



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 21001: 2018 Certified

Date: 7th October 2026

NOTICE

B. COM (Investment Management)

ATKT Internal Examination Semester III – October 2026

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS for Semester III

1. Given below is the list of questions for each subject. Students are instructed to answer **any 5 questions** out of the given below for the subject in which they have Internal ATKT.
2. Submission of the Projects, Date & Time of Viva Voce- **Monday, 26th October 2026 at 11:00 am in T3 classroom.**
3. Students have to be present in person for the submission.
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.

Strategic Mutual Fund Management

1. Explain the Role of AMFI
2. What are the disadvantages of mutual funds?
3. What are the facilities available to the investors?
4. The Unit price of PYZ's scheme of a mutual fund is Rs.10. The Public Offer price (POP) of the unit is Rs. 15.25 and the redemption price is Rs. 11.18
Calculate the front-end load and Back-end load.
5. The Unit price of MNP's scheme of a mutual fund is Rs.10. The Public Offer price (POP) of the unit is Rs. 19.50 and the redemption price is Rs. 16.25.
Calculate the front-end load and Back-end load
6. Explain the reasons for slow growth of mutual funds.
7. Explain the role of commercial banks in mutual funds.
8. Difference between mutual fund unit and shares.
9. The Unit price of TAS's scheme of a mutual fund is Rs.10. The Public Offer price (POP) of the unit is Rs. 10.204 and the redemption price is Rs. 9.80
Calculate the front-end load and Back-end load.

10. The Unit price of ABC's scheme of a mutual fund is Rs.10. The Public Offer price (POP) of the unit is Rs. 12.5 and the redemption price is Rs. 10.8. Calculate the front-end load and Back-end load.

Direct Tax

1} Mr. Harsh, is an Indian citizen went to U.S.A. for the first time for the purpose of employment on 10th June,2024. He came back to India on 19th December,2024. Find out his residential status for Assessment Year 2025-26.

2} Mr. Jas, a British citizen had the following income during the year ended on 31st March, 2025

- | | |
|--|---------|
| 1. Interest from bank account in India | ₹13,200 |
| 2. Income from business U.S.A, being controlled from India | ₹16,000 |
| 3. Interest on bank account in Germany. | ₹21,000 |
| 4. Salary earned and received in Tokyo | ₹12,000 |
| 5. Income earned and received in London | ₹13,000 |

Compute his Total Income for the assessment year 2025-26, if he is:

- i. A Resident ii. A Resident but not ordinary Resident iii. A Non- Resident

3} Compute the income from House Property from the following particulars in respect of new property owned by Jagdish which was Let out from 1-4-2024.

Particulars	Amount (Rs.)
Fair Rent	50,000
Municipal Value	80,000
Municipal Tax	10%
Actual Rent Received	70,000

4} Income tax act extends to the whole of India.

5} What are the incomes chargeable under the head 'Income From House Property'?

6} Mr. Verma, is an Indian citizen went to Dubai. for the first time for the purpose of employment on 1st May 2019 and came on a visit to India on 1-8-2024 and left for Dubai on 15-01-2025. Find out his residential status for Assessment Year 2025-26.

7} Ms. Jasmita, is an Indian citizen had the following income during the year ended on 31st March ,2025

- | | |
|--|----------|
| 1. Income from house property in India | ₹15,000 |
| 2. Income from property in France | ₹30,000 |
| 3. Dividend from British Company received in India | ₹27,000 |
| 4. Income from business U.S.A, being controlled from Japan | ₹26,000 |
| 5. Salary earned in Mumbai and received in Kolkata | ₹ 25,000 |

Compute his Total Income for the assessment year 2024-25, if he is :

- i. A Resident ii. A Resident but not ordinary Resident iii. A Non- Resident

8} compute the income from House Property from the following particulars in respect of new property owned by Ramesh which was Let out from 1-4-2024.

Particulars	Amount (Rs.)
Fair Rent	80,000
Municipal Value	1,00,000
Municipal Tax	10%
Actual Rent Received	90,000

9} Explain Every Resident person is not necessarily an ordinarily Resident.

10} Explain Income from Deemed to be Let Out Property.

Investment and Regulatory Laws

1. Discuss the role of Foreign Exchange Management Act, 1999 in India.
2. What do you understand by Foreign Direct Investment?
3. Write down any 2 needs for Investment Laws.
4. Discuss the Principle of Fairness and Equity for Investors
5. Discuss the role of Reserve Bank of India in regulating Investment laws in India.
6. Discuss the role of SEBI in India
7. What is the role of Pension Regulatory Authority in India?
8. What is the role of Ministry of Corporate affairs in India?
9. Discuss the principle of Rule of Law and Due process for investors.
10. What do you understand by foreign portfolio management?

Minor in Accounting & Finance

1) Following is the balance sheet of AB & Co and CD & Co as at 31st march, 2024.

Liabilities	AB & Co	CD & Co	Assets	AB & Co	CD & Co
Creditors	10000	15000	Cash in hand	1000	2000
Bills payable	6000	9500	Stock	18000	24000
Capital:			Debtors	20000	15000
A	30000	-	Furniture	9000	11000
B	30000	-	Machinery	28000	29500
C	-	25000			
D	-	32000			
Total	76000	81500	Total	76000	81500

A & B were partners sharing profit and losses in the ratio of 3:1 and C & D were partners sharing equally. They decided to amalgamate their business with effect from 1-4-2024 as per following conditions:

1. The name of new firm shall be ABCD firm.
2. Creditors of both firms were taken by new firm at a discount of 5%.
3. Furniture are not taken over by new firm.
4. Goodwill of AB and CD are fixed at Rs 6000 & 8000 respectively.
5. Create provision for bad debts on debtors @ 5%.
6. Machinery is subject to 10% depreciation of both the firms.

You are required to prepare statement of Purchase Consideration.

- 3) Any 4 objectives of Amalgamation of firms
- 4) Explain Amalgamation of firms with examples
- 5) What is Purchase Consideration? How is it calculated?
- 6) Short note on piecemeal distribution
- 7) Accounting procedure for Amalgamation of Firm
- 8) Difference between Company and LLP
- 9) Short note on Amalgamation of Firm
- 10) Short note on sale of firm to a Company
- 11) Short note on Surplus Capital method
- 12) Advantages of LLP

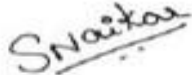
Co-Curricular

Students have to make project on any 1 topic.

1. Music as a Storytelling Tool in Theatre
2. Live Music vs Recorded Sound: Impact on Theatrical Performance
3. Folk Music and Traditional Instruments in Theatre Production
4. Artificial Intelligence in Theatre Design and Production
5. Hybrid Theatre: Live Performance and Digital Media
6. Street Theatre: Limited Resources, Maximum Integration
7. Traditional Folk Theatre and Integration of Design Elements



Ms. Mansi Bafna
BIM Coordinator



Prof. Subhashini Naikar
Vice- Principal (SFC)



Prof. (Dr). D.N Ganjewar
Principal