

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University) || (Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – NOVEMBER 2020

(UNDER OUTCOME BASED EDUCATION (OBE) PATTERN)

Programme : B.Com / B.Com (CA)

Course Code: 20UCOL11 / 20UCCL11

Course Title : காப்பீடு

Date: 17.02.2021

Time: 10 am – 1 pm

Max. Marks :100

Qn. No.	பகுதி - அ அனைத்து வினாக்களுக்கும் விடையளிக்க.	[20 x 1 = 20]	CO(s)	K - Level
1.	காப்பீடு என்பது ----- (அ) ஒரு கூட்டுறவு தத்துவம் (ஆ) சூதாட்டம் (இ) விளையாட்டு (ஈ) வியாபாரம்		CO1	K1
2.	ஈட்டுறுதி ஒப்பந்தத்தில் காப்பீடு பெற்றவருக்கு ஏற்படும் ----- மட்டும் ஈடு செய்யப்படுகிறது. (அ) உண்மையான இழப்பு (ஆ) காப்பீடு செய்யப்பட்ட தொகை (இ) இறுதி மதிப்பு (ஈ) காப்பீடு நிறுவனம் தரும் தொகை		CO1	K2
3.	சேதத்தை அல்லது நஷ்டத்தை ஏற்படுத்திய மிக முக்கியமான, வலிமையும் சக்தியும் மிகுந்த காரணியே ----- எனப்படும். (அ) ஈட்டுறுதி (ஆ) பங்களிப்பு (இ) நெருங்கிய காரணம் (ஈ) தொலை தூரக் காரணம்		CO1	K2
4.	இடர் என்பது ----- (அ) விபத்து (ஆ) நிச்சயமானது (இ) நிச்சயமற்றது (ஈ) வன்முறை		CO1	K1
5.	எந்தக் காப்பீடு முதலீடாகவும் மனிதனின் உயிருக்கும் குடும்பத்திற்கும் பாதுகாப்பு வழங்குகிறது? (அ) தீ காப்பீடு (ஆ) ஆயுள் காப்பீடு (இ) கடல் காப்பீடு (ஈ) வாகனக் காப்பீடு		CO2	K1
6.	பத்திரதாரர் தொடர்ந்து முனைமம் செலுத்த இயலாமல் போகும் பொழுது பத்திரத்தை ஆயுள் காப்பீட்டுக் கழகத்திடம் ஒப்படைப்பு செய்வது ----- ஆகும். (அ) காப்பீடு பத்திரம் மாற்றுதல் (ஆ) காப்பீடு பத்திரம் ஒப்புவிப்பு (இ) காப்பீடு பத்திரம் தொடங்குதல் (ஈ) காப்பீடு பத்திரம் நீக்குதல்		CO2	K1
7.	பத்திரதாரர் பத்திரத்தில் தனக்குள்ள உரிமையை மற்றவரிடம் மறுபயன் பெற்று மாற்றுவதே ----- என்று பெயர். (அ) நியமனம் (ஆ) ஒப்படைப்பு (இ) உத்திரவாதம் (ஈ) உரிமை மாற்றம்		CO2	K2
8.	ஆயுள் காப்பீட்டில் காப்பீடு பற்று ----- இருக்க வேண்டும். (அ) பாலிசி எடுக்கும் பொழுது மற்றும் முதிர்வடையும் போது (ஆ) ஆயுள் முழுவதும் (இ) பாலிசி முதிர்வடையும் போது (ஈ) பாலிசி எடுக்கும் பொழுது		CO2	K2
9.	சராசரி சரத்து அடங்கியுள்ள திட்டாவணம் ----- திட்டாவணம் என்று அழைக்கப்படுகிறது. (அ) குறித்த (ஆ) மதிப்பு நிர்ணயிக்கப்பட்ட		CO3	K1

10. (இ) மதிப்பு நிர்ணயிக்கப்பட்டாத ஈட்டுறுதி கோட்பாடு பொருந்தக் கூடிய காப்பீடு? (ஈ) சராசரி
(அ) தீ காப்பீடு (ஆ) ஆயுள் காப்பீடு CO3 K1
11. (இ) வைப்பு காப்பீடு (ஈ) தனிநபர் காப்பீடு
பூர்த்தி செய்யப்பட்ட கோருரிமைப் படிவம் காப்பீட்டு நிறுமத்திடம் ஒப்படைப்பதற்குரிய காலம் ----- CO3 K2
(அ) 15 நாட்கள் (ஆ) 20 நாட்கள்
(இ) 30 நாட்கள் (ஈ) 40 நாட்கள்
12. தீ காப்பீட்டு பத்திரம் புதுப்பிக்கப்படுவதற்குரிய கருணை நாட்கள் ----- CO3 K2
(அ) 15 (ஆ) 30 (இ) 45 (ஈ) 50
13. கடல் காப்பீடு ஒரு ----- CO4 K1
(அ) ஈட்டுறுதி ஒப்பந்தமாகும் (ஆ) நிகழ்சார் ஒப்பந்தமாகும்
(இ) ஆயுள் ஒப்பந்தமாகும் (ஈ) (அ) மற்றும் (ஆ)
14. ஒரு இன்னலுக்கு எதிராக காப்பீடு செய்யப்பட்ட பொருளின் ஒரு பகுதி சேதமடைவது ----- எனப்படும். CO4 K2
(அ) பொது சராசரி இழப்பு (ஆ) குறிப்பிட்ட சராசரி இழப்பு
(இ) உண்மையான முழு இழப்பு (ஈ) முழுமையான இழப்பாக கருதுதல்
15. இயல்பான முழு மொத்த இழப்பு ----- பிரிவுகளாகப் பிரிக்கப்பட்டுள்ளன. CO4 K1
(அ) ஐந்து (ஆ) நான்கு (இ) மூன்று (ஈ) இரண்டு
16. ஒரு குறிப்பிட்ட கடல் பயணத்திற்காக மேற்கொள்ளும் பத்திரம் ----- CO4 K2
பத்திரம்.
(அ) மிதக்கும் (ஆ) காலம் (இ) கடல் பயண (ஈ) கூட்டு
17. இந்தியாவில் மோட்டார் வாகனச் சட்டம் இயற்றப்பட்ட ஆண்டு----- CO5 K1
(அ) 1947 (ஆ) 1939 (இ) 1903 (ஈ) 1930
18. தனி நபர் விபத்துக் காப்பீட்டில் ----- ஆல் ஏற்படும் காயங்கள் உள்ளடங்காது CO5 K2
(அ) நாய் கடியினால் ஏற்படும் காயங்கள்
(ஆ) விளையாட்டின் போது ஏற்படும் காயங்கள்
(இ) உள்நோக்கத்தோடு ஏற்படுத்தும் காயங்கள்
(ஈ) விபத்தினால் ஏற்படும் காயங்கள்
19. திருட்டுக் காப்பீடு என்பது ----- CO5 K1
(அ) கடை நடத்துபவருக்கானது (ஆ) தொழில் புரிவோருக்கானது
(இ) அலுவலருக்கானது (ஈ) அனைவருக்குமானது
20. எந்த வகையான காப்பீடு, காப்பீடு பெறுநரால் மருத்துவமனையில் செய்யப்படும் செலவுகளுக்கானது. CO5 K2
(அ) தொழில் வல்லுநனர் ஈட்டுறுதி காப்பீடு
(ஆ) மருத்துவக் காப்பீடு
(இ) திருட்டுக் காப்பீடு
(ஈ) கடை நடத்துபவருக்கான காப்பீடு

Qn. No.	பகுதி - ஆ அனைத்து வினாக்களுக்கும் விடையளிக்க.	[5 x 6 = 30]	CO(s)	K - Level
21.a)	காப்பீட்டின் பொருள் மற்றும் வரைவிலக்கணம் தருக. [அல்லது]		CO1	K1
21.b)	காப்பீட்டின் முக்கியத்துவம் குறித்து விளக்குக.		CO1	K1
22.a)	ஆயுள் காப்பீடு குறித்து நீவிர் அறிவது யாது? [அல்லது]		CO2	K2
22.b)	ஆயுள் காப்பீட்டின் நன்மைகளை விளக்குக.		CO2	K2
23.a)	தீ விபத்து ஏற்படுவதற்குரிய காரணங்களை கூறுக. [அல்லது]		CO3	K3

23.b)	சேதத்துக்கு பின்னர் காப்பீட்டு நிறுமத்தின் உரிமைகள் யாவை?	CO3	K3
24.a)	சிறு குறிப்பு வரைக. அ) கப்பல் சரத்துக்கள் ஆ) கப்பல் சரக்கு சரத்துக்கள்	CO4	K2
24.b)	[அல்லது] கடல் காப்பீட்டு ஒப்பந்தத்தின் பொதுப் பண்புகள் குறித்து அறிந்தவற்றை பகிரவும்.	CO4	K2
25.a)	தனிநபர் விபத்துக் காப்பீடு குறித்து சிறுகுறிப்பு வரைக. [அல்லது]	CO5	K2
25.b)	சமூக பாதுகாப்பு காப்பீடு குறித்த விவரங்களை விளக்கவும்.	CO5	
Qn. No.	பகுதி - இ அனைத்து வினாக்களுக்கும் விடையளிக்க.	[5 x 10 = 50]	CO(s) K - Level
26.a)	காப்பீட்டின் கோட்பாடுகளை விரிவாக விளக்குக. [அல்லது]	CO1	K2
26.b)	காப்பீட்டின் பணிகளை விளக்கவும்.	CO1	K2
27.a)	ஆயுள் காப்பீட்டு ஒப்பந்தத்தின் அடிப்படைக் கூறுகளை விவரி. [அல்லது]	CO2	K2
27.b)	ஆயுள் காப்பீட்டில் நியமனத்திற்கும் உரிமை மாற்றத்திற்கும் உள்ள வேறுபாடுகளை விளக்குக.	CO2	K2
28.a)	தீக்காப்பீட்டினை அதன் சிறப்பியல்புகள் கொண்டு விவரி. [அல்லது]	CO3	K3
28.b)	தீக்காப்பீடு பத்திரத்தின் பல்வேறு வகைகளை விளக்குக.	CO3	K3
29.a)	இந்தியாவில் கடல் காப்பீட்டு தொழில் நடைமுறைகள் எவ்வாறு உள்ளது குறித்து விரிவாக விவரி. [அல்லது]	CO4	K2
29.b)	கடல் சார்ந்த காப்பீட்டில் உள்ள முக்கிய சரத்துக்களை விவரிக்கவும்.	CO4	K2
30.a)	இந்தியாவில் விவசாய காப்பீட்டின் முக்கியத்துவம் குறித்து விவரிக்கவும். [அல்லது]	CO5	K3
30.b)	வங்கித் துறையில் காப்பீட்டின் பங்கு குறித்து விவரிக்கவும்.	CO5	K3



Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)*(Affiliated to Madurai Kamaraj University) || (Accredited by NAAC with 'B' Grade)***END SEMESTER EXAMINATIONS – NOVEMBER 2020****(UNDER OUTCOME BASED EDUCATION (OBE) PATTERN)**

Programme: All UG Programmes

Date: 17.02.2021

Course Code: 20UFRL12

Time: 10 am to 1 pm

Course Title: French Language and Civilization I

Max. Marks: 100

Qn. No.	Section – A	[20 x 1 = 20]	CO(s)	K – Level
	Answer ALL the Questions			
1.	Roberto Blanco est _____.		CO2	K1
	[a] acteur [b] comédien [c] chanteur [d] enseignant			
2.	Roberto Blanco est _____.		CO2	K2
	[a] français [b] espagnol [c] italien [d] indien			
3.	Maria est _____.		CO2	K1
	[a] française [b] espagnole [c] italienne [d] indienne			
4.	_____ est marchand.		CO2	K2
	[a] Inès [b] Maria [c] italien [d] indien			
5.	Marie Dominique a ____ ans.		CO2	K1
	[a] 30 [b] 31 [c] 34 [d] 32			
6.	Marie habite à _____.		CO2	K2
	[a] Dijon [b] Paris [c] Lyon [d] Bordeaux			
7.	____ n'a pas d'enfants.		CO2	K1
	[a] Le Directeur [b] Mathieu [c] Dominique [d] Paul			
8.	_____ voudrait bien faire du VTT		CO2	K2
	[a] Paul [b] Mathieu [c] Dominique [d] un collègue			
9.	_____ est le jeudi noir de wall street		CO2	K1
	[a] 25 décembre [b] 23 octobre [c] 12 octobre [d] 24 octobre			
10.	_____ est en retard.		CO2	K2
	[a] Le Directeur [b] Patrick [c] un collègue [d] Paul			
11.	Le spectacle commence à _____ heures et demie.		CO2	K1
	[a] 12 [b] 11 [c] 14 [d] 13			

- | | | | | | |
|-----|--|---------------|-----------------|------------------|----|
| 12. | _____ est à Tahiti. | | | CO2 | K2 |
| | [a] Nicolas | [b] Maria | [c] Julie | [d] Patrick | |
| 13. | _____ fait un film publicitaire. | | | CO2 | K1 |
| | [a] Nicolas | [b] Julie | [c] Marie | [d] Patrick | |
| 14. | Julie arrive _____ | | | CO2 | K2 |
| | [a] Lundi | [b] Jeudi | [c] Mardi | [d] Dimanche | |
| 15. | Charlotte doit jouer à _____ | | | CO2 | K1 |
| | [a] Lyon | [b] Bordeaux | [c] Dijon | [d] Paris | |
| 16. | C'est à combien La rue Lepois ? | | | CO2 | K2 |
| | [a] 10 minutes | [b] 5 minutes | [c] 7 minutes | [d] 15 minutes | |
| 17. | Nancy centre Belle chambre est _____ par mois. | | | CO2 | K1 |
| | [a] 520 € | [b] 250 € | [c] 25 € | [d] 200 € | |
| 18. | Le matin, _____ regarde la présentation de Technimage. | | | CO2 | K2 |
| | [a] Inès | [b] Maria | [c] Arnaud | [d] Le directeur | |
| 19. | _____ a perdu le fichier Monte-Cristo ! | | | CO2 | K1 |
| | [a] Inès | [b] Stéphanie | [c] Arnaud | [d] un collègue | |
| 20. | _____ déteste les réveils. | | | CO2 | K2 |
| | [a] Samia | [b] Caroline | [c] La vendeuse | [d] Julien | |

Qn. Section – B [5 x 6 = 30] CO(s) K –
No. Answer ALL the Questions Level

21.a) Complétez avec « je », « tu », etc. CO1 K2

Bonjour ! _____ m'appelle Catherine. Voici Patricia, _____ est italienne et John, _____ est anglais.

- Et vous, _____ êtes française ?
- Oui, _____ suis française.
- Et _____ ?

[OR]

21.b) Présentez vous. CO1 K2

22.a) Reliez le verbe et l'activité : CO2 K3

- | | | |
|------------|---|-------------|
| Danser | - | la lecture |
| Ecrire | - | la marche |
| Lire | - | la natation |
| Marcher | - | l'écriture |
| Nager | - | le travail |
| Travailler | - | la danse |

[OR]

22.b) Complétez avec un article ou une préposition :

CO2 K3

- Tu fais ____ tennis ?
- Non, je n'aime pas ____ tennis. Je préfère faire ____ marche. J'adore _____ promenade dans la montagne.
- Moi, j'aime beaucoup ____ sport : c'est ____ judo.

23.a) Mathieu est en vacances à la montagne. Une amie téléphone.

CO3 K1

- Alors, il y a du soleil à Saint-André ?
- Non, _____
- Tu fais des promenades en montagnes ?
- Non, _____
- Tu fais des rencontres ?
- Non, _____
- Tu aimes Saint-André ?
- Non, _____
- Tu fais du ski ?
- Non, _____
- Tu viens aujourd'hui ?
- Non, _____

[OR]

23.b) Complétez avec « ce », « cet », « cette », « ces » :

CO3 K1

Le touriste curieux,

- Comment s'appelle ____ rue ?
- De quand datent ____ maisons ?
- Qu'est-ce qu'il y a dans ____ musée ?
- Où va ____ rue ?
- Quel est le nom de ____ hôtel ?
- Combien de bâtiments célèbres y a-t-il dans ____ quartier ?

24.a) Faites la description de votre logement idéal.

CO4 K2

[OR]

24.b) On donne des conseils sportifs. Utilisez l'impératif :

CO4 K2

- Ne pas se coucher tard. _____
- Bien dormir. _____

- Ne pas se lever tôt. _____
- Prendre un bon petit déjeuner. _____
- Faire un jogging. _____
- Se reposer. _____

CO5 K2

25.a) Complétez les réponses ou les questions. Utilisez « que lqu'un / personne »,

« quelque chose / rien » :

Dans une soirée.

- Tu connais que lqu'un ici ?
- Non, _____
- Tu attends _____ ?
- Non, je n'attends personne.
- Tu veux prendre quelque chose au bar ?
- Non, _____
- Tu veux parler à _____ ?
- Non, je ne veux parler à personne.
- Tu cherches quelque chose ?
- Non, _____
- Alors, qu'est-ce que tu fais ici ?
- _____

[OR]

25.b) Transformez en utilisant un adjectif possessif.

CO5 K1

Ex: ce stylo est à Tristan → c'est son stylo.

Ces jeux-vidéo sont à Pierre →

Ce portable est à nous →

C'est le manteau de Barbara. →

Ces cartes postales sont à vous →

Ces livres sont aux enfants. →

Cet ordinateur est au prof. →

Qn.

Section - C

[5 x 10 = 50]

K -

No.

Answer ALL the Questions

CO(s)

Level

26.a) La négation. Complétez le dialogue.

CO1 K1

- Vous comprenez ?
- Non, je _____
- Vous parlez anglais ?

- Non, _____
- Et madame, elle parle anglais ?
- Non, _____
- Vous êtes italien ?
- Non, _____ italien. Je suis portugais.
- Et vous comprenez l'espagnol ?
- Oui, _____

[OR]

26.b) Construisez comme dans l'exemple :

Ex : un chanteur italien – une chanteuse italienne

- Un ami étranger - _____
- un artiste grec - _____
- un comédien célèbre - _____
- un musicien allemand - _____
- un médecin russe - _____

CO1 K1

27.a) Complétez :

- Vous connaissez le nom _____ professeur _____ français ?
- Oui, il s'appelle Olivier Brun. Il parle de Victor Hugo, _____ écrivain français, _____ auteur _____ Notre Dame de Paris.
- Notre Dame de Paris, c'est aussi _____ Cathédrale ?
- Oui, c'est _____ cathédrale de Paris. C'est _____ monument célèbre.
- Vous connaissez _____ musées de Paris ?
- Je connais _____ musée du Louvre.

CO2 K3

[OR]

27.b) Vous êtes en vacances. Dans une courte carte postale vous racontez ce que vous faites.

CO2 K3

28.a) Présentez votre ville ou votre village.

CO3 K2

[OR]

28.b) Vous êtes à Sydney et vous rentrez chez vous à Lyon. Ecrivez un message à votre ami(e) pour annoncer votre retour.

CO3 K2

29.a) Julie et Patrick vous invite pour l'anniversaire. Vous écrivez une lettre et acceptez l'invitation.

CO4 K1

[OR]

29.b) Trouvez les deux autres formes de question :

- M. Jourdan (à Patrick) :
 - Vous aimez le Maroc ? ↔ Aimez-vous le Maroc ?
 - Voulez-vous jouer le rôle d'un policier ? _____
- M. Jourdan (au directeur) :
 - Patrick Marin est un bon comédien ? _____
 - Il a quel âge ? _____
 - Il est marié ? _____
 - Vous parlez français ? _____

CO4 K2

30.a) Vous êtes guide de la ville de Paris. Présentez la place de la Concorde.

CO5 K2

[OR]

30.b) Mettez les verbes entre les parenthèses au passé composé. Attention :

« avoir » ou « être » + participe passé :

Chers amis,

Enfin nous sommes en Turquie. Quel beau pays ! Nous _____ (arriver) à Istanbul le 25. Nous _____ (visiter) la ville. Puis nous _____ (louer) une voiture et nous _____ (partir) vers le Sud. Nous _____ (aller) jusqu'à Ephèse.

CO5 K1

C'est magnifique ! Hier nous _____ (se promener) dans la ville antique et nous _____ (voir) le célèbre temple. Ce matin Alain _____ (se lever) à 7 heures pour voir les monuments au lever du soleil.

Moi, je _____ (rester) à l'hôtel et j' _____ (écrire) des cartes postales.



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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University) || (Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – NOVEMBER 2020

(UNDER OUTCOME BASED EDUCATION (OBE) PATTERN)

Programme : B. Com (CA)

Course Code: 20UCCC12

Course Title: Information Technology for Business Process

Date: 20.2.2021

Time: 10 am. to 1 pm.

Max. Marks: 100

Section – A

[20 x 1 = 20]

CO(s)

K –
Level

Answer ALL the Questions

1. _____ Systems deal with day-to-day operations of an organization, such as assigning employees to take and recording the number of hours they work, or placing a purchase order.
[a] Operational [b] Tactical [c] Strategic [d] Managerial
2. _____ systems deal with middle management activities such as short term planning, organizing and control.
[a] operational [b] expert [c] strategic [d] managerial
3. _____ provide stored knowledge of experts to non-experts, so the latter can solve difficult problems.
[a] Data base System [b] Expert Systems
[c] Information System [d] Intelligent System
4. _____ is data that has been organized so that it has meaning and value to the recipient.
[a] Management Information System
[b] Decision support system
[c] Information System
[d] Knowledge System
5. What is the intersection of a column and a row on a worksheet called?
[a] Column [b] Value [c] Address [d] Cell
6. What type of chart is useful for comparing values over categories?
[a] Pie Chart [b] Column Chart [c] Line Chart [d] Dot Graph

7. Statistical calculations and preparation of tables and graphs can be done using _____ CO2 K2
 [a] Adobe Photoshop [b] Excel
 [c] Notepad [c] Power Point
8. What type of chart is useful for showing trends or changes over time? CO2 K2
 [a] Pie Chart [b] Column Chart [c] Line Chart [d] Dot Graph
9. _____ refers to the process of performing specific operations on a set of data or a database. CO3 K2
 [a] Data base [b] File management systems
 [c] Data processing [d] Microsoft Access
10. A _____ is a collection of related data organized in a structured manner CO3 K1
 [a] Data base [b] File management system
 [c] Data Processing [d] Microsoft Access
11. _____ means that different files contain different information of a particular object (or) Person. CO3 K2
 [a] Data Redundancy [b] Data Inconsistency
 [c] Data Isolation [d] Data sharing
12. The Relational data modeling, organises the data and relations between them in the form of _____. CO3 K1
 [a] Table [b] Data base [c] Attributes [d] Primary key
13. One of the best examples of C2C-e-commerce business model is _____. CO3 K2
 [a] Amazon [b] epay
 [c] Priceline [d] Make my trip
14. _____ business is originated by the business and selling it to the business CO4 K1
 [a] B2C [b] B2B [c] C2C [d] C2B
15. Which of the following is a software application that acts as a filter between a company's Private network and the Internet? CO4 K1
 [a] Fire wall [b] Virtual private network
 [c] Proxy server [d] Router
16. A Denial of service attack can compromise a website's _____. CO4 K1
 [a] Integrity [b] Authenticity
 [c] Availability [d] Confidentiality

- | | | | |
|-----|---|-----|----|
| 17. | The most important benefit of implementing a packaged ERP like SAP,oracle is _____. | CO5 | K1 |
| | [a] Automation of business process | | |
| | [b] Integration of business process | | |
| | [c] Standardisation of business process | | |
| | [d] Adoption of Industry best practices | | |
| 18. | Which of the following is not the correct conversion strategy? | CO5 | K1 |
| | [a] Phased | | |
| | [b] Big-Bang | | |
| | [c] Vanilla | | |
| | [d] BSP | | |
| 19. | Which of the following involves understanding the customer activities that were occurred in the front office using technological tools? | CO5 | K1 |
| | [a] Operational CRM | | |
| | [b] supply chain management | | |
| | [c] Analytical CRM | | |
| | [d] Enterprise portal | | |
| 20. | Which of the following is an Integrated group of processes to 'source', 'make' and 'deliver' products? | CO5 | K1 |
| | [a] Operational CRM | | |
| | [b] Supply Chain management | | |
| | [c] ERP | | |
| | [d] Enterprise portal | | |

Section – B

[5 x 6 = 30]

Answer ALL the Questions

- | | | CO(s) | K –
Level |
|-------|---|-------|--------------|
| 21.a) | Describe briefly about the term Information Technology. | CO1 | K1 |
| | [OR] | | |
| 21.b) | List the need of Organization Management. | CO1 | K1 |
| 22.a) | Illustrate the functions used in Ms Excel. | CO2 | K3 |
| | [OR] | | |
| 22.b) | Make an Ms Excel IF Statement Functions. | CO2 | K3 |
| 23.a) | Explain the data processing activities. | CO3 | K2 |
| | [OR] | | |
| 23.b) | Illustrate the components of DBMS | CO3 | K2 |
| 24.a) | Choose the best Features of E-Business with an example. | CO4 | K1 |
| | [OR] | | |
| 24.b) | State the Characteristics of E- Business and advantages briefly | CO4 | K1 |

25.a)	Enumerate components of ERP.	CO5	K1
	[OR]		
25.b)	Describe the best characteristic of ERP.	CO5	K1
	[OR]		
	Section – C	[5 x 10 = 50]	K –
	Answer ALL the Questions	CO(s)	Level
26.a)	Explain the Essential Features of Organization Management.	CO1	K2
	[OR]		
26.b)	Classify the Components of Information Technology.	CO1	K2
27.a)	Identify the types of Chart.	CO2	K3
	[OR]		
27.b)	Illustrate the sorting and filtering functions in Information Technology.	CO2	K3
28.a)	Explain the format of Creating Reports.	CO3	K3
	[OR]		
28.b)	Write the difference between a <i>bound</i> and an <i>unbound form</i> ?	CO3	K3
29.a)	Illustrate the Security issues in E- Business.	CO4	K2
	[OR]		
29.b)	Classify the models in E- Business.	CO4	K2
30.a)	Explain the Advantage and Disadvantage of ERP in detail.	CO5	K2
	[OR]		
30.b)	Interpret Business Intelligence and Illustrate the Techniques used by Business.	CO5	K2



Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

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END SEMESTER EXAMINATIONS – NOVEMBER 2020

(UNDER OUTCOME BASED EDUCATION (OBE) PATTERN)

Programme: B.Com./ B.Com (CA)
Course Code: 20UCOC11/20UCCC11
Course Title: Principles of Accounting

Date: 19.02.2021
Time: 10.00 am – 1.00 pm
Max. Marks: 100

Qn. No.	Section – A Answer ALL the Questions	[20 x 1 = 20]	CO(s)	K – Level
1.	The rule for personal account is _____. [a] debit the giver credit the receiver [b] debit the receiver credit the giver [c] debit the income credit the giver [d] debit the receiver credit the losses		CO1	K1
2.	Goods taken for personal use of owner should be debited to _____. [a] Drawings a/c [c] Purchase a/c [b] Proprietor's a/c [d] Personal a/c		CO1	K2
3.	The main purpose of preparing trial balance is to know the _____. [a] true position of the business [c] financial position of the business [c] arithmetical accuracy of business transaction [d] profit of the business		CO1	K1
4.	Cash receipts and cash payments are recorded in _____. [a] sales book [c] journal proper [b] cash book [d] petty cash book		CO1	K2
5.	Bank reconciliation statement is a _____. [a] ledger account [c] a separate statement [b] part of the cash book [d] a subdivision of the journal		CO2	K1
6.	When pass book shows a debit balance, it means it is a _____. [a] credit balance as per pass book [c] credit balance as per cash book [b] OD as per Pass book [d] none of these		CO2	K2

7. A cheque received and paid into the bank on the same day is recorded in CO2 K1
the _____.
- [a] cash column of the cash book
[b] bank column of the cash book
[c] both the cash and bank column of the book
[d] none of the above
8. Bank balance as per cash book and passbook must show the _____ CO2 K2
although the nature of the balance will be different.
- [a] same amount [b] different amount
[c] calculated amount [d] passbook amount
9. Which one of the following satisfies the accounting equation? CO3 K1
- [a] Assets + Liabilities = Owners' Equity
[b] Owners' Equity + Liabilities = Assets
[c] Assets = Owners' Equity
[d] Liabilities = Owners' Equity
10. Gross Profit is found out by preparing _____ CO3 K2
- [a] Trading A/C [b] Profit and Loss A/C
[c] Balance Sheet [d] BRS
11. Goodwill is a/an _____ asset. CO3 K1
- [a] fixed [b] fictitious [c] tangible [d] intangible
12. Salaries and wages will appear in the _____ CO3 K2
- [a] debit side of trading account
[b] debit side of profit and loss account
[c] credit side of trading account
[d] credit side of Profit and Loss account
13. Any profit or loss on sale of sinking fund investment is transferred CO4 K1
to _____.
- [a] asset account [b] profit and loss account
[c] sinking fund account [d] none of these
14. The main objective of providing depreciation is _____ CO4 K2
- [a] to reduce tax burden
[b] to calculate true profit
[c] to show true financial position in the balance sheet
[d] to provide funds for replacement of fixed assets

15. Which one of the following does not require provision of depreciation? CO4 K1
 [a] Leased assets [b] Livestock
 [c] Loose tools [d] Land
16. The appropriate method of depreciation to be adopted in the case of livestock is _____. CO4 K2
 [a] Retirement method [b] Depletion method
 [c] Appraisal method [d] Inventory system
17. Income and Expenditure account records transactions of _____. CO5 K1
 [a] Revenue nature only [b] Capital nature only
 [c] Both capital and revenue nature [d] Accrued items only
18. Donations received for a special purpose will be taken to the _____. CO5 K1
 [a] Liability side of the Balance sheet
 [b] Asset side of the Balance sheet
 [c] Income and expenditure
 [d] profit and loss account
19. If salary paid during the year is Rs. 40,000 outstanding at the beginning of the year is Rs. 5,000 and outstanding at the end of the year is Rs. 3000, then amount to be debited to Income and Expenditure account is _____. CO5 K3
 [a] Rs. 4,000 [b] Rs. 42,000
 [c] Rs. 35,000 [d] Rs. 37,000
20. If sale price of an old asset is Rs. 20,000, cost price of the asset is Rs. 25,000 and book value of the same is Rs. 18,000, then there will be _____. CO5 K3
 [a] a revenue profit of Rs. 2,000 [b] Capital loss of Rs. 5,000
 [c] Revenue loss of Rs. 2,000 [d] Capital profit of Rs. 7,000

Qn. Section – B [5 x 6 = 30] CO(s) K –
No. Answer ALL the Questions Level

- 21.a) Journalise the following transactions to the books of Kannan CO1 K1
- | | | | |
|------|--------|-------------------------------|--------|
| 2016 | Jan 5 | Purchased goods for cash | 10,000 |
| | Jan 9 | Purchased stationery for cash | 500 |
| | Jan 10 | Purchased furniture for cash | 1,500 |
| | Jan 13 | Sold goods for cash | 8,000 |
| | Jan 15 | Salary paid | 15,000 |

[OR]

- 21.b) List out the rules of different types of Accounts. CO1 K1

22.a) Prepare a bank reconciliation statement from the following data as on 31.12.2015.

CO2 K2

a) Balance as per cash book	12,500
b) Cheques issued but not presented for payment	900
c) Cheque deposited in bank but not collected	1,200
d) Bank paid insurance premium	500
e) Direct deposit by a customer	800
f) Interest on investment collected by bank	200
g) Bank charges	100

[OR]

22.b) Give journal entries to rectify the errors.

CO2 K2

1. A sale of Rs. 400 to ABC & Co. was wrongly credited to their account.
2. A purchase of Rs. 134 had been posted to the creditor's account as Rs. 120.
3. The total of returns inward book for December had been cast Rs. 200 short.

A cheque for Rs. 400 received from Sandhya had been dishonoured and was posted to the debit of "Allowance Account".

23.a) Prepare Trading Account of Meena for the year ending 31.12.2015 from the following information:

CO3 K2

	Rs.
Opening Stock	80,000
Purchases	8,60,000
Freight inward	52,000
Wages	24,000
Sales	14,40,000
Purchase returns	10,000
Sales returns	3,16,000
Closing stock	1,00,000
Import duty	30,000

[OR]

23.b) What is Balance Sheet and Explain its nature.

CO3 K2

24.a) A machine was purchased on 1st July 2013 at a cost of Rs.14,000 and Rs.1,000 was spent on its installation. The depreciation is written off at 10%

CO4 K3

on the original cost every year. The books are closed on 31st December every year. The machine was sold for Rs. 9,500 on 31st March 2016. Show the machinery account for all the year.

[OR]

- 24.b) A company acquired a machine on 1.1.2008 at a cost of Rs. 40,000 and spent Rs. 1,000 on its installation. The firm writes off depreciation at 10% on the diminishing balance. The books are closed on 31st December of each year. Show the Machinery a/c for 3 years. CO4 K3
- 25.a) During the year 2014, the expenses actually paid were Rs. 3,250. Find out the actual expenses chargeable to Income and Expenditure Account for the year ended 2014, if prepaid and outstanding are as follows: CO5 K1

Prepaid Expenses on 31.12.1013	Rs.300
Prepaid Expenses on 31.12.1014	Rs.400
Outstanding expenses a on 31.12.2013	Rs. 450
Outstanding expenses a on 31.12.2014	Rs. 500

[OR]

- 25.b) 1.Subscription as per Receipts and Payments during the year 2014 Rs. 15,960 CO5 K1
2. Subscription received in advance for 2015, during 2014 Rs. 1,500
3. Subscription outstanding on Dec 2013 Rs. 750
4. Subscription received in advance for 2004, during 2013 Rs. 710
5. Subscription outstanding on 31st Dec 2014 Rs. 500

Calculate the subscription to be credited to Income and Expenditure account during 2014.

- | Qn. No. | Section – C
Answer ALL the Questions | [5 x 10 = 50] | CO(s) | K –
Level |
|---------|---|---------------|-------|--------------|
| 26.a) | Record the following transactions in proper subsidiary books. | | CO1 | K2 |

	Rs.
September 1 Sold to Raman at 10% trade discount	5,000
3 Kesavan sold us goods at 20% trade discount	3,000
4 Sold to Narayanan	1,000
6 Purchased goods from Madhavan at a trade discount of 15%	2,000
9 Goods returned by Raman	500
10 Purchased goods from Govindan	1,700
12 Returned goods to Kesavan	300

14 Sold to Narayanan at 10% trade discount	1,500
15 Purchases from Desavan (Net value)	1,000
18 Narayanan returned a part of the goods sold to him on 14 th Sept.	300
22 Returned goods to Kesavan (a part of 15 th Sept. purchases)	100
27 Goods purchased from Madhavan	400
29 Sold to Narayanan (at 10% trade discount)	500
30 Returned goods to Madhavan	40

[OR]

26.b) Prepare Trial Balance from the following as on 31.3.2015.

CO1 K2

	₹		₹
Cash	370	Land & Buildings	65,900
Opening stock	5,700	Rent received	5,000
Debtors	3,200	Electricity	6,500
Sales	63,900	Bills Receivable	1,700
Wages	13,200	Travelling expenses	2,300
Creditors	5,200	Insurance	3,600
Bad debts reserve	400	Purchases	12,000
Carriage	300	Purchase returns	500
Trademarks	5,300	Discount(Dr.)	300
Advertising	1,250	Bad debts	700
Salaries	10,900	Capital	57,720

27.a) From the following particulars, ascertain the balance by means of a statement that would appear in the pass book of Ramlal and Sons, as on 31st December. CO2 K2

1. Overdraft as per Cash book on 31st Dec Rs. 10,540
2. Interest on overdraft for six months ending Dec. Rs. 240
3. Interest on investments collected by bank Rs. 300
4. Bank charges for the above period Rs. 60
5. Cheques drawn but not cashed by the customers, prior to December Rs. 2,500
6. Cheques paid into the bank, but not cleared before 31st Dec Rs. 4,200
7. A Bill Receivable for Rs. 1,000(discounted with the bank in Nov.) was dishonoured on 31st December.

[OR]

27.b) Explain various types of Errors.

CO2 K2

28.a) Prepare Trading, Profit and loss a/c and Balance Sheet from the following

CO3 K3

Trial Balance of Mr. R. Suresh.

Debit balances	Rs.	Credit balances	Rs.
Sundry Debtors	92,000	Suresh's Capital	70,000
Plant and Machinery	20,000	Purchase returns	2,600
Interest	430	Sales	2,50,000
Rent, Rates & Insurance	5,600	Sundry Creditors	600,000
Conveyance	1,320	Bank overdraft	20,000
Wages	7,000		
Sales returns	5,400		
Purchases	1,50,000		
Opening Stock	60,000		
Suresh's Drawings	22,000		
Trade expenses	1,350		
Salaries	11,200		
Advertising	840		
Discount	600		
Bad debts	800		
Business Premises	12,000		
Furniture	10,000		
Cash in hand	2,060		
	4,02,600		4,02,600

Adjustments

1. Stock on hand on 31-12-2015 Rs. 90,000
2. Provide depreciation on premises at 2.5%; Plant and Machinery at 7.5% and furniture at 10%
3. Write off Rs. 800 as further bad debts.
4. Provide for doubtful debts at 5% on sundry debtors
5. Outstanding rent was Rs. 500 and outstanding wages Rs. 400
6. Prepare insurance Rs..300 and prepaid salaries Rs. 700

[OR]

28.b) The following is the Trial Balance of Mahesh of Madras as on 31st December 2015. CO3 K3

Particulars	Rs.	Particulars	Rs.
Opening Stock	6,200	Sales	82,920
Buildings	34,000	Capital	24,000
Furniture	2,000	Bank Loan	6,000
Purchases	42,400	Sundry creditors	9,840
Salaries	4,400	Returns outwards	840
Rent	1,200	Interest	260
Miscellaneous expenses	1,000	Divided	220
Postage	560		
Stationery	520		
Wages	10,400		
Freight on purchases	1,120		
Carriage on Sales	1,600		
Repair	1,800		
Sundry Debtors	12,000		
Bad debts	240		
Cash in hand	2,600		
Returns inwards	2,040		
	1,24,080		1,24,080

The value of stock on 31-12-2015 was estimated Rs. 5,960. You are required to make the necessary closing entries and prepare Trading and Profit & Loss Account and a Balance Sheet as on 31st December 2015.

29.a) A Company whose accounting year is the calendar year, purchased on 1.1.2013, a machine for Rs. 40,000. It purchased further machinery on 1st Oct 2013 for Rs. 20,000 and on 1st July 2014 for Rs. 10,000. On 1.7.2015, $\frac{1}{4}$ of the machinery installed on 1.1.2013 became obsolete and was sold for Rs. 6,800. CO4 K2

Show how the machinery account would appear in the books of the company for all the 3 years under Diminishing Balance method. Depreciation is to be provided at 10% p.a.

[OR]

29.b) Describe the various Methods of Depreciation. Explain with suitable illustration.

CO4 K2

30.a) Prepare Income and Expenditure account and Balance Sheet from the following Receipts and Payments Account and Balance Sheet as on 31st Dec 2014.

CO5 K3

Receipts and Payments Account for the year ended 31st Dec 2014

Receipts	Rs.	Payments	Rs.
To Balance b/d	10,000	By Expenses for 2013	1,200
To Subscription:2013 200		2014	2,000
2014 2,100		By Land	4,000
2015 100	2,400	By Interest	400
To Entrance Fees	800	By Miscellaneous Expenses	2,000
To Locker Rent	700	By Balance c/d	8,300
To Miscellaneous Income	4,000		
	17,900		17,900

Balance Sheet as on 31st December 2013

Liabilities	Rs.	Assets	Rs.
Capital Fund	33,620	Building	30,000
Subscription received in advance	600	Outstanding Subscription	380
Outstanding expenses	1,400	Outstanding Locker Rent	240
Loan	5,000	Cash	10,000
	40,620		40,620

[OR]

30.b) State the differences between Income and Expenditure account and Receipts and Payment account.

CO5 K3

Reg. No:

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END SEMESTER EXAMINATIONS – NOVEMBER 2020

(UNDER OUTCOME BASED EDUCATION (OBE) PATTERN)

Programme: B. Com.
Course Code: 20UCOC12
Course Title: Principles Of Management

Date: 20.02.2021
Time: 10.00 am – 1.00 pm
Max. Marks: 100

Qn. No.	Section – A Answer ALL the Questions	[20 x 1 = 20]	CO(s)	K – Level
1.	Management is what a manager does _____. [a] Peter F. Drucke. [b] Terry [c] Louis Allan [d] Hendry Fayol		CO1	K1
2.	Control system of an organisation has no influence over the _____. [a] internal environment [b] external environment [c] customers [d] government		CO1	K2
3.	The first and foremost function of management is _____. [a] planning, [b] organizing [c] controlling [d] coordination		CO1	K1
4.	Goals, aims, purposes, missions and target is also known as _____. [a] objective [b] strategies [c] polices [d] rules		CO1	K2
5.	The process of establishing a time sequence for the work is known as _____. [a] objective [b] schedules [c] procedures [d] budgets		CO2	K2
6.	Plan that establishes a required method of handling future activities is called _____. [a] rules [b] procedures [c] policy [d] methods		CO2	K1
7.	Supply of human and material resources and helps to achieve the objective of business is _____. [a] planning [b] organization [c] management [d] control		CO2	K1

8. An identified group of people contributing their efforts towards the attainment of goals is called as _____.
- [a] organization [b] business
[c] management [d] department
9. The selection of best alternative from many alternatives is known as _____.
- [a] selection [b] decision-making
[c] organizing [d] budgeting
10. Placing purchase order is an example of _____.
- [a] programmed decision [b] non-programmed decision
[c] major decision [d] decision
11. The decision taken by lower level management is a _____.
- [a] programmed decision [b] non-programmed decision
[c] major decision [d] minor decision
12. Programmed decision is also known as _____.
- [a] routine decisions [b] structured decisions
[c] strategic decisions [d] operative decisions
13. Expectancy motivation theory is given by _____.
- [a] Vroom [b] Maslow [c] Herzberg [d] Mc Gregor
14. _____ deals with appointing people and placing them at the appropriate jobs.
- [a] Human resources [b] Recruitment
[c] Staffing [d] Placement
15. A decision which is taken to meet unexpected situation _____.
- [a] problem decision [b] certainty decisions
[c] crisis decision [d] organizational decision
16. Elements of delegation _____.
- [a] responsibility, authority, accountability
[b] authority, delegation, accountability
[c] responsibility, decentralization, centralization
[d] controlling, responsibility, authority
17. Fredrick Winslow Taylor's Mechanism of Scientific Management includes _____.
- [a] blind task setting [b] Planning the past
[c] Standardization of tools and equipments
[d] scientific management

18. The higher the _____ level of the employee, the lower the job satisfaction. CO5 K2
 [a] Managerial [b] Educational
 [c] Satisfaction [d] Accountability
19. The different A's of the service sector are _____. CO5 K2
 [a] Acceptability, Awareness, Answerability
 [b] Acceptability, Awareness, Availability
 [c] Administration, Awareness, Availability
 [d] Acceptability, Acknowledgement, Availability
20. Communication barriers not in the international environment is _____. CO5 K1
 [a] Loss by transmission [b] Loss by poor retention
 [c] Poor listening [d] Debtors

Qn. Section – B [5 x 6 = 30] CO(s) K –
No. Answer ALL the Questions Level

- 21.a) List out the characteristics of management. CO1 K1
 [OR]
- 21.b) What are the features of management and administration? CO1 K1
- 22.a) Discuss the advantages and disadvantages of MBO. CO2 K2
 [OR]
- 22.b) Distinguish between policy and procedure. CO2 K2
- 23.a) State the features of line and staff organization. CO3 K2
 [OR]
- 23.b) Discuss the nature of problems that arise from centralization of authority. CO3 K2
- 24.a) Describe the various sources of recruitment. CO4 K2
 [OR]
- 24.b) Enumerate the qualities of a leader. CO4 K2
- 25.a) "Control is an all pervasive function" Discuss. CO5 K3
 [OR]
- 25.b) Enlighten the correlation between planning and control. CO5 K3

Qn. Section – C [5 x 10 = 50] CO(s) K –
No. Answer ALL the Questions Level

- 26.a) Explain the nature of management. CO1 K2
 [OR]
- 26.b) Discuss the various approaches to the study of management. CO1 K2
- 27.a) Elaborately explain the steps involved in the planning process in a modern organization. CO2 K3

[OR]

27.b) Which requisites are essential for making planning effective in organization? CO2 K3

28.a) Identify the factors that determine the degree of decentralization in an organization. CO3 K3

[OR]

28.b) Categorize the different types of organization chart with their features. CO3 K3

29.a) What steps would you take in selection procedure for recruitment? CO4 K3

[OR]

29.b) What are the differences between autocratic and democratic leadership styles? CO4 K3

30.a) Elaborately examine the process of control. CO5 K3

[OR]

30.b) Build the requirements of effective control system. CO5 K3

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University) || (Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATIONS – NOVEMBER 2020

(UNDER OUTCOME BASED EDUCATION (OBE) PATTERN)

Programme: B.A. / B.Sc./ B.C.A.

Course Code: 20UCON11/20UCCN11

Course Title : Business Organisation

Date: 16.02.2021

Time: 10 am- 1 pm

Max. Marks : 100

- | Qn. No. | Section – A | [20 x 1 = 20] | CO(s) | K – Level |
|---------|---|---------------|-------|-----------|
| 1. | _____ is the ultimate aim of every business.
[a] Render service [b] Earning profit [c] Goodwill [d] Reputation
வணிகத்தின் முக்கிய நோக்கம் -----
(அ) சேவை செய்ய (ஆ) லாபம் ஈட்ட (இ) நற்பெயர் (ஈ) நல்லெண்ணம் | | CO1 | K1 |
| 2. | _____ is the foundation of business.
[a] Customer [b] Manufacturer [c] Supplier [d] producer
வணிகத்தின் அடித்தளம் அமைப்பவர் -----
(அ) வாடிக்கையாளர் (ஆ) உற்பத்தியாளர்
(இ) விநியோகிஷ்தர் (ஈ) தயாரிப்பாளர் | | CO1 | K2 |
| 3. | Doctors, Lawyers, Engineers are the _____.
[a] sole proprietor [b] professional people
[c] co-operative organisations [d] providing job security
மருத்துவர், வழக்கறிஞர், பொறியாளர், இவர்கள் -----
(அ) தனியாள் வணிகம் (ஆ) தொழில்முறை மக்கள்
(இ) கூட்டுறவு சங்கம் (ஈ) வேலை பாதுக்காப்பாளர் | | CO1 | K2 |
| 4. | _____ is an economic activity.
[a] Warehousing [b] Banking [c] Finance [d] Business
----- என்பது பொருளாதார செயல்.
(அ) கிடங்கு (ஆ) வங்கி (இ) நிதி (ஈ) வணிகம் | | CO1 | K1 |
| 5. | One man business is _____.
[a] sole proprietorship [b] professional people [c] firms [d] companies
தனிமனித வணிகம் என்பது -----
(அ) தனியாள் வணிகம் (ஆ) வரம்பற்ற
(இ) குறைந்தபட்சம் (ஈ) அதிகபட்சம் | | CO2 | K1 |
| 6. | The liability of a sole proprietorship is _____.
[a] limited [b] unlimited [c] minimum [d] maximum
தனியாள் வணிகத்தின் பொறுப்பு -----
(அ) வரையறுக்கப்பட்டவை (ஆ) வரம்பற்றது
(இ) குறைந்தபட்சம் (ஈ) அதிகபட்சம் | | CO2 | K1 |
| 7. | Sole trading concern is _____.
[a] free from government regulation [b] limited liability
[c] plurality of persons [d] implied agency | | | |

- தனியாளர் வணிகத்தின் அம்சம் -----.
- (அ) அரசின் கட்டுப்பாடு இன்றி செயல்படுதல்
(ஆ) வரையறுக்கப்பட்ட பொறுப்பு
(இ) நிறைய நபர்கள்
(ஈ) மறைமுக நிறுவனம்
- CO2 K2
8. The simplest form of business organisation is -----.
- [a] Sole trader [b] partnership [c] company [d] cooperative
- மிக எளிமையான வணிக அமைப்பு என்பது -----.
- (அ) தனியாளர் வணிகம் (ஆ) கூட்டாண்மை
(இ) நிறுவனம் (ஈ) கூட்டுறவு சங்கம்
- CO2 K2
9. Partnership firm is governed by -----.
- [a] Indian Partnership Act 1932 [b] Indian Partnership Act 1972
[c] Indian Partnership Act 1985 [d] Indian companies Act 1956
- கூட்டாண்மை எந்த சட்டம் -----.
- (அ) இந்திய கூட்டுச் சட்டம், 1932 (ஆ) இந்திய கூட்டுச்சட்டம், 1972
(இ) இந்திய கூட்டுச் சட்டம் 1985 (ஈ) இந்திய நிறுவனச்சட்டம், 1956
- CO3 K1
10. The minimum number of members required to form a partnership is -----.
- [a] 7 [b] 5 [c] 3 [d] 2
- கூட்டாண்மையில் குறைந்தபட்சம் ----- நபர்கள் இருத்தல் வேண்டும்.
- (அ) 7 (ஆ) 5 (இ) 3 (ஈ) 2
- CO3 K1
11. ----- partner only lend their name to the firm as partner.
- [a] Nominal [b] Sleeping [c] Dormant [d] Minor
- கூட்டாளர் தங்களின் பெயரை மட்டும் கூட்டாண்மையில் சேர்ப்பார்கள்
- (அ) பெயரளவு கூட்டாளர் (ஆ) தூங்கும் கூட்டாளர்
(இ) செயலற்ற கூட்டாளர் (ஈ) சிறு பங்குதாரர்
- CO3 K2
12. Every partner is an ----- of the other members of the firm
- [a] Sole trader [b] agent [c] partner [d] supplier
- ஒவ்வொரு கூட்டாளரும் பிற கூட்டாளரின் ----- ஆவர்
- (அ) தனி மனித வணிகர் (ஆ) முகவர்
(இ) கூட்டாளர் (ஈ) கொடுப்பவர்
- CO3 K2
13. A joint stock company has -----.
- [a] short life [b] perpetual succession
[c] unlimited liability [d] restricted right to transfer shares
- கூட்டு பங்கு நிறுவனத்தின் இயல்பு -----.
- (அ) குறுகிய காலம் (ஆ) நிரந்தர காலம்
(இ) வரையற்ற பொறுப்பு (ஈ) பங்குகளை மாற்ற முடியாது
- CO4 K1
14. The voting principle of company is -----.
- [a] one man one vote [b] two man one vote
[c] two vote one man [d] one share one vote
- நிறுவனத்தின் கொள்கை -----.
- (அ) ஒரு மனிதன் ஒரு வாக்கு (ஆ) இரு மனிதன் ஒரு வாக்கு
(இ) ஒருவாக்கு ஒரு மனிதனுக்கு (ஈ) ஒரு பங்கு ஒரு வாக்கு
- CO4 K1
15. Uncertainty of duration is applicable to -----.
- [a] sole trading concern [b] company
[c] banks [d] consumers-operative society
- CO4 K2

காலத்தின் நிச்சயமற்ற தன்மை எதற்கு பொருந்தும்?

(அ) தனியாள் வணிகம் (ஆ) நிறுமம் (இ) வங்கி (ஈ) கூட்டுறவு சங்கம்

16. A Public company must have at least _____ directors. CO4 K2
[a] 2 [b] 3 [c] 5 [d] 7
பொது நிறுமத்தில் குறைந்தபட்ட இயக்குநர் -----
(அ) 2 (ஆ) 3 (இ) 5 (ஈ) 7

17. _____ is essentially an association of persons who join together on a
voluntary basis for common economic interests. CO5 K1
[a] Company [b] Joint Hindu family firm
[c] Co-operative society [d] Non-profit Organisation
----- நிறுவனம் தன்னார்வ நபர்களால் தங்களுக்காக பொது
காரணங்களுக்காகவும் ஆரம்பிக்கப்படும்.
(அ) நிறுமம் (ஆ) கூட்டு இந்து குடும்பம்
(இ) கூட்டுறவு சங்கம் (ஈ) இலாப நோக்கற்ற அமைப்பு

18. Co-operative societies are governed by _____. CO5 K1
[a] Indian co-operatives Act 1932 [b] Co-operative Societies Act, 1921
[c] Indian Partnership Act 1985 [d] Indian companies Act 1956
கூட்டுறவு சங்கத்தின் சட்டம் என்பது -----
(அ) இந்திய கூட்டுறவு சட்டம் 1932 (ஆ) கூட்டுறவு சமூகச்சட்டம் 1921
(இ) இந்திய கூட்டாளர் சட்டம் 1985 (ஈ) இந்திய நிறுமச் சட்டம் 1956

19. The minimum number of members in co-operative society is _____. CO5 K2
[a] 50 [b] 75 [c] 25 [d] 30
கூட்டுறவு சங்கத்தின் குறைந்த பட்ட உறுப்பினர்
(அ) 50 (ஆ) 75 (இ) 25 (ஈ) 30

20. A co-operative society is organised primarily with the object of rendering
maximum _____ to its members. CO5 K2
[a] service [b] profit [c] capital [d] liability
கூட்டுறவு சங்கம் ஆரம்பிப்பதின் தலையாய நோக்கம் என்பது
உறுப்பினர்களுக்கு அதிகபட்ச ----- அளிப்பதாகும்.
(அ) சேவை (ஆ) லாபம் (இ) முதலீடு (ஈ) பொறுப்பு

Qn. No.	Section – B Answer ALL the Questions	[5 x 6 = 30]	CO(s)	K – Level
21.a)	Write a short notes on business. வணிகம் பற்றி குறிப்பு வரைக. [OR]		CO1	K1
21.b)	What are the characteristics of business? வணிகத்தின் பண்புகள் யாவை?		CO1	K1
22.a)	What are the features of a sole proprietorship? தனியாள் வணிகத்தின் இயல்புகளை பற்றி கூறுக. [OR]		CO2	K1
22.b)	Find the social utility of sole trader in the society தனியாள் வணிகத்தின் சமுதாய இன்றியாமையை பற்றி கூறுக.		CO2	K1
23.a)	Explain the features of partnership firm. கூட்டாண்மையின் அம்சங்களை விளக்குக. [OR]		CO3	K2

23.b)	Classify the kinds of partners கூட்டாளிகள் வகைகள் பற்றி தெளிவு படுத்துக.	CO3	K2
24.a)	List out the features of a joint stock company நிறுமத்தின் அம்சங்களை பட்டியலிடுக.	CO4	K1
[OR]			
24.b)	Classify the kinds of companies in India. இந்தியாவில் செயல்படும் நிறுமத்தை வகைப்படுத்துக.	CO4	K1
25.a)	Summarize the features of cooperatives. கூட்டுறவு சங்கத்தின் அம்சங்களை பற்றி சுருக்கி வரைக.	CO5	K2
[OR]			
25.b)	Explain the functioning of District Central cooperative society. மாவட்ட மத்திய கூட்டுறவு சங்கத்தைப் பற்றி விளக்குக.	CO5	K2
Qn. No.	Section – C Answer ALL the Questions	[5 x 10 = 50]	CO(s) K – Level
26.a)	Find the qualities of a good business man. ஒரு தலை சிறந்த வணிகனின் குணங்களை கண்டறிக.	CO1	K1
[OR]			
26.b)	Describe the characteristics of an ideal form of organisation ஒரு சரியான நிறுவனம் அமைப்பதன் வடிவத்தை பற்றி விளக்குக.	CO1	K1
27.a)	List out the merits of sole proprietorship தனியாள் வணிகத்தின் பயன்களை பட்டியலிடுக.	CO2	K1
[OR]			
27.b)	Show the limitations of sole trader and their suitability places in running a business. தனியாள் வணிகரின் வரம்புகள் பற்றியும், எந்த இடத்தில் அவரின் வணிக பண்புகள் சரியாக இருக்கும் என்பதை பற்றி குறிப்பு வரைக.	CO2	K1
28.a)	Explain about the Limited Liability Partnership. வரையறுக்கப்பட்ட பொறுப்பு கூட்டு நிறுவனம் பற்றி எழுதுக.	CO3	K2
[OR]			
28.b)	Show the pros and cons of running a partnership firm. கூட்டாண்மையின் நன்மைகள் மற்றும் தீமைகள் பற்றி கூறுக.	CO3	K2
29.a)	Contrast the features of partnership and company. ஒரு நிறுமம் மற்றும் கூட்டாண்மை பற்றிய வேறுபாடுகளை கூறுக.	CO4	K2
[OR]			
29.b)	Explain about the Memorandum of Association. ஒரு சங்கத்தின் குறிப்பாணை பற்றி விளக்குக.	CO4	K2
30.a)	Explain the merits and demerits of cooperative society கூட்டுறவு சங்கத்தின் நன்மை, தீமைகளை விளக்குக.	CO5	K2
[OR]			
30.b)	Classify the types of cooperatives in India. இந்தியாவில் உள்ள கூட்டுறவு சங்கத்தின் வகைகளை தெளிவு படுத்துக.	CO5	K2

Reg. No:

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**G.T.N. ARTS COLLEGE (AUTONOMOUS)**

(Affiliated to Madurai Kamaraj University) || (Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATIONS – NOVEMBER 2020**(UNDER OUTCOME BASED EDUCATION (OBE) PATTERN)**

Programme: All UG Programmes
CourseCode: 20UVEV11
CourseTitle: Value Education

Date: 15.02.2021
Time: 10 am – 1 pm
Max. Marks : 100

Qn. No.	Section – A Answer ALL the Questions	[20 x 1 = 20]	CO(s)	K – Level
1.	_____ are the rules that define human interactions. [a] Values [b] Good faith [c] Personality [d] None of the above _____ மனித தொடர்புகளை வரையறுக்கும் விதிகள். (அ) மதிப்புகள் (ஆ) நல்லநம்பிக்கை (இ) ஆளுமை (ஈ) மேற்கண்டவை எதுவுமில்லை		CO1	K1
2.	We are going through a crisis of value in our social and _____ life. [a] social [b] political [c] family [d] none of the above _____ நாம் எங்கள் சமூக மற்றும் _____ வாழ்க்கையில் மதிப்பின் நெருக்கடியை சந்திக்கிறோம். (அ) சமூக (ஆ) அரசியல் (இ) குடும்பம் (ஈ) மேற்கண்டவை எதுவுமில்லை		CO1	K2
3.	What are the factors of language growth? [a] Level of literacy [b] Cultural growth [c] both (a) and (b) [d] None of these _____ மொழி வளர்ச்சியின் காரணிகள் யாவை? (அ) கல்வியறிவின்நிலை (ஆ) கலாச்சார வளர்ச்சி (இ) இரண்டும் (அ) மற்றும் (ஆ) (ஈ) இவை எதுவுமில்லை		CO1	K1
4.	_____ is to be identified with other feelings. [a] Moral [b] Value [c] Empathy [d] Respect _____ மற்ற உணர்வுகளுடன் _____ அடையாளம் காணப்பட வேண்டும். (அ) தார்மீகம் (ஆ) மதிப்பு (இ) பச்சாத்தாபம் (ஈ) மரியாதை		CO1	K2
5.	Karma means _____. [a] action or deed [b] confidence [c] social value [d] reliability _____ கர்மா என்றால் _____ என்று பொருள். (அ) செயல் அல்லது இறந்த (ஆ) நம்பிக்கை (இ) சமூகமதிப்பு (ஈ) நம்பகத்தன்மை		CO2	K1

6. _____ religion takes Mohamad as the messenger of God Allah. CO2 K2
 [a] Hindu [b] Islam [c] Christian [d] Sikhs
 மொஹமதை கடவுள் அல்லாஹ்வின் தூதராக _____ மதம் ஏற்றுக்கொள்கிறது.
 (அ) இந்து (ஆ) இஸ்லாம் (இ) கிறிஸ்தவர் (ஈ) சீக்கியர்
7. The founder of _____ is Lord Mahavir whose childhood name is vardhaman. CO2 K1
 [a] Jainism [b] Islam [c] Hindum [d] Buddhism
 பகவான் மகாவீர் _____ மதத்தை தோற்றுவித்தார். அவரின் குழந்தை பெயர்
 வர்தமன்.
 (அ) சமண (ஆ) இஸ்லாம் (இ) இந்து (ஈ) புத்த
8. _____ means without violence. CO2 K2
 [a] Crime [b] Civil [c] Ahimsa [d] Himsa
 _____ என்றால் வன்முறை இல்லாமல் இருப்பது.
 (அ) குற்றம் (ஆ) சிவில் (இ) அஹிம்சை (ஈ) வதைத்தல்
9. Proximity to nature is a characteristic feature of _____. CO3 K1
 [a] agrarian society [b] urban society
 [c] industrial society [d] post-industrial society
 இயற்கையின் அருகாமை என்பது _____ சமூகத்தின் ஒரு சிறப்பியல்பு
 அம்சமாகும்.
 (அ) விவசாய (ஆ) நகர
 (இ) தொழில்துறை (ஈ) தொழில்துறைக்கு பிந்தைய
10. The total organisation of social life within a limited area may be termed as _____. CO3 K2
 [a] a community [b] an association
 [c] an institution [d] a society
 ஒரு குறிப்பிட்ட பகுதிக்குள்ளான சமூக வாழ்க்கையின் மொத்த அமைப்பு _____.
 (அ) ஒரு சமூகம் (ஆ) ஒரு சங்கம்
 (இ) ஒரு நிறுவனம் (ஈ) ஒரு சமுதாயம்
11. Which of the following will not be considered as Primary group? CO3 K1
 [a] Family [b] Peer Group [c] Neighborhood [d] Crowd
 பின்வருவனவற்றில் எது முதன்மைக் குழுவாக கருதப்படாது?
 (அ) குடும்பம் (ஆ) பியர் குழு (இ) அண்டை வீட்டார் (ஈ) கூட்டம்
12. The main duty of the family is _____. CO3 K2
 [a] schooling [b] socialization
 [c] internalization [d] agriculture
 குடும்பத்தின் முக்கிய கடமை _____.
 (அ) பள்ளிப் படிப்பு (ஆ) சமூகமயமாக்கல்
 (இ) வெளிநாட்டுமயமாக்கல் (ஈ) விவசாயம்

13. Social Justice is concerned with equal justice, not just in the courts, but in all aspects of _____ CO4 K1
 [a] society [b] family [c] college [d] all of the above
 சமூகநீதி என்பது நீதிமன்றங்களில் மட்டுமல்ல, எல்லா அம்சங்களிலும் _____
 தொடர்புடையது
 (அ) சமூகம் சார்ந்த (ஆ) குடும்பம் சார்ந்த
 (இ) கல்லூரி சார்ந்த (ஈ) மேற்கண்டவை அனைத்தும்
14. The word secularism came from _____ CO4 K2
 [a] Portuguese [b] Greek [c] Latin [d] Spanish
 மதச்சார்பின்மை என்ற சொல் _____ மொழியில் இருந்து வந்தது.
 (அ) போர்த்துகீசியம் (ஆ) கிரேக்கம் (இ) லத்தீன் (ஈ) ஸ்பானிஷ்
15. Integrity is derived from qualities such as honesty and consistency of _____ CO4 K1
 [a] team [b] integrity [c] character [d] accountability
 நேர்மை மற்றும் நிலைத்தன்மை போன்ற குணங்களிலிருந்து -----
 உருவாகிறது.
 (அ) குழு (ஆ) நேர்மை (இ) தன்மை (ஈ) பொறுப்பு
16. _____ is a feeling or an ideology among a section of people. CO4 K2
 [a] Regionalism [b] Dravida Movement
 [c] Communalism [d] Secularism
 _____ என்பது ஒரு பகுதியினரிடையே உள்ள ஒரு உணர்வு அல்லது ஒரு
 சித்தாந்தமாகும்.
 (அ) பிராந்தியவாதம் (ஆ) திராவிட இயக்கம்
 (இ) வகுப்புவாதம் (ஈ) மதச்சார்பின்மை
17. What is the main basis of the structure of family? CO5 K1
 [a] Husband [b] Mother [c] Both (a) and (b) [d] Marriage
 குடும்ப கட்டமைப்பின் முக்கிய அடிப்படை எது?
 (அ) கணவர் (ஆ) தாய் (இ) இருவரும் (அ) மற்றும் (ஆ) (ஈ)
 திருமணம்
18. Family is an agent of _____ CO5 K2
 [a] marriage [b] society [c] socialisation (d) social institution
 _____ சின் முகவர் குடும்பம் ஆகும்.
 (அ) திருமணம் (ஆ) சமூகம் (இ) சமூகமயமாக்கல் (ஈ)
 சமூகநிறுவனம்
19. _____ is one of the main aim of family life. CO5 K1
 [a] Procreation [b] Marriage
 [c] Production of child [d] All of the above
 _____ குடும்ப வாழ்க்கையின் முக்கிய நோக்கங்களில் ஒன்று.
 (அ) கொள்முதல் (ஆ) திருமணம்
 (இ) குழந்தையின் உற்பத்தி (ஈ) மேற்கூறிய அனைத்தும்
20. What is the second basis of the structure of the family? CO5 K2
 [a] Husband and Mother [b] Marriage
 [c] Procreation [d] All of these
 குடும்பத்தின் கட்டமைப்பின் இரண்டாவது அடிப்படை என்ன?
 (அ) கணவன் மற்றும் தாய் (ஆ) திருமணம்
 (இ) இனப்பெருக்கம் (ஈ) இவை அனைத்தும்

Qn. No.	Section – B Answer ALL the Questions	[5 x 6 =30]	CO(s)	K – Level
21.a)	State the importance of Karma Yoga. கர்ம யோகாவின் முக்கியத்துவத்தை தெரிவிக்கவும். [அல்லது]		CO1	K1
21.b)	List out the significance of values. மதிப்புகளின் முக்கியத்துவத்தை பட்டியலிடுங்கள்.		CO1	K1
22.a)	State the basic characteristics of Jainism. சமண மதத்தின் அடிப்படை பண்புகளை குறிப்பிடுங்கள். [அல்லது]		CO2	K2
22.b)	State the moral values of Hinduism. இந்து மதத்தின் தார்மீக மதிப்புகளைக் கூறுங்கள்.		CO2	K2
23.a)	What are the issues of social integration? சமூக ஒருங்கிணைப்பின் சிக்கல்கள் யாவை? [அல்லது]		CO3	K3
23.b)	Identify the importance of socialism. பொதுவுடைமை கோட்பாட்டின் முக்கியத்துவத்தை அடையாளம் காண்க.		CO3	K3
24.a)	List out the transparency in professional values. தொழில் முறை மதிப்புகளில் வெளிப்படைத் தன்மையை பட்டியலிடுங்கள். [அல்லது]		CO4	K2
24.b)	Distinguish between Integrity and commitment. நேர்மை மற்றும் அர்ப்பணிப்பிணை வேறுபடுத்துக.		CO4	K2
25.a)	State the role of family in value formation. மதிப்பு உருவாக்கத்தில் குடும்பத்தின் பங்கைக் கூறுங்கள். [அல்லது]		CO5	K3
25.b)	Write short notes on mass media and democracy. வெகுஜன ஊடகங்கள் மற்றும் ஜனநாயகம் குறித்து சிறு குறிப்பு எழுதுக.		CO5	K3

Qn. No.	Section – C Answer ALL the Questions	[5 x 10 = 50]	CO(s)	K – Level
26.a)	Explain the different classification of values. மதிப்புகளின் வெவ்வேறு வகைப்பாட்டை விளக்குங்கள். [அல்லது]		CO1	K1
26.b)	Explain the self-initiatives and self-confidence. தன் முயற்சி மற்றும் தன்னம்பிக்கை ஆகியவற்றை விளக்குங்கள்.		CO1	K1
27.a)	Explain the beliefs and practices in Sikhism. சீக்கிய மதத்தில் உள்ள நம்பிக்கைகள் மற்றும் நடைமுறைகளை விளக்குங்கள். [அல்லது]		CO2	K2
27.b)	Explain the reasons for social problems like fundamentalism in India. இந்தியாவில் அடிப்படைவாதம் போன்ற சமூகப் பிரச்சினைகளுக்கான காரணங்களை விளக்குங்கள்.		CO2	K2

- 28.a) Identify the political awareness and its levels. CO3 K3
 அரசியல் விழிப்புணர்வையும் அதன் நிலைகளையும் அடையாளம் காண்க.
 [அல்லது]
- 28.b) Categorize the different democratic functions prevailed in India. CO3 K3
 இந்தியாவில் உள்ள பல்வகை ஜனநாயக செயல்பாடுகளை வகைப்படுத்தவும்.
 [அல்லது]
- 29.a) Explain the different types of accountability. CO4 K2
 பல்வேறு வகையான பொறுப்புணர்வை விளக்குங்கள்.
 [அல்லது]
- 29.b) Describe the areas of Integrity and Commitment. CO4 K2
 நேர்மை மற்றும் உறுதிப்பாட்டின் பகுதிகளை விவரிக்கவும்.
 [அல்லது]
- 30.a) Explain how family helps to inculcate social values among children. CO5 K2
 குழந்தைகளிடையே சமூக விழுமியங்களை வளர்க்க குடும்பம் எவ்வாறு
 உதவுகிறது என்பதை விளக்குங்கள்.
 [அல்லது]
- 30.b) Describe how values can be promoted through educational institutions. CO5 K2
 கல்வி நிறுவனங்கள் மூலம் மதிப்புகளை எவ்வாறு மேம்படுத்தலாம் என்பதை
 விவரிக்கவும்.

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – NOVEMBER 2020

Programme: B.Com. (C.A)

Course Code: 17UCCC32

Course Title: Cost and Management Accounting

Date: 31.12.2020

Time: 10 am to 1 pm

Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Cost accounting is _____.

- [a] An instrument of management control
- [b] Not needed if prices are beyond the control of the firm
- [c] Nothing more than a detailed analysis of expenditure
- [d] Useful only in such organizations which have profit as the im

2. The term 'Cost' refers to _____.

- [a] The present value of future benefits
- [b] The value of the sacrifice made to acquire goods or services
- [c] An asset that has given benefit and is now expired
- [d] The price of products sold or services rendered

3. Under which method issue of materials is priced at the latest purchase price?

- [a] Simple average
- [b] Weighted average
- [c] LIFO
- [d] FIFO

4. The time wage system _____.
- [a] Satisfies trade unions [b] Increases cost of production
[c] Benefits the less efficient workers [d] None of the above
5. Which of the following is usually a long term budget?
- [a] Sales budget [b] Cash budget
[c] Capital expenditure budget [d] Fixed budget
6. Profit Volume Ratio is an indicator of _____.
- [a] the volume of sales [b] the volume of profit
[c] the rate at which goods are sold [d] the rate of profit
7. The current assets to the current liability ratio is said to be satisfactory if it is _____.
- [a] 1 : 2 [b] 2 : 1
[c] 1 : 1 [d] 2 : 3
8. Debt-Equity ratio is _____.
- [a] Liquidity ratio [b] Solvency ratio
[c] Profitability ratio [d] Activity ratio
9. Current asset includes _____.
- [a] cash and bank balance [b] long term investment
[c] machinery [d] debentures
10. Tax paid is _____.
- [a] application of fund [b] sources of fund
[c] no flow of fund [d] funds from operation

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What are the advantages of costing?

[OR]

b) A factory produces 1,000 units of a commodity. The cost of production is:

Particulars	Rs.
Raw materials consumed	1,00,000
Direct labour	50,000
Direct expenses	10,000
Factory expenses	7,000
Office expenses	4,500
Selling expenses	5,000

What should be selling price to obtain a profit of 20% on cost? Prepare cost sheet.

12. a) In a factory, there are two service departments P and Q and three production departments A, B and C. During April 2013, the departmental expenses were:

Production depts.: A Rs. 65,000; B Rs. 60,000; C Rs. 50,000;

Service depts.: P Rs. 12,000; Q Rs. 10,000;

The service departments expenses are allocated as follows:

	A	B	C	P	Q
Dept. P	30%	40%	15%	--	5%
Dept. Q	40%	30%	25%	5%	--

Distribute the service department's expenses over the production departments under repeated distribution method.

[OR]

b) Calculate the earnings of a worker under Halsey plan and Rowan plan.

Standard time 72 hours, time taken 60 hours, time rate Rs. 3 per hour.

DA @ Re.1 per hour on time taken.

-3-

13. a) What are the advantages of budgetary control?

[OR]

b) The expenses budgeted for production of 10,000 units in a factory are given below:

Particulars	Rs. per unit
Materials	70
Labour	25
Direct expenses	20
Fixed overheads (Rs.1,00,000)	10
Variable overheads	5
Selling expenses (10% fixed)	13
Administration expenses (Rs.50,000)	5
Distribution expenses (20% fixed)	7
Total cost per unit	155

Prepare a budget for production of 8,000 units.

14. a) From the following information, calculate average collection period:

Total sales Rs.5,80,000;

Cash sales Rs.1,40,000

Sales returns Rs.20,000;

Debtors at the end Rs.1,15,000

Bills Receivable at the end Rs.65,000.

[OR]

b) Calculate : i) Current asset

ii) Liquid asset

iii) stock

Current ratio = 2.5 : 1

Liquid ratio = 1.5 : 1

working capital = Rs.1,50,000

15. a) From the following details, calculate funds from operation.

Particulars	Rs.	Particulars	Rs.
Salaries	5,000	Closing balance of P & L a/c	60,000
Rent	6,000	Opening balance of P & L a/c	25,000
Refund of tax	3,000	Transfer to reserve	1,000
Profit on sale of building	2,500	Goodwill written off	2,000
Provision for tax	10,000	Proposed dividend	6,000
Loss on sale of plant	4,000	Interim dividend	5,000

[OR]

b) How does cash flow statement differ from fund flow statement?

SECTION - C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Distinguish between cost accounting and financial accounting.

17. From the particulars given below, calculate earnings of three workers A, B and C under Straight piece rate system and Merrick multiple piece rate system.

Standard time per hour 12 units; Normal rate per hour Rs. 0.60

The workers A, B and C have produced in a day of 8 hours as follows: A - 64 units; B - 84 units; C - 100 units.

18. From the following particulars have been taken from the books of ABC ltd.

	2005 Rs.	2006 Rs.
Sales	2,00,000	2,50,000
Profit	10,000	30,000

Calculate: i) P/V ratio ii) Break-Even sales iii) Margin of safety
iv) Fixed cost.

19. From the following particulars, prepare the balance sheet with as many details as possible:

Current ratio	2.75
Liquid ratio	1.75
Proprietary ratio (Fixed assets / Proprietors' fund)	0.75
Working capital	Rs.1,75,000
Reserves and surplus	Rs. 80,000
Bank overdraft	Rs. 40,000
There is no long term loan or Fictitious assets	

20. The balance sheet of A ltd. as on 31st December 2015 and 31st December 2016 are as follows.

<i>Liabilities</i>	<i>2015 Rs.</i>	<i>2016 Rs.</i>	<i>Assets</i>	<i>2015 Rs.</i>	<i>2016 Rs.</i>
Share capital	50,000	70,000	Land	8,000	12,000
P&L a/c	10,000	16,000	Machinery	50,000	80,000
Reserves	5,000	7,000	Stock	10,000	7,500
Creditors	15,300	19,000	Debtors	14,000	14,500
Bills payable	700	500	Cash	2,000	2,000
Bank overdraft	4,000	5,000	Bills receivable	1,000	1,500
	85,000	1,17,500		85,000	1,17,500

Additional information:

i) Rs.5,000 depreciation has been charged on machinery during 2016.

Prepare a cash flow statement.

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – NOVEMBER 2020

Programme : B.Com. (CA)

Course Code: 17UCCC33

Course Title : Introduction to Multimedia
and DTP

Date : 02.01.2021

Time: 10 am. to 1 pm.

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

- _____ media perceive information in a computer environment by seeing and by hearing.
[a] Presentation [b] Storage
[c] Perception [d] Transmission
- Graphics are coded in _____ video text format.
[a] PCM [b] JPEG
[c] ASCII [d] CAPTAIN
- _____ tool enables to make free form selection with mouse click:
[a] Move [b] Lasso
[c] Crop [d] Slice
- The icon used to swap the current foreground and background colors is _____
[a] Switch [b] Default
[c] Pen [d] Shape

5. The _____ tool creates a gradual blend between multiple colors.
- [a] brush [b] gradient
[c] paintbrush [d] history brush
6. The tool used to lighten the pixels in an image is _____.
- [a] custom tool [b] clone stamp tool
[c] dodge tool [d] smudge tool
7. Drawing curves in a segment point to point is _____.
- [a] pen [b] polyline
[c] shape [d] bezier
8. The _____ effect enables to make an object appear 3D by providing it depth or height.
- [a] transparency [b] contour
[c] blend [d] extrude
9. _____ refers to the process of removing unnecessary areas in an image.
- [a] cropping [b] skewing
[c] rotating [d] resizing
10. _____ modifies the coarseness of the bitmap image.
- [a] contour [b] noise
[c] plugins [d] sharpen

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Write the attributes of media.

[OR]

b) Write short notes on graphics hardware Input and Output.

12. a) Discuss the Panels available in Photoshop.

[OR]

b) Explain setting of foreground and background using color selection tools.

13. a) Explain drawing tools in Photoshop.

[OR]

b) Write about applying filters from filter gallery and how to blend and fade filter effects?

14. a) Write the basic categories of tools .

[OR]

b) Discuss views in CorelDraw.

15. a) List the steps to import images in CorelDraw.

[OR]

b) Write about working with rulers in CorelDraw.

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Discuss the characteristics of Data stream.

17. Briefly discuss about editing images in Photoshop.

18. Explain Hiding , Showing and Deleting layers in Photoshop.

19. Describe drawing and selection in CorelDraw.

20. Discuss about Text Editor in CorelDraw.

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END SEMESTER EXAMINATION – NOVEMBER 2020

Programme : B.Com./ B.Com.(CA)/B.Com.(B&I) Date : 05.01.2021

Course Code: 17UCOA31/17UCCA31/19UBIA31 Time: 10 am to 1 pm

Course Title : Business Statistics Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Statistics deals with aggregates of _____.
[a] Figures [b] Numbers
[c] Facts [d] Graphs
2. Secondary data _____.
[a] Should never be used
[b] Should be used after careful scrutiny
[c] No scrutiny is required while using it
[d] None of these
3. Give mean 25, mode 24, the median would be _____.
[a] 25.5 [b] 24.67
[c] 23.4 [d] 25
4. Co-efficient of range is calculated by the formula _____.
[a] $L-S / L+S$ [b] $L+S / L-S$
[c] $L-S / L-S$ [d] $L+S / L+S$

5. When Co-efficient of Skewness is zero the distribution is _____.
- [a] J-shaped [b] U-shaped
[c] Symmetrical [d] Parallel
6. The rank correlation was developed by _____.
- [a] Karlpearson [b] Spearman
[c] Bowley [d] Fisher
7. The two Regression Co-efficient can be both _____.
- [a] positive [b] negative
[c] free from sign [d] either positive or negative.
8. What is the value of X, in the regression equation $X = 7.5y + 32.5$ when $Y = 5$?
- [a] 32.5 [b] 70.0 [c] 67.5 [d] 40.0
9. The components of a time series are _____.
- [a] T,S,C,I [b] T,S,C
[c] S,C,I [d] T,C,I
10. Which of the following is the most unstable average?
- [a] Mode [b] Median
[c] Geometric Mean [d] Harmonic Mean

SECTION – B [5 X 7 = 35]
Answer ALL the Questions.

11. a) What do you mean by statistics? Write down the characteristics of statistics.

[OR]

- b) Explain the different types of data.

12. a) Find out the mode from the following data.

X	0-5	5-10	10-15	15-20	20-25	25-30	30-35
Y	1	2	5	14	10	9	2

[OR]

b) Find the mean deviation from median and its Co-efficient from the following data.

X	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Y	20	25	32	40	42	35	10	8

13. a) Calculate the Co-efficient of Skewness.

Age	0-10	10-20	20-30	30-40	40-50
No. of Person	8	11	26	9	6

[OR]

b) In a competition the remarks of three judges are as follows. Decide which pair have nearest approach (Use rank Correlation).

Judge A	1	5	4	8	9	6	10	7	3	2
Judge B	4	8	7	6	5	9	10	3	2	1
Judge C	6	7	8	1	5	10	9	2	3	4

14. a) Distinguish between correlation and regression.

[OR]

b) Obtain the two lines of regression from the following data.

$$\bar{X} = 68, \bar{Y} = 150, \sigma_x = 2.5, \sigma_y = 20, r = 0.6$$

15. a) Fit a trend line to the following data by the method of semi- averages.

Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Sales	153	146	168	175	173	210	223	201	231	245

[OR]

b) What are the different components of a time series in details.

SECTION - C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Explain with examples, the four types of classification.

17. Find the standard deviation for the following distribution.

Class	0-10	10-20	20-30	30-40	40-50
Frequency	5	8	15	16	6

18. Compute the Co-Efficient of Correlation between X and Y

X	10	12	18	8	13	20	22	15	5	17
Y	88	90	94	86	87	92	96	94	88	85

19. From the following data, obtain the two regression equations.

Sales	36	23	27	28	28	29	30	31	33	35
Purchases	29	18	20	22	27	21	29	27	29	28

20. Fit a straight line trends equation by the method of least squares and estimates the value of 1999.

Year	1990	1991	1992	1993	1994	1995	1996	1997
Value	38	40	65	72	69	60	87	93

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

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END SEMESTER EXAMINATION – NOVEMBER 2020

Programme: B.Com. / B.Com.(CA) / B.Com.(B&I) Date: 30.12.2020

Course Code: 17UCOC31 / 17UCCC31/19UBIC31 Time: 10 am to 1 pm

Course Title: Financial Accounting - III Max Marks: 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. Fire insurance provides cover for _____.
[a] tangible assets [b] intangible assets
[c] fictitious assets [d] current assets
2. The average clause in a policy is concerned with _____.
[a] over insurance [b] under insurance
[c] consequential loss [d] combined insurance
3. Royalty is an agreement between the persons of _____.
[a] seller and buyer [b] banker and customer
[c] trustee and beneficiaries [d] landlord and tenant
4. Dead rent is also called _____.
[a] outstanding rent [b] minimum rent
[c] prepaid rent [d] postpaid rent
5. Sales ledger adjustment account is opened in _____.
[a] sales ledger [b] bought ledger
[c] general ledger [d] purchase return ledger

6. The amount of deficiency is given under _____.
- [a] List A [b] List B [c] List C [d] List H
7. Depreciation on assets should be divided among the different departments on the basis of _____.
- [a] Floor space [b] Sales price
[c] Purchase ratio [d] Assets value of each department
8. The objective of Branch accounting is to know _____.
- [a] Profit / Loss of each branch
[b] Profit / Loss head office
[c] Appropriation account
[d] Financial position of branch and H.O
9. The cost of goods sold on hire purchase is transferred to _____.
- [a] Sales account [b] Purchases account
[c] H.P. Trading account [d] H.P P/L a/c
10. In case of installment system, total interest receivable by the seller is credited to _____.
- [a] Interest suspense account [b] Interest account
[c] Sales account [d] Purchase account

SECTION – B [5 X 7 = 35]
Answer ALL the Questions.

11. a) Calculate insurance claim from the following facts assuming that the insurers met their liability under the policy on average basis. A trader's stock valued at Rs. 4,00,000 was totally destroyed. The stock in the godown was insured for Rs. 3,00,000 subject to average clause. The balance of stock, left after fire, appeared in the books at Rs. 2,40,000.

[OR]

b) A fire occurred in the premises of Mr. Palraj Ltd., on 10.10.2018. All stocks were destroyed except to the extent of Rs. 6200. From the following figures, ascertain the loss of stock suffered by the company:

Stock on 1.1.2017	40,000
Purchases during 2017	1,45,000
Sales during 2017	2,00,000
Stock on 31.12.2017	25,000
Purchases during 2018 upto the date of fire	1,52,200
Sales during 2018 upto date of fire	1,89,000

12. a) Nandha took from Siva. Lease of a coal field for a period of 25 year from January 1, 2018 on a Royalty of Rs.10 per tons of coal raised with a minimum rent of Rs. 1,00,000 a year and power to recoup short workings during the first four years of the lease. The annual outputs were: I year 30000 tons; II year 50,000 tons; III year 1,00,000 tons; IV year 2,00,000 tons; Give journal entries in the books of Nandha.

[OR]

b) A company leased a colliery on 1-1-2015 at a minimum rent of Rs.2,000 merging into a royalty of Rs.15 per tons with power to recoup short workings over the first four years of the lease. The output of the colliery for the first four years was 900 tons, 1,200 tons, 1,600 tons, and 2,000 tons respectively. Give necessary ledger accounts for four years in the books of lessee.

13. a) Prepare the sales ledger adjustment account from the following information relating to the year ended 31.12.2018.

Particulars	Rs.	Particulars	Rs.
Opening balance of debtors	40,000	Bills receivable dishonoured	500
Sales (for cash of Rs. 10,000)	90,000	Bad debts	1,000
Cash received from debtors	80,000	Transfer to purchase ledger	2,000
Discount allowed to debtors	500	Reserve for doubtful debts	1,500
Bills receivable received from debtors	3,000	Bad debts of last year received	1,000
Sales returns	8,000		

[OR]

b) What are the differences between the Balance sheet and the Statement of Affairs?

14. a) What are the bases for allocation of common expenses to different departments of an organization?

[OR]

b) From the following particulars prepare a branch account showing the profit or loss at the branch.

Opening stock at the branch	15,000
Goods sent to the branch	45,000
Sales	60,000
Salaries	5,000
Other expenses	2,000

Closing stock could not be ascertained but it is known that the branch usually sells at cost plus 20%. The branch manager is entitled to a commission of 5% on the profit of the branch before charging such commission.

15. a) On 1.1.2018 Ram bought some trucks under hire-purchase system for Rs. 71,000 payable by three equal instalments combining principal and interest, the latter being a normal rate of 5% per annum. Calculate the cash price. (The present value of an annuity of one rupee for three years at 5% is 2.72325).

[OR]

b) Mr. Siva purchased a machine on hire purchase system Rs.3,000 being paid on delivery and the balance in five instalments of Rs. 6,000 each. Payable annually on 31st December. The cash price of the machine was Rs.30,000. Calculate the amount of interest for each year.

SECTION – C**[3 X 10 = 30]****Answer Any THREE Questions.**

16. A fire occurred on the premises of Mr. Siva on 30th June 2018, destroying the greater part of his stock. No stock records have been maintained. The following information was ascertained from his books which were not involved in the fire.

Accounting year	Sales Rs.	Gross Profit Rs.
2015	12,50,000	3,75,000
2016	8,00,000	1,60,000
2017	9,50,000	95,000
2018	2,83,000	?
Value of stock on 1.1.2018		75,000
Purchases from 1.1.96 to 30.6.2018		2,60,000
Value of stock salvaged		10,000

Prepare a statement showing the amount to be claimed from the insurance company.

17. Monika Co. Ltd., obtained on 1-1-2014 from landlord a lease of coal mine, the terms being a royalty of Rs.0.50 per ton of coal raised subject to a minimum rent of Rs. 4,000 per annum with a right of recoupment of short workings over the first four years of the lease. Monika Co. Ltd., granted a sub lease of part of the land to Shalini on a royalty of Re. 0.75 per ton merging into a minimum rent of Rs. 2000 per annum with a right of recoupment of short workings during the two years following the short workings. The output for the five years is as follows:

Year	Monika Co	Shalini
2014	4,400	1,600
2015	4,640	2,160
2016	5,200	2,800
2017	5,600	3,600
2018	7,200	4,800

Give the necessary journal entries and ledger accounts in the books of Monika Co. Ltd.

18. Mr. Raja is insolvent. He supplies to you the following information as on 31.12.2018.

Particulars	Rs.	Particulars	Rs.
Cash in hand	1,000	Creditors for goods	5,25,000
Salary due to clerks	7,000	Taxes due to government	21,000
Bank loan secured by lien on stock of the book value of Rs. 3,50,000	1,75,000	Furniture (Expected to realized Rs. 35,000)	70,000
Stock (Expected to realize 60%)	5,25,000	Book debts (good)	70,000
Books debts (doubtful, expected to realize 40%)	1,75,000	Bills receivable (Rs.52,500 bad)	87,500
Bills discounted (Rs.35,000 bad)	1,05,000	Loan from Mrs. Raja	1,75,000

Mr. Raja started business six years ago with a capital of Rs.4,37,500. He drew Rs. 87,500 each year for private purposes but did not maintain proper books of accounts. Mrs. Raja gave up her jewellery valued at Rs. 70,000 to the receiver. Prepare the statement of affairs and deficiency account.

19. The following purchases were made by a business house having three departments.

- i) Department A 1,000 units; Department B 2,000 units; Department C 2,400 units. At a total cost Rs. 1,00,000.
- ii) Stocks on 1st January were: Department A 120 units; Department B 80 units; Department C 152 units.
- iii) Sales were Department A 1020 units at Rs. 20 each; Department B 1,920 units at Rs. 22.50 each; Department C 2,496 units at Rs. 25 each.

The rate of gross profit is same in each case. Prepare Departmental trading account.

20. Dr. Palraj sold out goods on hire purchase at a profit (including hire purchase charges) of 25% on cash price. Prepare the necessary accounts under stock & debtors method from the following details:

	Rs.
On 1-1-2018	1,50,000
On 31-12-2018	1,25,000
Goods with customers on hire purchase on 1-1-2018	1,80,000
Purchases	2,50,000
Goods sent out in 2018	4,35,000
Instalments received	3,00,000
Overdue instalments: on 1-1-2018	10,000
On 31.12.2018	15,000

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

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END SEMESTER EXAMINATION – NOVEMBER 2020

Programme : B.Com. / B.Com.(CA)

Course Code : 17UCOS31 / 17UCCS31

Course Title : Export and Import Procedures

Date : 06.01.2021

Time: 10 am to 1 pm

Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. International trade is a trade between _____.
[a] two nations [b] two states
[c] both a & b [d] within nation
2. Trade between countries involves high transport costs because of _____.
[a] products [b] geographical distances
[c] trade policy [d] political policy
3. Commercial invoice is the _____.
[a] submission document [b] preparation document
[c] financial document [d] business document
4. The validity of assessed shipping bill is for _____ days.
[a] 15 [b] 30 [c] 45 [d] 60
5. Bill of entry is specified _____.
[a] quantity [b] value
[c] description [d] all of these

6. The import manifest is a _____.

[a] oral list

[b] complete list

[c] partial list

[d] both b and c

7. Duty drawback is a type of discount given to the _____.

[a] exporter

[b] importer

[c] buyer

[d] seller

8. The period of pre-shipment finance allowed for _____ days.

[a] 150

[b] 180

[c] 210

[d] 240

9. SEZs stands for _____.

[a] Standard Economic Zone

[b] Standard Export Zone

[c] Special Economic Zone

[d] Sub Export Zone

10. EPC Stands for _____.

[a] Export Price Council

[b] Entry Promote Council

[c] Export Promotion Council

[d] Export Product Council

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What is EXIM policy? Explain its objectives.

[OR]

b) Write down the argument of Haberler and Ohlin, with regard to opportunity cost of the production of commodities between nations.

12. a) Explain the various procedure for shipping and customs clearance.

[OR]

b) Explain the receiving of an order.

13. a) What do you understand by pre-import procedure?

[OR]

b) What are the stages in import transaction?

14. a) Write down the types of bill of lading.

[OR]

b) What are types of shipping bill?

15. a) What are the assistance provided by the export promotion councils?

[OR]

b) Write a note on EPZs.

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Explain nature and scope of international trade.

17. Discuss about various stages in export procedures.

18. Describe the legal dimensions of import procedure.

19. Explain various roles of EXIM bank.

20. State the functions of ECGC.

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

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END SEMESTER EXAMINATION – NOVEMBER 2020

Programme: B.Com./ B.Com(CA)
Course Code: 17UCOC51/17UCCC51
Course Title : Financial Accounting V

Date: 21.12.2020
Time: 10 am to 1 pm
Max Marks : 75

SECTION – A

[10 X 1 = 10]

**Answer ALL the Questions.
Choose the Correct Answer.**

1. Share application account is a
[a] Nominal account [b] Real account
[c] Personal account [d] impersonal account
2. Bonus shares are issued
[a] free of cost [b] for consideration
[c] for cash [d] at market price
3. After the debentures are redeemed, the balance in the sinking fund account is transferred to
a) Capital reserve a/c [b] General reserve a/c
b) Profit & loss a/c [d] Capital redemption reserve a/c
4. A debenture holder is
[a] an owner [b] a loan creditor
[c] a director [d] a trade creditor

5. An underwriter may reduce his liability by entering into a contract with another person known as
- [a] brokers [b] sub – underwriter
[c] sub-broker [d] agent
6. The underwriting account is a
- [a] real a/c [b] personal a/c
[c] nominal a/c [d] outstanding a/c
7. In case of liquidation, the liquidators have to file a statement of the receipts and payment known as
- [a] Receipt and payment a/c [b] Trading a/c
[c] Liquidator's Final statement a/c [d] Statement of affairs
8. Goodwill is a
- [a] tangible asset [b] fictitious assets
[c] current assets [d] intangible assets
9. If the amount paid in excess of net assets acquired is to be debited to.....
- [a] Goodwill a/c [b] Asset a/c
[c] Capital reserve a/c [d] Loan a/c
10. The excess of purchase consideration over net asset is
- [a] Securities premium [b] Capital reserve
[c] Goodwill [d] Preliminary expenses

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Batliboi Co. Ltd., issued 50,000 equity shares of Rs.10 each to the public on condition that full amount of shares will be paid in a lump sum. All these shares were taken up and paid by the public. Pass journal entries in the books of company when

- a) Shares are issued at par
- b) Shares are issued at premium of 10% and
- c) Shares are issued at discount of 10%

[OR]

b) What is right issue? What are the purposes of right issue?

12. a) Timex Ltd., issued 1,000 8% debentures of Rs.100 each. Give appropriate journal entries in the books of the company, if the debenture were issued as follows:

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

[OR]

b) Moon Rays Ltd. Issued 50,000 8% debentures of Rs.10 each to the public at par, to be paid Rs.4 on application and the balance on allotment. Applications were received for 48,000 debentures. Allotment was made to all the applications and the amount due was received promptly. Give Journal entries to record the transactions.

13. a) A company issue 30,000 equity shares of Rs.10 each at a premium of 10%. The whole issue has been underwritten by Zee & Co. for a commission of 5%. The company received applications only for 26,000 shares. All the applications were accepted. Give journal entries to record the above transactions.

[OR]

b) The following underwriting of shares takes place:

A – 6,000 shares B – 2,500 shares C – 1,500 shares

The issue consists of 10,000 shares. The total subscription was 7100 shares and the forms included the following marked forms:

A – 1000 shares B – 2000 shares C – 500 shares

Show the allocation of liability of underwriters

14. a) Calculate the amount of goodwill on the basis of 2 years purchase of the last five years average profit.

The profits for the last five years are Rs.8,200, Rs.10,500, Rs.5,100, Rs.7,700, Rs.12,000.

[OR]

b) From the following particulars calculate the value per equity share:

2000, 9% preference shares Rs.100 each	2,00,000
50,000 equity shares of Rs.10 each Rs.8 per share paid up	4,00,000
Expected profits per year before tax	2,18,000
Rate of tax	50%
Transfer to General reserve every year	20% of the profit
Normal rate of earnings	15%

15. i) Rajan, a small scale industrialist decided to convert his firm into a limited company with effect from 1.4.1996. But he obtained the certificates of incorporation on 1st August 1996 and the certificate to commence business on 1.10.1996. His accounts were closed on 31.12.1996. Find out the time ratio for the purpose of ascertaining pre incorporation profit.

ii) A company was incorporated on 01.02.98 to purchase the business of Abdul kalam & Son, as from 01.11.1997.

There were 10 employees before incorporation but 5 more were appointed on 01.02.98. You are required to ascertain the weighted time ratio for dividing salaries between the pre and post incorporation periods, assuming that the accounts are finalized on 31.10.

[OR]

b) Ganguly ltd. Was formed with an authorized capital of Rs.12,00,000 divided into equity shares of Rs.10 each, to acquire the business of A and B whose balance sheet on the date of acquisition was as follows:

Liabilities	Rs.	Assets	Rs
Capital	6,00,000	Free hold premises	7,00,000
General reserve	4,00,000	Stock	2,00,000
Sundry creditors	2,00,000	Sundry debtors	1,60,000
		(-) prov. for bad debts	<u>10,000</u>
		Cash at bank	1,50,000
	12,00,000		12,00,000

The purchase consideration was agreed upon at Rs.14,00,000 to be paid in Rs.12,00,000 fully paid equity shares at Rs.11 and the balance in cash. Give journal entries to record the above transactions.

SECTION – C**[3 X 10 = 30]****Answer Any THREE Questions.**

16. Walter Ltd. Purchased land & buildings costing Rs.20,00,000 and in payment allotted 20,000 equity shares of Rs.100 each as fully paid. Further the company issued 40,000 equity shares to the public. The shares were payable as follows:

On application Rs.20 On allotment Rs.40 On call Rs.40

The public applied for all the shares which were allotted. All money were received. Give journal entries and the balance sheet of the company.

17. On January 1, 2005 G.Ltd. issued 1000, 12% debentures of Rs.100 each at Rs.95. The terms of issue provided that from the year 2006. Rs.20,000 of debentures should be redeemed, either by drawings at par or by purchase in the open market every year. The company wrote off Rs.1000 from the discount on debentures every year. In 2006, the debentures to be redeemed were repaid at the end of the year by drawings. On 31.12.2007 the company purchased for cancellation 200 debentures at the ruling price of Rs.95, the expenses being Rs.100. Interest is payable yearly. Give journal entries in the books of G. ltd and show the balance sheet with the relevant items as on December 31, 2007.

18. Fast forward ltd. Made an issue of 60,000 shares which were underwriters as follows:

X-30,000 shares ; Y – 18,000 shares and Z – 12,000 shares

In addition, there was 'Firm' underwriting as follows:

X-3,000 shares ; Y – 1,500 shares and Z – 4,500 shares

The total subscriptions including 'Firms' underwriting were for 45,600 shares. The following marked forms were included in the subscriptions.

X-9000 shares ; Y – 13,500 shares and Z – 5,100 shares.

Show allocate of liabilities of each underwriter.

- a) If the benefit of 'Firm' underwriting applications is given to individual underwriters by treating them like 'Marked forms'
- b) If the benefit of firm underwriting applications is not given to individual underwriters, by treating them like 'unmarked forms'

19. The following particulars relate to a limited company which has gone into voluntary liquidation. You are required to prepare the Liquidator's Final account allowing for his remuneration @ 2% in the amount realized on assets and 2% on the amount distributed to unsecured creditors other than preferential creditors:

Unsecured creditors	2,24,000
Preferential creditors	70,000
Debentures	75,000

The assets realized the following sums:

Cash in hand	20,000
Land and buildings	1,30,000
Plant and machinery	1,10,500
Furniture	7,500

The liquidation expenses amount to Rs.2,000. A call of Rs.2 per share on the partly paid 10,000 equity shares was made and duly paid except in case of one shareholder owning 500 shares.

20. X Ltd was incorporated on 01.08.2007. It took over the business of Y Ltd. With effect from 01.04.2007. From the following particulars relating to the year ending 31.3.2008, find out profits prior to and after incorporation. Sales for the year were Rs.60 lakhs and pre incorporation sales were Rs. 25 lakhs. Gross profit for the year was Rs.18 lakhs.

The expenses debited to profit and loss a/c were:

Rent	Rs.	90,000
Salaries		1,50,000
Directors fees		38,000
Interest on debentures		60,000
Audit fees		15,000
Discount on sales		36,000
Depreciation		2,40,000
General expenses		48,000
Advertising		1,80,000
Printing and stationery		36,000
Commission on sales		60,000

Bad debts (Rs.5,000 relate to

debts created prior to incorporation) -15,000

Interest to vendor on purchase consideration upto 01.10.07 - 30,000

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – NOVEMBER 2020

Programme : B.Com. / B.Com (CA)
Course Code : 17UCOE51 / 17UCCE51
Course Title : Business Law

Date : 24.12.2020
Time: 10 am to 1 pm
Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. What are the main general sources of law?

- [a] Courts and Governments
- [b] Courts and Parliaments
- [c] Government and Parliaments
- [d] Parliaments and the Queen's / Kings Representatives

2. The law in a society assists in regulating human behaviour and through this regulation, it promotes_____.

- [a] A legal order and social cohesion
- [b] Human rights and freedoms
- [c] Prevention and deterrence of crime
- [d] All of the above

3. A contract creates _____.
- [a] Rights and obligations of the parties to it
 - [b] Obligations of the parties to it
 - [c] Mutual understanding between the parties to it
 - [d] Mutual lawful rights and obligations of the parties to it
4. An express offer means _____.
- [a] An offer made by letter
 - [b] An offer made by telephone
 - [c] An offer made by e-mail
 - [d] All of the above
5. A bailee has _____.
- [a] A right of particular lien over the goods bailed
 - [b] A right of general lien
 - [c] A right of both particular and general lien
 - [d] No lien at all over the goods bailed
6. The bailment of goods can be made by its owner of _____.
- [a] Immovable goods
 - [b] Movable goods
 - [c] Tangible goods
 - [d] Intangible goods
7. The Sale of Goods Act extends to _____.
- [a] Whole of India
 - [b] Whole of India except Jammu & Kashmir
 - [c] Whole of India except Jammu & Kashmir and Dadra and Nagar Haveli
 - [d] Whole of India except Lakshadweep

8. An agreement of hire-purchase includes the agreement of _____.
- [a] Sale and agreement to sell
 - [b] Bailment of goods for hire an agreement to sell
 - [c] Sale and bailment for hire.
 - [d] Both [a] and [c]
9. Why is arbitration preferable in a business dispute?
- [a] It is speedier than a court case
 - [b] It is less expensive than a court case
 - [c] It is less damaging to business relationships than a court case
 - [d] All of the above
10. The Ombudsman is responsible for investigating _____ kind of conducting.
- [a] Maladministration
 - [b] Poor administration
 - [c] Deficient administration
 - [d] None of the options given is correct

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Describe the sources of Business Law.
- [OR]**
- b) Discuss about the features of Law.
12. a) Explain the essential elements of a valid contract.
- [OR]**
- b) State the various kinds of contract.
13. a) Briefly describe the essential features of a valid bailment.

[OR]

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION – NOVEMBER 2020

Programme : B. Com., (CA)

Course Code: 17UCCC53

Course Title : Visual Basic

Date : 23.12.2020

Time: 10 am. to 1 pm.

Max Marks :75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. The _____ window is referred to as the Object Window.

[a] Form

[b] Form Layout

[c] Properties

[d] Code window

2. The Smallest data type in Visual Basic is _____.

[a] Byte

[b] Boolean

[c] Integer

[d] Single.

3. Border Style is a property used for

[a] Forms

[b] Text Box

[c] Label Box

[d] Command Button

4. "90" + ".5" =

[a] 90

[b] "90 + .5"

[c] 91

[d] "90.5"

5. Integer requires _____ bytes of Storage space
- [a] 2 bytes [b] 4 bytes
[c] 8 bytes [d] 1 byte
6. $15.2 \text{ MOD } 6$ is equal to
- [a] 3 [b] 3.0
[c] 2 [d] 2.53
7. The _____ property can affect the appearance and behavior of the dialog boxes.
- [a] Filter [b] Flags
[c] Filter Index [d] Custom
8. The QB color function code for white is
- [a] 7 [b] 0
[c] 1 [d] 8
9. The _____ property of a Rich Text Box returns or sets a string equal to the currently selected Text.
- [a] SelText [b] Selstart
[c] Sellength [d] SelFont
10. To add several new line characters at once, the _____ method is used while writing to files.
- [a] Write [b] WriteLine
[c] WriteLines [d] WriteBlankLines

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) How will you create a simple project, build and run applications in VB?

[OR]

b) Compare and Contrast Subroutines and Functions with a simple coding.

12. a) With a clear Example, explain the declaration of Strings and assigning values to String variables in Visual Basic.

[OR]

b) How will you create a login dialog box? Illustrate with a diagram by specifying its properties.

13. a) Give the syntax and a simple coding for If.....then statement to check more than one condition at a time.

[OR]

b) Write a note on any three math functions in VB.

14. a) How will you create a Interactive msgbox in VB?

[OR]

b) Write a note on Print Dialog box with its properties.

15. a) How will you create a Picture box in VB and highlight its important properties?

[OR]

b) How will you create a Menu in the menu Editor and add Titles and commands? (Illustrate with diagram)

Answer Any THREE Questions.

16. Define Scope of a variable. Elaborate the different types of scope and its usage with variables.
17. Distinguish between Combo box and Listbox based on its function and properties.
18. Write a Visual basic Program to illustrate
 - (i) FOR.....NEXT Statement
 - (ii) SELECT.....CASE Statement
19. Write a note on the following:
 - (i) Font Dialog Box
 - (ii) Color Dialog Box
20. Explain the File Operations in Visual Basic.

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

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END SEMESTER EXAMINATION – NOVEMBER 2020

Programme: B.Com / B.Com(CA)
Course Code: 17UCOS51 / 17UCCS51
Course Title : International Trade

Date: 26.12.2020
Time: 10 am to 1 pm
Max Marks : 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.
Choose the Correct Answer.

1. The exchange of goods and services are known as _____.
[a] domestic trade [b] international trade
[c] trade [d] none of these
2. Which of the following is not considered as factors of production?
[a] land [b] labour [c] money [d] capital
3. Trade between two countries is known as _____ trade.
[a] external [b] internal
[c] inter-regional [d] None of the above.
4. 'Infant industry argument' in international trade is given in support of _____.
[a] granting protection
[b] free trade
[c] encouragement to export oriented small and tiny industries
[d] none of the above

5. Terms of trade that relate to the real ratio of international exchange between commodities is called _____.
- [a] real cost terms of trade [b] commodity terms of trade
[c] income terms of trade [d] utility terms of trade
6. Terms of trade of developing countries are generally unfavorable because _____.
- [a] they export primary goods [b] they import value added goods
[c] they export few goods [d] both (a) and (b)
7. The past two decades of globalization has seen rapid movements in _____.
- [a] goods, services and people between countries
[b] goods, services and investments between countries
[c] goods investments and people between countries
[d] none of the above
8. Globalization has led to higher standards of living of _____.
- [a] well-off consumers [b] poor consumers
[c] big producers [d] small producers
9. GATT was made in the year _____.
- [a] 1945 [b] 1947 [c] 1950 [d] 1951
10. The new World Trade Organization (WTO), which replaced the GATT came into effect from _____.
- [a] 1st January 1991 [b] 1st January 1995
[c] 1st April 1994 [d] 1st May 1995

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) What is the need for international trade ? Explain.

[OR]

b) Distinguish between internal trade and international trade.

12. a) Briefly explain the objectives of free trade.

[OR]

b) Distinguish between free trade and protection trade.

13. a) What do you mean by disequilibrium in the balance of payments?
Explain.

[OR]

b) Distinguish between balance of trade and balance of payments.

14. a) Briefly explain the objectives of liberalization.

[OR]

b) Distinguish between liberalization and privatization.

15. a) Examine the objectives of WTO.

[OR]

b) Explain the structure of WTO.

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

16. Describe the nature of international Trade.

17. Explain the advantages of free trade.

18. Describe briefly the various components of balance of payments.

19. Explain the advantages and disadvantages of Globalization.

20. Describe the principles of GATT.

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

(Accredited by NAAC with 'B' Grade)

END SEMESTER EXAMINATION - NOVEMBER 2020

Programme : B.Com. (CA)

Course Code: 17CCCA51

Course Title: Personality Development and
Employability Skills

Date: 20.01.2021

Time: 10 am to 1 pm

Max Marks: 75

SECTION.- A

[5 X 2 = 10]

Answer ALL the Questions.

1. What is team work?
2. Explain communication skills.
3. What is perception?
4. Define self development.
5. What is interpersonal behaviour?

SECTION - B

[5 X 7 = 35]

Answer ALL the Questions.

6. a) Explain employability skills.

[OR]

- b) Discuss why employability skills are important.

7. a) Define importance of good communication skills.

[OR]

- b) Describes SMART.

8. a) Explain the types of personality.

[OR]

b) Describe the factors influencing perception.

9. a) What is stress?

[OR]

b) Summarise the causes of stress.

10. a) Explain the benefits of transactional analysis.

[OR]

b) Define ego states.

SECTION – C

[3 X 10 = 30]

Answer Any THREE Questions.

11. Distinguish between hard skills and soft skills.

12. Explain ways to develop teamwork skills in the workplace.

13. What are the factors determine personality?

14. How to build self confident?

15. Explain transactional analysis.

Reg. No:

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G.T.N. ARTS COLLEGE (AUTONOMOUS)

(Affiliated to Madurai Kamaraj University)

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END SEMESTER EXAMINATION – NOVEMBER 2020

Programme : B.A/B.Sc./B.Com/B.B.A./B.C.A.

Date: 29.12.2020

Course Code: 17UESV51

Time: 10 am – 1 pm

Course Title : Environmental Studies

Max. Marks: 75

SECTION – A

[10 X 1 = 10]

Answer ALL the Questions.

Choose the Correct Answer.

1. The most traditional word to refer our environment is -----

[a] Mother Nature

[b] Queen nature

[c] King of forest

[d] Prince Nature

சுற்றுச்சூழல் என்னும் வார்த்தையைக் குறிக்கும் பாரம்பரியமான சொல் -----

[அ] இயற்கை அன்னை

[ஆ] இயற்கை அரசி

[இ] காடுகளின் அரசன்

[ஈ] இயற்கை இளவரசன்

2. The lowest layer of the atmosphere is -----

[a] Ionosphere

[b] Thermosphere

[c] Troposphere

[d] Mesosphere

வளிமண்டலத்தின் கீழ் அடுக்கு -----

[அ] அயனி மண்டலம்

[ஆ] வெப்ப மண்டலம்

[இ] ட்ரோபோஸ்பியர்

[ஈ] மீயோஸ்பியர்

3. Who developed ecological pyramid?

[a] Odum

[b] Haekal

[c] Charles Elton

[d] A.C.Tensley

சுற்றுச்சூழல் பிரமிடை உருவாக்கியவர் யார்?

[அ] ஓடம்

[ஆ] பிரபு

[இ] அடிமை

[ஈ] வியாபாரி

4. Energy ----- in an ecosystem.

[a] is relased

[b] is absorbed

[c] Flows

[d] is balanced

சுற்றுச்சூழலில் ஆற்றல் என்பது-----

[அ] விடுவிக்கப்படுகிறது

[ஆ] உறிஞ்சப்படுகிறது

[இ] ஓடுகிறது

[ஈ] சமநிலைப்படுகிறது

5. Which one is not a non conventional energy?

[a] Bio energy

[b] Solar energy

[c] Tidal energy

[d] Petroleum

பின்வருவனவற்றுள் எது மரபுசாரா ஆற்றல்?

[அ] உயிரி ஆற்றல்

[ஆ] சூரிய ஆற்றல்

[இ] அலை ஆற்றல்

[ஈ] பெட்ரோலியம்

6. Power production from urban waste was first started in the following city.

[a] Delhi

[b] Kolkata

[c] Mumbai

[d] Chennai

பின்வரும் எந்த நகரத்திலிருந்து முதன்முதலில் நகர குப்பைகளில் இருந்து மின் உற்பத்தி செய்யப்பட்டது.

[அ] டெல்லி

[ஆ] கொல்கத்தா

[இ] மும்பை

[ஈ] சென்னை

7. ----- is known as "Jewels of the Earth".

[a] Mangrove forest

[b] Deciduous forest

[c] Temperate rain forest

[d] Grassland

பூமியின் ஆபரணம் -----.

[அ] சதுப்புநில காடுகள்

[ஆ] இலையுதிர்காடுகள்

[இ] வெப்பமண்டல மழைக்காடுகள்

[ஈ] புல்வெளிக்காடுகள்

8. The best example of pesticide pollution is -----.

[a] DDT

[b] Endrin

[c] Endosulfan

[d] Benzidine

மாசு ஏற்படுத்தும் பூச்சிக்கொல்லிக்கு சிறந்த உதாரணம்.

[அ] DDT

[ஆ] என்டைபான்

[இ] என்டோசல்பான்

[ஈ] பென்சிடென்

9. ----- number of mega diversity countries is present in the world.

[a] 9

[b] 6

[c] 12

[d] 15

உலகத்தில் உள்ள அதிக பல்லுயிர் பெருக்க நாடுகள் எத்தனை?

[அ] 9

[ஆ] 6

[இ] 12

[ஈ] 15

10. The first biosphere reserve declared in India in 1986 is -----.

[a] Gir forest

[b] Nilgiris

[c] Palani hills

[d] Agasthiyamalai



1986-ல் முதன்முதலில் இந்தியாவில் அறிவிக்கப்பட்ட உயிர் கோளம் எது?

[அ] கிர காடுகள்

[ஆ] நீலகிரி

[இ] பழனி

[ஈ] அகஸ்தியர் மலை

SECTION – B

[5 X 7 = 35]

Answer ALL the Questions.

11. a) Briefly explain about Global warming.

அ) உலக வெப்பமயமாதல் பற்றி சுருக்கமாக விவரி

[OR]

b) Give an account of cloud bursting.

ஆ) மேகவெடிப்பு பற்றி விவரி.

12. a) Explain the structural features of an ecosystem.

அ) சூழ்நிலை மண்டலத்தின் அமைப்பை விவரி.

[OR]

b) What is food chain? Give its importance.

ஆ) உணவுச்சங்கிலி என்றால் என்ன? அதன் முக்கியத்துவத்தை எழுதுக.

13. a) Give an account of different types of coal and its important properties.

அ) நிலக்கரி வகைகள் மற்றும் அதன் பண்புகளை விவரி.

[OR]

b) Discuss the hydel power potential in India.

ஆ) இந்தியாவின் நீர்மின் உற்பத்தி திறன் பற்றி விவரி.

14. a) Give a brief note on non-renewable and renewable resources.

அ) புதுப்பிக்கக்கூடிய மற்றும் புதுப்பிக்க இயலா ஆற்றல் பற்றி சிறு குறிப்பு வரைக.

[OR]

b) Explain the mineral resources in India.

ஆ) இந்தியாவின் தாது வளங்களை விவரி.

15. a) What is IUCN red list and explain different terms used in red list.

அ) IUCN சிகப்பு பட்டியல் பற்றி எழுதுக. மேலும் சிகப்பு பட்டியலில் உள்ள கூற்றுக்களை விவரி.

[OR]

b) Discuss the causes of extinction of species.

ஆ) உயிரின அழிவிற்கான காரணங்களை விவாதி

DEAN - ARTS

SELF SUPPORTING PROGRAMMES

SECTION - C
Answer Any THREE Questions.

[3 X 10 = 30]

16. Write an essay on Ozone layer depletion.

ஓசோன் படலம் அழிவிற்கான காரணம் குறித்து கட்டுரை எழுதுக.

17. Give an account of ecological pyramids.

சூழலியல் பிரமிடுகள் குறித்து கட்டுரை வரைக.

18. Explain various non conventional energy sources.

மரபு சாரா ஆற்றல் பற்றி விவாதி.

19. Write an essay on air pollution and its control.

காற்று மாசுபாடு மற்றும் அதைக்கட்டுப்படுத்தும் முறைகள் பற்றி எழுதுக.

20. Discuss the need and approaches for conservation of biodiversity.

பல்லுயிர்பெருக்கத்தின் முக்கியத்துவம் அதனைப் பாதுகாக்கும் முறைகள் பற்றி விவாதி.

Verified & found Correct.

Internal Audit 2020-21

1. (Dr. S. ANUTHA) (7.8.2021)

2. J. Thy
17/8/21

(Dr. J. LAVANYA)

S. Mangai
Dr. S. MANJANARAYAN

External Academic Audit 2020-21

24/8/21