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

Total No. of Questions : 09

B.Com. (Honours) (Sem.–4)

WORKSHOP ON COMPUTERISED ACCOUNTING

Subject Code : BCOMSEC-401-18

M.Code : 77413

Date of Examination : 31-05-2025

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. Define Balance Sheet.

   b. What is Manual Accounting?

   c. List any two advantages of Tally ERP 9?

   d. Describe the need of Company Info.

   e. What is capital account?

   f. Define Inventory Voucher.

   g. Explain utility of Purchase Invoice.

   h. Describe the purpose of Ledger.

   i. What is Current Asses?

   j. Explain the advantages of Computerized Accounting.

SECTION – B

UNIT - I

2. Illustrate the difference between Manual Accounting and Computerized Accounting.

3. Using timeline illustrate the development process of Computerized Accounting.

UNIT - II

4. Describe the components of Tally ERP 9.

5. List the functionalities of Tally ERP 9.

UNIT - III

6. Describe the components of purchase order.

7. List the steps involved in creating leadger.

UNIT - IV

8. Differentiate between Bank Book and Cash Book.

9. **Explain the following:**

   a. Principal Ratios

   b. Balance Sheet

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Roll No. [ ]

Total No. of Questions : 09

Total No. of Pages : 03

B.Com (Honours) (Sem.–4)

CORPORATE ACCOUNTING

Subject Code : BCOM-401-18

M.Code : 77409

Date of Examination:04-06-2025

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) Reserve capital and Capital Reserve

   b) Employee stock option scheme

   c) Minimum Subscription

   d) Profits used for redemption of preference shares

   e) Note on Buy back of shares

   f) Factors affecting Goodwill

   g) Need of valuation of shares

   h) Note on Corporate Dividend Tax

   i) How would you calculate value of right?

   j) Discuss surrender value and paid up policy.

SECTION – B

UNIT - I

2. State the provisions of the Companies Act, 2013 relating to buy back of shares.

3. MOHIT Ltd. issued a Prospectus inviting applications for 4,000 shares of 10 each at a premium of 2 per share payable as follows :
   On application · 2
   On allotment · 5 (including Premium)
   On first call · 3
   On final call · 2
   Applications were received for 6,000 shares and allotment made pro-rat to the applicants for 4800 share, the remaining applications being refused. Money overpaid on applications was employed on account of sums due on allotment.
   X, to whom 80 shares were allotted, failed to pay the allotment money and on his failure to pay the first call his shares were forfeited. Y, the holder of 120 shares failed to pay the two calls and his shares were forfeited after the final call.
   Of the forfeited shares, 160 shares were sold to Z, credited as fully paid for 9 per share, the whole of X's shares being included. Show Journal entries.

UNIT - II

4. Give a specimen form of 'Statement of profit & loss' of company as per companies act 2013.

5. Explain various methods of valuation of shares. State various factors affecting valuation of shares.

UNIT - III

6. The following particulars of a company are available :

   a) Equity share capital: 10000 shares of 10 each

   b) Preference share capital : 1000 12%pref. shares of 100 each

   c) Reserves and surplus: 15000.

   d) External liabilities: creditors-12000 bills payable - 6000.

e) The average normal profits (after tax) earned each year –28500.

f) Assets of the company include one fictitious item of 800.

g) The fair normal rate of return is 10%

Calculate the value of equity share by Fair value Method.

7. What is Internal reconstruction? Explain legal provisions to it.

UNIT - IV

8. Prepare (with imaginary figures) the balance sheet of a life insurance company.

9. Give performa of revenue account of General insurance business.

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

Total No. of Questions : 09

B.Com. (Honours) (Sem.–4)

ENTREPRENEURSHIP DEVELOPMENT

Subject Code : BCOMGE401-18

M.Code : 77412

Date of Examination : 27-05-2025

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:**

   a. What is Agricultural entrepreneur?

   b. Discuss the Theory of Change in entrepreneurship.

   c. What do you mean by entrepreneur leadership?

   d. Explain the concept of creativity in business planning.

   e. What are the Objectives of Bridge Capital?

   f. Elaborate the concepts of Business Incubators and Start-ups.

   g. What do you mean by Margin Money Scheme?

   h. Who are known as Angel Investors?

   i. How Lease Funding is important for a business?

   j. Discuss some of the Myths about Entrepreneurship.

SECTION - B

UNIT - I

2. What are the traits and qualities of a successful entrepreneur? How is an entrepreneur different from a manager?

3. What do you mean by entrepreneurship development cycle? What are the barriers to entrepreneurship?

UNIT - II

4. Discuss briefly the steps taken by an entrepreneur in preparing business planning. Summarize the essentials elements of a good business planning.

5. ***"Small business is a seed bed of entrepreneurship".*** Explain the statement with examples.

UNIT - III

6. What are major problems in conducting EDPs? Elaborate the importance of entrepreneurial development programmes.

7. Enlist the various incentives and subsidies towards the development of Industrial Estates and Industrial Clusters.

UNIT - IV

8. What do you know about SEDBI? Explain the role played by institutions/commercial banks in entrepreneurship development.

9. How venture capital and lease funding is important in entrepreneurship? What are the pre-requisite to success of venture capital in India?

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

Total No. of Questions : 09

B.Com (Honours) (Sem.–4)

COMPANY LAW

Subject Code : BCOM-402-18

M.Code : 77410

Date of Examination : 14-06-2025

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. Public company

   b. Kinds of Share capital.

   c. Statutory requirement in relation to prospectus.

   d. Annual general meeting

   e. Pre-incorporation contract

   f. Distinguished between company and partnership.

   g. Article of Association

   h. Share Certificate

   i. Postal Ballot

   j. Director Identity Number (DIN)

SECTION - B

UNIT - I

2. What is a corporate veil? When can it be lifted?

3. ***"A certificate of incorporation is conclusive evidence that all the requirements of the companies act have been complied with".*** Comment

UNIT - II

4. What is the procedure for alteration of a memorandum of association? Can new objects be added by way of alteration?

5. What do you mean by prospectus? Describe the contents of prospectus. Briefly explain the golden rules for issuing prospectus.

UNIT - III

6. What is share warrant? How does it differ from a share certificate? Is the holder of share warrant a member of the company?

7. Discuss the powers and duties of a director of a company under the companies Act 1956.

UNIT - IV

8. Discuss the various modes of winding up.

9. Explain the provisions relating of payment of dividend and books of account.

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

Total No. of Questions : 09

B.Com (Honours) (Sem.–4)

INCOME TAX LAW & PRACTICE

Subject Code : BCOM-403-18

M.Code : 77411

Date of Examination : 23-05-2025

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) Who is Assessee?

   b) What is an Appeal?

   c) What is Capital loss?

   d) Who is an Individual?

   e) What is Revenue?

   f) What is Exemption?

   g) What is clubbing of income?

   h) What is Capital Expenditure?

   i) What is Net Total Income?

   j) What is Section 80D?

SECTION - B

UNIT - I

2. Discuss the Residential Status of an individual as per the Income Tax Act. How does it affect the scope of total income?

3. Explain the Basis of Charge and Scope of Total Income. What are the different categories of income that do not form part of total income?

UNIT - II

4. How is income under the head "Salaries" computed? Discuss various allowances and deductions applicable to salary income.

5. Explain the provisions related to Income from House Property. How is Net Annual Value (NAV) determined?

UNIT - III

6. Explain the concept of Set-off and Carry-forward of losses. What are the rules governing these provisions under the Income Tax Act?

7. Discuss the taxation structure applicable to Individuals, Hindu Undivided Families (HUF) and Firms. How does it differ among them?

UNIT - IV

8. Explain the provisions related to Tax Deduction at Source (TDS) and Tax Collection at Source (TCS). Why are they important?

9. Discuss the different types of assessments under the Income Tax Act. What is the procedure for filing an appeal against an assessment order?

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