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B.Com (Honours) (Sem.–4)

CORPORATE ACCOUNTING

Subject Code : BCOM-401-18

M.Code : 77409

Date of Examination: 11-12-2024

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTIONS-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Students have to attempt any ONE question from each Sub-section.

SECTION-A

1. **Write short notes on the following:**

   a) Final dividend *vs.* Interim dividend

   b) External Reconstruction

   c) Book Value of Shares

   d) Holding company

   e) Non-Banking Assets

   f) Compulsory winding up

   g) Liquidator's remuneration

   h) Capital profits

   i) Operating expenses

   j) Surrender value.

SECTION-B

UNIT-I

2. Explain the provisions regarding issue of shares at premium. For what purpose share premium account can be used? Explain its accounting treatment in case of equity shares.

3. What do you mean by redemption of Debentures? Describe various methods of redeeming debentures.

UNIT-II

4. Explain the methods for valuation of goodwill? Illustrate your answer.

5. **Write the accounting treatment in the accounts of banking company for the following:**

   a) Bad debts & provision for bad debts

   b) Provision for taxation

   c) Rebate on bills discounted

   d) Interest on doubtful debts.

UNIT-III

6. Define Amalgamation. Explain its major types.

7. **What is the distinction between :**

   a) Amalgamation in the nature of merger.

   b) Amalgamation in the nature of purchase

UNIT-IV

8. Write a note on the preparation of Final Accounts of a Life Insurance Company using imaginary figures.

9. Give a detailed account of books maintained by insurance companies.

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Roll No. [ ] Total No. of Pages : 02

Total No. of Questions : 09

B.Com. (Honours) (Sem.–4)

WORKSHOP ON COMPUTERISED ACCOUNTING

Subject Code : BCOMSEC401-18

M.Code : 77413

Date of Examination : 09-12-2024

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTIONS-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Students have to attempt any ONE question from each Sub-section.

SECTION-A

1. **Write briefly :**

   a) Two features of Tally.

   b) What is Bank Book?

   c) What is Cash Book?

   d) What is Purchase Register?

   e) What are Vouchers?

   f) What is Start-up?

   g) What is Computerised Accounting?

   h) What is Report?

   i) What is Inventory?

   j) Define the term Capital Account.

SECTION-B

UNIT-I

2. What is the difference between Manual accounting and computerized accounting? Explain.

3. Discuss various features and advantages of using Computerised Accounting.

UNIT-II

4. Write the steps to be followed to create a company in Tally ERP.

5. Discuss various components of Tally ERP 9 Windows.

UNIT-III

6. Explain various types of Inventory Reports in Tally ERP.

7. Discuss the differences between Credit Note Voucher and Debit Note Voucher.

UNIT-IV

8. Write a detailed note on Principle Ratios.

9. Explain various types of Accounting Reports available in Tally.

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Roll No. [ ] Total No. of Pages : 02

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B.Com. (Honours) (Sem.–4)

ENTREPRENEURSHIP DEVELOPMENT

Subject Code : BCOMGE401-18

M.Code : 77412

Date of Examination : 12-12-2024

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Students have to attempt any ONE question from each Sub-section.

SECTION-A

1. **Write short notes on:**

   i. Define entrepreneur.

   ii. Discuss different types of entrepreneurs.

   iii. Discuss the blocks to creativity.

   iv. Discuss promotional agencies which help develop entrepreneurship in India.

   v. Differentiate between entrepreneurship and an entrepreneur.

   vi. What is a business incubator?

   vii. What the seed capital assistance?

   viii. Discuss the problems faced when starting an entrepreneurial venture.

   ix. Differentiate between micro-small and medium enterprise.

   x. What are angel investors?

SECTION-B

UNIT-I

2. Discuss the various phases of entrepreneurship development. Analyse the factors that stimulate entrepreneurship development.

3. Discuss in detail the factors stimulating entrepreneurship development? Compare and contrast initial phase, development phase and support phase entrepreneurial development.

UNIT-II

4. *"The Government of India has recognised the importance of small-scale industry for achieving socio-economic objectives like generating employment and removal of regional disparities and economic backwardness of rural areas."* Discuss.

5. Discuss in detail the relationship between small-scale and large-scale industry. Discuss the importance of small-scale industry in development of India.

UNIT-III

6. What is EDP? Discuss the three-tier approach to designing an EDP. Evaluate the EDPs conducted in India.

7. Discuss institutions engaged in conducting EDPs in India. Discuss the challenges faced by these institutions.

UNIT-IV

8. Explain the various forms of assistance provided by SFCs to small scale industry.

9. Describe the various schemes of assistance of SIDBI.

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Total No. of Questions : 09

B.Com. (Hons.) (Sem.–4)

COMPANY LAW

Subject Code : BCOM-402-18

M.Code : 77410

Date of Examination : 14-12-2024

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTIONS-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Students have to attempt any ONE question from each Sub-section.

SECTION-A

1. **Write short notes on the following :**

   a) Define corporate veil.

   b) Who is promoter?

   c) How company can change its name?

   d) What is the effect of doctrine of indoor management?

   e) Define share warrant.

   f) What is meant by an 'Agenda'?

   g) Define small company.

   h) Define National Company Law Tribunal.

   i) Define E-Voting.

   j) Is it necessary for a company to have directors?

SECTION-B

UNIT-I

2. State in brief the various kinds of companies which can be registered under the companies Act 2013.

3. What is corporate veil? Whom can it be lifted?

UNIT-II

4. Distinguish between memorandum and articles of association.

5. *"Memorandum of association is charter of the company."* Comment upon the statement and explain the clauses which are included in memorandum of association of a company.

UNIT-III

6. What are the requisites of a valid meeting?

7. Discuss the various kinds of share capital. How is the preference share capital distinguished from equity share capital?

UNIT-IV

8. What do you understand by the winding of a company? What are the various modes of winding up?

9. **Write a note on :**

   a) Provisions relating to books of account.

   b) Auditor's appointment.

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Total No. of Questions : 09

B.Com (Honours) (Sem.–4)

INCOME TAX LAW & PRACTICE

Subject Code : BCOM403-18

M.Code : 77411

Date of Examination : 17-12-2024

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Students have to attempt any ONE question from each Sub-section.

SECTION-A

1. **Write short notes on the following:**

a) Note on previous year.

b) Different type of taxes in india.

c) Explain short term capital gain.

d) Note on agriculture income.

e) Explain Unabsorbed depreciation.

f) Deduction under section 80DD.

g) Deduction under section 80TTB.

h) Note on advance payment of tax.

i) Person under income tax.

j) Note on e-filling of income tax.

SECTION-B

UNIT-I

2. What is Agriculture income? How it is assessed under income tax act?

3. What is basis of charge? How would you determine the residential status of an Assessee?

UNIT-II

4. Explain various provisions of section 56-59 of income from other sources.

5. Explain clubbing of income under section 60-69 of income tax act.

UNIT-III

6. Discuss various deductions from 80c-8u under income tax act.

7. What is set off and carry forward of losses under income tax act?

UNIT-IV

8. Write down assessment procedure in detail.

9. Explain various, provisions of Tax deduction at source, Tax collection at source and provision of advance tax.

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