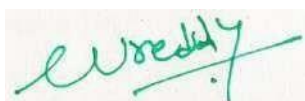


STRUCTURE OF SYLLABUS (IV Semester)

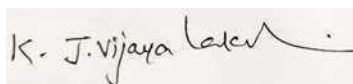
for

B. Com (General and Computer Applications) (Under CBCS Framework w.e.f. 2022 – '23 Admitted Batch)

Sl. No.	Code	Sem	Courses	Name of Course (Each Course consists of 5 Units with each Unit having 12 hours of classwork)	Hours/ Week	Credits	Marks	
							Mid Sem	End Sem
1		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
2		IV	4B	Cost & Management Accounting (Gen & CA)	5	4	25	75
3		IV	4C	Income Tax (Gen & CA)	5	4	25	75
4		IV	4D	Business Laws (Gen & CA)	5	4	25	75
5		IV	4E	Auditing (Gen) Object Oriented Programming with Java(CA)	5	4	25	75
6		IV	4F	Goods and Service Tax (GEN)/ Data Base Management Systems (CA)	5	4	25	75



Sri.U.Venkateswara Reddy
Chairman
BoS, Commerce



Smt.K.J.Vijaya Lakshmi
Member
BoS, Commerce



Dr.P.Venkateswarlu
Member
BoS, Commerce

COURSE 4A: CORPORATE ACCOUNTING**LEARNING OUTCOMES**

At the end of the course, the student will be able to:

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

SYLLABUS**UNIT-I: Accounting for Share Capital**

Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

UNIT-II: Issue and Redemption of Debentures and Issue of Bonus Shares:

Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - (including problems).

UNIT-III: Valuation of Goodwill

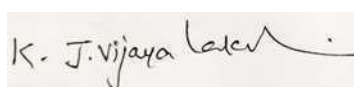
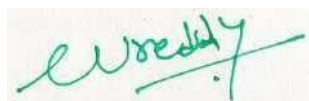
Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method (Including problems).

UNIT-IV: Valuation Shares

Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT-V: Company Final Accounts

Provisions of the Companies Act, 2013 relating to issue of Shares and Debentures - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

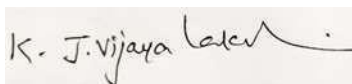
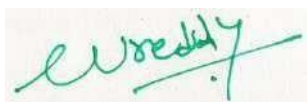


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2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy: Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

SUGGESTED COCURRICULAR ACTIVITIES

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus



COURSE 4B: COST AND MANAGEMENT ACCOUNTING**LEARNING OUTCOMES**

At the end of the course, the student will be able to:

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

SYLLABUS**UNIT-I: Introduction**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT-II: Material and Labor Cost

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labor: Direct and Indirect Labor Cost – Methods of Payment of Wages- Incentive Schemes - Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

UNIT-III: Job Costing and Batch Costing

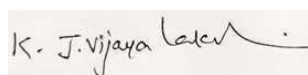
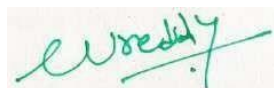
Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

UNIT-IV: Financial Statements Analysis and Interpretation

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT-V: Marginal Costing

Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

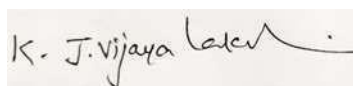


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2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N. Maheswari – Principles of Management Accounting, Sultan Chand & Sons.
6. I.M. Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

SUGGESTED COCURRICULAR ACTIVITIES

- Debate on the Methods of Payment of Wages
- Seminars
- Problem Solving Exercises
- Seminar on need for and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organizations for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Examinations (Scheduled and surprise tests)



COURSE 4C: INCOME TAX**LEARNING OUTCOMES**

At the end of the course, the student will be able to:

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complications and structure.
- Prepare and File IT returns of individual at his own.

SYLLABUS**Unit-I: Introduction**

Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

Unit-II: Income from Salaries

Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property

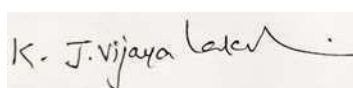
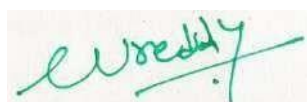
Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources

Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses. (Including problems). Meaning of Other Sources - General Incomes – Specific Incomes – (Theory Only)

Unit-V: Computation of Total Income of an Individual

Deductions under Section 80 - Computation of Total Income (Simple problems).

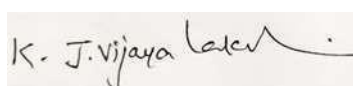


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2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

SUGGESTED CO-CURRICULAR ACTIVITIES

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)



COURSE 4D: BUSINESS LAW**LEARNING OUTCOMES**

At the end of the course, the student will be able to:

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

SYLLABUS**Unit-I: Contract**

Meaning and Definition of Contract - Essential Elements of Valid Contract - Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit-II: Offer, Acceptance and Consideration

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

Unit-III: Capacity of the Parties and Contingent Contract

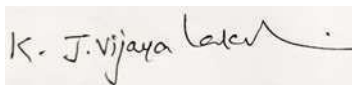
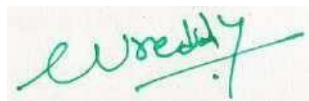
Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

UNIT-V: Cyber Law

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Features of Electronic contracts.

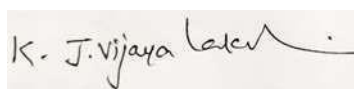
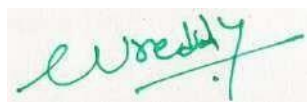


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2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

SUGGESTED COCURRICULAR ACTIVITIES

- Seminar on Basics of Indian Contract Act, 1872
- Quiz programs
- Co-operative learning
- Seminar on Cyber Law
- Group Discussions
- Debate on Offer, Agreement, and Contract
- Creation of Contract by abiding rules of Indian Contract Act, 1872
- Making a sale by abiding rules of Sale of Goods Act, 1930
- Guest lecture by a Lawyer/Police officer
- Celebrating consumer's day by creating awareness among the students
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus



COURSE 4E: AUDITING**LEARNING OUTCOMES**

At the end of the course, the student will be able to:

- Understanding the meaning and necessity of audit in modern era
- Comprehend the role of auditor in avoiding the corporate frauds
- Identify the steps involved in performing audit process
- Determine the appropriate audit report for a given audit situation
- Apply auditing practices to different types of business entities
- Plan an audit by considering concepts of evidence, risk, and materiality

SYLLABUS**Unit-I: Introduction**

Meaning – Objectives – Importance of Auditing – Characteristics – Book-keeping Vs

Auditing - Accounting Vs Auditing – Role of Auditor in Checking Corporate Frauds.

Unit-II: Types of Audits

Based on Ownership, Time, and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

Unit-III: Planning of Audit

Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit

Notebook– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit, and

Internal Control.

Unit-IV: Vouching and Investigation

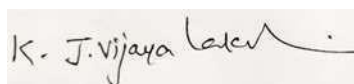
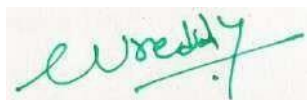
Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and

Trading Transactions – Investigation - Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report

Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and

Disqualifications - Audit Report: Contents –Preparation –

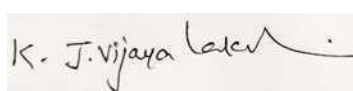
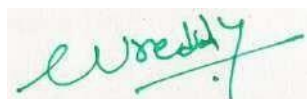


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4. N.D. Kapoor, "Auditing", S Chand, New Delhi.
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6. Jagadesh Prakesh, "Principles and Practices of Auditing", Kalyani Publications
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
7. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
8. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

SUGGESTED COCURRICULAR ACTIVITIES

- Seminars
- Visit the audit firms
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audits conducted in any one Organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.



COURSE 4F: GOODS AND SERVICE TAX**LEARNING OUTCOMES**

At the end of the course, the student will be able to:

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

SYLLABUS**Unit I: Introduction**

Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

Unit II: GST Principles

Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

Unit-III: Tax Invoice

Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

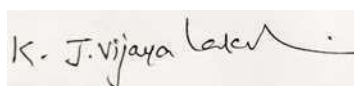
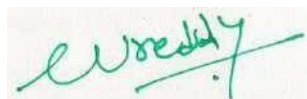
Unit-IV: Time of Supply of Goods & Services

Value of Supply - Input Tax Credit - Distribution of Credit

-Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

Unit-V: GST Returns

Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST.

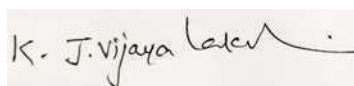
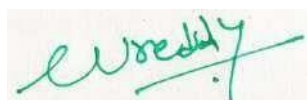


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5. Goods and Services Tax in India - Notifications on different dates.
6. GST Bill 2012.
7. Background Material on Model GST Law, Sahitya Bhawan Publications.
8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority,
9. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
10. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

SUGGESTED COCURRICULAR ACTIVITIES

- Seminars
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST



MODEL QUESTION PAPER**COURSE 4A: CORPORATE ACCOUNTING****Time: 3 Hrs.****Max. Marks: 75****PART-A****1. Answer ALL questions. (Multiple choice questions)****10x1= 10**

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

II. Answer All questions (Fill in the Blanks)**5x1=5**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

III. Answer All Questions. (Short Answer Questions)**5x2= 10**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)**Answer FIVE Question One question from each Unit****5x10=50**

1. A. Content of Unit-I, Theory Question
(OR)
B. Content of Unit-I Problem
2. A. Content of Unit-II Theory Question
(OR)
B. Content of Unit-II Problem
3. A. Content of Unit-III Theory Question
(OR)
B. Content of Unit-III Problem
4. A. Content of Unit-IV Theory Question
(OR)
B. Content of Unit-IV Problem
5. A. Content of Unit-V Theory Question
(OR)
B. Content of Unit-V Problem

MODEL QUESTION PAPER**COURSE 4B: COST AND MANAGEMENT ACCOUNTING****Time: 3 Hrs.****Max. Marks: 75****PART-A****1. Answer ALL questions. (Multiple choice questions)****10x1= 10**

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

2. Answer All questions (Fill in the Blanks)**5x1=5**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

3. Answer All Questions. (Short Answer Questions)**5x2= 10**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)**Answer FIVE Question One question from each Unit****5x10=50**

11. A. Content of Unit-I, Theory Question
(OR)
B. Content of Unit-I Problem
12. A. Content of Unit-II Theory Question
(OR)
B. Content of Unit-II Problem
13. A. Content of Unit-III Theory Question
(OR)
B. Content of Unit-III Problem
14. A. Content of Unit-IV Theory Question
(OR)
B. Content of Unit-IV Problem
15. A. Content of Unit-V Theory Question
(OR)
B. Content of Unit-V Problem

MODEL QUESTION PAPER**COURSE 4C: INCOME TAX****Time: 3 Hrs.****Max. Marks: 75****PART-A****1. Answer ALL questions. (Multiple choice questions)****10x1= 10**

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

2. Answer All questions (Fill in the Blanks)**5x1=5**

- 1, Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

3. Answer All Questions. (Short Answer Questions)**5x2= 10**

1. Content of Unit-I
2. Content of Unit-II
- 3, Content of Unit –III
- 4, Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)**Answer FIVE Question One question from each Unit****5x10=50**

- 1 A. Content of Unit-I, Theory Question
(OR)
B. Content of Unit-I Problem
- 2 A. Content of Unit-II Theory Question
(OR)
B. Content of Unit-II Problem
- 3 A. Content of Unit-III Theory Question
(OR)
B. Content of Unit-III Problem
- 4 A. Content of Unit-IV Theory Question
(OR)
B. Content of Unit-IV Problem
- 5 A. Content of Unit-V Theory Question
(OR)
B. Content of Unit-V Problem

MODEL QUESTION PAPER**COURSE 4D: BUSINESS LAWS****Time: 3 Hrs.****Max. Marks: 75****PART-A****1. Answer ALL questions. (Multiple choice questions)****10x1= 10**

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

2. Answer All questions (Fill in the Blanks)**5x1=5**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

3. Answer All Questions. (Short Answer Questions)**5x2= 10**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)**Answer FIVE Question One question from each Unit****5x10=50**

1. A. Content of Unit-I, Theory Question
(OR)
B. Content of Unit-I Theory Question
2. A. Content of Unit-II Theory Question
(OR)
B. Content of Unit-II Theory Question
3. A. Content of Unit-III Theory Question
(OR)
B. Content of Unit-III Theory Question
4. A. Content of Unit-IV Theory Question
(OR)
B. Content of Unit-IV Question
5. A. Content of Unit-V Theory Question
(OR)
B. Content of Unit-V Theory Question

MODEL QUESTION PAPER**COURSE 4E: AUDITING****Time: 3 Hrs.****Max. Marks: 75****PART-A****1. Answer ALL questions. (Multiple choice questions)****10x1= 10**

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

2. Answer All questions (Fill in the Blanks)**5x1=5**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

3. Answer All Questions. (Short Answer Questions)**5x2= 10**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)**Answer FIVE Question One question from each Unit****5x10=50**

1. A. Content of Unit-I, Theory Question
(OR)
B. Content of Unit-I Theory Question
2. A. Content of Unit-II Theory Question
(OR)
B. Content of Unit-II Theory Question
3. A. Content of Unit-III Theory Question
(OR)
B. Content of Unit-III Theory Question
4. A. Content of Unit-IV Theory Question
(OR)
B. Content of Unit-IV Question
5. A. Content of Unit-V Theory Question
(OR)
B. Content of Unit-V Theory Question

MODEL QUESTION PAPER**COURSE 4F: GOODS AND SERVICES TAXES****Time: 3 Hrs.****Max. Marks: 75****PART-A****1. Answer ALL questions. (Multiple choice questions)****10x1= 10**

1. Content of Unit-I
2. Content of Unit-I
3. Content of Unit –II
4. Content of Unit –II
5. Content of Unit-III
6. Content of Unit-III
7. Content of Unit-IV
8. Content of Unit-IV
9. Content of Unit-V
10. Content of Unit –V

2. Answer All questions (Fill in the Blanks)**5x1=5**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

3. Answer All Questions. (Short Answer Questions)**5x2= 10**

1. Content of Unit-I
2. Content of Unit-II
3. Content of Unit –III
4. Content of Unit –IV
5. Content of Unit-V

SECTION –B (50 Marks)**Answer FIVE Question One question from each Unit****5x10=50**

1. A. Content of Unit-I, Theory Question
(OR)
B. Content of Unit-I Theory Question
2. A. Content of Unit-II Theory Question
(OR)
B. Content of Unit-II Theory Question
- 3 .A. Content of Unit-III Theory Question
(OR)
B. Content of Unit-III Theory Question
4. A. Content of Unit-IV Theory Question
(OR)
B. Content of Unit-IV Question
5. A. Content of Unit-V Theory Question
(OR)
B. Content of Unit-V Theory Question