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(Pages : 2)

Reg. No:.....

Name:

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Sixth Semester BCOM CA Degree Examination, April 2024
BCC6B14 – Office Automation Tools
(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks : 80

PART A

All questions can be attended.
Each question carries 2 marks

1. Write a short note on MS Word.
2. What do you mean by templates in Word?
3. What is a hanging indentation?
4. What is text area?
5. Give a brief description on ribbon in MS Excel.
6. What is the peculiarity of auto-fill?
7. What is goal seek?
8. Explain the basic formulas in Excel.
9. What is transition?
10. What is slide sorter view?
11. What is Wordart?
12. Explain the role of DARPA in the history of the internet.
13. What is IAB?
14. What is an IP address?
15. Describe the application of the internet in business.

(15 x 2 = 30, Maximum ceiling 25 marks)

PART B

**All questions can be attended.
Each question carries 5 marks**

16. Explain the procedure of cutting, copying, and pasting text.
17. What do you mean by macros? What are the steps to be required for recording and running a macro?
18. Write a note on charts in a spreadsheet. What are its types?
19. What are scenario reports? Explain its usage in business.
20. Briefly explain the process of creating a PowerPoint presentation.
21. Give an account of internet administration.
22. What are network protocols? Explain the commonly used internet protocols.
23. Briefly explain the applications of the internet in e-governance.

(8 x 5 = 40, Maximum ceiling 35 marks)

PART C

**Answer any two questions.
Each question carries 10 marks**

24. What is mail merge? Explain the process of mail merge in MS Word.
25. Discuss different statistical functions available in Excel with syntaxes.
26. Explain the importance of Power Point presentations in modern business.
27. Discuss the technological background of the internet.

(2 x 10 = 20 marks)

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(Pages : 2)

Reg. No:.....

Name:

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Sixth Semester BCOM CA Degree Examination, April 2024
BCC6B15 – Computerized Accounting with Tally
(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks : 80

PART A

All questions can be attended.
Each question carries 2 marks

1. What is financial year in tally ?
2. What is memorandum voucher?
3. Explain security controls in Tally
4. What is IGST?
5. What is tracking number? How to activate it in Tally?
6. Write down the steps for recording sales return in Tally.
7. What is a stock item in tally?
8. What is nominal Account?
9. List any four hot keys in Tally.
10. How can you enable Tally audit?
11. Write down the steps to alter a voucher.
12. What is physical stock voucher?
13. Name any four items available in 'Display' in Tally
14. What is the use of 'Maintain bill wise details' in Tally?
15. What is capital expenditure?

(15 x 2 = 30 , Maximum ceiling 25 marks)

PART B

**All questions can be attended.
Each question carries 5 marks**

16. Describe exceptional reports in Tally.
17. Elucidate the advantages of inventory info over accounts info in tally.
18. Explain Account Books and Statement of Accounts in Tally.
19. What is ITC? What are the rules for claiming ITC?
20. What are the options available for data backup and restoration in Tally
21. Write a note on ODBC
22. Write down the steps for creating cost centre.
23. Give on account of F12 configuration .

(8 x 5 = 40, Maximum ceiling 35 marks)

PART C

Answer any two questions

24. What is computerized accounting? Explain its features and advantages.
25. Write down steps for GST activation and recording of a GST transaction , with the help of examples.
26. Explain accounting vouchers in tally.
27. Explain steps to create alter and delete stock groups in Tally.

(2 x 10 = 20 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Sixth Semester BCOM/BCOM CA Degree Examination, April 2024
BCM6B12/BCC6B12 - Income tax & GST
(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks : 80

PART A

All questions can be attended.
Each question carries 2 marks

1. What is meant by revised return?
2. Can a capital loss be set-off against business income?
3. What is tax holiday?
4. Who can claim deduction u/s 80D and how much?
5. Define and explain the concept of Rebate and Relief of Tax.
6. List out any two functions of CBDT.
7. What is self-assessment?
8. Who shall verify the income tax return?
9. Distinguish between the concepts of "Recovery of Tax" and "Refund of Tax."
10. What is the significance of the GST Council in the Indian GST framework?
11. Explain the concept of 'Reverse Charge Mechanism' under GST.
12. Investigation shows that 150 cartons of ceramic capacitors were dispatched on 2nd August but no invoice was raised and the transaction (dispatch of cartons) were not entered in the accounts. There was no evidence of receipt of payment.
What is the time of supply of 150 cartons for the purpose of payment of tax?
13. What is the threshold limit for GST registration for businesses in India?
14. What does HSN and SAC stand for in the context of GST invoicing?
15. Crunch Bakery Products Ltd sells biscuits and cakes through its dealers, to whom it charges the list price minus standard discount and pays GST accordingly. When goods remain unsold with the dealers, it offered additional discounts on the stock as an incentive to push the sales. Can this additional discount be reduced from the price at which the goods were sold, and associated tax adjustments made?

(15 x 2 = 30, Maximum ceiling 25 marks)

PART B

All questions can be attended.
Each question carries 5 marks

16. Explain the Income Tax Act provisions relating to the following:
 - (i) Interest on loan taken for Higher Education
 - (ii) Rent paid for Self Occupied Residential House.
17. What are deemed incomes?
18. From the following information compute the total income of an individual for the Assessment Year 2023-24:
 - i. Salary after deduction of provident fund contribution and income tax Rs. 3,54,000.
 - ii. Income tax deducted on salary Rs. 6,000.
 - iii. His contribution to recognized provident fund Rs. 30,000.
 - iv. Employer's contribution to provident fund Rs. 30,000.
 - v. Interest credited to provident fund Rs. 6,800 @ 9.5%.
 - vi. Net dividend received from domestic company Rs. 7,250 (Gross)
 - vii. Interest on Savings Bank A/c Rs. 5,000
 - viii. Life insurance premium paid Rs. 4,000
19. The taxable income of an individual is Rs. 11,40,000 from Business and Rs. 90,000 from House Property for the previous year 31st March, 2023. His wife is also employed and is getting salary of Rs. 22,500 per month. Prepare his assessment for the relevant assessment year.
20. Briefly describe the difference between SGST, CGST, and IGST in the context of GST in India.
21. Explain the concept of Input Tax Credit (ITC) under GST.
22. What are the key features of the e-way bill system under GST?

23. Koli Ltd., a registered supplier, has supplied machinery to Ghisa Ltd. (a supplier registered in the same state). It provides following particulars regarding the same:

Sl. No.	Particulars	Amount
1.	Price of machinery (exclusive of taxes and discounts)	5,50,000
2.	Part fitted in the machinery at the premises of Ghisa Ltd. [Amount has been paid by Ghisa Ltd. directly to the supplier. However, it was Koli Ltd.'s liability to pay the said amount. The said amount has not been recorded in the invoice issued by Koli Ltd.]	20,000
3.	Installation and testing charges for machinery, not included in price	25,000
4.	Discount @ 2% on price of the machinery mentioned at Sl. No. (i) above (recorded in the invoice)	
5.	Koli Ltd. provides additional discount @ 1% at year end, based on additional purchase of other machinery for which adjustment is made at the end of the financial year without any change in individual transactions.	

Determine the value of taxable supply made by Koli Ltd. to Ghisa Ltd.

(8 x 5 = 40, Maximum ceiling 35 marks)

PART C

Answer any two questions

24. Explain the provisions regarding set-off and carry forward of the following losses:

- (i) Long-term capital losses (iii) Speculation Losses
- (ii) Short-term capital losses (iv) Losses of lottery and card games

25. An individual (aged 82 years) has the following sources of income for the Assessment Year (2023-24)

- (1) Gross Income from Salaries (pension) Rs. 2,40,000
- (2) Income from House Property (computed) Rs. 43,000
- (3) Income from Business Rs. 6,23,000
- (4) Interest on deposit in bank Rs. 52,000

He has paid life insurance premium of Rs. 7,000 and donated a sum of Rs. 7,000 to an approved charitable institution by cheque. Calculate the gross tax liability of the assessee for the Assessment Year 2023-24

26. Discuss the provisions related to inspection, search, seizure, and arrest under GST. Analyze the circumstances under which these powers are exercised and their impact on tax enforcement.
27. What are the various returns prescribed under the GST laws? Explore the challenges faced by taxpayers in the process.

(2 x 10 = 20⁹ marks)