Course Code: 11CT11	Programme:	B.COM CA	CIA: II Test
Date: 05.11.2020	Course:	COMMERCE CA	Semester: I
Time: 2Hrs	Year:	I	Maximum: 50 Marks
Course Title:		FINANCIAL ACCOUNTING	

Section A   (10 X 1 = 10)

Answer All Questions
Choose the best Answer

1. Goodwill is   **CO3**
    a) a current asset   b) an intangible asset
    c) a tangible asset   d) a fictitious asset
2. Amount received in advance is: **CO3**
    a) a liability   b) an asset
    c) an expenditure   d) a contingent liability
3. If the closing stock appears in the trial balance, it is transferred to   **CO3**
    a) Trading A/c   b) Trading A/c and Balance Sheet
    c) P&L A/c   d) Balance Sheet
4. The profit on depreciation policy is transferred to   **CO4**
    a) Depreciation fund A/c   b) Assets
    c) P & L A/c   d) Trading A/c
5. Under annuity method, the amount of depreciation is   **CO4**
    a) increasing every year   b) decreasing every year
    c) fixed for all the years   d) either (a) or (b)
6. Depreciation is   **CO4**
    a) A loss due to wear and tear of fixed assets
    b) A loss by fire accident
    c) A loss by flood
    d) Loss by theft
7. Due date of a bill payable one month after sight should be computed   **CO4**
    a) From the date of transaction   b) From the date of drawing the bill
    c) From the date of acceptance of the bill d) None of the above
8. Legacies are generally   **CO5**
    a) Capitalised and taken to B/S   b) Treated as income
    c) Treated as expenditure   d) Treated as business income
9. Entrance fees are generally   **CO5**
    a) capitalized   b) taken as income
    c) treated as liability   d) treated as asset
10. Which of the following items should not be entered in Receipts and Payments a/c of a club?
                                                                                                             CO5
    a) Sale of old newspapers   b) loss on sale of old furniture
    c) subscriptions received in advance   d) expenses paid for the previous year

Section B   (5 X 2 = 10)

Answer any FIVE Questions

11. Define: Depreciation   **CO3**
12. What do you mean by Diminising Balance Method?   **CO3**
13. Write short note on prepaid expenses?   **CO4**
14. What is income received in advance?   **CO4**
15. What is outstanding Income?   **CO4**
16. Write short note on Non-Trading concern?   **CO5**
17. Write short note on Entrance fee?   **CO5**

Answer any THREE Questions

18. A company purchased a plant for Rs.50000. The useful life of the plant is 10 years and the residual value is Rs.10000. Find out the rate of depreciation under the strightline method.
                                     CO3

19. A firm purchases a 5 years' lease for Rs.80000 on 1st January. It decides to write off depreciation on the Annuity method, presuming the rate of interest to be 5% per annum. The annuity tables show that sum of Rs.18478 should be written off every year. Show the lease account for five years. Calculations are to be made to the nearest rupee.   **CO3**

20. Differentiate between Trial balance and Balance sheet   **CO4**

21. From the following figures prepare the trading A/c of Kiran Ltd. as on 31.12.2019   **CO4**

	Rs.		Rs.
Stock 1.1.2019	37500	Factory expenses	3000
Purchases	165000	Sales	180000
Return outwards	15000	Return inwards	22500
Carriage inwards	7500	Closing stock	7500
wages	3000		

22. What is Income and Expenditure A/c? Give the general format   **CO5**

Answer any ONE Question

23. Prepare Trading, Profit & Loss A/c and Balance Sheet from the following Trial Balance of Mr.M.Madan   **CO4**

Debit Balances	Rs.	Credit Balances	Rs.
Sundry Debtors	92000	Madan's Capital	70000
Plant & Machinery	20000	Purchase Returns	2600
Interest	430	Sales	250000
Rent, Rates, Taxes & Insurance	5600	Sundry creditors	60000
Conveyance charges	1320	Bank overdraft	20000
Wages	7000		
Sales Returns	5400		
Purchases	150000		
Opening Stock	60000		
Madan's Drawings	22000		
Trade Expenses	1350		
Salaries	11200		
Advertising	840		
Discount	600		
Bad debts	800		
Business premises	12000		
Furniture & Fixtures	10000		
Cash in hand	2060		
	402600		402600

Adjustments:

1. Stock on hand on 31-12-2015 Rs.90,000
2. Provide depreciation on premises at 2.5%, Plant & Machinery at 7.5 and Furniture& fixtures 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. Prepaid insurance Rs.300 and prepaid salaries Rs.700

24. Distinguish between Receipts and payments A/c and Income and Expenditure A/c   **CO5**

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Course Code: 11CT12	**Programme:**	**B.COM CA**	**CIA:** II Test
Date: 06.11.2020	**Course:**	**COMMERCE CA**	**Semester:** I
Time: 2Hrs	**Year:**	**I**	**Maximum:** 50 Marks
Course Title:		Business Correspondence & Office method	

Section - A

Multiple choice questions choose the correct answer: **(10x1=10)**

1. Salutation is refers to   **CO2**

(a) Cheerfulness (b) Greeting (c) Reference (d) None of the above

2. Most often the teacher – Students communication is   **CO2**

(a) Spurious (b) Critical (c) Utilitarian (d) Confrontational

3. Date format in Business letter   **CO2**

(a) 3 August 2018 (b) 03/08/2018 (c) 03- 08 -2018 (d) all the above

4. The retirement of a partner the following point must be kept   **CO2**

(a) Reason for retirement (b) Change in business (c) Regret the loss (d) All the above

5. Which of the following not essential characteristics of banking correspondence **CO3**

(a) Briefness (b) Clearness (c) Inattentiveness (d) accuracy

6. The main functions of the banking system are accepting deposits and   **CO3**

(a) Withdrawal money (b) Granting loans (c) Deposits cheque (d) cash credit

7. This type of deposits are made for a certain fixed period   **CO3**

(a) Fixed deposits (b) Current deposits (c) Recurring deposits (d) All the above

8. This is a type of savings by the public. The interest rate is fixed and less than the rate for fixed deposits

                                          CO3

(a) Savings account (b) Current deposits (c) Recurring deposits (d) All the above

9. This is a bank account from which withdrawals may be made through cheques at any time without notice.

                                          CO3

(a) Fixed deposits (b) Current account (c) Recurring deposits (d) All the above

10. Life insurance act of   **CO3**

(a) 1989 (b) 1978 (c) 1956 (d) 2000

Section – B

Answer any *five* of the following questions   **(5x2=10)**

11. What is trade letter?   **CO2**

12. What to do you mean by solicited and unsolicited letter?   **CO2**

13. What is offer and Quotation?   **CO2**

14. Stands for F.O.B, F.O R, C.I.F, C.W.O   **CO2**

15. Mention any five Characteristics of banking correspondence.   **CO3**

16. What is fixed deposit?   **CO3**

17. What is surrender value?   **CO3**

Section – C

Answer any *Three* of the following questions (3x6=18)

18. Write an enquiry letter for supply of uniforms from commercial bank to M/s Ramlal Sons Cloth merchants asking for details supply uniforms and delivery time. **CO2**

19. A businessman writes to the local bank in order to get sanction for an overdraft amounting to Rs. 100000/- in his favor, owing to the local festival. Draft his letter to the bank. **CO2**

20. States the features of order letter. **CO2**

21. Define insurance. States the advantages of life insurance? **CO3**

22. What are the kinds of marine policies? **CO3**

Section – D

Answer any *One* of the following questions (1x12=12)

23. Write an application letter for the post of an Account manager in a Poorvika mobile shop, in Madurai and enclose your Bio – data. **CO1**

24. Explain the terms used in offer and quotations. **CO2**

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Course Code: 11AT11	Programme:	B.COM	CIA: II Test
Date: 07.11.2020	Course:	COMMERCE CA	Semester: I
Time: 2Hrs	Year:	I	Maximum: 50 Marks
Course Title:		PROGRAMMING IN C	

SECTION-A

ANSWER ALL THE QUESTIONS: **(10*1=10)**

1. Which of the following is not an arithmetic operation?
   A)a *= 10;   B)a /= 10;   C)a != 10;   D)a %= 10;   **CO2**
2. Which among the following is NOT a logical or relational operator?
   A) !=   B)==   C)|| D)=   **CO2**
3. Example of iteration in C.
   A) for   B) while   C) do-while   D) all of the mentioned   **CO2**
4. Which keyword is used to come out of a loop only for that iteration?
   A) break   B) continue   C) return   D) none of the mentioned**CO2**
5. Which of the following is a ternary operator?
   A) &&   B) >>=   C) ?:   D) ->   **CO2**
6. Any C Program
   A) Must contain at least one function.   B)Need not contain any function.
   C) Needs input data.   D) None of the above   **CO3**
7. Functions have _____
    A) Local scope   B)Block scope   C)File scope   D)Function scope   **CO3**
8. Elements of user defined functions have _____ parts
    A) 5   B)2   C)3   D)4   **CO3**
9. The parameter list must be separated by _____
   A);   B):   C).   D),   **CO3**
10. Array can be classified into _____ types in C.
    A) 3   B)5   C)2   D)4   **CO3**

SECTION-B

VERY SHORT ANSWERS -(Answer Any Five Questions)   **(5*2=10)**

11. Define Printf ().   **CO2**

12. List out Relational Operators.   **CO2**

13. What is Simple IF statement?   **CO2**

14. What is mean by for loop?   **CO2**

15. Define Function with syntax?   **CO3**

16. List out the basic elements of function definition.   **CO3**

17. What is Array?   **CO3**

SECTION-C   **(3*6=18)**

SHORT ANSWERS-(Answer Any Three Questions)

18. Explain Nested If-else Statement with example.   **CO2**

19. Discuss about do-while statements with example.   **CO2**

20. Write the brief note on One Dimensional Array with example.   **CO3**

21. Difference between Local and Global variable. **CO3**

22. Write the short note on following with example. **CO3**

    (a) Function   Call   (b) Parameters   (c) Character

SECTION-D   **(1*12=12)**

LONG ANSWERS – (Answer Any One Question)

23. Write the brief note on following with example: **CO2**

(a) Switch Statement   (b) While Statement   (c) Scanf()

24. Explain category of functions with example. **CO3**

****************ALL THE BEST***************

DEPARTMENT OF COMMERCE			
Course Code: P1LH31	**Programme:**	B.COM/ B.COM CA	**CIA:** II Test
Date: 06.11.2020	**Course:**	COMMERCE	**Semester:** III
Time: 2Hrs	**Year:**	II	**Maximum:** 50 Marks
Course Title:		Business Hindi - I	

Section-A

I. Choose the correct answer   10 x 1 = 10

1. कमजोर के लिए English में क्या है ?   CO5

    a) Pant   b) Bonian   c) T-shirt   d) Shirt

2. 'सांस' का Gender क्या है ?   CO1

    a) माता   b) औरत   c) ससुर   d) आदमी

3. प्रभाग के लिए अंग्रेजी में क्या है ?   CO4

    a) Zone   b) Area.   c) Division.   d) Map

4. हम विवेकानंद कॉलेज में पढ़ते_____।   CO1

    a) हो   b) हैं   c) है   d) हूॅ

5. वाल्मिकी ने क्या लिखा ?   CO2

    a) तिरूक्कुरल   b) महाभारत   c) उपनिषद   d) रामायण

6. संगणक का अर्थ English में क्या है ?   CO2

    a) Tab   b) Computer   c) Government   d) Laptop

7. चिड़िया का वचन क्या है ?   CO1

    a) चिड़िये   b) चिड़ियों   c) चिड़ियाॅ   d) चिड़िया

8. राजीव गांधी को_____ की उपाधि दी गयी   CO2

    a) पद्मभूषण   b) भारत रत्ना.   c)पद्म विभूषण.   d)परमवीर चक्र

9. तारे का अर्थ English में क्या है ?   CO3

    a) Earth   b) Moon   c) Stars   d) Sky

10. Election केलिए हिंदी में क्या है ?   CO4

    a) बताव   b)चुनाव   c)तनाव   d)लगाव

Section -B

Answer any five questions:-.   5 x 2 = 10

11. Write the meanings in English or Tamil:- CO2

        1. जरूरत   2. परिवार   3. पढ़ाई   4.हड्डी

12. Fill in the blanks:-. CO2

    1.आदमी बात बात में _____ करता है ।

    2. रत्नाकर _____ करता था ।

    3. राजीव गांधी की _____ शिक्षा घर पर ही हुई ।

    4. ए,बी,,सी,डी आदि कई _____ हैं ।

13. Write the opposites:-   CO2

    1.कमज़ोर   2. बड़ा   3. अपना   4. पकडना

14. Match the following:-   CO2

      1. मुझे मारने से   -----   वल्मीक कहते हैं ।

      2. दीमक को   -----   राहुल गांधी है ।

      3. राजीव के पिता का नाम।   -----   तुम्हें पाप लगेगा ।

      4. राजीव के बेटे का नाम   -----   फ़िरोज़ गांधी है।

15. Change the Gender:- CO1

    1. नौकर   2. बाघ   3. तेली   4. नर

16. Write the figures:- CO1

      1. अडतालीस   2. छब्बीस   3. इकतीस   4. बयालीस

17. Change the Number (Singular-Plural):- CO1

    1. आदमी   2. फल   3. घर   4. हाथी

<div align="center">Section-C</div>

Answer any three questions:-.   3 x 6 =18

18. Explain in English or Tamil for following poem:- CO3

      ठंडी-ठंडी हवा बह रही

      लोरी-सी कुछ गाती ।

      अभी नहीं सोएगा कोई,

      नींद किसे हैं आती ।।

19. Write in Hindi words for following figures:- CO1

   1) 23   2) 39   3) 33   4) 45   5) 19   6) 48

20. Write equivalent Hindi terms for following English Terms:-(Any Six) CO1

   1. Resolution   2. Knowledge   3. Publication   4. Ministry   5. Heading
   6. Enquiry   7. Quality   8. Smuggling   9. Request   10. Judge

21. Translate into Tamil or English:- CO5

     1. நான் மைதானத்தில் விளையாடுவேன்.

       I shall play in the playground.

     2. இப்பொழுது மழை பெய்து கொண்டிருக்கிறது.

       It is raining now.

     3. கோபால் ஒரு புத்தகம் கொண்டு வந்தான்.

       Gopal brought a book.

     4. இந்த பூனை பால் குடிக்கும்.

       This cat will drink milk.

     5. தையற்காரன் துணி தைத்துக்கொண்டிருக்கிறான்.

       The tailor stitching clothes.

     6. குதிரை வேகமாக ஓடிற்று.

       The horse ran fast.

22. Read the passage and answer for following questions:- CO5

        गांधी आफ्रिका में भारतीय छात्र-छात्राओं के लिए एक स्कूल चला रहे थे । एक बार गोपालकृष्ण गोखले वहां गये । गणित गोखलेजी का प्रिय विषय था । इसलिए स्कूल के छात्रों ने काफ़ी अच्छी तरह गणित की तैयारी।   की । जिससे गोखलेजी सवाल करें तो ठीक-ठीक उत्तर दे सके ।

प्रश्न(Questions):-

1. गांधी कहां भारतीय छात्र छात्राओं के लिए एक स्कूल चला रहे थे ?

2. एक बार गोपालकृष्ण गोखले कहां गए ?

3. कौन-सा विषय गोखलेजी का प्रिय विषय था ?

<u>Section -D</u>

Answer any one question:-   1 X 12 = 12

23. Write an application letter to the Editor, The Hindu, Madurai for the post of Accountant. CO4

लेखाकार पद के लिए संपादक,दी हिंदु, मदुरै को अपनी योग्यता, अनुभव आदि का उल्लेख करते हुए आवेदन पत्र हिन्दी में लिखिए ।

24. Answer for following questions:-(Any Six) CO2

1. धूप से कौन-सा विटामिन मिलता है ?

2. किसकी संगति से रत्नाकर महात्मा बना ?

3. राजीव का विवाह किससे हुआ ?

4. दीमक की बांबी को संस्कृत में क्या कहते हैं ?

5. विटामिन 'सी' किन किन चीजों से मिलता है ?

6. राजीव गांधी ने इंजीनियरिंग की पढ़ाई कहां की ?

7. सबसे महत्वपूर्ण विटामिन कौन-सा है ?

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Course Code: 11CT31	**Programme:**	**B.COM CA**	**CIA:** II Test	
Date: 04.11.2020	**Course:**	**COMMERCE CA**	**Semester:** III	
Time: 2Hrs	**Year:**	**II**	**Maximum:** 50 Marks	
Course Title:		ADVANCED ACCOUNTING		

SECTION - A   **Answer All Questions**   (10 X 1 = 10)

Choose the best Answer

1. Royalty account is in the natureof   **CO3**
   a) RealA/c   b)Nominal A/c   c)PersonalA/c   d) None ofthese

2. Royalty is the agreement between the followingpersons   **CO3**
   a) Sellerandbuyer   b) Banker &customer
   c) Trusteeandbeneficiaries   d) Landlord andtenant

3. Dead rent is also called   **CO3**
   a) Outstandingrent   b)Minimumrent   c)Prepaidrent   d) Maximumrent

4. When short workings are to be recovered by a sub-lessee, the account to be debitedis
   a) Lessee A/c   b) ShortworkingsA/c c) Profit and loss A/c d) Lessora/c   **CO3**

5. The excess of minimum rent over the actual royalties is knownas   **CO3**
   a) Rockrent   b)Shortworkings   c)Profit   d)Loss

6. Hire purchase priceincludes   **CO4**
   a) Cash price+interest   b) Cash price + Downpayment
   c) Down payment+Interest   d) Cash price - interest

7. Under Hire Purchase system, buyer becomes the owner of thegoods   **CO4**
   a) After the receiptof goods   b) On payment of downmoney
   c) On payment oflastinstalment   d) None of theabove

8. Under Instalment Purchase system, the relationship between the buyer and seller is that ofa
   a) HirerandVendor   b) Bailor andBailee   **CO4**
   c) PawnerandPawnee   d) Debtor and Creditor

9. Under Hire Purchase System, the interest is calculated onthe   **CO4**
   a) TotalCash Price   b) Hire PurchasePrice
   c)MRP   d) Outstanding Balance of CashPrice

10. Under which system, ownership is transferred on signing of theagreement?   **CO4**
    a) InstalmentPurchasesystem   b) Hire Purchasesystem
    c) CreditPurchasesystem   d) Cash Purchase system

Answer any FIVE Questions   **SECTION - B**   (5 X 2 = 10)

11. What do you understand by Royalty?   **CO3**
12. Give a short note on Sub-Lease.   **CO3**
13. What is Shortworking?   **CO3**
14. Mention any two difference between Royalty and Minimum Rent.   **CO3**
15. Define the term "Hire Purchase".   **CO4**
16. Write a short note on :i) Down payment ii) Hirer   **CO4**
17. Write any tow Features of Hire Purchase system.   **CO4**

Answer any THREE Questions   **SECTION - C**   (3 X 6 = 18)

18. The Bengal mines co. ltd. took from Mr. Dass of a mine for a period of 25 years from 1.1.86, on a royalty of ₹ 5 per tonne of minerals raised with a dead rent of ₹20,000 and power to recoup shortworkings during the first five years of the lease.   The annual outputs were as follows:

1986 – 2,000 Tonnes, 1987 – 3,000 Tonnes, 1988 – 4,000 Tonnes, 1989 – 4,500 Tonnes, 1990–5,000Tonnes.

Give journal entries in the books of the Bengal mines company. **CO3**

19. Coal India Ltd. leased land from Suresh Kumar on a royalty of 25 paise per tonne of Coal raised. Minimum rent was ₹24,000 per annum. Short workings was to be recouped during the first four years. The coal raised in the first four years was follows:

2011- 80,000 tonnes; 2012 – 90,000 tonnes; 2013 – 60,000 tonnes; 2014 – 1,20,000 tonnes.**CO3**

There was a strike for 3 months in 2013 and the lease provided that the minimum rent can be reduced proportionately in the event of strike.

Prepare the short workings account.

20. Explain the various types of recoupment of short workings. **CO3**

21. On January 1, 1997 A sells on hire purchase a machine to B. Besides the down payment of ₹ 4,00,000, it is agreed by B to pay first instalment of ₹ 8,78,460 on 31st Dec. 1997, and the last instalment of ₹8,05,255 on 31st Dec. 1998. The rate of interest charged is 10% p.a. Determine the case price of the machine.

CO4

22. The Madras Trading co. purchased a motor car from Bombay Motor Co on hire purchase agreement on 1.1.80, paying cash ₹ 10,000 and agreeing to pay further three instalments of ₹ 10,000 each on 31st Dec each year. The cash price of the car is Rs. 37,250 and the Bomby Motor Co. Charges interest at 5% p.a.

The madras Trading Co. writes off 10% p.a. as depreciation on the reducing balance method. Journalize the above in the books of both the parties. **CO4**

Answer any ONE Question   **SECTION - D**   **(1 X 12 = 12)**

23. The coal India Ltd. are lessees of a mine on royalty of 50 paisetonne of coal raised with a dead rent of ₹40,000p. a. with power to recoup shortworkings during the first five years of the lease. The output for the first five years was as follows:

I - 10,000 Tonnes,II - 48,000,III - 80,000,IV - 1,20,000, V - 1,20,000.

Write up the shortworking A/c in the books of the coal India Ltd. **CO3**

24. Mohan purchased on 1st Oct. 1992, a machine on hire purchase system. The cash price was ₹ 20000. Payment was to be made as to ₹ 5000 down and ₹ 4000 annually for five years. The machine was depreciated at 15% p.a. on the diminishing value. The third annual instalment could not be paid and the vendor seized the machinery. Record the above transactions in the books of Mohan assuming accounts are closed on 31st Dec.**CO4**

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	Course Code: 11CT32	**Programme:**	**B.COM CA**	**CIA:** II Test
	Date: 05.11.2020	**Course:**	**COMMERCE CA**	**Semester:** II
	Time: 2Hrs	**Year:**	**II**	**Maximum:** 50 Marks
	Course Title:		Income Tax Law and Practice- I	

Section – A

Answer ALL Questions   **(10 X 1 =10)**

Choose the best answer

1.Agricultural income is: **CO2**

    (a) Taxable   (b) Exempted

    (c) Partly exempted   (d) None of these

2. The daily allowance received by a Member of Parliament is: **CO2**

    (a) Exempt   (b) Taxable

    (c) To be included in total income for tax purpose   (d) None of these

3. Exempted income is: **CO2**

    (a) Interest from domestic company (b) Dividend from domestic company

    (c) Dividend from foreign company (d) Dividend from a cooperative society

4. Incomes on which Income tax is not charged are called   **CO2**

    (a) Exceptional incomes   (b) Omitted incomes

    (c) Privileged incomes   (d) Exempted incomes

5. Scholarship granted is   **CO2**
    (a) Fully exempted   (b) Fully taxable
    (c) Partly exempted   (d) None of these

6. Education allowance is exempted for: **CO4**
(a) One person   (b) Four persons
(c) Two persons   (d) None of these

7.Entertainment allowance to govt. employees is exempted, which is least of 20% of basic salary or actual

allowance or   **CO4**

(a) Rs. 1, 000   (b) Rs. 2, 000

   (c) Rs. 20, 000   (d) Rs. 5, 000

8. Perk is: **CO4**

(a) Cash paid by employer to employee   (b) Facility provided by employer to employee

(c) Amount credited to employee's account   (d) None of these

9. Employer's contribution to RPF is exempted up to: **CO4**

(a) 10% of salary   (b) 13% of salary

(c) 12% of salary   (d) 11% of salary

10.Interest credited in recognised provident fund account is exempt up to: **CO4**
    (a) 8%   (b) 9%
    (c) 9.5%   (d) 10%

Answer any FIVE Questions   **(5 x 2 = 10)**

11. Define the term "Tax Free Incomes".   **CO2**

12. State any six items exempted from Income Tax.   **CO2**

13. What do you meant by HRA?   **CO4**

14. Write a short note on Perquisites.   **CO4**

15. What is meant by Entertainment Allowance?   **CO4**

16. Write a short note on Salaries.   **CO4**

17. What is Allowances?   **CO4**

Section – C

Answer any ThreeQuestions   **(3 x 6 = 18)**

18. List out ten incomes which are exempted U/s.10 of the income tax Act 1961.   **CO2**

19. What are the various allowances generally paid to employees?   **CO4**

20. Compute the taxable portion of allowances from the information furnished by Mr. Hari for the A.Y. 2020-21.   **CO4**

Particulars	Rs.
Travelling Allowance (Expenditure Rs. 750 p.m.)	1,500 p.m.
Helper Allowance (Expenditure Rs. 1,350 p.m.)	1,200 p.m.
Tribal Area Allowance	2,400 p.m.
Education Allowance (per child) (for 3 children)	300 p.m.
Hostel Exp. Allowance (per child) (for 3 children)	2,500 p.m.
Transport Allowance (Exp. Rs. 15,000 p.m.)	19,000 p.m.
Conveyance Allowance (50% personal)	1,500 p.m.
Dog Allowance	1,000 p.m.

21. A resident employee is getting the following special allowances besides salary. He is working in an area which is at a height of more than 9,000 ft. in the State of Jammu & Kashmir and which is also covered by Serial No. 1(I) and Category A of Serial No.2 of the notification issued under section 10(14)(ii). Compute the amount of these allowances:

1. Climate Allowance Rs. 700 p.m.

2. Snow Bound Area Allowance Rs. 300 p.m.

3. Disturbed Area Allowance Rs. 800 p.m.

4. Border Area Allowance Rs. 600 p.m.

5. His two children are studying in Delhi and are living in the hostel. For the reimbursement of their expenses, he is getting Hostel Allowance Rs. 800 p.m.

6. For reimbursement of expenses on the education, of both the children, he is getting allowance Rs. 300 p.m.   **CO4**

22. Mr. Suresh is a Government employee. He received salary Rs. 50,000 p.m., Dearness Allowance Rs. 55,000 p.m. and Entertainment Allowance Rs. 5,000 p.m. Calculate the amount deductible from entertainment allowance.   **CO4**

Answer any <u>ONE</u>Questions   **(1 x 12 = 12)**

23. Mr.Rajesh is a Government employee. He has furnished the following information for the P.Y. 2019-20.   **CO4**

		Rs.
(a) Basic Salary	-	10,000p.m.
(b) Dearness Allowance	-	1000 p.m.
(c) Bonus	-	200 p.m.
(d) Commission	-	100 p.m.
(e) Entertainment Allowance	-	500 p.m.
(f) Travelling allowance (Expenditure Rs. 750 p.m.)	-	1,500 p.m.
(g) Helper allowance (Expenditure Rs. 1,350 p.m.)	-	1,200 p.m.
(h) Tribal area allowance	-	2,400 p.m.
(i) Education allowance (per child) (For 3 children)	-	300 p.m.
(j) Hostel exp. Allowance (per child) (For 3 children) (Actual Exp. Rs. 2,500 p.m. per child)	-	2,500 p.m.
(k) Transport allowance (Exp. Rs. 15,000 p.m.)	-	19,000 p.m.
(l) Conveyance allowance (50% personal)	-	1,500 p.m.
(m)Dog allowance	-	1,000 p.m.
(n) House Rent Allowance (Actual rent paid in Chennai Rs. 1,000 p.m.)	-	2,000 p.m.

Compute Income from Salary for the A.Y. 2020-21.

24. Explain Fifteen incomes which are totally exempted from Income tax.**CO2**

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234
DEPARTMENT OF COMMERCE CA

Course Code: 11AT31	Programme:	**B.COM CA**	**CIA:** II Test
Date: 07.11.2020	**Course:**	**COMMERCE CA**	**Semester:** III
Time: 2Hrs	**Year:**	**II**	**Maximum:** 50 Marks
Course Title:		Relational Data Base Management	

Section - A

Multiple choice questions choose the correct answer: (10x1=10)

1. Which of the following is recognized criterion of software?   **CO3**

(a) Functionality (b) Reliability (c) Timeliness (d) All the above

2. _____ testing is done when the system or product has a lot of new previously untested features

CO3

(a) Alpha (b) Beta (c) Acceptance (d) None of the above

3. In the _____ design stage data modeling is used to create an abstract database structure that represents the real world scenario.   **CO3**

(a) Logical (b) Physical (c) Conceptual (d) none of the above

4. What is the expansion of UML?   **CO3**

(a) Universal modeling language (b) Unified modeling language (c) Usability modeling language (d) none of the above

5. Who is the author of the book "An introduction to database system"?   **CO3**

(a) E.F.Codd (b) Donald chamberlain (c) C.J Date (d) H.F. Korth

6.. What are the components of an E –R model?   **CO4**

(a) Entities (b) Attributes (c) Relationships (d) All the above

7. Which is an attribute composed of a single components with an independent existence? **CO4**

(a) Simple (b) Composite (c) Derived (d) Single valued

8. Which of the following is a data modeling style?   **CO4**

(a) Crow's foot (b) Rein 85 (c) IDEFIX (d) all the above

9. Who developed the E – R model?   **CO4**

(a) Codd (b) Date (c) Chen (d) Bachman

10. What is a relationship called when an association is maintained within a single entity? **CO4**

(a) Unary (b) Binary (c Ternary (d) Quaternary

Section – B

Answer any *five* of the following questions   (5x2=10)

11. What is project start up?   **CO3**

12. What is relational data integrity?   **CO3**

13. What is primary key?   **CO3**

14. What is domain integrity?   **CO4**

15. What do you mean by Quaternary Relationship   **CO4**

16. What is E – R Model?   **CO4**
17. What is database design?   **CO4**

Section – C

Answer any *Three* of the following questions   **(3x6=18)**
18. What are the types of Key constrains?   **CO3**
19. What are the phases of SDLC?   **CO3**
20. Write short note system analysis?   **CO3**
21. Explain the various types of design constraints.   **CO4**
22. What are the conceptual database model   **CO4**

Section – D

Answer any *One* of the following questions   **(1x12=12)**
23. Explain the various Codd's rules for relational database system   **CO3**
24. What are the components of an E - R model?   **CO4**

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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234
DEPARTMENT OF COMMERCE CA

Course Code: 11SB31	**Programme:**	**B.COM CA**	**CIA:** II Test	
Date: 02.11.2020	**Course:**	**COMMERCE CA**	**Semester:** III	
Time: 1Hrs	**Year:**	**II**	**Maximum:** 25 Marks	
Course Title:		BUSINESS MATHEMATICS		

SECTION- A

Answer all the Questions

Choose the best Answer   5 X 1 = 5

1. Interest charged on the face value of the bill is called   **CO3**
   (a) banker's discount   (b) true discount
   (c) banker's gain   (d) none of these
2. Decrease in value of fixed assets due to wear and tear or efflux of time is called   **CO3**
   (a) appreciation   (b) Growth
   (c) depreciation   (d) scrap
3. A square matrix in which all the elements are zero except the loading diagonal
   elements is called   **CO4**
   (a) null matrix   (b) diagonal matrix
   (c) scalar matrix   (d) unit matrix
4. If A and B are two matrices which satisfices A+B=B then A is   **CO4**
   (a) row matrix   (b) column matrix
   (c) null matrix   (d) unit matrix
5. The whole part of the logarithm of a numbers is called   **CO5**
   (a) characteristic   (b) mantissa
   (c) decimal   (d) exponent logarithm

SECTION- B

Answer any *TWO* Questions   2 X 2 = 4

6. Find the amount at compound interest on Rs.10,500 at 8% for 3 years.   **CO3**
7. What is interest?   **CO3**
8. Find the transpose of the following matrices.   **CO4**

   i) $A = \begin{bmatrix} 1 & 6 & 3 \\ 8 & 5 & 4 \end{bmatrix}$ ii) [2 4 6 8 10]

9. What do you meant by Antilogarithms?   **CO5**

SECTION- C

Answer any *ONE* Question   1 X 6 = 6

10. The value of machinery depreciates steadily by 5% per annum of its value at the
    beginning of each year. Find its value after 2 years, if its present value is Rs.50,000
        CO3

11. Find all submatrices of the matrix $\begin{bmatrix} 3 & 5 & 7 \\ 9 & 1 & 6 \\ 8 & 4 & 2 \end{bmatrix}$ **CO4**

SECTION- D

Answer any *ONE* Question   1 X 10 = 10

12. If $\begin{bmatrix} 2 & 0 \\ 4 & 2 \end{bmatrix}$ find A^2, A^3, A5   **CO4**
13. Explain different types of Logarithms   **CO5**

@ @ @

Course Code: 11CT51	Programme:	**B.COM CA**	**CIA:** II Test
Date: 05.11.2020	Course:	**COMMERCE CA**	**Semester:** V
Time: 2Hrs	Year:	**III**	**Maximum:** 50 Marks
Course Title:		Cost Accounting	

Section - A

Multiple choice questions choose the correct answer: (10x1=10)

1. Factory overhead is also termed as **CO3**

(a) Sundry overhead (b) Extra overhead (c) Works overhead (d) None of these

2. Primary packing is a part of **CO3**

(a) Distribution overhead (b) Selling overhead (c) Factory overhead (d) Prime cost

3. Appropriate basis for apportionment of material handling charges is **CO3**

(a) Material purchased (b) material in stock (c) Material consumed (d) Material wasted

4. Recreation expenses in factory are apportioned on the basis of **CO3**

(a) Material cost (b) Wages (c) Prime cost (d) Number of employees

5. Departmentalization of overhead is known as **CO3**

(a) Primary distribution (b) Secondary distribution (c) Absorption (d) None of these

6. Job costing is the most suitable method for **CO4**

a) Oil processing units b) Transport companies c) Sugar industry d) Repair shops

7. Contract costing is the most appropriate method of costing for **CO4**

a) Construction industry b) Banking industry c) Textile mills d) Cement industry

8. Cost of a contract and profit or loss thereon are determined by preparing **CO4**

a) Cost sheet b) P&L A/c c) Trading A/c d) Separate ledger Account

9. Job cost is usually estimated on the basis of **CO4**

a) Customers speciation's b) Production c) Competitors prices d) Govt regulations

10. Charging output with overhead at some reasonable rate is called **CO4**

(a) Allocation (b) Absorption (c) Apportionment (d) None of these

Section – B

Answer any *five* of the following questions (5x2=10)

11. Define overhead	**CO3**
12. What do you mean primary overhead?	**CO3**
13. What is allocation?	**CO3**
14. Define job costing?	**CO4**
15. What do you mean by contract costing?	**CO4**
16. What is work certified?	**CO4**
17. What is work uncertified**?**	**CO4**

Answer any *Three* of the following questions   (3x6=18)

18. The following particulars relate to a manufacturing company which has three departments A, B, C and two service departments X and Y. repeated distributed method   **CO3**

Particulars	Manufacturing Dept			Service Dept	
	A	**B**	**C**	**X**	**Y**
Total departmental O/H as per primary distribution	6300	7400	2800	4500	2000

The company decided to charge the service dept cost on the basis of the following percentage:

Particulars	Manufacturing Dept			Service Dept	
	A	**B**	**C**	**X**	**Y**
X	40%	30%	20%	--	10%
Y	30%	30%	20%	20%	--

19. Ascertain the profit as per the financial books from the following information: **CO3**
    1. Profit as per cost accounts Rs. 25,000
    2. Closing stock over valued in cost books 12,500
    3. Preliminary expenses written off 3,000
    4. Profit on sale of building 30,000
    5. Administrative expenses over recovered in cost books 50,375
    6. Works overhead under recovered in cost books 30,375
    7. Bank interest and transfer fee in financial books 5000
    8. Interest on investment recorded in financial books 10000
    9. Depreciation shown in excess in cost books 4000
    10. Provision made for income tax 40,000

20. A manufacturing concern has three production departments and two service departments. In July 2008, the departmental expenses were as follows: **CO3**

Production Departments	₹.
A	16000
B	13000
C	14000
Service Departments	
X	4000
Y	6000

The service department's expenses are charged out on a percentage basis viz.

	A	B	C	X	Y
E	20%	25%	35%	--	20%
F	25%	25%	40%	10%	--

Prepare a statement of secondary distribution under repeated distribution method.

21. Modern printers undertook two jobs during the 1st week of June 2016. The following details are available.
                                                            CO4

	June 110	Job 120
Materials supplied	4000	2000
Wages paid	900	600
Direct expenses	200	100
Material transfer from job 120 to110	200	200
Material returned to stores	---	100

Find the cost of each job and profit or loss if any assuming that job 120 is completed and invoiced to the customer at ₹.3000

22. The following are the expenses of balaji & co in respect of a contract which commenced on 1st January 2015.
CO4

	₹.
Materials Purchased	50000
Materials on hand	2500
Direct wages	75000
Plant issued	25000
Direct expenses	40000

The contract price was ₹.750000 and the same was duly received when the contract was completed in august 2015. Charges indirect expenses at 15% on wages provide ₹..5000 for depreciation on plant and prepare the contract account and the contractee's account.

Section – D

Answer any *One* of the following questions   **(1x12=12)**

23. The following data were obtained from the books of a company for the half year ended 30th June 2018.
CO3

	Production department			Service departments	
	Dept A	**Dept B**	**Dept C**	**Dept D**	**Dept E**
Direct wages (₹)	7,000	6,000	5,000	1,000	1,000
Direct materials	3,000	2,500	2,000	1,500	1,000
Employee No	200	150	150	50	50
Electricity (KWH)	8,000	6,000	6,000	2,000	3,000
Light points No	10	15	15	5	5
Assets value (₹)	50,000	30,000	20,000	10,000	10,000
Area Occupied (Sq.ft)	800	600	600	200	200

The expenses for six months were: Stores overhead ₹ 400; Motive power ₹ 1,500; Electric light ₹ 200; Labour welfare ₹ 3,000; Depreciation ₹ 6,000; Repairs and maintenance ₹ 1,200; General overhead ₹ 10,000; Rent and rates ₹ 600. Prepare primary distribution table for the departments.

24. M/S Arun and Varun undertook a contract for ₹. 250000 for constructing a college building. The following is the information concerning the contract during the year 2017.   **CO4**

Materials sent to site	85349
Labour engaged on site	74375
Plant installed at site at cost	15000
Direct expenditure	3167
Establishment charges	4126
Materials returned to stores	549
Work certified	195000
Value of plant as on 31st Dec.2017	11000
Cost of work not yet certified	4500
Materials at site 31st Dec.2017	1883
Wages accrued 31st Dec2017	2400
Direct expenditure accrued 31st Dec.2017	240
Cash received from contractee	180000

Prepare contract account, contractee's account and show how the work- in –progress will appear in the balance sheet as on 31st Dec 2017

	Course Code: 11CT52	**Programme:**	**B.COM CA**	**CIA:** II Test
	Date: 04.11.2020	**Course:**	**COMMERCE CA**	**Semester:** V
	Time: 2Hrs	**Year:**	**III**	**Maximum:** 50 Marks
	Course Title:		**Goods and Services TaxLaw**	

Section - A (10 X 1 = 10)

Answer All Questions

Choose the best Answer

1. Input means_____   **CO3**
    a) Any Goods Excluding Capital Goods   b) Any Goods including Capital Goods
    c) Capital Goods Only   d) All of the above

2. The supply of goods to SEZ unit is treated as_____in the hands of the eligibility of ITC
                                            CO3
    a) Exempt Supply   b) Deemed Taxable Supply
    c) Export of Supplies   d) Non Taxable Supply

3._____ Act provide un-intercepted ITC chain on inter-state transaction   **CO3**
    a) IGST   b) CGST   c) VAT   d) SGST

4. The recipient must issue an invoice in the following cases: **CO4**
    a) The supplier fails to issue an invoice
    b) The supplier is unregistered
    c) The goods or services received notified for tax on reverse charge basis
    d) All of the above

5.A registered person supplying taxable goods shall issue a tax invoice showing____   **CO4**
    a) the description   b) quantity and value of goods
    c) the tax charged thereon   d) All the above

6. The E-commerce operator collecting tax under section 52 shall file its monthly
    return_____   **CO4**

    a) by 18th of the month succeeding the quarter
    b) by 20th of the month succeeding the month
    c) by 17th of the succeeding the month
    d) by 10th of the succeeding the month

7.Details of outward supplies shall include_____   **CO4**
    a) invoice   b) credit and debit notes
    c) revised invoice issued in relation to outward supplies   d) all the above

8.Refund application is to be filed before the expiry of _____ from the relevant date.   **CO5**
    a) Two years   b) One year   c) 180 days   d) 260 days

9.Accounts are required to be maintained in _____   **CO5**
    a) Manual form   b) Electronic form
    c) Manual and electronic form   d) Manual or electronic form

10.The books and other records under section 35 are to be maintained at_____   **CO5**
    a) place where the books and accounts are maintained
    b) place of address on record
    c) principal place of business mentioned in the certificate of registration
    d) all of the above

Section - B   (5 X 2 = 10)

Answer any FIVE Questions

11. What do you meant by Input?   **CO3**
12. Mention the amendment of registration   **CO3**
13. What is aggregate turnover?   **CO4**
14. What is debit note?   **CO4**

15. What is the time limit for taking ITC and reasons therefor?   **CO4**
16. How many types of electronic ledger are there?   **CO5**
17. What is annual return?   **CO5**

Section - C   (3 X 6 = 18)

Answer any THREE Questions

18. Which are the cases for compulsory registration?   **CO3**
19. When can a supplier issue a credit note   **CO4**
20. What are the particulars to be mentioned on the invoice which are prescribed by the rules?
                    CO4
21. Explain refund of tax under the GST.   **CO5**
22. Who is liable to deduct tax at source?   **CO5**

Section - D   (1 X 12 = 12)

Answer any ONE Question

23. Explain the provisions relating to ITC.   **CO3**
24. Enumerate the accounts and other records.   **CO5**

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Course Code: 11EP1A	Programme:	**B.COM CA**	**CIA:** II Test
Date: 06.11.2020	**Course:**	**COMMERCE CA**	**Semester:** V
Time: 2Hrs	**Year:**	**III**	**Maximum:** 50 Marks
Course Title:		**JAVA PROGRAMMING**	

SECTION-A

ANSWER ALL THE QUESTIONS: (10*1=10)

1. What is not type of inheritance?
   a) Single inheritance   b) Double inheritance
   c) Hierarchical inheritance   d) Multiple inheritance   **CO3**

2. _____ is used for implementing inheritance through class.
   a) inherited   b) using   c) extends   d) implements   **CO3**

3. When does Exceptions in Java arises in code sequence?
   a) Run Time   b) Compilation Time   c) Can Occur Any Time   d) None of the mentioned   **CO3**

4. _____ keywords is not a part of exception handling.
   a) try   b) finally   c) thrown   d) catch   **CO3**

5. _____ packages is contain all the Java's built in exceptions.
   a) java.io   b) java.util   c) java.lang   d) java.net   **CO3**

6. Which of these method of Thread class is used to find out the priority given to a thread?
   a) get()   b) ThreadPriority()   c) getPriority()   d) getThreadPriority()   **CO4**

7. Thread priority in Java is _____
   a) Integer   b) Float   c) double   d) long   **CO4**

8. _____ default value of priority variable MIN_PRIORITY AND MAX_PRIORITY?
   a) 0 & 256   b) 0 & 1   c) 1 & 10   d) 1 & 256   **CO4**

9. What decides thread priority?
   a) Process   b) Process scheduler   c) Thread   d) Thread scheduler   **CO4**

10. _____ method of Thread class is used to Suspend a thread for a period of time.
    a) sleep()   b) terminate()   c) suspend()   d) stop()   **CO4**

SECTION-B

VERY SHORT ANSWERS - (Answer Any Five Questions) (5*2=10)

11. Define Inheritance.   **CO3**

12. What is mean by Package?   **CO3**

13. What is Exception?   **CO3**

14. Write the syntax of Exception Handling Code.   **CO3**

15. Define the term "Thread".   **CO4**

16. What are the possibilities of blocking Thread?   **CO4**

17. How to creating threads?   **CO4**

SHORT ANSWERS - (Answer Any Three Questions)

18. Explain types of Inheritance with example.   **CO3**

19. Write the brief note on types of Errors.   **CO3**

20. Write the short note on following with example.

   (a) Creating Package   (b) Importing Package   **CO3**

21. Difference between Multithreading and Multitasking.   **CO4**

22. Discuss about Inter-Thread Communication.   **CO4**

SECTION-D
(1*12=12)

LONG ANSWERS – (Answer Any One Question)

23. Explain Java API Packages.   **CO3**

24. Draw the Life Cycle of Thread with diagram.   **CO4**

****************ALL THE BEST***************

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625 234
DEPARTMENT OF COMMERCE CA

Course Code: 11SB51	**Programme:**	**B.COM CA**	**CIA:** II Test	
Date: 02.11.2020	**Course:**	**COMMERCE CA**	**Semester:** V	
Time: 2Hrs	**Year:**	**III**	**Maximum:** 25 Marks	
Course Title:		COMMERCE FOR COMPETITIVE EXAMINATIONS		

1. The brain of any computer system is **CO4**

   A) ALU   B) Memory   C) CPU   D) Control unit

2. How many ways you can save a document? **CO4**

   A) 3   B) 4   C) 5   D) 6

3. In a document what is the maximum number of columns that can be inserted in MS Word Table? **CO4**

   A) 35   B) 15   C) 63   D) 65

4. Ctrl + O   **CO4**

   A) Save Document   B) Print Document   C) Close Document   D) Open Document

5. When you save a file as a Web page, Word converts the contents of the document into _____. **CO4**

   A) Java   B) Perl   C) HTML   D) Unix

6. Which short cut key inserts a new slide in current presentation? **CO4**

   A) Ctrl+N   B) Ctrl+M   C) Ctrl+S   D) All of above

7. To select one hyperlink after another during a slide presentation, what do you press? **CO4**

   A) Tab   B) Ctrl + K   C) Ctrl + h   D) All of above

8. Which command brings you to the first slide in your presentation? **CO4**

   A) Next slide button   B) Page up   C) Ctrl + Home   D) Ctrl + End

9. What are symbols used to identify items in a list? **CO4**

   A) Icons   B) Markers   C) Bullets   D) Graphics

10. What is the maximum zoom percentage in Microsoft PowerPoint? **CO4**

    A) 100   B) 400   C) 300   D) 200

11. ASCII stands for   **CO4**

    A) American Standard Code for Information Interchange
    B) American Scientific Code for International Interchange
    C) American Standard Code for Intelligence Interchange
    D) American Scientific Code for Information Interchange

12. MICR stands for   **CO4**

    A) Magnetic Ink Code Reader   B) Magnetic Ink Character Reader
    C) Magnetic Ink Case Reader   D) None of the above

13. What is the full form of URL?   **CO4**

    A) Unicode research locator   B) Uniform read locator

    C) United research locator   D) Uniform resource locator

14. _____ is a search engine   **CO4**

    A) Flash   B) Google   C) Internet explorer   D) Fire Fox

15. RAM is an example of   **CO4**

    A) Secondary memory   B) Primary memory   C) Both (a) and (b)   D) None of the above

16. If the simple interest on a sum of money for 2 years at 5% per annum is Rs. 60, what is the compound interest on the same at the same rate and for the same time?   **CO3**

    A) Rs. 63.5   B) Rs. 62   C) Rs. 61.5   D) Rs. 64

17. What will be the compound interest on a sum of Rs. 40,000 after 3 years at the rate of 11 p.c.p.a.? **CO3**

    A) Rs. 14705.24   B) Rs. 14602.25   C) Rs. 14822.26   D) Rs. 14322.10

18. Arun invested an amount of Rs. 20000 in a fixed deposit scheme for 2 years at compound interest rate 4 p.c.p.a. How much amount will Arun get on maturity of the fixed deposit?   **CO3**

    A) Rs. 20342   B) Rs. 21632   C) Rs. 22324   D) Rs. 24120

19. The Simple interest on a certain sum for 2 years at 20% per annum is Rs. 80. The corresponding compound interest is   **CO3**

    A) Rs. 66   B) Rs. 82   C) Rs. 86   D) Rs. 88

20. A sum amounts to Rs. 882 in 2 years at 5% compound interest. The sum is **CO3**

    A) Rs. 800   B) Rs. 822   C) Rs. 840   D) Rs. 816

21. 4. A is twice as good as workman as B and together they finish a piece of work in 18 days. In how many days will B alone finish the work?   **CO3**

    A. 27 days   B. 54 days   C. 56 days   D. 68 days

22. 5. A Railway train 100 m long is running at the speed of 30 km/h. In what time does it pass a man standing near a line?   **CO3**

    A.12 second   B. 15 second   C. 10 second   D. 13 second

23. 6. If the compound interest on a certain on a certain sum for 2 years at 4% is Rs.102, what would be the simple interest at the same rate for 2 years?   **CO3**

    A.Rs.75   B. Rs.100.50   C. Rs.100   D. Rs.98

24. 7. A TV which costs Rs.5400 is offered at Rs.4968 during a festival. The rate of discount offered by the shop is   **CO3**

    A.7%   B. 7.5%   C. 8%   D. 8.5%

25. 8. Mani walks 6 km to South, then he walks 4 km turning to his right. Again he turns to his right and walks 6 km. After this, turning to his left he walks 6 km. In which direction is he now from the starting point?   **CO3**

    A. North   B. South   C. West   D. East