



ARKAJAIN
University
Jharkhand

5th Semester Examination -2021-22

Subject : Computer Applications in Business
Course : B.Com [Hons.]
Full Marks : 70

Roll No :

Time : 3 Hours

Instructions to the Candidates:

- Read the question paper very carefully.
- Candidates are required to give their answers in their own words as far as practicable.
- Question Paper is divided into Three Parts –A, B & C.
- Part-A is containing 12 multiple choice questions.
- Part- B containing SIX questions out of which FOUR questions are to be answered.
- Part C containing FOUR questions out of which TWO questions are to be answered.
- Do not write anything except your Roll No. on the question paper.
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PART A

MULTIPLE CHOICE QUESTIONS

(12x1=12)

1. The period of first generation computer was from
 - a. 1959-1965
 - b. 1940-1946
 - c. 1946-1959
 - d. 1965-1971
2. The first generation computer model does not include:
 - a. EDVAC
 - b. UNIVERSE
 - c. ENIAC
 - d. IBM-650
3. Which generation is the changing phase in the history of computers?
 - a. Fourth generation
 - b. Second Generation
 - c. Third Generation
 - d. First Generation
4. Which among the following has highest speed and capacity?
 - a. Super Computers
 - b. Mainframe Computers
 - c. Mini Computers
 - d. Micro Computers
5. LAN, VAN & MAN was introduced in:
 - a. Third Generation
 - b. First Generation
 - c. Fourth generation
 - d. Second Generation
6. The process of removing unwanted part of an image is called:
 - a. Hiding
 - b. Bordering
 - c. Cropping
 - d. Cutting
7. The page number can be inserted at:
 - a. Top of the page
 - b. Centre of the page
 - c. Bottom of the page
 - d. All of the above

8. Landscape is:
- Paper Size
 - Page Orientation
 - Page Layout
 - Paper Margin
9. How to insert a pdf format file in MS-Word?
- From Insert - Sound Menu Option
 - From Insert - Subject Menu Option
 - From Insert - File Menu Option
 - From Insert - Object Menu Option
10. What is the intersection of a column and row on a worksheet called?
- Value
 - Cell
 - Address
 - Reference
11. Which function in Excel tells how many numeric entries are there?
- SUM
 - MAX
 - COUNT
 - MIN
12. Function in MS-Excel must begin with?
- = sign
 - + sign
 - () sign
 - @ sign

PART B

ANSWER ANY FOUR OUT OF SIX

(4x7=28)

- Discuss the Development of Computers and also mention the full form of the following:
 - UNIVAC
 - ASCII
 - VLIC
 - CPU
- Discuss the various default options present under Format paragraph in Ms.-PowerPoint.
- What all information can be received from Status bar in Ms.-Word screen?
- How to create and close a document in Ms.-Excel. Also mention the short cut keys of the following:
 - Save
 - Copy
 - Style
 - Italic
 - Justify
 - Open
 - Font Size
 - Replace
- Discuss the steps to insert word art in Ms.-PowerPoint.
- Discuss the use of cut, copy and paste option in Ms.-Excel Screen along with the steps to implement each.

PART C

ANSWER ANY TWO OUT OF FOUR

(2x15=30)

- Discuss the various steps of Mail Merge in Ms.-Word
- Elaborate the steps for the following in Ms.- word:
 - To create a table
 - To use formulae in table
 - To sort the table
- How to bold, underline and italicize the selected text in Ms.-PowerPoint and How to left align, center and right align text in Ms.-Excel
- Discuss the steps to insert word art in Ms.-PowerPoint and what are the various options of Charts present by default in Ms.-Excel.



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5th Semester Examination -2021-22

Subject : Cost Accounting
Course : B. Com (Hons.)
Full Marks : 70

Roll No:

Time : 3 Hours.

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MULTIPLE CHOICE QUESTIONS:

PART A

(12x1=12)

1. Bin card and store ledger are
A) Inventory management systems
B) Store accounting system
C) Both A and B
D) None of the above.
2. VED analysis is
A) Vital desirable essential
B) Vital essential Desirable
C) Desirable vital essential
D) None of the above.
3. Just in time is a
A) Japanese system
B) Chinese system
C) American system
D) None of the above.
4. Change in method of issue of items from store to plant has an effect
A) On valuation of stocks
B) No effect on stock valuation
C) Has an effect on cost of production
D) Both A and C
5. Contract costing is used for projects that are of a duration of
A) More than 1 year
B) Less than 1 year
C) Both A and B
D) None of the above.
6. Abnormal cost are
A) Included in cost of production
B) Not included in cost of production
C) Included in costing profit and loss
D) Both A and C
7. Normal cost are
A) Included in cost of production
B) Not included in cost of production
C) Included in costing profit and loss
D) Both A and C
8. Ton/km is a unit cost for
A) Goods transport
B) Passenger transport
C) Both A and B
D) None of the above.
9. For contracts completed between 25 % to 50 % Profit in prop to cash rec /work certified is
A) 1/3 of notional profit
B) 2/3 of notional profit
C) Both A and B
D) None of the above are considered

10. Depreciation of office building is
 A) Administration overhead
 B) Selling overhead
 C) Both A and B
 D) None of the above.
11. Normal loss is a
 A) Factory overhead
 B) Admin overhead
 C) Selling overhead
 D) None of the above.
12. Prime cost is
 A) Variable cost
 B) Fixed Cost
 C) Both A and B
 D) None of the above.

PART B

ANSWER ANY FOUR OUT OF SIX

(4x7=28)

- 1) Provide a format of Memorandum reconciliation system.
- 2) What are the causes of labor turnover? Explain the avoidable causes of labor turnover.
- 3) From the information below relating to an unfinished contract ascertain a) profit on work certified b) cost of wip at the year end

	Rs
material to site	86,000
labour at site	65,000
plant issued	80,000
direct expenses	8,000
establishment charges	4,000
materials returned to stores	600
work certified	1,90,000
uncertified work	7,700
material in hand	2,000
wages accrued	300
cash received	1,61,500
dep of plant	7,000

- 4) A truck starts with a load of 10 tons of goods from station p. It unloads 4 tons at station q and rest of the goods at station r. It reaches back directly to station p after getting reloaded 8 tons at station r. The distance between p to q, q to r, r to p are 40 kms, 60 kms and 80 kms.

Compute the absolute ton km and commercial ton km.

5) Show the store ledger entries as they appear when using A) LIFO
April

	Units	Value (Rs)
1 Bal b/f	300	600
2 purchased	200	440
4 issues	150	-
6 purchased	200	460
11 issues	150	-
19 issues	200	-
22 purchased	200	480
27 issues	200	-

6) What is a bin card? How is it different from a store ledger? Draw up a format of the transport costing system.

PART C

ANSWER ANY TWO OUT OF FOUR

(2x15=30)

1) Differentiate between financial vs cost accounting.

2) PQR Ltd has closed its accounts for the year ending 31st march 2011- the profit shown in financial accounts is Rs 372000 and In cost accounts for the same period is Rs 410000.

on comparison of both accounts the following descripiencies were noted

	cost accounts	financial accounts
stock value		
Raw Material		
Opening Stock	1,36,000	1,45,000
Closing Stock	1,10,000	1,03,000
Finished Goods		
Opening Stock	2,66,000	2,58,000
Closing Stock	2,29,000	2,23,000

Additional info appearing in
Financial accounts

Loss on sale of inventory	35,000
Dividend received	7,000
Interst recived	4,000

You are required to prepare the memorandum reconciliation account

3) Show the store ledger entries as they appear when using A) weighted average method

April	Units	Value (Rs)
1 Bal b/f	300	600
2 purchased	200	440
4 Issues	150	-
6 purchased	200	460
11 Issues	150	-
19 Issues	200	-
22 Purchased	200	480
27 Issues	200	-

In period of rising prices such as above what are the effects of each method - WAR and LIFO.

4) XYZ ltd has two production departments and three service departments. Expenses incurred for the departments and other information available is given below

Particulars	Production departments		Service departments		
	A	B	MAINTENANCE	POWER	PERSONNEL
Overhead before allocating service dept cost	1,20,000	1,50,000	20,000	48,000	40,000
allocation basis- maintenance hrs	80	20	-	40	20
allocation basis -kwh consumed	4	16	2	-	2
allocation basis -number of employees	60	30	30	18	-

Allocate the cost of service departments to the production departments under a) Direct method and b) step down method



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5th Semester Examination –2021-22

Subject : Indirect Taxation-GST
Course : B. Com (Hons.)
Full Marks : 70

Roll No:

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PART A

MULTIPLE CHOICE QUESTIONS:

(12x1=12)

1. Input tax credit is reversed if payment is not made within
 - a) 180 days
 - b) 360 days
 - c) 500 days
 - d) 700 days
2. VAT concept in GST is to
 - a) Avoid cascading effect
 - b) Encourage cascading effect
 - c) To avoid both cascading and non-cascading effect
 - d) None of the above
3. GST is applicable on free food supplied in religious institutions
 - a) True
 - b) False
 - c) Both a and b
 - d) none of the above
4. GST is a
 - a) Destination based tax
 - b) Production based tax
 - c) Both a and b
 - d) None of the above
5. In voluntary registration tax must be paid even if Turnover is below
 - a) Rs20 lakhs/10 lakhs
 - b) Above 20 lakhs/10 lakhs.
 - c) Above 50 lakh
 - d) None of the above
6. Alcoholic liquor is
 - a) Charged under GST
 - b) Not charged under gist
 - c) Charged only above Rs 10000
 - d) None of the above
7. Registration in gst is
 - a) Pan based
 - b) Tan based
 - c) Both pan and tan Based
 - d) None of the above.

8. Services of funeral , burial , crematorium or mortuary including transportation of the deceased is neither supply of goods or services –
- a) True
b) False
c) Applicable on VVIP
d) None of the above
9. Transaction of sale of land and building out of GST-
- a) True
b) False
c) Both a and b
d) None of the above
10. One of the conditions of availing ITC is that the
- a) The goods or services or both have been received
b) The goods or services or both have not been received.
c) Only goods received
d) Only services received.
11. Kunkum Alta are
- a) Exempt from gust
b) Not exempt from gust
c) Both a and b
d) None of the above.
12. Composite supply is where the rate of the
- a) Principal supply apply
b) Goods with highest tax rate apply
c) Both a and b
d) None of the above.

ANSWER ANY FOUR OUT OF SIX

PART B

(4x7=28)

- 1) Explain the constitution of the GST council .How many members are there in the council and what is the voting pattern? What percentage of voting is required to pass any resolution?
- 2) State any two items that are not covered under GST law and explain. What is the issue in including petroleum under GST in the current times when the cost of petrol is rising? Under the concept of supply what are the provision between principal and agent?
- 3) Explain the meaning of Open market value as per GST law. Tata motors sends goods on job work to xyz job worker .Explain all the provisions for job work.
- 4) Explain the terms zero rated supply, Exempt supply, taxable supply and continuous supply.Mr A is exporting goods to Germany. Does he have to pay tax and if paid what are the options for him to recover the tax?
- 5) Rama consultancy services is engaged in providing taxable services .It has provided a service to M/s Romani enterprises on 19-01-2018, the invoice in respect of which was issued on 20-01-2018.The payment in this respect was received on 22-01-2018 which was entered in the books on the same date. The same was credited in the bank account of the Rama consultancy services after two days on 24-01-2018.Determine the time of supply.
- 6) What is the schedule III as per concept of supply? Explain 3 items that come under the negative list.Explain the concept of mixed and composite supply.

PART C

ANSWER ANY TWO OUT OF FOUR

(2x15=30)

- 1) In respect of the following state the tax to be paid .1) Mr. Shiv of Delhi supplied goods to Mr. Vinod of Delhi.2) Raman of Kashmir provided services to Shy am of Pune .3) Janaki of Goa supplied goods to Mr. Cruz of Goa.4) Pankaj supplied goods from his place of business in Chandigarh to Surrender of Dehradun(UP). 5) Ms. Kajol sold goods to Rani .They both live in the state of Rajasthan. Explain the process of registration.
- 2) Consider the following details in respect of Mr. Mohit of Delhi and comment whether registration is required on basis of threshold limit.1) Intra state supply of goods which are wholly exempt from GST under section 11 of CGST Act.-Rs 14,00,000. 2) Intra state supply of goods chargeable with GST@18%. Rs 3, 50,000. 3) Intra state supply of goods (Agricultural produce grown out of cultivation of land by family members)-Rs 6, 00,000.
- 3) Arun of Delhi supplied 50 tons of chemical to Braun of Kolkata at the rate of Rs 4000 per ton.Besides he charged freight Rs 16000 , packing charges Rs 7000 , weighing charges Rs 2500 and inspection charges Rs 8000.Calculate the value of supplies.
- 4) Nishant limited is a manufacturer of Surat , Gujarat.It provides the following information in respect of various inputs purchased during the month of July 2018..

- 1) Goods purchased with valid tax paying invoice--- Rs 18,000.
- 2) Goods purchased without invoice Rs 20,000.
- 3) Goods purchased but not used for business purposes Rs 7,000.
- 4) Goods purchased from Vimal agained which full payment is made by Nishant limited to Vimal but tax has not been deposited by Vimal.-Rs 31,000.
- 5) Goods purchased and used for supplying exempted goods and services-Rs 6000.
- 6) Purchased goods from PQR limited (invoice of PQR limited is received in July 2018 but goods were received in the month of August, 2018.- Rs 11,000.
- 7) Goods Imported from China in respect of which bill of entry is available with Nishant limited -Rs 6000.
- 8) Goods purchased agained valid invoice in respect of which tax has been deposited-Rs 10,000.

You are required to determine the amount of ITC admissible to Nishant limited for the month of July ,2018.