate is 50%.

ii) Calculate the degree of operating leverage and degree of financial leverage and degree of combined leverage from the following firms and interpret the results:

Firm	A	B	C
Output in units	60000	15000	100000
Fixed Cost	7000	14000	1500
Variable cost per unit	0.2	1.5	0.02
Interest on borrowed capital	4000	8000	Nil
Selling price per unit	0.6	5	0.1

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St.Joseph's Degree & PG College

BCom(General/Comp/IT/Honors/Professional) II year – III Semester
End Semester Examinations February 2021
Subject: Business Law

Answer the following questions   **(5x12=60)**

1. Define Contract. Explain the essentials of a Valid Contract.   (12M)
                    OR
   1.a. What are the essentials of a Valid Offer.   (6M)
   1.b. Modes of Revocation of Offer.   (6M)

2 . "A Stranger to a Contract cannot Sue" State the Exceptions   (12M)
                    OR
   2.a. Differences between Fraud &Misrepresentation.   (6M)
   2.b. Explain when a consent is not said to be free. What is the effect of such consent on the formation of
   the contract.   (6M)

3. Explain the agreements opposed by Public Policy.   (12M)
                    OR
   3.a. What are the agreements which have been expressly declared to be void as per Indian Contract Act.
                                                                         (6M)
   3.b. Define Contingent Contract. Explain the features and Rules of Contingent Contract.(6M)

4. What are the various remedies available to a party in case of breach of contract.   (12M)
                    OR
   4.a. Discuss the effect of Supervening impossibility on the performance of a contract.   (6M)
   4.b. Discharge of Contract by lapse of time **and** Operation of Law   (6M)

5. Define Goods. What are the features of Contract of Sale . Explain the differences between Sale and
Agreement to Sell.   (12M)
                    OR
   5.a. Explain the Doctrine "Caveat Emptor" and State the exceptions to it.(6M)
   5.b. Rights of an unpaid seller   (6M)

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St.Joseph's Degree & PG College

B. Com (General/Computer/IT/Honors/Professionals) II year - III Semester
End Semester Examinations February 2021
Subject: Auditing

Answer all the following questions   **(5 X 12= 60)**

1. A. Discuss the advantages and disadvantages of auditing
                        Or
   B. i. Latest trends in audit
      ii. What do you mean by audit notebook and what are its contents?

2. A. What do you mean by internal check? Explain how internal check takes place with reference to cash receipts and cash payment
                        Or
   B. i. What do you mean by Audit evidence? What are the different types of audit evidence which can be collected by the auditor?
      ii. What do you mean by Internal Control? Explain 5 objectives internal control

3. A. What do you mean by vouching? Explain how Vouching is done of trading transactions.
            Or
   B. i. Objectives of vouching
      ii. Explain how Vouching is done in case of bills payable, wages and salary, Cash purchases, Petty cash & Loans

4. A. Differences between verification and valuation of Assets and liabilities
                        Or
   B. i. Verification and valuation of land and building, plant and machinery, Motor lorry, goodwill and patents
      ii. Reserve fund valuation

5. A. Explain the Powers and duties of an auditor
                        Or
   B. i. Types of reports
      ii. Joint audit & Special audit

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St.Joseph's Degree & PG College

B.Com (IFA) II year
Semester-III
End Semester Examinations February 2021
Subject: Managerial Economics

Answer all the questions   5x12=60

1. a) What is managerial economics? Explain its nature and scope in detail. **12M**

   OR

   b) i. Write a short note on 1) Opportunity Cost Principle 2) Incremental Principle.**6M**

   ii. Explain: 1) Time Perspective Principle 2) Discounting Principle. **6M**

2. a) What is elasticity of demand? Explain the types of price elasticity of demand with the help of graphs.**12M**

   OR

   b) i. Differentiate between Individual Demand and Market Demand.**6M**
   ii. Explain the determinants of supply.**6M**

3. a) Explain the law of variable proportion with a schedule and graph. **12M**

   OR

   b) i. Explain the law of returns to scale in short. **6M**
   ii. Explain Cobb Douglas Production Function. **6M**

4. a) Explain the economies and diseconomies of scale.**12M**

   OR

   b) i. Differentiate between fixed cost and variable cost.**6M**
   ii. Explain Total Cost, Average Cost and Marginal Cost with suitable numerical examples. **6M**

5. a) What is monopoly? Explain how the equilibrium price and output is determined in a firm under monopoly in short period?**12M**

   OR

   b) i. Characteristics of monopolistic competition. **6M**
   ii. Characteristics of Oligopoly market structure. **6M**

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St.Joseph's Degree & PG College

B.Com (General/Computers) II year – III Semester
Semester Examinations February 2021
Subject: Business Statistics – I

Subject ID : 3BST115   **Date :26-02-2021**
Max.Marks:60   **Time: 2hrs 30 minutes**

Answer all the questions: **(5 X 12 = 60)**

1. Define Statistics. Explain the nature, scope and limitations of statistics.

   Or

   Explain the importance of statistics.

2. What is Questionnaire? Explain the essentials of a good questionnaire.

   Or

   (a) Difference between Primary and Secondary data.

   (b) Importance of Diagrams.

3. Find the Arithmetic Mean for the following data:

Class Interval	Below 50	Below 60	Below 70	Below 80	Below 90	Below 100
Frequency	3	11	34	59	72	80

   Or

   Calculate Mean:

Mid-points	6	10	14	18	22	26	30
Frequency	2	7	18	29	17	11	6

4. An incomplete distribution is given below:

X	10-20	20-30	30-40	40-50	50-60	60-70	70-80
F	12	30	?	65	?	25	18

   Given M = 46 and N = 229
   Calculate Missing Frequency.

   Or

   Calculate Quartiles, D_4 and P_{86} for the following figures:

X	0-4	4-8	8-12	12-16	16-20	20-24	24-28	28-32
F	4	17	3	90	123	110	66	14

5. Compute Quartile Deviation and its coefficient for the given series:

X	10-15	15-20	20-25	25-30	30-35	35-40	40-45	45-50
F	8	10	12	15	10	7	8	5

   Or

   Compute Mean, Standard Deviation and Variance for the following data:

C.I.	Below 10	Below 20	Below 30	Below 40	Below 50	Below 60
F	15	32	51	78	97	109

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St.Joseph's Degree & PG College

B.Com (Professional) II year – III Semester
Semester Examinations February 2021
Subject: Economic Laws

Subject ID : 3ELL117   Date :26-02-2021
Max.Marks:60   Time: 2hrs 30 minutes

Answer all the questions: **(5 X 12 = 60)**

1.A. Discuss in detail about Regulatory Mechanism under IDRA.(12M)

(OR)

1.B.i. Define Current assets and Current liabilities . (6M)

1.B.ii Classification of MSME as per Manufacturing and service sector . (6M)

2.A. Explain about Acquisition and transfer of immovable property in India.(12M)

(OR)

2.B.i. Foreign Direct Investment in India .(6M)

2.B.ii. Define Person , Person Resident in India and Authorized Person.(6M)

3.A.What are Anti-Competitive Agreements ? State the provisions of the Competition Act for Prohibition of Anti -Competitive agreements.(12M)

(OR)

3.B.i. Define relevant market , relevant geographic market and relevant product market (6M)
3.B.ii Competition Commission of India (6M)

4.A. What is Sustainable Development ? Explain the Principles of Sustainable Development. (12M)

(OR)

4.B.i. Define Pollution , Pollutant , Hazardous substance and Occupier . (6M)
4.B.ii. General Powers of Central Government under Environment Protection Act.(6M)

5.A.What is Money Laundering ? Explain the process of Money Laundering and its impact on Economic Development .(12M)

(OR)

5.B.i. Prevention of Money Laundering - Indian Initiatives.(6M)
5.B.ii.Financial Action Task Force . (6M)

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St.Joseph's Degree & PG College

B.Com (Honors) II year – III Semester
Semester Examinations February 2021
Subject: Fundamentals of Digital Marketing

Subject ID :3FDM116   Date :26-02-2021
Max.Marks:60   Time: 2hrs 30 minutes

Answer all the questions: **(5 X 12 = 60)**

1. A   Define Digital Marketing. Discuss about the Characteristics of Digital Marketing.
                              OR
   B.i) Write short notes on Digital Consumer.
      ii) Differentiate between Traditional Marketing and Digital Marketing.

2. A   Discuss about Online AdFormat and Search Engine Ad.
                              OR
   B. i) Write short notes on Opt-in Email Advertising.
      ii) Discuss about Email Marketing.

3. A   Define Mobile Marketing Explain benefits of Mobile Marketing.
                              OR
   B. i) Write short notes on Mobile Search Ads.
      ii) What are the Goals of Mobile Marketing.

4. A Define Social Media Marketing. Explain Social Media Marketing plan in detail.
                              OR
   B. i) Write short notes on Podcast and Webinars.
      ii) Discuss about Social Media Monitoring.

5. A   What is SEO. Discuss about Search Engine Optimization Process
                              OR
   B. i) Write short notes on On-Page Optimization.
      ii) Mention the Goals of Search Engine Optimization

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