Prahladrai Dalmia Lions College of Commerce & Economics
(Government Aided & Affiliated to University of Mumbai & AICTE, New Delhi)
NAAC Re-accredited with 'A' Grade (III Cycle) ISO 21001:2018 Certified
University of Mumbai Recognized Research Centre in Accountancy, Commerce & Business Economics
A Government Approved Hindi Linguistic Minority Institute
52 Years of Sterling Performance in Education

Date: 12th September, 2026

NOTICE

B. COM (ACCOUNTING & FINANCE)
ATKT Internal Examination Semester VI September, 2026

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Submission of the Projects, Date & Time of Viva Voce- **21st September, 2026 at 11:00 am in 3rd Floor Staffroom.**
2. Students have to be present in person for the submission.
3. Internal project topics are also uploaded on the college website.
4. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only. The Front page should contain details of Roll no, Name of the student, Semester, Subject.
5. Print out of the questions uploaded should be attached along with the project.
6. Student should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
7. On the date of submission there will be a viva voce on the given questions/topics.
8. If the student fails to present himself on the given date and time he will be marked **ABSENT** for the said subject.
9. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.

Pankaj		SNaikar	
Mr. Pankaj Jain	CA. Durgesh Kenkre	Ms. Subhashini Naikar	Prof. (Dr.) D. N. Ganjewar
(Coordinator)	(Exam Convener)	(Vice- Principal, SFC)	(Principal)

DI/R-IPS/EXAM/00

Internal Question Bank for ATKT Internal Examination September, 2026 TYBAF Semester VI

Subject: Cost Accounting - IV

KHAN FALAK FARHAN

1. Advantage & Disadvantage of marginal costing
2. Types of budgets
3. The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	7	15
B	9	19
C	12	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	3600	16
B	4550	20
C	6150	8

Calculate all material variances:

4. The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2020	6,00,000	40,000
2021	7,00,000	60,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 90,000.

SAHANI DIGVIJAY SHIVNATH

1 Advantage & Disadvantage of absorption costing

2 Difference between fixed and flexible budgets

3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	8	15
B	10	19
C	14	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	4600	16
B	5550	20
C	7150	8

Calculate all material variances:

4 The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2020	7,00,000	50,000
2021	8,00,000	70,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 80,000.

Subject: Indian Economics - III

WAGH ABHISHEK PRADIP

1 What are the causes of poverty?

2 Explain the measures to reduce problem of inequalities in India.

3 What are the types of unemployment in India?

4 What are the causes of rural unemployment?

5 According to Indian Economy which features an urban area should have?

Subject: Indirect Taxation – II

KHAN FALAK FARHAN

1) M/s ABC ltd being a registered person supplying taxable goods in the following manner:

Particulars	Rs.
Intra –state supply of goods	18,00,000
Inter- state supply of goods	13,00,000
Intra-state purchases	13,00,000
Inter- state purchases	1,50,000
Input tax credit(ITC) at the beginning of the relevant tax period	
CGST	1,30,000
SGST	1,30,000
IGST	1,70,000

   1) Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively.
   2) Inward and outward supplies are exclusive of taxes.
   3) All the conditions necessary for availing the input tax credit have been fulfilled.
   4) Compute the net CGST payable by M/s ABC Ltd. During the tax period. Make suitable assumptions.

2) Mrs. Shruti registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.

   Opening balance in electronic cash ledger as on 01st December.

   IGST- Rs. 43,000
   CGST-Rs. 16,740
   SGST- Rs. 13,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem,Tamil Nadu	13,70,000
Purchased goods @ 28% GST from Bidar, Telangana	1,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	8,90,000
Availed services @ 5% GST from Madurai , Tamil Nadu	2,80,000

3 Write a short note on- Electronic credit ledger.

4 Write a short note on- FINAL RETURN.

5. M/s Kamal electric works registered in state of Chhattisgarh provides following details for the month of January.

Calculate its net tax liability for the month of January.

Opening balance in electronic credit ledger as on 1st January is:
IGST- Rs. 10,000
CGST-Rs. 1, 70,000
SGST- Rs. 23,000

Transactions during the month

Sold goods @ 18% GST to Krishna in Hyderabad. Telangana	6,00,000
Sold goods @ 12% GST to Kanha in Jammu, J & K	4,00,000
Provided Services @ 5% GST to Kusum in Imphal, Manipur	1,35,000
Provided services @18% GST to Kumud in Raipur, Chhattisgarh	17,00,000
Inward supplies @ 28% GST from Jabalpur, MP	2,70,000
Inward supplies @ 5% GST from Pali, Rajasthan	4,30,000
Inward Supplies @ 12% GST from Korba, Chhattisgarh	8,50,000

SAHANI DIGVIJAY SHIVNATH

1. Calculate customs duty payable in the following situation.
F.O.B price of imported goods (LED TVs)- Rs. 75,60,000
Cost of transportation- Rs. 4, 15,000
Cost of Insurance – Rs. 5, 50,000
Basic customs duty is at 18% and GST on like article is at 28%.
2. Write a note on Best judgement assessment.

3. Write a note on Audit by tax authorities

4. Mrs. Shruti registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.
Opening balance in electronic cash ledger as on 01st December.
IGST- Rs. 43,000
CGST-Rs. 16,740
SGST- Rs. 13,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem,Tamil Nadu	13,70,000
Purchased goods @ 28% GST from Bidar, Telangana	1,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	8,90,000
Availed services @ 5% GST from Madurai , Tamil Nadu	2,80,000

5. Explain the provisions of interest and penalty for TDS.

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