Prahladrai Dalmia Lions College of Commerce & Economics
NAAC Re- accredited with 'A' Grade (III Cycle)
ISO 21001: 2018 Certified

Date: 20/08/26

NOTICE

B. COM (INVESTMENT MANAGEMENT)
TYBIM (Semester V)
CIA Internal Project Assignment Submission

Instructions for the students for internals projects submission:

1. Date & Time of Assignment Submission - **As per the time table given below.**
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.
5. The Front page should contain details of Roll no, Name of the student, Semester, Subject along with certificate provided by the class mentors.
6. If the student fails to present himself on the given date and time he will be marked **ABSENT** for the said subject.
7. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.
8. Diagrams, charts, or workings (wherever applicable) should be neatly drawn and labelled.
9. Any form of copying or duplication between students will lead to cancellation of the assignment for both parties.
10. Late submissions, if permitted under exceptional circumstances, will only be considered with prior written approval from the coordinator.
11. Any query regarding the assignment topics should be directed to the respective subject faculty before the submission date.

Ms.Mansi Bafna	**Ms.Subhashini Naikar**	**Prof.(Dr.)D.N.Ganjewar**
(BIM Co-ordinator)	**(Vice-Principal, SFC)**	**(Principal)**

DI/R-IPS/EXAM/00

SCHEDULE OF VIVA VOCE TYBIM

Sr. No	Date	Day	Time	Name of Course	Name of Faculty
1	**07/09/2026**	Monday	7.00 am	Venture Capital	Ms. Jigna Makwana
2	**08/09/2026**	Tuesday	9:20am	Indian Knowledge System in Finance	Ms. Naini Mandal
3	**09/09/2026**	Wednesday	7.00 am	Corporate Accounting for Investment Decisions	Mr. Hitesh Sharma
4	**10/09/2026**	Thursday	7.00 am	Introduction to Indirect Taxation & GST Framework	Mr. Satish Pandey
5	**11/09/2026**	Friday	7.00 am	Audit and Assurance	Mr. Hitesh Sharma
6	**11/09/2026**	Friday	9:00 am	Credit Risk Management	Ms. Mansi Bafna

ATTENDANCE CRITERIA FOR ASSIGNMENT SUBMISSION

Attendance %	Requirement
90% and Above	Assignment to be written once
75% to 89.99%	Assignment to be written twice
50% to 74.99%	Assignment to be written thrice
25% to 49.99%	Assignment to be written five times
Less than 25%	Assignment to be written 10 times

1. Venture Capital

Venture capital Assignment
Handwritten

Roll no. 301 to 310

1.Types of Investment Instruments - Equity, convertible notes, SAFE agreements, preference shares, and hybrid securities.

2.Funding Life Cycle of a Startup Pre-seed, seed, angel, Series A/B/C, and late-stage funding.

Roll no. 311 to 320

1.VC Fund Portfolio Construction - Diversification, sector allocation, risk-return profile, and follow-on investments.

2.Deal Sourcing and Screening - How VC firms scout startups, develop pipelines, and evaluate business proposals.

Roll no. 321 to 330

1.Exit Routes for Venture Capitalists - IPOs, acquisitions, secondary sales, buybacks, and liquidation outcomes.

2.Types of Venture Capital Funds - Early-stage funds, growth funds, corporate venture capital, government-backed funds, and sector-specific VC.

Roll no. 331 to 341

1.Due Diligence Process - Financial, legal, operational, technology, and market due diligence for assessing startup viability

2.VC Ecosystem in India-Role of SEBI, DPIIT, incubators, accelerators, angel networks, and key trends shaping the Indian VC market.

2. **Audit and Assurance**

Answer the following Questions:

1. Explain the meaning of Auditing and importance of Auditing.
2. Explain in detail primary and secondary objectives of Auditing.
3. Explain needs of an Audit.
4. What is the meaning of Assurance Engagement and explain its types in detail.
5. Distinguish between Reasonable Assurance and Limited Assurance.
6. Explain in detail the Role of an Auditor.
7. Explain in detail fundamental principles of Professional Ethics.

3. Indian Knowledge System in Finance

1. What can we learn from the panchatantra in finance?
2. Why is saving money considered imp in IKS?
3. Do you think the IKS is still relevant today? Why?
4. What is the difference between earning wealth and creating wealth?
5. What is the imp of budgeting according to traditional financial thinking.
6. **Artha and Dharma**

Sneha has recently started earning ₹45,000 per month. She wants to buy an expensive phone and branded clothes. At the same time, her parents have advised her to save some money for emergencies and future investments. Sneha believes that because she has earned the money herself, she should be free to spend it however she wants.

Questions:

1. What does **Artha** mean in this situation?
2. How can Dharma guide Sneha's financial decisions?
3. Should Sneha spend the entire amount on her wants?
4. What lesson from IKS can be applied to this situation?

5. Corporate Accounting for Investment Decisions

1.The following information is available from the books of **A & B Partnership Firm**:

Particulars	**Amount**
Capital employed	₹20,00,000
Normal rate of return	12%
Profits for 5 years	
Year 1	₹2,40,000
Year 2	₹3,00,000
Year 3	₹3,60,000
Year 4	₹2,80,000
Year 5	₹4,20,000

The profit of Year 3 includes an abnormal gain of ₹60,000, while Year 4 includes an abnormal loss of ₹40,000. Calculate **Goodwill at 4 years' purchase of the average super profit**.

2.From the following Balance Sheet of **ABC Ltd.**, calculate the **Intrinsic Value per Equity Share**:

Particulars	**₹**
Land & Building	30,00,000
Plant & Machinery	20,00,000
Investments	10,00,000
Current Assets	15,00,000
Goodwill	3,00,000
External Liabilities	18,00,000
Equity Share Capital	40,00,000

The market value of Land & Building is ₹36,00,000, Plant & Machinery is ₹18,00,000 and Investments are ₹12,00,000. There are **4,00,000 equity shares of ₹10 each**.

Calculate the **Intrinsic Value per Share**.

3.The Balance Sheet of **ABC Ltd.** shows the following:

Particulars	**₹**
Equity Share Capital – 1,00,000 shares of ₹10 each	10,00,000
Preference Share Capital	4,00,000
General Reserve	1,00,000
Profit & Loss A/c (Dr.)	3,00,000
Goodwill	2,00,000
Plant & Machinery	12,00,000
Other Assets	8,00,000
Creditors	7,00,000

The company decides to reconstruct its capital as follows:

Equity shares of ₹10 each are reduced to ₹6 each.

Preference shares are reduced by 10%.

Goodwill is written off completely.

Debit balance of Profit & Loss A/c is written off.

Plant & Machinery is reduced by ₹1,00,000.

Creditors agree to reduce their claim by ₹50,000.

Pass the necessary journal entries for internal reconstruction.

4.A Ltd. is amalgamated with B Ltd. The following assets and liabilities of B Ltd. are taken over by A Ltd.:

Particulars	**₹**
Land & Building	12,00,000
Plant & Machinery	8,00,000
Stock	4,00,000
Debtors	3,00,000
Cash	1,00,000
Creditors	3,00,000
Bills Payable	1,00,000

The assets are taken over at the following values:

Land & Building: ₹15,00,000

Plant & Machinery: ₹7,00,000

Stock: ₹3,50,000

Debtors: ₹2,80,000

Cash: ₹1,00,000

A Ltd. agrees to discharge the purchase consideration by issuing **1,00,000 equity shares of ₹10 each at ₹2 premium**.

Calculate:

Purchase Consideration

Goodwill or Capital Reserve

5.Explain the different methods of accounting for amalgamation and distinguish between amalgamation in the nature of merger and purchase.

6. Credit Risk Management

Explain the following in detail:

1. Evolution of Basel Norms: Basel I to Basel III
2. Role of Credit Bureaus in Credit Risk Management
3. Digital Lending and Emerging Credit Risk Challenges
4. RBI Prudential Norms for Asset Classification and Provisioning
5. Impact of Basel III on Bank Lending
6. FinTech Lending vs Traditional Bank Lending
7. DLG in Digital Lending: Benefits and Risks
8. AI-Based Credit Scoring: Opportunities and Risks
9. NPAs and RBI's Credit Risk Management Framework

7. Introduction to Indirect Taxation & GST Framework

1. Write a detailed note on the GST Council.
2. Explain Destination Based Consumption Tax.
3. Explain Supply as per section 7 of CGST Act, 2017.
4. Explain procedures for Registration under GST.
5. Mrs. Shiba registered in the state of Maharashtra provides following details for the month of 1st January, 2026. Calculate her net tax liability for the month of January, 2026.
   Opening balance in electronic cash ledger as on 1January.
   IGST- Rs. 7,000, CGST- Rs. 4,500, SGST- Rs. 3,500
   Transactions during the month:
   Sold goods @ 18% GST to Chetana in Nanded- Rs. 6,00,000.
   Purchased goods from Babu @ 12% GST from Varanasi – Rs. 4,50,000.
   Provided services @ 12% GST to Karan in Surat- Rs. 9,00,000.
   Availed services @ 28% GST from Vani of Ratnagiri- Rs. 5,50,000.

6. M/s. Aniket Enterprises having place of business in the state of Meghalaya entered into certain transactions which are as follows:

Date	Particulars	Amount
03-11-2025	Taxable supply of services within state	1,50,000
05-11-2025	Supply of exempt goods to Delhi	1,40,000
06-11-2025	Supply of exempt services within state	4,00,000
09-11-2026	Supply of taxable goods within state	1,60,000