

PRABHAT KUMAR COLLEGE, CONTAI

(Affiliated to Vidyasagar University)

2020

B.Com- (HONS)

PART –II (3 TIER) Examination

Candidates are required to give their answers in their own words as far as practicable.

Advanced Financial Accounting

PAPER – AH3

Answer any one of the following questions

1. State the objectives and functions of International Accounting Standard Board(IASB)
2. Distinguish between Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase. What do you mean by External Reconstruction?
3. Write short note on a) Cost of Control, b) Minority Interest, c) Sub –Royalty, d) Ex-interest and Cum Interest.

Cost Accounting

PAPER – AH4

Answer any one of the following questions

1. Define Process Costing. State the characteristics of Process Costing.
2. What is overhead? Distinguish between allocation and apportionment of overhead.
3. Write a short note on: Economic Order Quantity (EOQ).

Direct & Indirect Tax

PAPER – AH5

Answer any one of the following questions

1. Mentions five incomes which are exempted from tax. State the provisions u/s 10(13A), 10(10A) and 10(10AA) of the IT Act, 1961.
2. Who is treated as Deemed Owner of the Property? How is self-occupied house property assessed under IT Act?
3. What do you mean by GST? What are its different types? When registration under GST is compulsory?

Send the answer script in pdf format to the following mail id:

bcompkold@gmail.com

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2020

B.Com (ELECTIVE GENERAL)

PART –II (3 TIER) Examination

Candidates are required to give their answers in their own words as far as practicable.

Advanced Financial Accounting

PAPER – G3

Answer any one of the following questions

1. Make journal entries in respect of amalgamation:
 - a) Transfer all assets and liabilities to realization account.
 - b) Value of purchase consideration.
 - c) Closing entry of purchasing company.
2. Explain with example the different methods to calculate the value of a share.
3. State the importance of IFRS.

Cost & Management Accounting

PAPER – G4

Answer any one of the following questions

1. Distinguish between direct cost and indirect cost.
2. State the functions of a store-keeper.
3. Write a short note on: Absorption of Overhead.

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2020

B.Com (COMMON- HONS AND GENERAL)

PART –II (3 TIER) Examination

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Entrepreneurship Development & Financing for SMEs

PAPER – C3

Answer any one of the following questions

1. Define Entrepreneurship. Discuss briefly the functions of an entrepreneur.
2. Discuss the role of small enterprises in Indian economy.
3. Discuss the various contents of a Project report.

Computer Application in Business

PAPER – C4

Answer any one of the following questions

1. What is Ms-Excel? Discuss the advantages of MS-Excel.
2. What is HTML? State the Steps of creating a Form in HTML
3. Step out how to create a company in Tally? What are contra voucher & Journal Voucher?

Auditing

PAPER – C5

Answer any one of the following questions

1. State the scope of auditing.
2. Distinguish between internal control system and internal check system.
3. Distinguish between audit report and audit certificate.

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