

മഹാത്മാഗാന്ധി സർവ്വകലാശാല
(സംഗ്രഹം)

സി.ബി.സി.എസ്.എസ്. ബി.കോം പ്രോഗ്രാമിന്റെ രണ്ടും ആറും സെമസ്റ്ററുകളുടെ സിലബസ്സിൽ വരുത്തിയ മാറ്റങ്ങൾക്കനുസരിച്ചുള്ള മാതൃകാ ചോദ്യപേപ്പറുകൾ അംഗീകരിച്ചുകൊണ്ട് ഉത്തരവാകുന്നു.

അക്കാദമിക് എ9 സെക്ഷൻ

സ.ഉ.നം. 725/എസിഎ9/സിലബസ്-ബി.കോം പി.ഡി.ഹിൽസ്, തീയതി; 06.02.2017

ഉത്തരവ്

പരാമർശം: (1) സ.ഉ.നം.128/എസിഎ IX/സിലബസ്-ബി.കോം, തീയതി 04.01.2017.
(2) സ.ഉ.നം.245/എസിഎ IX/സിലബസ്-ബി.കോം, തീയതി 11.01.2017.

പരാമർശം (1) ഉം (2)ഉം പ്രകാരമുള്ള സർവ്വകലാശാലാ ഉത്തരവുകളനുസരിച്ച് ബി.കോം പ്രോഗ്രാമിന്റെ രണ്ടും ആറും സെമസ്റ്ററുകളിൽ സിലബസ് മാറ്റം വരുത്തിയിരുന്നു. ഈ മാറ്റങ്ങൾക്കനുസരിച്ചുള്ള മാതൃകാ ചോദ്യപേപ്പറുകൾ കോമേഴ്സ് ഫാക്കൽറ്റി ഡീൻ തയ്യാറാക്കി സമർപ്പിച്ചിരുന്നു.

സെമസ്റ്റർ - 2

Corporate Regulations and Administration.

സെമസ്റ്റർ - 6

Income Tax – Assessment and Planning.

മേൽ വിവരിച്ച മാതൃകാ ചോദ്യപേപ്പറുകൾക്ക് ബഹു. പ്രോ വൈസ് ചാൻസലർ അംഗീകാരം നൽകിയിട്ടുണ്ട്.

തദനുസരണം ഉത്തരവ് പുറപ്പെടുവിക്കുന്നു.

ഒപ്പ്

രഘുനാഥൻ നായർ .ഡി.

രജിസ്ട്രാർക്കുവേണ്ടി.

അസിസ്റ്റന്റ് രജിസ്ട്രാർ III (അക്കാദമിക്)

പകർപ്പ്

1. വി.സിയുടെ പി.എസ്.
2. പ്രൊ.വി.സിയുടെ പി.എസ്.
3. രജിസ്ട്രാറുടെ പി.എ.
4. പരീക്ഷാകൺട്രോളറുടെ പി.എ.
5. ജെ.ആർ/ഡി.ആർ/എ.ആർ (അക്കാദമിക്).
6. ജെ.ആർ/ഡി.ആർ/എ.ആർ (സിബിസിഎസ്എസ് പരീക്ഷാവിഭാഗം).
7. EB XII സെക്ഷൻ (മാതൃകാ ചോദ്യപേപ്പർ സഹിതം).
8. സിസ്റ്റം അഡ്മിനിസ്ട്രേറ്റർ.
9. കണ്ടൻ്റ് മാനേജ്മെൻ്റ്/ഐക്യൂഎസി.
10. സ്റ്റോക്ക് ഫയൽ/ഫയൽ കോപ്പി.

ഉത്തരവിൻപ്രകാരം



സെക്ഷൻ ഓഫീസർ

ഫയൽ നം. Ac AIX/1/Syllabus change – B.Com/210-2016.

B. COM DEGREE (CBCSS) Examination
Second Semester Core Course 6
CORPORATE REGULATIONS AND ADMINISTRATION

Time: Three Hours

Max. Marks: 80

Section – A

Answer all questions.

Each question carries one mark.

1. What is NCLT?
2. Define sweat equity.
3. What is annual return?
4. Define Small company as per section 2(85)
5. What is private placement?
6. What is red-herring prospectus?
7. What is CRR?
8. Define GDR?
9. What is doctrine of ultravires?
10. What do you mean by bonus share?

(10 x 1 = 10 Marks)

Section – B

Answer any eight questions.

Each question carries two marks.

11. What do you mean by Section 8 Company?
12. What is buy back of shares?
13. What do you mean by foreign register?
14. Who is an 'independent director'?
15. What is doctrine of constructive notice?
16. What do you mean by differential voting right?
17. Distinguish between a private company and a public company.
18. Differentiate between ordinary resolution and special resolution
19. Differentiate between company limited by guarantee and company limited by shares.
20. Name the documents to be submitted with the Registrar for registration.
21. Explain quorum for meeting of members u/s 103?
22. Differentiate between transfer and transmission of shares

(8x2 = 16 Marks)

Section – C

Answer any six questions. Each question carries four marks.

23. Who is an officer in default as per section 2(60) of the Companies Act 2013?
24. What is meant by corporate veil? Which are the situations in which corporate veil shall be lifted?
25. What are the liabilities for mis-statement in prospectus?
26. 'Alteration of Memorandum is subject to certain conditions' Point out major legal conditions for the alteration of clauses.
27. What is doctrine of Indoor Management? What are the exceptions to the doctrine?

28. Explain the provisions regarding managerial remuneration.
29. What are the advantages and disadvantages of corporate form of business organisation?
30. List out the contents of the report to be submitted by the liquidator at the time winding up.
31. What are the differences between winding up and dissolution?

(6 x 4 = 24 Marks)

Section – D

Answer any two questions.

Each question carries Fifteen marks.

32. What is OPC? What are the special provisions applicable to OPC as per the Companies Act 2013.
33. Discuss the procedures involved in incorporation of companies.
34. Define prospectus. List out the contents of prospectus
35. Define the term winding up. Explain different modes of winding up of companies.

(2 x 15 = 30 Marks)

B. COM DEGREE (CBCSS) Examination
Income Tax – Assessment and Planning

Time: Three Hours

Max. Marks: 80

Section – A

Answer all questions.

Each question carries one mark.

1. What is 'Public Sector Company'?
2. What is an AOP?
3. What is the relevance of section 80GGB?
4. What is the rate of tax applicable on LTCG of companies?
5. Expand CBDT.
6. What do you mean by change in the constitution of a firm?
7. What is a foreign company?
8. What is CDT?
9. What is PAN?
10. What do you mean by 'substantial interest' in a company?

(10 x 1 = 10 Marks)

Section – B

Answer any eight questions.

Each question carries two marks.

11. State the rate of surcharge applicable on companies.
12. What is tonnage tax?
13. What do you mean by tax management?
14. State the provisions of section 80G.
15. The total income of a partnership firm is Rs.25,00,000. Compute tax payable for the assessment year 2016-17?
16. What do you mean by tax management?
17. How will you compute book profit for the purpose of 40(b)?
18. What is AMT? For whom is it applicable?
19. State the rate of tax applicable for cooperative societies?
20. What is LLP? What is the tax implication on LLP
21. The total income of ABC Cooperative Ltd for the financial year 2015-16 is Rs. 3,00,000 including LTCG Rs. 50,000. Compute tax payable for the year.
22. Differentiate between tax evasion and tax avoidance.

(8x2 = 16 Marks)

Section – C

Answer any six questions. Each question carries four marks.

23. What is a 'Company in which Public are Substantially interested' ?
24. Which are the conditions to be satisfied by a primary society engaged in supply of milk, oil seeds, fruits or vegetables, to claim deduction u/s 80 P?
25. What are the conditions regarding remuneration allowable to partners under section 40(b)?
26. Which are the deductions under Chapter VIA applicable to cooperative societies?

27. Kannur Co-operative society Ltd. had the following income during the year ended 31st March, 2016.

	(Rs.)
1. Income from running a hospital canteen	42,000
2. Income from retail business	2,08,000
3. Income from credit facilities given to members	20,000
4. Interest on Govt. securities	50,000
5. Rent received from a let out building	1,20,000
6. Dividends (gross) on shares held in another co-operative society	13,000

Compute gross total income and tax liability of the society for the year 2015-16.?

28. How does the assessment of a firm under section 184 differ from assessment under section 185?

29. What do you mean by MAT credit? What are the provisions related to MAT credit?

30. P, Q and R, members of an AOP, share profits and losses equally. During the financial year 2015-16, the AOP made a profit of Rs. 2,00,000 while the personal income of P, Q and R were Rs. 80,000, Rs. 3,50,000 and Rs. 15,50,000 respectively. Q is a woman and R is a senior citizen of 66 years of age. Compute the tax payable by the AOP and the members for the assessment year 2016-17.

31. Kerala co-operative society, engaged in the processing of agricultural produce of its members without the aid of power, gives the following particulars. Determine the total income and tax liability for the year 2015-16.

	(₹)
1) Income from processing of agricultural produce	17,000
2) Income from marketing agricultural products	3,000
3) Dividend from another co-operative society	55,000
4) Income from letting of godowns	10,000
5) Income from agency business	85,000

(6 x 4 =24 Marks)

Section – D

Answer any two questions.

Each question carries Fifteen marks.

32. The P&L a/c of A,B and C carrying on business in partnership, duly evidenced by deed, for the year ended 31.03.2016 was as follows.

Cost of goods sold	7,90,000	Sales	13,50,000
Salary to partners : A	1,50,000	Interest on debentures	60,000
B	1,00,000	Rent from house property	50,000
C	55,000	(half portion)	
Interest on capital : A	40,000		
(15%) B	10,000		
C	60,000		
Municipal taxes (let out part)	5,000		
Other expenses	2,10,000		
Net profit	40,000		
	14,60,000		14,60,000

The following information are available

Partnership deed allows salary and interest to partners. Out of other expenses Rs. 48,500 is not deductible. C is not a working partner. The firm owns a house property half of which is occupied for its business.

Compute total income of the firm and the partners.

33. The TVM co-operative society has the following incomes earned during the year 2015-16.

- 1) Dividend from Indian companies Rs. 10,000
- 2) Agricultural income Rs. 25,000
- 3) Income from sale of agricultural implements to the members Rs. 15,000
- 4) Profit of general stores owned by the society Rs. 1,15,000
- 5) Interest from a near by co-operative society Rs. 20,000
- 6) Rent from a building let out to a co-operative bank Rs. 60,000
- 7) Dividend from the near by co-operative society Rs. 6,000
- 8) Interest on securities Rs. 6,000
- 9) The society sold in February 2016 for a price of Rs. 8,00,000, a piece of land purchased six years back. (The indexed cost of acquisition of the plot was Rs. 5,00,000)
During the year the society donated Rs. 40,000 towards Prime Minister's Relief Fund.
Ascertain the total income and tax liability for the year.

34. X (a woman aged 70), B (aged 45) and C (aged 35) are members of an Association of Persons sharing in the ratio of 1: 2: 3. During the financial year 2015-16, the taxable income of the AOP was ₹ 9,00,000 while the personal incomes of A, B and C were ₹ 90,000, ₹ 1,50,000 and ₹ 2,50,000 respectively.

Compute the tax liability of the AOP and the members A, B and C for the A.Y. 2016-17.

35. What is tax planning? Explain the tax planning methods suitable for salaried assesseees.

(2 x 15 = 30 Marks)