

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT TEST I

Subject: Management Accounting

Class: III B.Com CS.,
Max. Marks: 25

Date: 10/1/2023
Sub. Code: AY26B

PART A (5 × 2 = 10 Marks)

Answer any Five questions

1. Define management accounting.
2. Mention the parties interested in financial statement analysis
3. Define financial statement.
4. List the tools of financial statement analysis
5. List some Objectives of management accounting.
6. Define Trend Analysis.
7. Give short note on Comparative statement.

PART B – (1 × 5 = 5 Marks)

Answer any One question

8. From the following calculate trend percentages.

Particulars	2009	2010	2011	2012
Net sales	2,00,000	1,90,000	2,40,000	2,60,000
Less: cost of goods sold	1,20,000	1,17,800	1,39,200	1,45,600
Gross Profit	80,000	72,200	1,00,800	1,14,400
Less: expenses	20,000	19,400	22,000	24,000
Net Profit	60,000	52,800	78,800	90,400

9. Discuss the nature of financial statements.

PART C – (1 × 10 = 10 Marks)

Answer any One question

10. From the following balance sheet of Rekha Ltd., Prepare a Comparative and Common size Balance Sheet

Liabilities	2009	2010	Assets	2009	2010
Equity share capital	400	400	Land & Building	400	370
6% Preference Share	300	300	Plant & Machinery	400	410
Reserves	200	245	Stock	200	300
8% Debentures	100	150	Debtors	200	300
Bills payable	50	75	Cash	100	140
Sundry Creditors	250	350			
TOTAL	1,300	1520	TOTAL	1,300	1520

11. Explain the functions of financial statements

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT TEST I

Subject: INDUSTRIAL LAWS

Class: III B.Com CS., **Date: 09.01.23**
Max. Marks: 25 **Sub. Code: AY26A**

PART A (5 × 2 = 10 Marks)

Answer any Five questions

1. Define occupier.
2. What is a factory?
3. What is manufacturing process?
4. Who is a child?
5. What is adolescent?
6. Give the meaning of strike?
7. Explain the term layoff?

PART B – (1 × 5 = 5 Marks)

Answer any One question

8. What are the powers of inspector with regard to Factories Act?
9. Explain in detail about different types of strikes.

PART C – (1 × 10 = 10 Marks)

Answer any One question

10. State the provisions of the Factories act 1948 with regard to health measures.
11. Explain the provisions relating to Lay-off.

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT TEST I

Subject: INDUSTRIAL LAWS

Class: III B.Com CS., **Date: 09.01.23**
Max. Marks: 25 **Sub. Code: AY26A**

PART A (5 × 2 = 10 Marks)

1. Define occupier.

2. What is a factory?
3. What is manufacturing process?
4. Who is a child?
5. What is adolescent?
6. Give the meaning of strike?
7. Explain the term layoff?

PART B – (1 × 5 = 5 Marks)

Answer any One question

1. What are the powers of inspector with regard to Factories Act?
2. Explain in detail about different types of strikes.

PART C – (1 × 10 = 10 Marks)

Answer any One question

10. State the provisions of the Factories act 1948 with regard to health measures.
11. Explain the provisions relating to Lay-off.



DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT TEST I

Subject: INCOME TAX LAW AND PRACTICE II

Class : III B.Com (CS)

Max.Marks: 25

Date : 12.01.2023

Sub. Code:

PART A (5 × 2 = 10 Marks)

Answer any FIVE questions

1. State the meaning of short term capital.
2. What is meant by transfer sec 2(47)?
3. Mr Madhan purchased an asset during 2019-2020 for Rs 1,50,000. The asset was sold for Rs 3,75,000 in the previous year 2021-2022. Calculate capital gain for the P.Y 2021-2022
4. Explain the term casual income.
5. What is stake money?
6. Expand the term C.I.I
7. What is deemed transfer?

PART B – (5 × 1 = 5 Marks)

Answer any ONE question

8. Explain the kinds of securities.
9. From the following particulars. Compute the taxable capital gain of Mr. Dhilip for the P.Y 2021-22

Particulars	Land (Rs)	Debentures (Rs)
Year of purchase	2013-14	2018-19
Year of sale	2021-22	2021-22
Cost f acquisition	1,00,000	1,50,000
Cost of improvement in 2017-2018	20,000	-
Selling expenses	-	4,500
Sale consideration	4,20,000	2,25,000

C.I.I 2013-14 220, 2017-18 272, 2021-22 317.

PART C – (1 × 10 = 10 Marks)

Answer ONE question

10. Explain exempted interest on securities.

11. Mr X sold the following assets during the P.Y 2020-21. The following are the details regarding those assets

Assets	land	Plant & machinery
Date of acquisition	03.09.2000	10.01.2013
cost of acquisition	60,000	12,00,000
Sale consideration	14,00,000	7,00,000
Expenses	20,000	-
WDV of plant and machinery on 01.04.20	-	5,00,000
FMV as on 01.04.2001	3,00,000	-

On 18th march 2021 he purchased a residential house property for Rs 7,00,000. Ascertain his income from capital gain for the P.Y 2020-21. C.I.I 2001-02 100, 2020-21 301.

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT I

SUBJECT: Entrepreneurial Development

Class: III B.COM

Date: 11.01.23

Max.Marks: 25

Sub.Code:AY26C

PART A (5 × 2 = 10 Marks)

Answer Any FIVE questions

1. Define the term entrepreneur?
2. Define entrepreneurship?
3. List out the characteristics of an entrepreneurship?
4. Who are the agricultural entrepreneurs?
5. Who are the first-generation entrepreneurs?
6. What are the various social factors that affect entrepreneurship?
7. What are the various factors that affect entrepreneurship in a nation?

PART B – (5×1 = 5 Marks)

Answer Any ONE question

8. Describe briefly the various types of entrepreneur?
9. Discuss the impact of cultural environment on entrepreneurship?

PART C – (10 × 1 = 10 Marks)

Answer Any ONE question

10. What do you mean by entrepreneur? What are the characteristics?
11. Explain briefly the various classification of entrepreneurs?

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT I

SUBJECT: Entrepreneurial Development

Class: III B.COM

Date: 11.01.23

Max.Marks: 25

Sub.Code:AY26C

PART A (5 × 2 = 10 Marks)

Answer Any FIVE questions

1. Define the term entrepreneur?
2. Define entrepreneurship?
3. List out the characteristics of an entrepreneurship?
4. Who are the agricultural entrepreneurs?
5. Who are the first-generation entrepreneurs?
6. What are the various social factors that affect entrepreneurship?
7. What are the various factors that affect entrepreneurship in a nation?

PART B – (5×1 = 5 Marks)

Answer Any ONE question

8. Describe briefly the various types of entrepreneur?
9. Discuss the impact of cultural environment on entrepreneurship?

PART C – (10 × 1 = 10 Marks)

Answer Any ONE question

10. What do you mean by entrepreneur? What are the characteristics?
11. Explain briefly the various classification of entrepreneurs?



DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT I

SUBJECT: Advanced Corporate Accounting

Class: II B.COM

Date: 11.01.23

Max.Marks: 25

Sub.Code: AY24A

PART A (5 × 2 = 10 Marks)

Answer Any **FIVE** questions

1. What do you mean by Amalgamation?
2. What is called Absorption?
3. What is External reconstruction?
4. What do you mean by purchase consideration?
5. Difference between Amalgamation and Absorption?
6. What are the methods of calculating purchase consideration?
7. What are the Objectives of Amalgamation?

PART B – (5×1 = 5 Marks)

Answer Any **ONE** questions

8. Difference between Amalgamation, Absorption and External reconstruction?
9. What are the different methods of calculating purchase consideration?

PART C – (10 × 1 = 10 Marks)

Answer Any **ONE** questions

10. Ram Ltd and Laxman Ltd have agreed to amalgamate. A new company called Ramayan Ltd has been formed to take over the combined concern as on 31st December 2016. After negotiations, the assets of the two companies have been agreed upon as shown below:

Balance sheet as on 31.12.2016

Liabilities	Ram Ltd	Laxman Ltd	Assets	Ram Ltd	Laxman Ltd
Share capital			Goodwill	30,000	20,000
7,500 shares of Rs 10 each	75,000	Nil	Freehold premises	10,000	Nil
4550 shares of Rs 10 each	Nil	45,500	Plant & machinery	18,300	13,450
Sundry creditors	3,300	2000	Stock	16,000	11,550
Reserves	4,200	Nil	Sundry debtors	7,500	6,000
Profit and Loss A/c	800	4,500	Cash	1,500	1,000
	83,300	52,000		83,300	52,000

11. Raj Ltd and Jani Ltd have agreed to amalgamate. A new company called Nikil Ltd has been formed to take over the combined concern as on 31st December 2016. After negotiations, the assets of the two companies have been agreed upon as shown below:

Balance sheet as on 31.12.2016

Liabilities	Raj Ltd (Rs)	Jani Ltd (Rs)	Assets	Raj Ltd (Rs)	Jani Ltd (Rs)
Share capital:			Land and buildings	5,00,000	3,00,000
Share of Rs. 10 each	10,00,000	5,00,000	Machinery	2,00,000	2,50,000
Reserve fund	Nil	50,000	Goodwill	Nil	50,000
Profit and Loss A/c	50,000	50,000	Furniture	1,10,000	Nil
Creditors	80,000	50,000	Stock	1,50,000	20,000
			Debtors	1,20,000	20,000
			Bank	50,000	10,000
	11,30,000	6,50,000		11,30,000	6,50,000

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT I

SUBJECT: Indirect taxation

Class: II B.COM CS
Max.Marks: 25

Date: 12.01.23
Sub. Code: AY24B

PART A (5 × 2 = 10 Marks)

Answer Any FIVE questions

1. Define Tax?
2. What do you mean by indirect tax?
3. What is CBDT?
4. What do you know about single tax system?
5. What is goods and services tax?
6. What is CGST?
7. What is SGST?

PART B – (5×1 = 5 Marks)

Answer Any ONE question

8. Explain the various kinds of tax system?
9. What are the effects of GST on Indian economic growth?

PART C – (10 × 1 = 10 Marks)

Answer Any ONE question

10. Distinguish between direct taxes and indirect taxes?
11. Explain the types of GST in India?

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT I

SUBJECT: Indirect taxation

Class: II B.COM CS
Max.Marks: 25

Date: 12.01.23
Sub. Code: AY24B

PART A (5 × 2 = 10 Marks)

Answer Any FIVE questions

1. Define Tax?
2. What do you mean by indirect tax?
3. What is CBDT?
4. What do you know about single tax system?
5. What is goods and services tax?
6. What is CGST?
7. What is SGST?

PART B – (5×1 = 5 Marks)

Answer Any ONE question

8. Explain the various kinds of tax system?
9. What are the effect of GST on Indian economic growth?

PART C – (10 × 1 = 10 Marks)

Answer Any ONE question

10. Distinguish between direct taxes and indirect taxes?
11. Explain the types of GST in India?

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT TEST I

Subject: SECURITIES LAW AND MARKET OPERATIONS

Class: II B.Com CS

Max.Marks: 25

Date: 18.01.2023

Sub. Code:

PART A (5 × 2 = 10 Marks)
Answer any FIVE questions

1. Write any two objectives of SEBI?
2. Definition of stock exchange section 2(1)?
3. What is meant by private placement?
4. What is origination?
5. Definition of ombudsman?
6. Write any two objectives of NSE?
7. Explain any two listing on OTCEI?

PART B – (5 × 1 = 5 Marks)
Answer any ONE question

8. Explain the problems faced in the new issue market?
9. Difference between OTCEI and traditional stock exchanges?

PART C – (1 × 10 = 10 Marks)
Answer any ONE question

10. What are the functions of new issue market?
11. Describe the salient features of OTCEI?

DEPARTMENT OF CORPORATE SECRETARYSHIP

UNIT TEST I

Subject: SECURITIES LAW AND MARKET OPERATIONS

Class: II B.Com CS

Max.Marks: 25

Date: 18.01.2023

Sub. Code:

PART A (5 × 2 = 10 Marks)
Answer any FIVE questions

1. Write any two objectives of SEBI?
2. Definition of stock exchange section 2(1)?
3. What is meant by private placement?
4. What is origination?
5. Definition of ombudsman?
6. Write any two objectives of NSE?
7. Explain any two listing on OTCEI?

PART B – (5 × 1 = 5 Marks)
Answer any ONE question

8. Explain the problems faced in the new issue market?
9. Difference between OTCEI and traditional stock exchanges?

PART C – (1 × 10 = 10 Marks)
Answer any ONE question

10. What are the functions of new issue market?
11. Describe the salient features of OTCEI?