

Exam Date &amp; Time: 28-Sep-2020 (02:00 PM - 05:45 PM)



## PSG COLLEGE OF ARTS AND SCIENCE

Note: Writing 3hrs: Checking & Inserting Image : 30mins

**BCom(CS) DEGREE EXAMINATION MAY 2020**  
(Sixth Semester)

**Branch - CORPORATE SECRETARYSHIP**  
**CORE ELECTIVE - II - GOODS AND SERVICES TAX [17CSU24]**

Marks: 75

Duration: 210 mins.

### SECTION A

Answer all the questions.

- 1) What is GST? (2)
- 2) Who is a Taxable person? (2)
- 3) What do you understand by Input Tax credit? (2)
- 4) What is value of supply? (2)
- 5) What is meant by mixed supply? (2)
- 6) What is Tax Invoice? (2)
- 7) Who are the persons liable for Registration? (2)
- 8) What is Reverse charge? (2)
- 9) What is continuous supply of goods? (2)
- 10) What is Debit note? (2)

### SECTION B

Answer all the questions.

- 11) State the taxes which have been subsumed in GST? (5)
  - a) [OR] Explain about the ACTs passed by the parliament to implement GST? (5)
  - b)
- 12) Explain the provisions relating to levy and collection of GST. (5)

- a)  
[OR] State the provisions of GST with regards to composition of levy. (5)  
b)
- 13) Discuss about the procedure for making application for registration. (5)
- a)  
[OR] Analyse the concept of suo moto registration? (5)  
b)
- 14) Determine the provisions relating to electronic Input tax credit ledger. (5)
- a)  
[OR] GSTN portal – Justify. (5)  
b)
- 15) Explain the provisions relating to levy and collection of IGST. (5)
- a)  
[OR] Explain the taxability of import of services. (5)  
b)

### SECTION C

**Answer 3 out of 5 questions.**

- 16) Explain the impact of GST on central government and state governments. (10)
- 17) Categorize the eligibility criteria and conditions to be fulfilled for taking the input tax credit. (10)
- 18) Explain the procedure involved in the issue of certificate of registration under GST. (10)
- 19) Explain the tax structure on Inter- State supply of goods or services. (10)
- 20) Enumerate the benefits of GST for the trading community. (10)

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**BCom(CS) DEGREE EXAMINATION MAY 2020**  
(Sixth Semester)

**Branch - CORPORATE SECRETARYSHIP**  
**MANAGEMENT ACCOUNTING [14CSU25]**

Marks: 75

Duration: 210 mins.

### SECTION A

Answer all the questions.

- 1) What is Management Accounting? (2)
- 2) Define Cost Accounting. (2)
- 3) What is 'Ratio'? (2)
- 4) State the meaning of Return on Investment. (2)
- 5) Define Fund. (2)
- 6) What do you mean by Cash Flow Statement? (2)
- 7) What is Marginal Cost? (2)
- 8) Define Breakeven Point. (2)
- 9) Define Budget. (2)
- 10) What do you mean by Zero base budget? (2)

### SECTION B

Answer all the questions.

- 11) Comparison between Management Accounting and Cost Accounting. (5)