



G.T.N. ARTS COLLEGE (AUTONOMOUS)

Dindigul - 624 005

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

Reg. No:

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END SEMESTER EXAMINATION - APRIL 2022

Programme : All UG Programmes

Course Code: 20CBPA41

Course Title : Investment Management

Date :

Time:

Max Marks : 30

SECTION - A

[5 X 3 = 15]

Answer ALL the Questions.

1. a) Write any two definitions of investment.
[OR]
- b) State the various types of investments.

2. a) Write a short note on annual report.

[OR]

- b) Write a note on social platforms for investment.

3. a) What is derivative market?

[OR]

- b) State the functions of securities market.

4. a) What are Gilt- edged securities?

[OR]

- b) Mention the features of Capital market.

5. a) Mention the objectives of SEBI.

[OR]

- b) What do you mean by Investor's Protection fund?

SECTION - B

[3 X 5 = 15]

Answer Any THREE Questions.

6. Distinguish between the Real assets and financial assets.
7. Explain the factors influencing investment decision.
8. Who are the major participants in securities market?
9. Discuss the structure of Indian Capital market.
10. State the functions of SEBI.



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END SEMESTER EXAMINATION - MAY - 2022

(CHOICE BASED CREDIT SYSTEM - OUTCOME BASED EDUCATION)

Programme : B.Com (Professional Accounting)

Course Code : 20UPAC41

Course Title : Advanced Accounting II

Date : 07.07.2022

Time : 10:00 AM - 1:00 PM

Max. Marks : 60

No.	SECTION - A Answer ALL Questions	(10 * 1 = 10 Marks)	CO(s)	K - Level
1.	As per AS 20, equity shares which are issuable upon the satisfaction of certain conditions resulting from contractual arrangements are _____		CO1	K1
	1. Dilutive potential equity shares	2. Contingently issuable shares		
	3. Contractual issued shares	4. Contractual agreed shares		
2.	Accounting standard 24 represents _____		CO1	K2
	1. Intangible asset	2. Segment reporting		
	3. Reserves	4. Discontinuing operation		
3.	When one firm is merged with another existing firm, entries will be made for _____		CO2	K1
	1. Winding up in the books of firm which will cease to exist	2. Business purchase in the books of another firm.		
	3. Both (1) and (2).	4. Opening the new books of the firm.		
4.	Deceased partners share of profit is to be transferred to his account by _____		CO2	K2
	1. Profit and loss suspense a/c	2. Profit and loss adjustment a/c		
	3. Profit and loss appropriation a/c	4. Revaluation a/c		
5.	When a company purchases its own shares out of free reserves; a sum equal to nominal value of shares so purchased shall be transferred to _____		CO3	K1
	1. Revenue redemption reserve	2. Capital redemption reserve		
	3. Buy-back reserve	4. All the above		
6.	Amount of money not received out of called up capital is _____		CO3	K2
	1. Added to share capital	2. Subtracted from share capital		
	3. Shown as current liabilities	4. Shown as current assets		
7.	A company into which the vendor company is merged is called _____		CO4	K1
	1. Transferee company	2. Transferor company		
	3. Selling company	4. Purchasing company		
8.	In case of winding up of company by Tribunal, which statement is prepared to be presented to the Tribunal?		CO4	K2
	1. Statement of affairs	2. Statement of assets and liabilities		
	3. Statement of deficiency	4. Statement of profit and loss		
9.	For the year ended 31st March, 2011 non-performing assets classified as substandard in Centura Bank Ltd. will be classified as doubtful after _____		CO5	K1
	1. 24 months	2. 18 months.		

- 3.12 months. 4.180 days.
10. For more than three years (secured) doubtful advances, provision will be made for _____ CO5 K2
- 1.50% 2.40%
- 3.10% 4.20%

Q. No.

SECTION - B
Answer ALL Questions

(5 * 4 = 20 Marks) CO(s) K - Level

11. (a) Who are related parties under AS 18? What are the related party disclosure requirements? CO1 K3

[OR]

- (b) Net profit for the year 2011 Rs. 18,00,000 CO1 K3
 Net profit for the year 2012 Rs. 60,00,000
 No of equity shares outstanding until 30th sep 2012 20,00,000
 Bonus issue 1st oct 2012 was 2 equity shares for each equity share outstanding at 30th sep, 2012.
 Calculate basic earnings per share.

12. (a) 'S' and 'T' were carrying on business as equal partners. Their Balance Sheet as on 31st March, 2011 stood as follows: CO2 K3

Liabilities	Amount	Assets	Amount
Capital accounts:		Stock	2,70,000
S	6,40,000	Debtors	3,65,000
T	6,60,000	13,00,000 Furniture	75,000
Creditors	3,27,500	Joint life policy	47,500
Bank overdraft	1,50,000	Plant	1,72,500
Bills payable	62,500	Building	9,10,000
	18,40,000		18,40,000

The operations of the business were carried on till 30th September, 2011. S and T both withdrew in equal amounts half the amount of profits made during the current period of 6 months after 10% per annum had been written off on building and plant and 5% per annum written off on furniture. During the current period of 6 months, creditors were reduced by 50,000, Bills payable by

11,500 and Bank overdraft by 75,000. The Joint Life policy was surrendered for 47,500 on 30th September, 2011. Stock was valued at 3,17,000 and debtors at 3,25,000 on 30th September, 2011. The other items remained the same as on 31st March, 2011.

On 30th September, 2011 the firm sold its business to ST Ltd. The value of goodwill was estimated at Rs. 5,40,000 and the remaining assets were valued on the basis of the Balance Sheet as on 30th September, 2011.

[OR]

- (b) What is meant by conversion of partnership firm into a company? CO2 K3
13. (a) JKS Ltd. has its share capital divided into equity shares of Rs. 10 each. On 1.1.2011 it granted 5,000 employee stock options at Rs. 30 per share, when the market price was Rs. 50 per share. Fair value per option was Rs. 20. The options were to be exercised between 15th March, 20X1 and 31st March, 2011. The employees exercised their options for 3,600 shares only and the remaining options lapsed. The company closes its books on 31st March every year. Show Journal entries (with narration) as would appear in the books of the company up to 31st March, 2011. CO3 K2

[OR]

- (b) M Ltd. furnishes the following Balance Sheet as at 31st March, 2011: CO3 K2

Particulars	Notes	Rs (in 000)
Equity and Liabilities		
1 Shareholders' funds		
A Share capital	1	5,000
B Reserves and Surplus	2	6,310
2 Non-current liabilities		
Long term borrowings	3	400
3 Current liabilities		

[OR]

- (b) A liquidator is entitled to receive remuneration at 2% on the assets realized, 3% on the amount distributed to Preferential creditors and 3% on the payment made to unsecured creditors. The assets were realized for Rs. 50,00,000 against which payment was made as follows:
 Liquidation Rs. 50,000
 Secured Creditors Rs. 20,00,000
 Preferential Creditors Rs. 1,50,000
 The amount due to Unsecured creditors was Rs. 30,00,000
 You are asked to calculate the total Remuneration payable to Liquidator. Calculations shall be made to the nearest multiple of rupee.

15. (a) What are the Restrictions on loans and advances? CO5 K3

[OR]

- (b) XYZ Ltd. purchased 80% shares of ABC Ltd. on 1st January, 2011 for Rs. 1,40,000. The issued capital of ABC Ltd., on 1st January, 2011 was Rs. 1,00,000 and the balance in the Profit & Loss Account was Rs. 60,000. During the year ended 31st December, 2011, ABC Ltd. earned a profit of Rs. 20,000 and at year end, declared and paid a dividend of Rs. 15,000. Show by an entry how the dividend should be recorded in the books of XYZ Ltd. What is the amount of minority interest as on 1st January, 2011 and 31st December, 2011? Also please check whether there should be any goodwill/ capital reserve at the date of acquisition. CO5 K3

Q. No. SECTION - C (3 * 10 = 30 Marks) CO(s) K - Lev

Answer ANY THREE Questions

16. Omega Ltd is working on different projects which are likely to be completed within 3 years period. It recognises revenue from these contracts on percentage of completion method for financial statements during 2010-2011, 2011-2012 and 2013-2013 for Rs. 16,00,000 and Rs. 21,00,000 respectively. However, for income tax purpose it has adopted the completed contract method under which it has recognised revenue of Rs. 7,00,000, Rs. 18,00,000 and Rs. 13,00,000 and Rs. 23,00,000 for the years 2010-2011, 2011-2012 and 2013-2013 respectively. Income tax rate is 35%. Compute the amount of deferred tax asset/liability for the years 2010-2011, 2011-2012 and 2013-2013. CO1 K4

17. The following is the Balance Sheet of A, B, C on 31st December, 2011 when they decided to dissolve the partnership: CO2 K4

Liabilities		Assets	
Creditors	2,000	Sundry Assets	48,500
A's Loan	5,000	Cash	500
Capital Accounts:			
A	15,000		
B	18,000		
C	9,000	49,000	

The assets realized the following sums in installments:

- I 1,000
- II 3,000
- III 3,900
- IV 6,000
- V 20,100
- 34,000

The expenses of realization were expected to be

Rs. 500 but ultimately amounted to Rs. 400 only. Show how each stage the cash received should be distributed between partners.

18. Pratham Ltd. (an on-listed company) has the following Capital structure as on 31st March, 2011: CO3 K4

Particulars	Rs	Rs.
Equity Share Capital (shares of Rs. 10 each fully paid)		
Reserves & Surplus	32,50,000	30,00,000
General Reserve		
Security Premium Account	6,00,000	

A Trade Payables		40
Total		11,750
Assets		
1 Non-current assets		
A Property, plant and Equipment	4	2,750
B Non-Current Investments (at cost)		5,000
2 Current assets		
A Inventories		1,000
B Trade receivables		2,000
C Cash and Cash equivalents		1,000
Total		11,750

Notes to accounts

No.	Particulars	Rsin('000)
1	Share Capital	
	Authorized, Issued and Subscribed Capital:	
	3,00,000 Equity shares of 10 each fully paid up	3,000
	20,000 9% Preference Shares of 100 each	2,000
	Total	5,000
2	Reserves and Surplus	
	Capital reserve	10
	Revenue reserve	4,000
	Securities premium	500
	Profit and Loss account	1,800
	Total	6,310
3	Long term borrowings	
	10% Debentures	400
4	Property, Plant and Equipment (PPE)	
	PPE: Cost	3,000
	Less: Provision for depreciation	(250)
	Net carrying value	2,750

The company passed a resolution to buy-back 20% of its equity capital at Rs.15 per share. For this purpose, it sold its investments of Rs.30 lakhs for Rs.25 lakhs. You are required to pass necessary Journal entries.

(a) S Ltd is absorbed by P Ltd. Give the following information on the date of absorption

CO4 K2

Rs

Sundry assets 13,00,000

Share capital:

2,000 7% Preference shares of Rs.100 each (fully paid-up) 2,00,000

5,000 Equity share of Rs.100 each (fully paid-up) 5,00,000

Reserves 3,00,000

6% Debentures 2,00,000

Trade payables 1,00,000

Additional information:

P.Ltd. has agreed:

(i)

To issue 9% Preference shares of Rs.100 each, in the ratio of 3 shares of P.Ltd. for 4 preference shares in S.Ltd.

(ii) To issue to the debenture-

holders in S.Ltd. 8% Mortgage Debentures at Rs.96 in lieu of 6% Debentures in S.Ltd. premium of 20%;

(iii) To pay Rs.20 per share in cash and to issue six equity shares of 100 each issued at the market value Rs.125 in lieu of every five shares

and

(iv) To assume the liability to trade payables.

You are required to calculate the purchase consideration.

Profit & Loss Account	4,30,000	
Revaluation Reserve	6,20,000	49,00,000
Loan Funds		42,00,000

You are required to compute by Debt/Equity Ratio Test, the maximum number of shares that can be bought back in the light of above information, when the offer price for buy back is Rs.30 per share.

Write a list which should accompany the statement of affairs in case of winding up by court. CO4 K4

On 31st March, 2011, Uncertain Bank had a balance of Rs.9 crores in "rebate on bills discounted" account. During the year ended 31st March, 2012, Uncertain Bank discounted bills of exchange of Rs.4,000 crores charging interest at 18% per annum the average period of discount being for 73 days. Of these, bills of exchange of Rs.600 crores were due for realisation from the acceptors/customers after 31st March, 2012, the average period outstanding after 31st March, 2012 being 36.5 days. Uncertain Bank asks you to pass journal entries and show the ledger accounts pertaining to:

- (i) discounting of bills of exchange and
- (ii) rebate on bills discounted.

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END SEMESTER EXAMINATION - APRIL - 2022

(CHOICE BASED CREDIT SYSTEM - OUTCOME BASED EDUCATION)

Programme : B.Com (Professional Accounting)
 Course Code : 20UPAC44
 Course Title : Financial Management

Date : 18.07.2022
 Time : 10:00 AM - 1:00 PM
 Max. Marks : 60

Q. No.	SECTION - A Answer ALL Questions	(10 * 1 = 10 Marks)	CO(s)	K - Level
1.	To achieve wealth maximization, the finance manager has to take careful decision in respect of _____.		CO1	K1
	1. Investment 2. Financing 3. Dividend 4. All the above			
2.	Calculate operating expenses from the information given below: Sales Rs. 75,00,000 Rate of income tax 50% Net profit to sales 5% Cost of goods sold Rs. 32,90,000 Interest on debentures Rs. 60,000		CO1	K2
	1. Rs. 41,00,000 2. Rs. 8,10,000 3. Rs. 34,00,000 4. Rs. 33,90,000			
3.	Given: risk-free rate of return = 5%; market return = 10%; cost of equity = 15%; value of beta (β) is _____.		CO2	K2
	1. 1.9 2. 1.8 3. 2.0 4. 2.2			
4.	A company has a financial structure where equity is 70% of its total debt plus equity. Its cost of equity is 10% and gross loan interest is 5%. Corporation tax is paid at 30%. What is the company's weighted average cost of capital (WACC)?		CO2	K2
	1. 7.55% 2. 7.80% 3. 8.70% 4. 8.05%			
5.	Consider the below mentioned statements: 1. A company is considered to be over-capitalised when its actual capitalisation is lower than the proper capitalisation as warranted by the earning capacity. 2. Both over-capitalisation and under-capitalisation are detrimental to the interests of the society. State True or False		CO3	K2
	1. 1-True, 2-True 2. 1-False, 2-True 3. 1-False, 2-False 4. 1-True, 2-False			
6.	Which of the following is correct?		CO3	K2

1. $CL = OL + FL$
 2. $CL = OL - FL$
 3. $OL = OL \times FL$
 4. $OL = OL + FL$
7. Multiple IRRs are obtained when?
 1. Cash flows in the early stages of the project exceed cash flows during the later stages.
 2. Cash flows reverse their signs during the project.
 3. Cash flows are uneven.
 4. Both 1 and 2
8. Variance measures _____
 1. How far each number in the set is from the mean
 2. The mean of a given data set
 3. Return on Investment
 4. Level of risk borne for every percent of expected return
9. The basic objectives of Working Capital Management are _____
 1. Optimum utilization of resources for profitability
 2. To meet day-to-day current obligations
 3. Ensuring marginal return on current assets is always more than cost of capital
 4. Optimum utilization of resources for availability
10. Under hedging approach to financing of working capital requirements of a firm, each asset in the balance sheet _____ side would be off set with a financing instrument of the same approximate maturity.
 1. Assets
 2. Liabilities
 3. Debit
 4. Credit

- SECTION - B** (5 * 4 = 20 Marks) CO(s) K-
Answer ALL Questions Level
11. (a) Explain the evaluation of financial management. CO1 K3
 [OR]
 (b) Who are the users of financial analysis? CO1 K3
12. (a) How to determine the cost of capital? CO2 K3
 [OR]
 (b) A company issues 1,00,000 10% redeemable debentures at discount of 5%. The cost of flotation amounted to Rs. 8000. the debentures a redeemable after 5 years. compute the cost of debt before and after tax the tax rate is 50%. CO2 K3
13. (a) Explain the types of leverage CO3 K3
 [OR]
 (b) Calculate the financial leverage for the following financial plan CO3 K3
 Equity capital =Rs. 2,00,000
 Debt =Rs.2,00,000
 Operating profit =Rs. 40,000
 (EBIT)
 Interest at 10% on debt capital
14. (a) State the steps of capital budgeting procedure. CO4 K3
 [OR]

(b) Certain project require Initial cash outflow of Rs25 ,000. The cash Inflows for 6 years are Rs 5,000, Rs 8,000, Rs 10, 000, Rs 12,000,Rs 27,000,Rs 3000 .Find out the Payback period. CO4 K3

5. (a) A firm has the following data for the year ended 31st mar,2021: CO5 K3

Rs

Sales (1,00,000 at Rs.20) 20,00,000

Earning before interest and taxes 2,00,000

Fixed assets 5,00,000

The three possible current asset holdings of the firm are Rs. 5,00,000 Rs.4,00,000 and Rs.3,00,000. It is assumed that fixed asset level is constant and profits do not vary with current asset levels. Analyse the effect of three alternative current assets policies.

[OR]

(b) State the feature of forfeiting. CO5 K3

Q. No. SECTION - C (3 * 10 = 30 Marks) CO(s) K - Level
Answer ANY THREE Questions

16. Distinction between financial lease and operating lease. CO1 K4

17. What is factoring? State its advantages and disadvantages. CO2 K4

18. From the following prepare income statement of company A and B. CO3 K4

A CO. B CO.

Financial leverage 4 : 1 5 : 1

Interest Rs.6,00,000 Rs.7,00,000

Operating leverage 3 : 1 4 : 1

Variable cost to sales 66.66% 50%

Income tax rate 30% 40%

No. of Equity shares 1,00,000 70,000

Also calculate and comments on Earning per share of the company.

19. Detail project 1 project 2 CO4 K4

Cost machine 2,20,000 60 ,000

[automatic machine] [ordinary machine]

Estimated life 5.5yrs 8yrs

Sales peryear 1,50,000 1,50,000

Material cost 50,000 50,000

Labor 12,000 60,000

Valuable overhead 24,000 20,000

Compute the profitability of the propose under written on Investment method.

20. A factoring firm has credit sales of Rs.360 lakhs and its average collection period is 30 days. CO5 K4

The financial controller estimates, bad debt losses are around 2% of credit sales. The firm spends Rs.1,40,000 annually on debtors administration. This cost comprises of telephonic and fax bills along with salaries of staff members . These are the avoidable costs .A

factoring firm has offered to buy firm's receivables. The factor will charge 1%commission and ill pay an advance against receivables on an interest @15%p.a.after withholding 10%as reserve. Analyse what should the firm do? Assume 360 days in a year.



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G.T.N. ARTS COLLEGE (AUTONOMOUS)*(Affiliated to Mazhara Kamaraj University || Accredited with 'B' Grade by NAAC)***END SEMESTER EXAMINATION - APRIL - 2022****(CHOICE BASED CREDIT SYSTEM - OUTCOME BASED EDUCATION)**

Programme : B.Com (Professional Accounting)

Course Code : 20UPAS41

Course Title : E-Filing of Income Tax and GST

Date : 22.07.2022

Time : 10:00 am - 12:00 Noon

Max. Marks : 30

Q. No.	SECTION - A Answer ALL Questions	(5 * 3 = 15 Marks)	CO(s)	K - Level
1. (a)	Briefly explain E-filing website.		CO1	K2
	[OR]			
(b)	What are the browser settings of E-filing website?		CO1	K2
2. (a)	State the types of ITR.		CO2	K2
	[OR]			
(b)	What are the deductions can be claimed under 80C?		CO2	K2
3. (a)	Who is tax collector?		CO3	K1
	[OR]			
(b)	What is TCS?		CO3	K1
4. (a)	What is Input tax credit?		CO4	K2
	[OR]			
(b)	Can GST registration be cancelled?		CO4	K2
5. (a)	What is Quarterly returns and monthly payments scheme?		CO5	K1
	[OR]			
(b)	What are GST offline tools?		CO5	K1

Q. No.	SECTION - B Answer ANY THREE Questions	(3 * 5 = 15 Marks)	CO(s)	K - Level
6.	What precautions should we take to avoid issues while filing my ITR?		CO1	K3
7.	Explain the schedules in ITR 1.		CO2	K3
8.	What is TDS certificate?		CO3	K3
9.	What is aggregate turnover?		CO4	K3
10.	State the rate of TCS for		CO5	K3
	☆ Liquor of alcoholic nature made for human consumption			
	☆ Tendu leaves			
	☆ Minerals with lignite, coal and iron ore			
	☆ Jewellery that exceeds over Rs.5 Lakhs			
	☆ Purchase of Motors over Rs.10 Lakhs.			

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END SEMESTER EXAMINATION - APRIL - 2022

(CHOICE BASED CREDIT SYSTEM - OUTCOME BASED EDUCATION)

Programme : B.Com (Professional Accounting)

Date : 11.07.2022

Course Code : 20UPAC42

Time : 10:00 AM - 1:00 PM

Course Title : Auditing and Assurance

Max. Marks : 60

Q. No.	SECTION - A Answer ALL Questions	(10 * 1 = 10 Marks)	CO(s)	K - Level
1.	Depending upon source these are _____ type of audit evidence.		CO1	K1
	1.2	2.3		
	3.4	4.5		
2.	The main objects of investigation is _____		CO1	K2
	1.To discover errors and frauds	2.To prevent errors and frauds		
	3.To verify the Statements	4.All the above		
3.	Reporting on fraud is made by auditor under which of the following clause of Para 3 CARO 2020?		CO2	K1
	1.Clause (xi)	2.Clause (xii)		
	3.Clause (xiii)	4.Clause (xvi)		
4.	IT related risks, if not mitigated, may put in impact on _____		CO2	K2
	1.Substance audit	2.Controls		
	3.Reporting	4.All of the above		
5.	Auditor compares GP ratios with that of previous year and it is discovered that there has been fall in ratio. This is an example of _____		CO3	K1
	1.Analysis procedures	2.Test of controls		
	3.Walk through test	4.Audit sampling		
6.	The useful life of assets is given in schedule _____ of Companies Act 2013.		CO3	K2
	1.II	2.IV		
	3.V	4.VII		
7.	Which of the following is not an audit procedure to obtain audit evidence?		CO4	K1
	1.Inspection	2.Observation		
	3.External Confirmation	4.Internal control		
8.	A continuous audit is specially needed for _____ 2014.		CO4	K2
	1.Any trading concern	2.Smaller concerns		
	3.Banking companies	4.Any manufacturing companies		
9.	The LFAP is to be supported before every year _____		CO5	K1

1.30th April

2.30th May

3.30th June

4.30th September

10. Which of following is incorrect?
 1. AS 18 – Related party disclosures
 3. AS 28 – Impairment of assets

2. AS 10 – PPE
 4. AS 16 – Intangible assets

CO3 K2

Q. No.	SECTION - B Answer ALL Questions	(5 * 4 = 20 Marks)	CO(s)	K- Level
11. (a)	State the types of audit.		CO1	K2
	[OR]			
(b)	List out the types of audit evidence.		CO1	K2
12. (a)	How to identify the risk of material misstatements?		CO2	K2
	[OR]			
(b)	Enumerate the difference between internal Financial control and internal control over Financial reporting.		CO2	K2
13. (a)	Enumerate the purpose of Analytical procedures.		CO3	K2
	[OR]			
(b)	Elaborate the term trade payable and other current liabilities.		CO3	K2
14. (a)	Write the term filling of casual vacancy.		CO4	K2
	[OR]			
(b)	Explain the basic elements of auditor report.		CO4	K2
15. (a)	State the types of bank audit reports to be issued.		CO5	K2
	[OR]			
(b)	State the advantages of audit of a partnership firm.		CO5	K2

Q. No.	SECTION - C Answer ANY THREE Questions	(3 * 10 = 30 Marks)	CO(s)	K- Level
16.	State the advantages and disadvantages of Audit programme.		CO1	K3
17.	Describe the objectives and scope of internal audit.		CO2	K3
18.	Elaborate cash and cash equivalents in audit procedures.		CO3	K3
19.	Explain the duties of an auditor.		CO4	K3
20.	Elaborate the duties of controller and audit general.		CO5	K3

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END SEMESTER EXAMINATIONS - APRIL, 2022

Programme : All UG Programmes

Course Code: 20CHMC41

Course Title: Traditional Food of Tamilnadu

Date : 13.07.2022

Time : 2 pm - 4 pm

Max Marks: 30

SECTION - A

[5 X 3 = 15]

Answer ALL the Questions.

1. a) Define Tamil Cuisine and explain its special features.
[OR]
- b) Name any ten country vegetables of tamilnadu and write about the significance of any two country vegetables.
2. a) Write any five major cuisines of tamilnadu. Explain any two in detail.
[OR]
- b) Explain any three popular dishes of dindigul region.
3. a) Write any five breakfast meal of tamilnadu.
[OR]
- b) Write the global significance of the vegetarian meal of tamilnadu?
4. a) Write any five traditional sweets of tamilnadu and describe any two of it.
[OR]
- b) Define payasam and explain the preparation process of pal payasam.

5. a) What are the cooking methods of chettinadu cuisine?

[OR]

b) Write the uniqueness of firewood cooking.

SECTION - B

[3 X 5 = 15]

Answer Any THREE Questions.

6. Explain in detail about the cooking equipments used in tamil cuisine.
7. Write the preparation of common masala powders in the household of tamilnadu and explain how they are playing a major role in tamil cuisine.
8. Write the meaning and preparation of kumbakonam degree coffee and meter coffee.
9. Define dosa and idli. Explain the preparation of masala and adai dosa.
10. What are the points to be considered for making traditional curries and gravies of tamil cuisine?

Reg. No.:

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**G.T.N. ARTS COLLEGE (AUTONOMOUS)***(Affiliated to Madurai Kamaraj University || Accredited with 'B' Grade by NAAC)***END SEMESTER EXAMINATION - APRIL - 2022****(CHOICE BASED CREDIT SYSTEM - OUTCOME BASED EDUCATION)**

Programme : B.Com (Professional Accounting)

Date : 14.07.2022

Course Code : 20UPAC43

Time : 10:00 AM - 1:00 PM

Course Title : Strategic Management

Max. Marks : 60

No.	SECTION - A Answer ALL Questions	(10 * 1 = 10 Marks)	CO(s)	K - Level
	The whole strategic landscape of healthcare is changing because of the _____.		CO1	K1
	1. Doctors 2. Nurses 3. Internet 4. Patient			
	According to whom, "if you don't have a competitive advantage don't compete".		CO1	K2
	1. C.K Prahalad 2. Jack Welch 3. Gary Hamel 4. Richard Cyert			
	Who stated that "sound strategy starts with having the right goal"?		CO2	K1
	1. Henry Mintzberg 2. Michael Porter 3. Hick 4. James Porter			
	_____ occupies the highest level of strategic decision making and covers actions dealing with the objectives of the firm, acquisition and allocation of resources.		CO2	K2
	1. Corporate level strategy 2. Business level strategy 3. Functional level strategy 4. All the above			
	An organization's core competencies should be focused on satisfying whose needs?		CO3	K1
	1. Consumer 2. Customers 3. Third person 4. Both 1 and 2			
	Organizations try to keep the cost of transporting materials as _____ as possible consistent with safe and reliable delivery.		CO3	K2
	1. High 2. Low 3. Medium 4. Neutral			
	SBU consists of at least _____ levels.		CO4	K1
	1. Two 2. Three 3. Four 4. Five			
	Which structure has obvious benefit of reduced cost?		CO4	K2
	1. Hourglass 2. Divisional 3. Matrix 4. SBU			
	A process is a set of logically related tasks or activities oriented towards achieving a specified outcome is known as _____.		CO5	K1

1. Business process
 2. Core process
 3. Reengineering process
 4. Formulation process
10. _____ involves general monitoring of various sources of information to uncover unanticipated information having a bearing on the organization strategy. CO5 K2
1. Appraisal system
 2. Evaluation
 3. Strategic surveillance
 4. Resistance

SECTION - B
Answer ALL Questions

(5 * 4 = 20 Marks) CO(s) K-Level

11. (a) Explain the concept of strategy. CO1 K2
 [OR]
 (b) How to identifying the strongest / weakest companies in Strategic Group mapping? CO1 K2
12. (a) List out the examples of mission. CO2 K2
 [OR]
 (b) State the characteristics of expansion strategy. CO2 K2
13. (a) Explain the basis for differentiation. CO3 K2
 [OR]
 (b) Describe the major strategic decisions related to Human Resource Management. CO3 K2
14. (a) Who is an entrepreneur? CO4 K2
 [OR]
 (b) What do you mean by hourglass structure? CO4 K2
15. (a) Explain bench marking CO5 K2
 [OR]
 (b) Write a note on rationale of BPR. CO5 K2

SECTION - C
Answer ANY THREE Questions

(3 * 10 = 30 Marks) CO(s) K-Level

16. What are the steps involved in competitive landscape? CO1 K3
17. Discuss the various types of Growth / Expansion strategy. CO2 K3
18. Enumerate the concept of marketing mix. CO3 K3
19. Describe the term - Strategy Supportive Culture. CO4 K3
20. Analyse the steps in benchmarking process. CO5 K3



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G.T.N. ARTS COLLEGE (AUTONOMOUS)

DINDIGUL - 624 005

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

END SEMESTER EXAMINATIONS - APRIL 2022

Programme: All II Year UG Students

Course Code: 20CENG41

Course Title: Stress Management

Date : 13.07.2022

Time : 2 pm - 4 pm

Max Marks: 30

SECTION - A

[5 X 3 = 15]

Answer ALL the Questions.

1. a) What is stress? What are the sources and types of stress?

[OR]

- b) What are the stress signals a college student may face?

2. a) List the health risks associated with chronic stress.

[OR]

- b) Mention the key elements of HPA axis.

3. a) Describe the factors of personality related to stress.

[OR]

- b) Differentiate between stress and anxiety.

4. a) What is coping?

[OR]

- b) How aerobic exercise helps in reducing stress level?

5. a) How therapy can help to manage stress?

[OR]

- b) What is digital stress?

SECTION - B

[3 X 5 = 15]

Answer Any THREE Questions.

6. Explain in detail about the pioneers in stress research.
7. Discuss the effect of stress on the immune system.
8. Define assertiveness communication and enumerate 5-steps to assertive communication.
9. Examine the strategies for relieving stress.
10. Elucidate the counselling techniques to reduce stress.



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G.T.N. ARTS COLLEGE (AUTONOMOUS)*(Affiliated to Madurai Kamaraj University) | Accredited with 'B' Grade by NAAC)***END SEMESTER EXAMINATION - APRIL - 2022****(CHOICE BASED CREDIT SYSTEM - OUTCOME BASED EDUCATION)**

Programme : B.Com (Professional Accounting)

Date : 20.07.2022

Course Code : 20UPAA41

Time : 10:00 AM - 1:00 PM

Course Title : Enterprise Information System

Max. Marks : 60

Q. No.	SECTION - A Answer: ALL Questions	(10 * 1 = 10 Marks)	CO(s)	K - Level
1.	How many steps are there in budgeting process? 1.6 3.11	2.4 4.5	CO1	K1
2.	Which of the following is not an important reason for automation? 1.Improve service 3.Incomplete new employee on boarding	2.Unable to recruit and train new employees 4.Company is having surplus cash for automation	CO1	K2
3.	You have to make corrections after physical counting of stock. What voucher you would use? 1.Stock journal 3.Delivery note	2.Physical stock 4.All of the above	CO2	K1
4.	How many steps are there in accounting flow? 1.(6) 3.(8)	2.(7) 4.(5)	CO2	K2
5.	Which of the following is not a functional unit of central processing unit (CPU)? 1.Control unit 3.Registers	2.Input unit 4.Arithmetic and logic unit	CO3	K1
6.	Which of the following's an example of SOD? 1.Workflow 3.Periodic reviews	2.Transaction Authorization 4.All of the above	CO3	K2
7.	Ram chaudhary belongs to a remote area of Madhya Pradesh and he is not very good the technology also he has no any smart phone. Still he wish to send some money to his son residing in city. What method you would suggest Ram chaudhary for fund transfer? 1.BHIM 3.USSD	2.IMPS 4.All the above	CO4	K1
8.	On which layer of E-commerce vide mobile app there is payment gateway? 1.Application Layer	2.Client Layer	CO4	K2

3.Database Layer

4.Presentation Layer

9. _____ technology that allows machine to read and process cheques enabling thousands of cheque processing in less time. CO5 K1

1.ECS

2.MICR

3.NON- MICR

4.All the above

10. Finacle is core banking suite developed by _____ CO5 K2

1.Oracle

2.Infosys

3.Wipro

4.Microsoft

Q. No.

SECTION - B
Answer ALL Questions

(5 * 4 = 20 Marks) CO(s) K-
Level

11. (a) State the benefits of Automating Business Processes. CO1 K2
[OR]
(b) State the punishment for Cyber Terrorism (Sec 66 F). CO1 K2
12. (a) What is role based access control in ERP system? CO2 K2
[OR]
(b) Why is business reporting important? CO2 K2
13. (a) Explain the input and output devices. CO3 K2
[OR]
(b) What are detective and corrective controls? CO3 K2
14. (a) Mention the benefits of E-business to business/sellers. CO4 K2
[OR]
(b) State the benefits of mobile computing. CO4 K2
15. (a) Discuss the operational risk associated with CBS. CO5 K2
[OR]
(b) Mention the process flow of authorization of credit card facility during sales. CO5 K2

Q. No.

SECTION - C
Answer ANY THREE Questions

(3 * 10 = 30 Marks) CO(s) K-
Level

16. How to apply IT controls? CO1 K3
17. Discuss the ERP- Business process modules. CO2 K3
18. Discuss the classification of input controls. CO3 K3
19. Discuss the workflow diagram of E-Commerce. CO4 K3
20. Write a note on internal control systems in bank. CO5 K3
