



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL

Course 4A: Corporate Accounting

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Forfeiture of Shares
2. Buyback of shares
3. Annuity Method of Goodwill
4. Fair value method
5. Companies Act, 2013
6. Equity Share Capital
7. Dividend
8. Goodwill

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) X Ltd. Forfeited 100 equity shares of Rs. 10 each held by Rooldu Ram on 15th December, 2015 for non-payment of First Call of Rs. 2 per share and the final call of Rs. 3 per share. These shares were re-issued to Mohan on 25th December 2015 at a discount of Rs. 3.50 per share. Pass journal entries.

(OR)

- b) What are the advantages of Equity Share Capital and Preference Share Capital?

10. a) Explain the major sources where from the debentures can be redeemed.

(OR)

- b) What is the purpose of issue of bonus shares? What are the conditions which have to be fulfilled while making such an issue?

11. a) RG and MK are the partners in the firm. Their capitals are 3, 00,000 and 2,00,000. During the year ended 31st March, 2010 the firm earned a profit of 1,50,000. Assuming that the normal rate of return is 20%. Calculate the value of goodwill of the firm:

1. By capitalization method

2. By super profit method if the goodwill is valued at 2 years purchase of super profit.

(OR)

- b) Define goodwill. When may the need for evaluating goodwill arise in the case of a joint stock company?

12. a) Explain need for valuation and methods of valuation.

(OR)

- b) From the following Balance Sheet of Sweetex Ltd. you are asked to-ascertain the value of each Equity Share of the company:

Liabilities	Amount Rs.	Assets	Amount Rs.
20,000 Equity Shares		Good Will	30,000
Rs. 10 each, fully paid	20,000	Land And Building	1,00,000
1000, 6%Preference Shares		Plant and Machinery	1,20,000
of Rs.100 each, fully paid	1,00,000	Investment(At Cost)	60,000
Reserves	60,000	Stock	50,000
Sundry Creditors	40,000	Debtors	40,000
Provision for Taxation	20,000	Cash at Bank	24,000
Other Liabilities	10,000	Preliminary Expenses	6,000
	4,30,000		4,30,000



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For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

- 13.a) A limited company has an authorized capital of Rs.1,000,000 divided into 60,000 equity shares of Rs.10 each and 4,000, 10% preference shares of Rs.100 each out of which 50,000 equity share and 3,000 preference share were issued and fully paid up. The profit for the year 2019 being the first year of operation amounted to Rs.1,80,000 after income tax. The directors decided to declare a dividend of 22% on the equity share capital after.

i. Statutory minimum requirement transfer to general reserve

ii. Provision of dividend on preference shares.

Prepare profit and loss appropriation account and show liabilities side of the balance sheet.

(OR)

- b) What are the salient features and provisions of Companies Act, 2013.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL

Course 4B: Cost And Management Accounting

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Elements of Cost
2. Time Rate Method
3. EBQ
4. Trend Analysis
5. Profit Volume Ratio
6. Job Costing
7. Cost Sheet
8. Inventory Control

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting.

(OR)

- b) Distinguish between Cost Accounting and Management Accounting

10. a) From the following details write Store Ledger under simple average method:

2006			
DEC	1	Opening Balance	100Kg @ Rs. 5.00
"	5	Received	50Kg @ Rs. 5.20
"	8	Issued	120Kg
"	10	Issued	10Kg
"	15	Received	80Kg @ Rs. 5.40
"	18	Issued	50Kg
"	20	Received	100Kg @ Rs. 5.60
"	25	Issued	40Kg
"	29	Issued	60Kg

The stock verifier found a shortage of 10 kg. on 16.12.06 and another shortage of 10 kg on 26.12.06.

(OR)

- b) Define 'Labour Turnover'. How is it measured? Explain.

11. a) Distinguish between Job costing and batch costing.

(OR)

- b) Annual demand for a component is 30,000 units. Cost of set-up per batch is Rs.600. Inventory carrying cost per unit per annum is Rs.1. (i) Calculate the total cost assuming batch size of 4,000 units, 5,000 units, 6,000 units, 7,000 units, 8,000 units, 9,000 units and 10,000 units. Also find the economic batch quantity. (ii) Using mathematical formula calculate economic batch quantity.

12. a) Define financial statement analysis. Explain the objectives and process of financial statement analysis.

(OR)

- b) Briefly explain comparative analysis and common-size analysis.



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13. a) Define Marginal Costing. Explain the features and importance of marginal costing.
(OR)

b) From the following data, you are required to calculate:

- (i) P/V ratio
 - (ii) Break-even sales with the help of P/V ratio.
 - (iii) Sales required to earn a profit of Rs. 4,50,000
- Fixed Expenses = Rs. 90,000
Variable Cost per unit:
Direct Material = Rs. 5
Direct Labour = Rs. 2
Direct Overheads = 100% of Direct Labour
Selling Price per unit = Rs. 12.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4C: Income Tax

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Assessed
2. Agriculture Income
3. Perquisites
4. Gratuity
5. Self-occupied Property
6. Capital Asset
7. Interest on Securities
8. Total Income

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) What are the different categories of assesses according to their residential status? How is this status determined?

(OR)

- b) Enumerate any ten items which are exempt from charge of Income-tax U/S 10.
10. a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40,000; Income of Balu from other sources in India 80,000; Find out the taxable income and tax liability of Balu for the assessment year 2016-2017.

(OR)

- b) Discuss various deductions available under the head salary.
11. a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?"

(OR)

- b) A owns two houses, I & II. House I is let-out throughout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details.

	House I	House II
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

12. a) Discuss the provisions of the IT Act, 1961 regarding: (i) Conversion of Capital Assets to Stock in Trade; (ii) Computation of Capital Gains in case of depreciable assets.

(OR)

- b) Briefly explain general income and special incomes from other sources.
13. a) Briefly explain the deductions U/S 80.

(OR)

- b) What is the procedure for computation of total income with examples?



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4D: Business Law

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Agreement
2. Acceptance
3. Minor
4. Unpaid Vendor
5. Digital Signature
6. Breach of Contract
7. Unsound Mind
8. Consumer

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) "All contracts are agreements but all agreements are not contract"...Explain.
(OR)
b) What are the salient features and classification of contracts under Indian Contract Act, 1872.
10. a) What are the essentials of consideration?
(OR)
b) What is offer and Invitation to offer?
11. a) Briefly explain various modes of discharge of contract.
(OR)
b) Explain the rules relating to contingent contracts.
12. a) What are the salient features and contents of Sale of Goods Act, 1930?
(OR)
b) Explain the rights of a consumer under Consumer Protection Act, 2019.
13. a) Explain an overview and need for Cyber Law.
(OR)
b) What is contract procedures and safety mechanism for Cyber Laws.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4E: Auditing

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Book Keeping Vs Auditing
2. Government Audit
3. Audit Note Book
4. Investigation
5. Audit Report
6. Internal Check
7. Cost Audit
8. Vouching

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) What are the objectives and importance of auditing?
(OR)
b) Explain the role and responsibilities of auditor in checking corporate frauds.
10. a) Briefly explain various types of audit.
(OR)
b) Explain the merits and demerits of Financial Audit and Internal Audit.
11. a) What are the steps to be taken at the commencement of a New Audit?
(OR)
b) Define Internal Control. Why to have internal control? Explain the elements of a good system of Internal Control.
12. a) What are the basic objectives and functions of Vouching?
(OR)
b) Distinguish between Auditing and Investigation.
13. a) Briefly explain the rights and duties of Auditors.
(OR)
b) State the provisions of the Companies Act, 2013 regarding qualification, appointment and removal of auditors.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL

Course 4F: Goods And Services Taxes

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any FIVE of the following:

5X5=25M

1. GST council
2. GST rates
3. Tax invoice
4. State GST
5. GSTR 9 A
6. Input Tax Credit
7. Scope of GST
8. GST return

Section- B

Answer **FIVE** questions.

5x10=50M

9. a) Explain overview of GST.
(OR)
b) What are the advantages and limitations of GST.
10. a) Elaborate the comprehensive structure of GST Model in India.
(OR)
b) Briefly explain taxes exempted from GST and Duties outside the purview of GST.
11. a) Explain various steps involved in the process of registration for GST? List various types of returns used in GST.
(OR)
b) Discuss in detail the GST Valuation Rules with suitable example.
12. a) What is input tax credit ? Explain various provisions to claim credit under GST and its utilization.
(OR)
b) Discuss in detail the rules for determining place of supply under GST.
13. a) In what situations refund can be claimed under GST? What is the procedure for claiming refund under GST ?
(OR)
b) Explain the records maintained under GST.