Reg. No. : .....

Code No. : 31065 E **Sub. Code : FCCO 11/ FCPA 11/FCHO 11/ FCCR 11/FCBF 11/ FCBE 11**

B.Com. (CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

First Semester

Commerce/Professional Accounting/Honours/Corporate Secretaryship/Banking and Finance/Banking and E-Commerce — Core

FINANCIAL ACCOUNTING – I

(For those who joined in July 2024 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer.

1. A schedule of balance drawn from the ledgers is called _____.

(a) Trial Balance (b) Balance sheet

(c) Income statement (d) Trading accounts

2. Bank reconciliation is a _____

(a) Ledger (b) Statement

(c) Journal (d) Trial balance

3. Final accounting is prepared by_____

(a) Business concern

(b) Non-trading association

(c) Banking company

(d) Government Company

. Assets =?

(a) Capital – Liabilities

(b) Capital – Depreciation

(c) Liabilities – Assets

(d) Capital + Liabilities

. _____ is one of the causes of depreciation.

(a) Maintenance (b) Un-usage

(c) Obsolescence (d) Proper service

. A bill of exchange is drawn by _____.

(a) Creditor (b) Debtor

(c) Share holder (d) Debenture holder

7. Single entry system is suitable only for _____ concern.

(a) Small (b) Big

(c) Both (d) None of these

8. The amount of credit sales can be ascertained by preparing _____ account.

(a) Creditors

(b) Debtors

(c) Capital

(d) Profit and Loss account

9. To which account is irrecoverable short workings transferred?

(a) Trading account

(b) Royalty account

(c) Profit and Loss a/c

(d) Landlord a/c

10. The average clause in a loss of profits policy protects the interest on the _____

(a) Insured (b) Insurer

(c) Workers (d) All of the above

PART B — (5 × 5 = 25 marks)

Answer ALL questions, by choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) Journalize the following transactions during the month of January 2009.

			Rs.
Jan.	1	Balan commenced business with a capital of	1,00,000
	3	Bought goods for cash	60,000
	4	Sold goods for cash	50,000
	5	Deposited in Indian Bank	40,000
	6	Bought goods from Ravi	30,000
	7	Bought furniture for cash	4,000
	8	Sold goods to Nathan	40,000
	9	Paid cash to Seenu	10,000
	10	Nathan returned to goods worth	2,000

Or

(b) Prepare Bank Reconciliation Statement.

(i) Bank balance as per cash book Rs. 220

(ii) Cheque deposited but not collected Rs. 1,500

(iii) Cheque issued but not presented for payment Rs. 2,500

(iv) Bank charges debited in the pass book Rs. 200

(v) Interest entered in the pass book only Rs. 100.

12. (a) State the difference between Trial balance and Balance sheet.

Or

(b) Prepare Profit and Loss account for the year ending 31.3.2021

Particulars	Rs.	Particulars	Rs.
Gross profit	25,000	Stationery	75
Salaries	5,600	Rent	650
Insurance	200	Interest on loan	225
Discount allowed	400	Repairs	125
Discount received	300	Office expenses	55
Commission earned	100	General expenses	875
Advertisement	450	Postage	175
Telegrams	150	Printing charges	375
Travelling expenses	500	Building	50,000

13. (a) Athiyaman & Co., purchased a computer for Rs. 23,500 on 1st October 2016 and installed it by spending Rs. 1,500. Every year depreciation is to be charged at 10% on its cost. The computer is sold on 1st July 2019 at a price of Rs. 15,625. Assuming that the accounts are closed every year on December 31, prepare the computer account.

Or

(b) From the following information pass journal entries in the books of Drawer and Drawee.

(i) 'A' draws a bill of exchange for Rs. 1,000 and 'B' accepted the same.

(ii) 'A' discounts the bill at 10% with bank.

(iii) 'B' pays the amount to the bank on maturity.

14. (a) What are the salient features of Single entry system?

Or

(b) From the following information find out the Credit sales.

Particulars	Rs.
Debtors on 1.1.2021	50,000
Cash received from debtors	85,000
Bills receivable drawn	30,000
Bad debts	6,000

Particulars	Rs.
Discount allowed	3,000
Sales return	11,000
Sundry charge debited	3,000
Dishonour of bills receivable	7,000
Debtors on 31.12.2021	25,000

15. (a) What is Short workings?

Or

(b) A fire occurred on the premises of a merchant on 15th June 2017 and a considerable part of the stock was destroyed. The value of stock saved was Rs. 4,500.

	Rs.
Stock on 1.4.2017	36,750
Purchases	1,04,940
Sales	1,56,950

Average rate of gross profit 36%. Ascertain the amount to be claimed.

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Explain the various Accounting Concepts.

Or

(b) Enter the following in three column cash book and balance the same:

Aug 1	Balances : Cash Rs. 700; Bank Rs. 4,900
2	Amount received on sale of shares Rs. 8,000
4	Cash paid into Bank Rs. 6,300
6	Amount paid to Rajamani Rs.1,000; Discount received from him Rs. 25
10	Received for cash sales, cheque Rs. 6,000, cash Rs. 2,000 sent the above cheques to the bank.
12	Received the cheque for Rs. 575 from Thangamani and settled his account for Rs. 600. Sent the cheque to the Bank.
14	Paid Sigamani by cheque Rs. 480; Discount received from him Rs. 20
16	Withdraw from the bank Rs. 1,800
20	Paid Anbumani by cheque Rs. 2,000 for cash purchases
30	Paid Salaries Rs. 1,200.

17. (a) From the following trial balance of Ravi, Prepare Trading and Profit and Loss account for the year ended December 31st 2013 and a balance sheet as on that date.

Particulars	Debit (Rs.)	Credit (Rs.)
Capital		40,000
Sales		25,000
Purchases	15,000	
Salaries	2,000	
Rent	1,500	
Insurance	300	
Drawings	5,000	
Machinery	28,000	
Bank balance	4,500	
Cash	2,000	
Stock (1.1.2003)	5,200	
Debtors	2,500	
Creditors		1,000
	66,000	66,000

Adjustments :

(i) Stock as on 31st December, 2003 Rs.4,900

(ii) Salary unpaid Rs.300

(iii) Rent paid in advance Rs.200

(iv) Insurance prepaid Rs.90.

Or

(b) The following ledger balances were extracted from the books of Madhumathi. You are required to prepare Trading, Profit and Loss and Balance sheet as on 31st March 2020.

Particulars	Rs.	Particulars	Rs.
Capital	10,000	Returns inwards	300
Drawings	2,000	Returns outwards	580
Purchases	20,800	Carriage inwards	400
Stock (1.4.2019)	6,900	Wages	325
Sales	27,500	Salaries	900
Creditors	8,100	Interest	480
Rent	1,000	Carriage outwards	700
Discount (Cr)	270	Insurance	900
Furniture and Fixtures	900	Bank loan	3,000
Machinery	5,000	Cash in hand	575
Travelling expenses	650	Bad debts	120
Debtors	7,500		

Adjustments :

(i) Closing Stock was valued at Rs. 8,900

(ii) Insurance prepaid Rs. 250

(iii) Outstanding expenses: Salaries Rs. 100; Rent Rs. 200

(iv) Interest on Bank loan Rs. 150

(v) Depreciate machinery and furniture by 10% each.

(vi) Provide for doubtful debts at 5% on debtors.

18. (a) Explain the causes of Depreciation.

Or

(b) On 1.1.2001 'A' drew a three months bill on 'B' for Rs. 10,000 and the latter accepted the same. On due date B approached A and requested him to cancel the bill and drew on him a new bill for Rs. 10,500 for three months including interest. A agree to this proposal.

Pass Journal entries in the books of both the parties.

19. (a) Ramachandran keeps his books under single entry system. His assets and liabilities were as under.

Particulars	On 31.12.2001	On 31.12.2002
Cash	100	90
Sundry debtors	3,900	4,500
Stock	3,400	3,200
Machinery	6,000	8,000
Sundry creditors	1,500	1,490
Bills payable	–	500

During 2002, Ramachandran introduced Rs. 1,500 as additional capital. He Withdrew Rs. 300 per month for his household expenses. Ascertain Profit or Loss.

Or

(b) 'A' keeps his books by single entry. From the following information given below, prepare a Trading, Profit and Loss account for the year ending March 31, 2018 and a balance sheet as on that date.

Particulars	1.4.2017 (Rs.)	31.3.2018 (Rs.)
Capital	15,000	–
Sundry debtors	6,680	9,000
Stock	3,500	4,000
Sundry creditors	2,250	1,700
Machinery	3,120	3,120

Analysis of cash book for the year ended March 31, 2018.

Particulars	Rs.	Particulars	Rs.
To opening balance	3,750	By Creditors	3,000
To Sundry debtors	12,000	By Wages	600
To Sales	2,700	By General expenses	400
To Commission	180	By Salaries	5,600
		By Drawings	3,200
		By Closing balance	5,830
	18,630		18,630

(i) Depreciate Machinery by 10%.

(ii) Allow interest on opening capital @ Rs. 6% p.a.

20. (a) What are the possible Journal entries in the books of Lessee and Lessor?

Or

(b) Fire occurred in the premises of Selvi & Co. on 01.04.1991 and a considerable part of their stock was destroyed. The stock salvaged was Rs. 56,000. A fire insurance policy for Rs. 1,42,000 was taken to cover loss of stock by fire. You are required to ascertain the insurance claim from the following particulars.

	Rs.
Purchase for the year 1990	18,76,000
Sales for the year 1990	23,20,000
Purchase from 1.1.1991 to 1.4.1991	3,46,000
Sales from 1.1.1991 to 1.4.1991	4,80,000
Stock on 1.1.1990	2,88,000
Stock on 31.12.1990	4,84,000
Wages paid during the year 1990	2,00,000
Wages paid during 1.1.91 to 1.4.91	54,000

Fire also broke out on 31.12.1990 and destroyed stock of the estimated cost of Rs. 1,00,000. There was a practice in the concern to value stock at cost less 10% but all of a sudden this practice was changed and stock on 31.12.90 was valued as cost plus 10%.

(6 pages)

Reg. No. : .....

Code No. : 31032 E **Sub. Code : EMCO 12/ EMHO 12/FCCO 12/ FCPA 12/FCHO 12/ FCCR 12/FCBF 12/FCBE 12**

B.Com. (CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

First Semester

Commerce/Honours/Professional Accounting/Corporate Secretaryship/Banking and Finance/Banking and E-Commerce — Core

PRINCIPLES OF MANAGEMENT

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. The practice of management of book is written by
   (a) Hendry Fayal
   (b) Peter F. Drucker
   (c) FW Taylor
   (d) Elton Mayo

2. Management is ————
   (a) A science
   (b) An art
   (c) Both a science and Art
   (d) None of these

3. Planning is
   (a) Looking back
   (b) Forward looking
   (c) Departmentation
   (d) Astatic process

4. Expand MBO
   (a) Marketing and Business Organization
   (b) Marketing Management Objectives
   (c) Management Buying Offline
   (d) Management By Objectives

5. Formal Organization is based on
   (a) Delegation of authority
   (b) Social interaction of people
   (c) Decision making
   (d) Staffing

6. Line organization is also called as ————————

(a) Formal (b) Informal

(c) Military (d) None of the above

7. ———————— is the selection technique which enable the employer to give the total individual.

(a) Placement (b) Interview

(c) Training (d) Promotion

8. Staffing function is concerned with ————————

(a) People (b) Sales

(c) Purchase (d) Machines

9. Hybrid theory is also known as

(a) Theory X (b) Theory Y

(c) Theory Z (d) Theory W

10. Which of the following the leader should have

(a) self-confidence

(b) hard work

(c) solve the critical situation

(d) all the above

PART B — (5 × 5 = 25 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) What are the contribution of F. W. Taylor to the management?

Or

(b) Is management art or science? Explain.

12. (a) Discuss in details the various process of planning.

Or

(b) Explain the criteria of good forecasting.

13. (a) What are the characteristics of organization?

Or

(b) What are the types of Span of management?

14. (a) List out the benefits of work from home.

Or

(b) State the objectives of performance appraisal.

15. (a) Explain the characteristics of coordination.

Or

(b) What is motivation? Explain the Maslow theory.

PART C — (5 × 8 = 40 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Explain the qualification of manager.

Or

(b) Explain the different functions of management.

17. (a) Discuss the various methods of planning.

Or

(b) Define decision making. What are the types of a decision making?

18. (a) Explain the types of organization with its merits and demerit.

Or

(b) Explain the merits and demerits of decentralization.

19. (a) Explain the procedure for staff selection.

Or

(b) List out the need for training.

20. (a) What are the measures to overcome the barriers of communication?

Or

(b) Explain the qualities of a good leader.

———————

(6 pages) **Reg. No. :** .....

Code No. : 31066 E **Sub. Code : FSCO 11/ FSPA 11/FSHO 11/ FSCR 11/FSBF 11/ FSBE 11**

B.Com. (CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

First Semester

Commerce/Professional Accounting/Honours/Corporate Secretaryship/Banking and Finance/Banking and E-Commerce

Skill Enhancement Course — DIGITAL BANKING

(For those who joined in July 2024 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

1. _____ is the indigenous domestic card payment scheme that has been developed by NPCI.

   (a) IND-card (b) RUPAY

   (c) VISA (d) MASTER

2. Bank does not give loan against _____

   (a) LIC Policy

   (b) NSC

   (c) Gold Ornaments

   (d) Lottery Ticket

3. National Automated Clearing House (NACH) has been launched for

   (a) Cheque transactions

   (b) Clearing transactions

   (c) Clearing loans

   (d) Facilitating interbank electronic transactions

4. Which of the following must be linked with aadhar card?

   (a) NUUS (b) NACI

   (c) NEFT (d) AEPS

5. _____ type of banking can performed with the use of a computer.

   (a) Online banking

   (b) Offline banking

   (c) Practical banking

   (d) Operational banking

6. _____ is a block chain network that operates in a restricted and controlled by a single entity.

(a) Private (b) Public

(c) Common (d) Hybrid

7. Use smart cards/debit cards/credit cards for the purchase of an item or for payment of a service at a merchants store/the card has to be swiped in a terminal known as

(a) Real time terminal

(b) Shopping terminal

(c) Point of sale terminal

(d) All of the above

8. Which of the following device is used to transfer data from the central Processing Unit to other outside peripherals?

(a) Telephone (b) Modem

(c) Monitor (d) Laser printer

9. The bank introduced ATM in India was _____

(a) HSBC (b) SBI

(c) IDBI (d) ICICI

10. ATMs set up owned and operated by non-banks are called _____

(a) Brown label ATM

(b) White label ATM

(c) Green label ATM

(d) Black label ATM

PART B — (5 × 5 = 25 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) Write about tap and go transaction.

Or

(b) Give a short note on digital lending.

12. (a) State about IMPS.

Or

(b) Write a note on CTS in India.

13. (a) Brief about cyber security.

Or

(b) What is bit coin?

14. (a) Write about user interface design.

Or

(b) Write a short note on Cloud based POS.

15. (a) What is CDM?

Or

(b) Write about brown label ATM.

PART C — (5 × 8 = 40 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Elucidate the types of bank cards.

Or

(b) Describe the banker educate the customer about new banking methods.

17. (a) Explain the services provided by National Automated Clearing House (NACH).

Or

(b) Differentiate NEFT from RTGS.

18. (a) Discuss the risk management methods for IMPS frauds.

Or

(b) Enumerate the factors influencing product diversity in internet banking.

19. (a) Delineate the key components of POS.

Or

(b) Explain the benefits of POS in retail business.

20. (a) Describe the instant money transfer system by ATM.

Or

(b) Examine the factors to be considered for ATM network planning.

———————

(6 pages) **Reg. No. :** .....

Code No. : 31043 E **Sub. Code : EECO 11/ EECR 11/EEBE 11/ FECO 1 A/FECR 1 A/ FEBE 1 A**

B.Com. (CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

First Semester

Commerce/Corporate Secretaryship Banking and E-Commerce

Elective — BUSINESS COMMUNICATION

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. Communication is derived from the Latin word "communis" which means _____

   (a) Community

   (b) Share

   (c) Common

   (d) Marxist

2. _____ are the prime barriers in inter personal communication.

   (a) Semantic barrier

   (b) Emotional barrier

   (c) Barriers in superiors

   (d) Barriers in subordinates

3. A letter drafted with a view to effect the sales of merchandise is known as _____

   (a) Stunt letter

   (b) Circular letter

   (c) Sales letter

   (d) Order

4. When there is delay in execution of the order, the letter to be drafted is known as

   (a) Collection letter

   (b) Sales letter

   (c) Complaint letter

   (d) Adjustment letter

5. Main source of funds for the banks is _____

(a) Government

(b) Deposits

(c) Investments

(d) Liabilities

6. _____ is a form of protection against future loss for ships, boats, cargo and related equipment

(a) Fire insurance

(b) Marine insurance

(c) Life insurance

(d) Health insurance

7. Secretarial correspondence with members should be _____

(a) Lengthy

(b) Shortcut

(c) Prompt and Precise

(d) Depositors

8. Minutes of a meeting are usually prepared by _____

(a) Secretary (b) Chairman

(c) Shareholder (d) Laymen

9. Bio data is otherwise known as _____

(a) Data sheet

(b) Resume

(c) Personal history

(d) Worksheet

10. An _____ is a person who appear in an interview as an applicant.

(a) Interviewer (b) Examiner

(c) Evaluator (d) Interviewee

PART B — ($5 \times 5 = 25$ marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) What are the uses of internet?

Or

(b) What are the needs of business letters?

12. (a) Explain the contents of a order letter.

Or

(b) How to write effective collection letters?

13. (a) Write the elements of a good banking correspondence.

Or

(b) Name the different kinds of insurance agent.

14. (a) Discuss the duties of Secretary.

Or

(b) Write a note on Agenda.

15. (a) What is an Interview? State its features.

Or

(b) Explain the techniques of the interview.

PART C — ($5 \times 8 = 40$ marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Describe the measures to overcome barriers of communications.

Or

(b) Explain the functions of business letter.

17. (a) What are the hints on drafting replies to status enquiry letters?

Or

(b) What points are to kept in mind while drafting a sales letter?

18. (a) Draft a letter as a manager of a bank to a customer requesting him to set right an overdraft account.

Or

(b) Explain the principles underlying an insurance contract.

19. (a) Draft the minutes of the meetings of the board of Directors of a Company.

Or

(b) List out the characteristics of a good report.

20. (a) Write an application letter for the post of an accountant in Kumar Super Market at Chennai.

Or

(b) Discuss the different types of interviews.

———————

(7 pages) **Reg. No. : .....**

Code No. : 31068 E **Sub. Code : FFCO11/ FFPA11/FFHO11/ FFCR11/FFBF11/FFBE11**

B.Com. (CBCS) DEGREE EXAMINATION, NOVEMBER 2025.

First Semester

Commerce/Profession Accounting/Honours/corporate Secretaryship/Banking and Finance/Banking and E-Commerce

Foundation Course – FUNDAMENTAL OF BUSINESS STUDIES

(For those who joined in July 2024 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. The organized efforts and activities of individuals to produce and sell goods and services for profit is _____

(a) Commerce (b) Profession

(c) Trade (d) Business

2. Which of the following is not a manufacturing Industry?

(a) Iron and steel Works

(b) Flour Mills

(c) Fruit canning

(d) Mining

3. A Basic accounting equation is _____

(a) Stakeholder's Equity = Assets – Liabilities

(b) Profit = Revenue – Cost

(c) Assets = Liabilities – Stakeholder's Equity

(d) Net worth = Assets + Liabilities

4. In which of the following systems of recording the financial statements reflect true and fair view of an entity

(a) Single entry system

(b) Double entry system

(c) Cash based system

(d) Budgetary Accounting System

5. What kind of advertising involves kiosks, event and tradeshows?

(a) Print advertising

(b) Outdoor advertising

(c) Covert advertising

(d) Public service advertising

6. Marketing is a process which aims at ————

(a) Production

(b) Profit Making

(c) Satisfaction of customer needs

(d) Selling products

7. An audit which is compulsory by the law ————

(a) Government Audit

(b) Internal Audit

(c) Cost Audit

(d) Statutory Audit

8. Which of the following is called corporate entrepreneurship?

(a) Intrapreneurship

(b) Entrepreneurship

(c) Venture

(d) Angel Financing

9. Attributes of a good tax are called as ———— of Taxation.

(a) Provisions

(b) Regulations

(c) Canons

(d) All the above

10. ———— Form used by individuals who have earned money from the sale of assets or property.

(a) ITR 3 (b) ITR 2

(c) ITR 6 (d) ITR 5

PART B — (5 × 5 = 25 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) Explain the importance of Commerce.

Or

(b) Describe the characteristics of a business.

12. (a) Enumerate the objectives of book keeping.

Or

(b) Enumerate the advantages of double entry system.

13. (a) What are the different types of Grading?

Or

(b) State the characteristics of advertising.

14. (a) Write the difference between Accounting and Auditing.

Or

(b) Elucidate the common problems faced by women entrepreneurs.

15. (a) Discuss the sub category of Direct Tax.

Or

(b) Explain the Slab Rate of Income Tax.

PART C — (5 × 8 = 40 marks)

Answer ALL questions choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Define business and discuss the features associated with business.

Or

(b) Discuss the classification of Industries.

17. (a) Enumerate the types of accounts and its rules.

Or

(b) Write in detail about the functions of accounting.

18. (a) Narrate the functions of Marketing.

Or

(b) Elucidate the common types of pricing.

19. (a) Describe the classification of Audit.

Or

(b) Illustrate the functions of an Entrepreneur.

20. (a) Explain the list of Exempted Income Tax U/S 10.

Or

(b) Elucidate the classification of residential status under Income Tax Act.
