

**RABINDRA MAHAVIDYALAYA
CHAMPADANGA, HOOGHLY, PIN - 712401**

1st Internal Assessment Examination, 2021

B. Com. (Honours) Semester – VI

Paper – 6.1 CH, Subject: Fundamentals of Financial Management (CC – 13)

Examination Date: 11.02.2021

Time: 30 Minutes

Full Marks: 10 (5*2 = 10)

[Students will take the Internal Assessment Examination at home and upload their Answer Scripts to the Email Address of Dr. Paritosh Chandra Sinha (PCS) at pcsinha.rm@gmail.com within 11:40 AM of the Examination Date as notified.]

[The Proforma of the Cover Page of the Answer Script is given below]

(Answer any five questions out of the followings)

- Q1. What do you mean by Financial Management?**
- Q2. What are the core elements of Financial Management?**
- Q3. What do you mean by Time Value of Money?**
- Q4. How do you define DOL and DFL?**
- Q5. What is Cost of Capital?**
- Q6. What is the Traditional Approach of Capital Structure Decisions?**
- Q7. What do you mean by Capital Budgeting?**
- Q8. What is Pay Back Period?**
- Q9. What is the IRR of a Project?**
- Q10. What is the importance of Working Capital Management?**
- Q11. What is Dividend Decision? Is it relevant in Firm Value determination and why?**

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B. Com. (Honours) Semester – VI

Paper – 6.1 CH, Subject: Fundamentals of Financial Management (CC – 13)

Examination Date: 11.06.2021

Name of Student:

Class Roll No.:.....

BU Roll.

No.

Registration No.

of

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RABINDRA MAHAVIDYALAYA
CHAMPADANGA, HOOGHLY, PIN - 712401
1st Internal Assessment Examination, 2021
B. Com. (Honours) Semester – VI
Paper – 6.2 CH, Subject: Indirect Tax Law (CC – 14)

Examination Date: 11.06.2021

Time: 30 Minutes

Full Marks: 10 (5*2 = 10)

[Students will take the Internal Assessment Examination at home and upload their Answer Scripts to the Email Address of Prof. Tanmay Bandyopadhyay (TKB) at tanmaybandhopadhyay@gmail.com within 12:20 PM of the Examination Date as notified.]
[The Proforma of the Cover Page of the Answer Script is given below]

(Answer any five questions out of the followings)

Answer any five questions:

যে কোন পাঁচটি প্রশ্নের উত্তর দাও :

1. জিএসটি কার্ভাইল এর কাজ কি ?
2. মিশ্র সরবরাহ কাকে বোলে? (What is Mixed Supply?)
3. আমদানির ক্ষেত্রে কি GST লাগে হয়?
4. ইন্ট জিএসটি কোম প্রয়োগের?
5. জিএসটির কারণে ভারতবর্ষে যে সুযোগ পাবে তার দুটি উল্লেখ কর।
6. সংযুক্ত সরবরাহ (composite supply) কি ?
7. বিপরীত আয়োগের-অর্থ কি? (What is Reverse charge Mechanism?)
8. জিএসটিতে বৈজ্ঞানিক প্রক্রিয়ার দুটি সুবিধা উল্লেখ কর।
9. ইনপুট ট্যাক্স ক্রেডিট কি? (What is Input Tax Credit?)
10. অস্থায়িত করযোগ্য ব্যক্তি কে? (Who is casual Taxable Person?)

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1st Internal Assessment Examination, 2021

B. Com. (Honours) Semester – VI

Paper – 6.3.2 CH, Subject: Business Tax Procedures and Management (DSE – 3)

Examination Date: 11.06.2021

Full Marks: 10 (5*2 = 10)

Time: 30 Minutes

[Students will take the Internal Assessment Examination at home and upload their Answer Scripts to the Email Address of Prof. Tanmay Bandyopadhyay (TKB) at tanmaybandhopadhyay@gmail.com within 01:00 PM of the Examination Date as notified.]
[The Proforma of the Cover Page of the Answer Script is given below]
(Answer any five questions out of the followings)

Answer any 'Five' questions:
যেকোন পাঁচটি প্রশ্নের উত্তর দাও।

1. What is 'belated return'?
বিলম্বিত-বিবরণ কি?
2. Mention two benefits of PAN.
PAN এর দুটি সুবিধা উল্লেখ কর।
3. What is Self-assessment?
স্বমূল্যায়ন কি?
4. What is Summary assessment?
'সারাংশী-প্রত্যয়ন' কি?
5. What is the penalty for failure to furnish quarterly TDS/TCS return?
ত্রৈমাসিক উদ্বৃত্তিতে কর-সংগ্রহ বা উদ্বৃত্তি ফাইল করা না হওয়া-এর ফলে-
বিধিগত অর্থ-বিবরণ না প্রদান হলে কি জরিমানা করা হয়?
6. What is Advance payment of tax?
অগ্রিম কর আদায় কি?
7. Distinguish between Tax planning and Tax evasion.
'কর পরিকল্পনা' ও 'কর-সংকট' হতে পার্থক্য দেখাও।
8. Who can claim refund of income tax?
কে কর-সংকট দাবী করতে পারে?
9. Mention two cases where penalty can be imposed.
দুটি উদাহরণ দাও যেখানে জরিমানা আরোপ করা হয়।
10. Mention two cases when notice is issued to an assessee.
দুটি উদাহরণ দাও যেখানে- বিধিগত 'নোটিস' জারি করা হয়।

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