

**Programme: Three Year B.Com**  
(General and Computer Applications)  
**Domain Subject: Commerce**  
Semester-wise Syllabus under CBCS  
w.e.f. 2022-23 Academic year

**II Year B.COM (Common to B.Com General, B.Com CA, B.Com  
Taxation & B.Com Computer Applications with Business Analytics  
& B.A Accountancy)**  
Semester – IV

**Course 4A : Corporate Accounting**

**Model Question Paper**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. X limited invited applications for 10,000 shares of ₹ 100 each payable, ₹ 25 on application, ₹ 35 on allotment and ₹ 40 on first and final call. Applications were received for all the shares. All money duly received. Give Journal entries.
2. Different types of Preference shares.
3. Different types of the Debentures.
4. Entries relating to issue of Bonus shares.
5. Buy back of shares.
6. Different methods of valuation of Good will.
7. Different methods of valuation of shares.
8. Proforma of preparation of company profit and loss account.
9. Need for valuation of Good will.
10. Need for Valuation of Shares.

**Section – B**

*Answer One Question from each unit*

**5 X 12 = 60M**

11. A Ltd. Invited applications for 10,000 shares of ₹ 100 each at a discount of 5% payable as follows: On application ₹ 25, on allotment ₹ 34, on first & final call ₹ 36. Applications were received for 9,000 shares and all of these were accepted. All moneys due were received except the first and final call on 100 shares which were forfeited. Of the forfeited shares, 50 shares were reissued at the rate of ₹ 90 as fully paid. Pass necessary journal entries in the books of the company.
12. A holds 100 shares of ₹ 10 each, he has paid ₹ 1 on application  
B holds 200 shares of ₹ 10 each, he has paid ₹ 1 on application, ₹ 2 on allotment  
C holds 300 shares of ₹10each, he has paid ₹1on application, ₹ 2 on allotment, ₹ 3 on first call  
they all fail to pay the final call ₹ 4 each, immediately these shares were forfeited by the

Board of Directors. The forfeited shares were re-issued at ₹ 11 each as fully paid. Pass necessary journal entries.

13. Timex Ltd., issued 1,000 8% debentures of ₹ 100 each. Give appropriate journal entries in the books of the company, if the debentures were issued as follows:

- (1) Issued at par, redeemable at par.
- (2) Issued at a discount of 5% repayable at par.
- (3) Issued at a premium of 10%, repayable at par.
- (4) Issued at par, redeemable at a premium of 10%.
- (5) Issued at a discount of 5%, repayable at a premium of 10%.

14. Titicorn Co. Ltd has resolved to utilize ₹ 5,00,000 out of reserve fund in declaration of Bonus to its shareholders. The bonus, however, is to be applied to the extent of ₹ 2,00,000 in payment of final call or ₹ 40 per share on 5,000 equity shares of ₹ 100 each and to the extent of ₹ 3,00,000 in the issue of 30,000 fully paid bonus equity shares of ₹ 100 each to the existing shareholders. Give the journal entries necessary to give effect to the above resolution.

15. Following details are available about the business of Sagar Ltd.

- (i) Profits : 2019- ₹ 80,000: In 2020 – ₹1,00,000: In 2021 – ₹ 1,20,000;
- (ii) Non-recurring income of ₹ 8,000; is included in the profits of 2020.
- (iii) Profits of 2019 have been reduced by ₹ 12,000 because goods were destroyed by fire;
- (iv) Goods have not been insured but it is thought prudent to insure them in future. The insurance premium is estimated at ₹ 800 per year.
- (v) Reasonable remuneration of the proprietor of the business is ₹ 12,000 per year but it has not been taken into account for calculation of above mentioned profits;
- (vi) Profits of 2021 include ₹ 10,000 income on investment. Calculate Good will on the basis of three years purchase of the average profit of last three years.

16. The following particulars are available in respect of the business carried on by a trader:

- (a) Profits earned: 2019 - ₹ 50,000; 2020 - ₹ 60,000; 2021 - ₹ 55,000
- (b) Normal rate of profit 10%
- (c) Capital employment ₹ 3,00,000
- (d) Present value of an annuity of one rupee for five years at 10% is ₹ 3.78.
- (e) The profits included non-recurring profits on an average basis of ₹ 4,000 out of which it was deemed that even Non-recurring profits had a tendency of appearing at the rate of ₹ 1,000 P.A.

You are required to calculate Goodwill:

- (i) As per Five years purchase of super profits
- (ii) As per Capitalization of super profits
- (iii) As per annuity method.

17. From the following information calculate the value per equity share:	₹
5,000 8 % preference shares of ₹ 100 each	5,00,000
75,000 equity shares of ₹ 10 each, ₹ 8 per share paid up	6,00,000
Expected profits per year before tax	2,80,000
Rate of tax	50%
Transfer to general reserve every year	20% of the profit
Normal rate of earnings	10%

18. On 31-3-2022, the balance sheet of A Ltd. company disclosed the following position.

Liabilities	Amount	Assets	Amount
40,000, Equity shares of ₹ 10 each	4,00,000	Fixed assets	5,00,000
Reserve	90,000	Current Assets	2,00,000
Profit & Loss A/c	20,000	Good will	40,000
5% debentures	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

- On 31-3-2022 the fixed assets were independently valued ₹ 3,50,000 and Goodwill at ₹50,000
- The net profits for 3 years were 2019-20 – ₹ 51,600; 2020-21 – ₹ 52,000; 2021-22 – ₹ 51,650 of which 20% was placed to reserve.
- The proportion being considered a reasonable rate of return is 10% compute the value of share by
  - Net assets Method.
  - Yield Method.

19. Write a proforma of company Balance Sheet.

20. A Limited Company was registered with an authorised capital of ₹ 30,00,000 in equity shares of ₹ 10 each. The following is the list of balances extracted from its books on 31.12.2021.

	₹
Purchases	9,25,000
Wages	4,24,325
Manufacturing expenses	65,575
Salaries	70,000
Bad debts	10,550
Director's fees	31,125
Debenture interest paid	45,000
Preliminary expenses	25,000
Calls-in-arrears	37,500

Plant & Machinery	15,00,000
Premises	16,50,000
Interim dividend paid	1,87,500
Furniture and fittings	35,000
Sundry debtors	4,36,000
General expenses	84,175
Stock on 1.1.2021	3,75,000
Cash in hand	1,00,000
Goodwill	28,750
Cash at bank	1,99,500
Subscribed and fully called up capital	20,00,000
Profit & Loss A/c (Cr)	72,500
6% Debentures	15,00,000
Sundry creditors	2,90,000
Bills payable	1,67,500
Sales	20,75,000
General reserve	1,25,000

You are required to prepare statement of profit and loss for the year ended 31.12.2021 and the Balance Sheet as on that date, after making, the following adjustments.

Depreciate Plant and Machinery by 10%. Provide half years interest on debentures.

Also write off preliminary expenses and make provision for bad and doubtful debts of ₹ 4,250 on sundry debtors. Stock on 31<sup>st</sup> December 2021 was ₹ 4,55,000.

**Note : Question Paper setters are strictly requested to prepare the question papers as per the model question paper enclosed. No theory questions are to be given in the place of problem questions.**

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Semester – IV

**Course 4B : Cost and Management Accounting**

**Model Question Paper**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. Features of Management Accounting
2. Elements of cost
3. Economic order quantity
4. Find out Total wages under Time rate and piece rate (with guaranteed) method.  
Time allowed 20 hours, Time taken 14 hours, Hourly rate of wages ₹ 5.
5. Compute the economic batch quantity for a company using batch costing with the following information:  
Monthly demand for the component - 2,000 units  
Setting-up cost per batch - ₹ 120  
Annual rate of interest - 6%  
Cost of manufacturing per unit - ₹ 6
6. Features of Job costing
7. Need for financial statement
8. Current Assets and Current Liabilities
9. Contribution
10. Find Breakeven point when sales are ₹ 10,000; Fixed cost ₹ 4,000; Variable cost ₹ 5000.

**Section – B**

*Answer any Five Questions*

**5 X 12 = 60M**

11. Mr. Gopal furnishes the following data relating to the manufacture of a standard product during the month of April 2020.

Raw material consumed	₹ 15,000
Direct labour charges	₹ 9,000
Machine hours worked	900
Machine hour rate	₹ 5
Administrative overheads	20% on works cost
Selling overheads	₹ 0.50 per unit
Units produced	17,100
Units sold	16,000 at ₹ 4 per unit

You are require to prepare a cost sheet

12. From the following information prepare a cost sheet for the month of December 2021

		₹
Stock on hand – 1 <sup>st</sup> Dec. 2021:	Raw materials	25,000
	Finished goods	17,300
Stock on hand – 31 <sup>st</sup> Dec. 2021:	Raw materials	26,200
	Finished goods	15,700
Purchase of raw materials		21,900
Carriage on purchases		1,100
Work-in-progress 1.12.2021 at works cost		8,200
Work-in-progress 31.12.2021 at works cost		9,100
Sale of finished goods		72,300
Direct wages		17,200
Non productive wages		800
Direct expenses		1,200
Factory overheads		8,300
Administrative overheads		3,200
Selling and distributing overheads		4,200

13. Material 'A' is used as follows:

Maximum usage in a month                      600 units

Minimum usage in a month                      400 units

Average usage in a month                      450 units

Lead time: Maximum 6 months, minimum 2 months.

Reorder quantity : 1,500 units

Maximum reorder period for emergency purchases – 1 month

Calculate      (a) Reorder level                      (b) Maximum level  
                     (c) Minimum level                                  (d) Average stock level  
                     (e) Danger level

14. A worker takes 9 hours to complete a product on daily wages and 6 hours on a scheme of payment by results. His day rate is 75 paise an hour, a material cost of the product is ₹ 4 and the overheads are recovered at 150% of the total direct wages. Calculate the factory cost of the product under:

- (a) Piece work plan
- (b) Rowan plan
- (c) Halsey plan

15. The information given below has been taken from the costing records of an engineering works in respect of job number 303.

Materials ₹ 4,010

Wages: Dept. A – 60 hours at ₹ 3 per hour  
Dept. B – 40 hours at ₹ 2 per hour Dept. C  
– 20 hours at ₹ 5 per hour

Overhead expenses for these three departments were estimated as follows:

Variable overheads: Dept. A - ₹ 5000 for 5000 labour hours  
Dept. B - ₹ 3000 for 1500 labour hours Dept.  
C - ₹ 2000 for 500 labour hours

Fixed overheads: Estimated at ₹ 20,000 for 10,000 normal working hours

You are requested to calculate the cost of job 303 and calculate the price to give a profit of 25% on selling price.

16. The following information relate to the manufacturing of component Z – 10 in a cost centre.

Cost of materials – 10 paise per component

Operator's wages - ₹ 1.00 per hour

Machine hour rate - ₹ 2.00

Setting up time of the machine – 2 hours and 30 minutes.

Manufacturing time – 12 minutes per component

Prepare cost sheet in columnar form showing both production and setting up costs –Total and per unit when a batch consists of (a) 10 components (b) 100 components (c) 1000 components.

17. The following are the income statements of X, Y, Z Co. Ltd for the years 2020 and 2021. Prepare common-size income statement for the two years.

#### Trading and Profit and Loss Account

Particulars	2020 ₹	2021 ₹	Particulars	2020 ₹	2021 ₹
To Cost of Sales	2,40,000	3,50,000	By Sales	4,00,000	5,00,000
“ Gross Profit c/d	1,60,000	1,50,000			
	4,00,000	5,00,000		4,00,000	5,00,000
To Operating Expenses:			By Gross profit b/d	1,60,000	1,50,000
Administration	25,000	30,000	By Interest on investments	20,000	50,000
Selling	15,000	20,000			
Distribution	10,000	10,000			
To Non-operating expenses:					
Finance	20,000	20,000			
Goodwill written off	10,000	---			
To Net Profit	1,00,000	1,20,000			
	1,80,000	2,00,000		1,80,000	2,00,000

18. From the following balance sheet extracts, compute trend percentages and comment on the liquidity position of X Ltd. You may take 2016 as base year.

Particulars	2016 ₹	2017 ₹	2018 ₹	2019 ₹	2020 ₹	2021 ₹
Stock	1,50,000	1,70,000	1,90,000	2,30,000	2,20,000	2,00,000
Debtors	1,40,000	1,20,000	80,000	90,000	1,00,000	1,00,000
Cash	60,000	50,000	50,000	60,000	90,000	1,00,000
Current liabilities	3,00,000	3,20,000	3,00,000	2,80,000	2,40,000	2,00,000

19. From the particulars given below calculate:

- Break even point.
- Profit or loss when sales are ₹ 12,000 and
- Sales required to earn a profit of ₹ 5,000

	Sales ₹	Profit/Loss (-) ₹
Period 1	10,000	-500
Period 2	14,000	1500

20. The statement of cost of a machine is as follows:

	₹
Materials	200
Labour	100
Variable expenses	50
Fixed expenses	75
Total cost	425
Profit	100
Selling price	525

The number of machines sold and made is 10,000

- Find out the break even point
- How many machines must be produced and sold if the price is reduced by ₹ 25 to realise the present amount of profit?

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Semester – IV

**Course 4C : Income Tax**

**Model Question Paper**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. Person
2. Assessee
3. Agricultural Income
4. Different types of Taxable allowances
5. Deductions under Sec. 16.
6. Deductions under Sec. 24.
7. Mention any five disallowed expenses under Business Income
8. Total Income
9. Explain the Short term and Long term Capital gains.
10. Donations

**Section – B**

*Answer any Five Questions*

**5 X 12 = 60M**

11. Write any Ten exempted Incomes under section 10.
12. How would you determine the residential status of a person
13. From the following particulars, find out income from salary of Venkatesh, who is working in Vijayawada (population more than 20 lakhs).
  - a) Salary ₹ 12,500 p.m.
  - b) Dearness allowance ₹ 1250 p.m.
  - c) Employer's contribution to RPF 14% of basic salary.
  - d) Venkatesh contributes an equal amount.
  - e) Rent free unfurnished house – fair rental value ₹ 60,000 p.a.
  - f) Interest credited to P.F. @ 13% ₹ 3,900
  - g) A car of 1.4 litre capacity is provided by employer for both personal and official purpose. All expenses are met by the employer.
  - h) Fixed medical allowance @ ₹ 600 p.m.
  - i) Professional tax paid ₹ 200.
14. From the following compute Mr. Ramesh Income from Salary for the Assessment year 2021-22.
  - a. Basic Salary ₹ 40,000 p.m.
  - b. Dearness allowance enters into retirement benefits ₹ 24,000 p.m.
  - c. Fixed percentage of commission on sales ₹ 15,000 p.m.
  - d. Bonus ₹ 65,000
  - e. HRA ₹ 12,500 p.m. (Rent paid ₹ 10,600 p.m.)
  - f. Transport allowance ₹ 4,000 p.m.
  - g. Reimbursement of medical expenses ₹ 2,500 for treatment taken in private hospital.
  - h. Management contribution and own contribution to RPF is 15% of salary

- i. Interest credited to RPF is ₹ 11,000 at 11% p.a.
- j. Professional tax paid by employee is ₹ 400 p.m.
- k. He is provided with more than 1.6 litres capacity car by the company for official use. All the expenses including salary of the driver are met by the company.
- l. Children education allowance ₹ 600 p.m. per child for two children and children hostel allowance ₹ 1000 p.m. for two children.

15. Mr. P is the owner of house property in Kanpur it has been let out for ₹90,000/- the tax payable by the owner comes ₹8,400/- on municipal valuation of ₹84000/- but the landlord has taken agreement from the tenant stating that the tenant would be tax direct to the municipality. The landlord however, paid the following expenses on tenants amenities.

Water charges	₹1000/-
Lift maintenance	₹1000/-
Salary of gardener	₹1200/-
Lighting of stairs	₹800/-

The landlord claims the following deductions

Repairs	₹30,000/-
Land revenue	₹1000/-
Collection charges	₹2000/-

Legal charges, incurred on purchase of land on which house property is situated ₹24000/- calculate the taxable income from house property.

16. The following is the P/L A/c of Mr. Ranjith for the year ending 31.3.2021

Particulars	₹	Particulars	₹
Salaries	5,000	Gross Profit	50,000
Office expenses	8,000	Bad debts recovered	10,000
Depreciation	4,000	Dividend	3,000
GST	9,000	Commission	10,000
Legal expenses	8,000	Rent of house property	9,000
Income Tax	7,000	Brokerage	10,000
Parents purchased (1/8 <sup>th</sup> )	2,000	Sundry receipts	5,000
Repairs	6,000	Share of income from HUF	3,000
Donation	2,000		
Provision for bad debts	3,000		
General expenses	2,000		
Net Profit	4,000		
	100,000		100,000

**Additional Information:**

- a. Salary includes ₹ 6,000 paid to workers employed at home.
- b. Legal expenses includes ₹ 1,000 paid to the advocate in connection with personal case.
- c. General expenses includes ₹ 4,000 as contribution to staff welfare fund.
- d. Out of the bad debts recovered only ₹ 4,000 were allowed as deduction earlier.

Compute his income from business for the assessment year 2021-22.

17. Mr. X purchases a house property for ₹ 26,000 on 10<sup>th</sup> May 1962. He gets the first floor of the house constructed in 1967-68 by spending ₹ 40,000. He dies on 12<sup>th</sup> September 2003. The property is transferred to Mr. X by his will. Mr. X spends ₹ 80,000 and ₹ 26,700 during 2006-07 and 2008-09 respectively for reconstruction of the property. Mr X sells the house property for ₹ 95,00,000 on 15<sup>th</sup> March 2022 (brokerage paid by Mr X is ₹ 41,500). The fair market value of house on 1<sup>st</sup> April, 2001 is ₹ 4,60,000. CII for 2006-2007 ₹ 122 for 2008-09 is 137 for 2021-22 ₹ 317 for 2001-02 ₹ 100 for 2003-04 is ₹ 109. Calculate capital gains.

18. Compute 'Income from other sources' from the following information for the year 2021-22.

	₹
I. Amounts won from :	
a. Lottery	80,000
b. Betting on Horse Racing	8,000
II. Amounts received from:	
a. Lottery	63,000
b. Betting on Horse Racing	42,000
III. Income from:	
a. Lottery	1,800
b. Betting on Horse racing	1,000

19. Write Deductions eligible u/s. 80C to 80U.

20. Mr. Gopal who is totally handicapped provides you the following information. Compute the taxable income for the current assessment year.

	₹
Salary (per annum)	1,40,000
Interest on Bank Saving Account	15,000
Interest on Govt. Securities	4,000
Long term Capital Gain	40,000
Short term Capital gain	10,000
Winnings from Lotteries (Gross)	20,000
Deposit in PPF	40,000
NSC (VIII) purchased during the year	20,000

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**II Year B.COM (Common to B.Com General, B.Com CA & B.Com Taxation)**  
Semester – IV

**Course 4D : Business Law**  
**Model Question Paper**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**Section – B**

*Answer any Five Questions*  
**60M**

**5 X 12 =**

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note : Question Papers should set Two 3 marks and Two 12 marks Questions from each Unit**

**SRI VENKATESWARA UNIVERSITY**

II Year Common to B.Com CA & B.Com CA with Business Analytics, B.Sc Computer Applications & BA Computer Applications

**w.e.f. 2022-23**

IV Semester

**Course 4E: Object Oriented Programming with Java**

Model Question Paper

Max. Marks 75

Time: 3 hrs

**SECTION - A (Total 15 marks)**

Answer any FIVE Questions (5×3 = 15 Marks)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION - B (Total 60 marks)**

Answer any FIVE Questions (5×12 = 60 Marks)

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**

**SRI VENKATESWARA UNIVERSITY**  
II Year B.Sc/BA CA/B.COM CA & B.Com CA with Business  
Analytics  
w.e.f. 2022-23  
IV Semester

**Course 4F: Database Management**  
**System**

**Model Question Paper**

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 15 marks)

Answer any FIVE Questions

(5×3 = 15 Marks)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

(5×12 = 60 Marks)

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give **Two** 3 Marks Questions and **Two** 12 Marks Questions from each Unit.

**SRI VENKATESWARA UNIVERSITY: TIRUPATI**  
**Programme: Three Year B.Com General**

**Domain Subject: Commerce**  
Semester-wise Syllabus under CBCS  
w.e.f. 2022-23 Academic Year  
II Year B.Com General – Semester – IV

**Course 4E: AUDITING**

**Model Question Paper**

**Time: 3 hrs**

**Max. Marks 75**

**Section A**

*Answer any Five of the following*

**5 X 3=15**

**Marks**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**Section - B**

**Answer any Five Questions**

**5 ×12 = 60 Marks**

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**

**Programme: Three Year B.Com General**  
**SRI VENKATESWARA UNIVERSITY: TIRUPATI**  
**Domain Subject: Commerce**  
Semester-wise Syllabus under CBCS  
w.e.f. 2022-23 Academic year

II Year B.Com General – Semester – IV  
**Course 4F : GOODS AND SERVICE TAXES**

**Model Question Paper**

**Time: 3 hrs**

**Max. Marks 75**

**Section A**

*Answer any Five of the following*

**5 X 3=15**

**Marks**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**Section - B**

**Answer any Five Questions**

**5 ×12 = 60 Marks**

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**



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II Year B Com. Computer Applications with Business Analytics –  
Semester – IV

**Course 4D(1) : Analytical Methods of Statistics**

**Model Question Paper**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. Coefficient of Correlation
2. Probable error
3. Regression
4. Correlation Vs Regression
5. Unweighted Index numbers
6. Cost of living index
7. Time reversal test
8. Weighted Average of relatives method
9. Components of Time series
10. Semi-Average method

**Section – B**

*Answer any Five Questions*

**5 X 12 = 60**

**M**

11. Calculate Karl Pearson's Co-efficient of Correlation

X	25	28	29	26	27	23	24	20	22	21
y	59	50	51	58	52	53	57	56	55	54

12. Calculate Spearman's Rank Correlation Co-efficient

X	59	50	51	58	52	53	57	56	55	54
y	25	28	29	26	27	23	24	20	22	21

13. Find Regression equation of X on Y

X	54	55	56	57	53	58	51	52	59	50
Y	21	22	24	20	26	28	27	25	29	30

14. In correlation study the following values are obtained :

	X	Y
Mean	65	67
Standard Deviation	2.5	3.5
Coefficient of Correlation:	0.8	

Find the two regression equations that are associated with the above values.

15. Construct Index numbers under Simple aggregative method

Commodities	Prices in 2020 ₹	Prices in 2022 ₹
A	120	140
B	140	180
C	150	230
D	90	250

16. Construct Cost of Living Index number

Group	Index Numbers	Weights
P	120	3
Q	140	2
R	150	1
S	90	4

17. Construct Index numbers under Weighted average of relatives method.

Commodities	Prices in 2021 ₹	Prices in 2022 ₹	Weights
P	120	140	3
Q	140	180	2
R	150	230	1
S	90	250	4

18. Construct fissures ideal index

Commodities	2020		2022 ₹	
	Price ₹	Quantity	Price ₹	Quantity
A	20	140	40	200
B	40	180	80	170
C	50	230	90	240
D	90	250	50	280

19. Find Trend values under 3 yearly and 5 yearly moving average method.

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sales in Tonnes	26	24	20	21	23	25	28	30	29	31

20. Find Trend values under least square method.

Year	2012	2013	2014	2015	2016
Sales in Tonnes	40	90	50	70	80

**Note : Question Paper setters are strictly requested to prepare the question papers as per the model question paper enclosed. No theory questions are to be given in the place of problem questions.**

# **Format of Model Question Paper**

**Programme: Three Year B.Com**

(General and Computer Applications)

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

w.e.f. 2022-23 Academic year

Semester-wise Syllabus under CBCS

**II Year B.Com Taxation**

**Semester – IV**

**Course 4C: INTERNATIONAL TAXATION**

**Model Question Paper**

**Time: 3 hrs**

**Max. Marks 75**

## **Section A**

*Answer any Five of the following*

**5 X 3=15 M**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

## **Section - B**

**Answer any Five Questions**

**(5 ×12 = 60 Marks)**

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

**Note: The Question Paper Setter should set Questions covering all units (both 3 marks and 12 marks Questions) equally.**