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Reg. No.

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V Semester B.Com. Degree Examination, April - 2022

COMMERCE

Practicals On Skill Development
(CBCS Scheme 2019-20 Regular)



Time : 2 Hours

Maximum Marks : 50

*Instructions to Candidates:**Answer should be completely in English.*

SECTION - A

- I. Answer any **Four** questions. Each question carries **Five** marks. (4×5=20)
1. Mention the powers of Commissioner of Income Tax.
 2. Ascertain the Residential Status of an Indian citizen with one imaginary date of departure from India and one imaginary date of arrival to India.
 3. Find out Gross Annual Value of house property of Mr. Anand with imaginary.
 - a) Fair Rental Value
 - b) Municipal Rental Value
 - c) Standard Rent
 - d) Actual Rent
 4. Draft an clean audit report of a company with imaginary data.
 5. Write the verification procedure with respect to freehold land and building.

SECTION - B

- II. Answer any **Three** questions. Each question carries **Ten** marks. (3×10=30)
6. Calculate the taxable salary of Smt. Rama. For the assessment year 2021-2022 with nine imaginary figures.
 7. Calculate the Income from house property of Smt. Ramya. For the assessment year 2021-2022 assuming House-I (Self occupied) and House-II (Let out). With imaginary figures.
 8. Prepare an audit plan and programme of a trading company, assuming that you are an auditor of a trading company, with imaginary information.
 9. If you are the auditor of XYZ Company. What documents to be necessarily verified in the Audit Process.
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